

Fund	Fund Description	Dept	Dept Description	Account	Account Description	BARS	BARS Description	2023 Actuals	2024 Actuals	2025 Approved	2025 Collected	2026	2027
										Revenues	Thru June	OFMEstimated	OFMEstimated
				3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			2,000,000		1,427,521	1,113,636
40701	Water Sewer	425100	Water Sewer	3438100	Combined Water/Sewer/Garbage	3038900	Water Sewer Revenue	2,723,444.14	2,712,894.58	2,574,630	856,312.84	2,677,615	2,784,720
40701	Water Sewer	425100	Water Sewer	3438100	Combined Water/Sewer/Garbage	3039200	Installation Charge	8,060.00	5,200.00	10,000	4,800.00	10,000	10,000
40701	Water Sewer	425100	Water Sewer	3611000	Investment Earnings	3007800	Interest Earned on Investments	94,197.42	101,438.75	75,000	38,605.49	75,000	75,000
40701	Water Sewer	425100	Water Sewer	3698000	Cash Adjustments	3000000	Revenue Summary	6.50	-25.00				
40701	Water Sewer	425100	Water Sewer	3699200	Other Misc Nonoperating	8106400	Misc Other Nonoperating	29,993.35	30,675.16	15,000	4,481.58	15,000	15,000
40703	W/S Reserve	425100	Water Sewer	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			3,505,020		5,300,000	6,825,653
40703	W/S Reserve	425100	Water Sewer	3311500	FDG Department of Interior	4300000	Direct Federal Grants			0		2,200,000	
40703	W/S Reserve	425100	Water Sewer	3611000	Investment Earnings	3007800	Interest Earned on Investments	198,951.27	222,871.93	130,000	91,050.88	125,000	100,000
40703	W/S Reserve	425100	Water Sewer	3699200	Other Misc Nonoperating	8106400	Misc Other Nonoperating						
40703	W/S Reserve	425100	Water Sewer	3790000	Capital Contributions	3067700	W/S Hook Up Fees	356,694.50	17,865.00	11,910	28,500.00	20,000	25,000
40703	W/S Reserve	425100	Water Sewer	3970001	Operating Transfers In	3048200	Contributions from Active Fund	0.00	0.00		152,926.15	3,259,864	
40703	W/S Reserve	425100	Water Sewer	3970002	Transfers In-Intrafund	3048200	Contributions from Active Fund			5,915,335		0	
40703	W/S Reserve	425100	Water Sewer	3970002	Transfers In-Intrafund	3970020	Transfers In Intra Fund	750,000.00	750,000.00	750,000	750,000.00	750,000	750,000
40801	Solid Waste Maint	450100	Solid Waste Maint	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			12,100,000		9,859,000	7,710,572
40801	Solid Waste Maint	450100	Solid Waste Maint	3340310	SG Department of Ecology	4101800	Dept of Ecology Hazardous Wast	77,725.30	236,403.96	150,000	26,510.31	180,000	90,000
40801	Solid Waste Maint	450100	Solid Waste Maint	3437000	Garbage/Solid Waste Service	3013600	Cash Sales - Landfill	2,775,553.90	2,882,022.62	2,788,190	1,689,775.03	2,900,000	2,950,000
40801	Solid Waste Maint	450100	Solid Waste Maint	3437000	Garbage/Solid Waste Service	3013700	Cash Sales - Toutle Transfer	78,473.77	85,260.24	76,760	45,758.20	90,000	90,000
40801	Solid Waste Maint	450100	Solid Waste Maint	3437000	Garbage/Solid Waste Service	3013800	Payment on Account - Landfill	24,155,334.86	23,960,346.07	24,745,000	9,097,271.18	25,239,900	26,000,000
40801	Solid Waste Maint	450100	Solid Waste Maint	3437000	Garbage/Solid Waste Service	3013900	Payment on Acct - Toutle Trans	387.07	352.41	606		0	0
40801	Solid Waste Maint	450100	Solid Waste Maint	3437000	Garbage/Solid Waste Service	3014000	Payment on Acct - SQG	3,015.76	7,658.77	2,828	2,092.90	5,000	5,000
40801	Solid Waste Maint	450100	Solid Waste Maint	3611000	Investment Earnings	3007800	Interest Earned on Investments	647,132.64	698,394.64	450,000	235,027.50	450,000	450,000
40801	Solid Waste Maint	450100	Solid Waste Maint	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue				-25.00	0	0
40801	Solid Waste Maint	450100	Solid Waste Maint	3699200	Other Misc Nonoperating	8106400	Misc Other Nonoperating	19,358.70	20,459.57			0	0
40801	Solid Waste Maint	450100	Solid Waste Maint	3720000	Insurance Recovery Proprietary	3999900	See Account for Description		155,026.62			0	0
40802	SW Equip, Land, Fac	450100	Solid Waste Maint	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			8,000,000		15,600,000	19,140,000
40802	SW Equip, Land, Fac	450100	Solid Waste Maint	3611000	Investment Earnings	3007800	Interest Earned on Investments	247,233.07	376,427.18	220,000	229,847.95	225,000	225,000
40802	SW Equip, Land, Fac	450100	Solid Waste Maint	3614000	Other Interest	3008500	Interest						
40802	SW Equip, Land, Fac	450100	Solid Waste Maint	3970002	Transfers In-Intrafund	3970020	Transfers In Intra Fund	4,400,000.00	5,000,000.00	8,500,000	8,500,000.00	5,600,000	5,600,000
40803	Post Close Unlined	450100	Solid Waste Maint	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			905,000		890,000	875,000
40803	Post Close Unlined	450100	Solid Waste Maint	3611000	Investment Earnings	3007800	Interest Earned on Investments	44,492.91	45,163.36	30,000	16,586.44	30,000	30,000
40804	Post Close Lined	450100	Solid Waste Maint	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			5,470,000		8,870,000	8,890,000
40804	Post Close Lined	450100	Solid Waste Maint	3611000	Investment Earnings	3007800	Interest Earned on Investments	274,503.53	326,370.44	95,000	163,624.23	250,000	250,000
40901	SW HQ Closure Fun	450100	Solid Waste Maint	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			19,350,000		25,000,000	25,820,000
40901	SW HQ Closure Fun	450100	Solid Waste Maint	3611000	Investment Earnings	3007800	Interest Earned on Investments	888,206.00	1,049,409.41	600,000	439,034.48	700,000	700,000
40901	SW HQ Closure Fun	450100	Solid Waste Maint	3970002	Transfers In-Intrafund	3970020	Transfers In Intra Fund	2,125,000.00	2,000,000.00	2,100,000	2,100,000.00	2,620,000	2,620,000
40902	HQ Landfill Post Clo	450100	Solid Waste Maint	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			6,725,000		8,900,000	9,190,000
40902	HQ Landfill Post Clo	450100	Solid Waste Maint	3611000	Investment Earnings	3007800	Interest Earned on Investments	304,544.77	363,808.55	210,000	153,636.01	290,000	290,000
40902	HQ Landfill Post Clo	450100	Solid Waste Maint	3970002	Transfers In-Intrafund	3970020	Transfers In Intra Fund	1,062,000.00	700,000.00	900,000	900,000.00	900,000	900,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			840,000		682,306	195,987
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3340210	SG Department of Agriculture	4300400	State Grants	233,585.07	6,978.07	100,000	96,568.01	100,000	100,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3360211	Fair Fund	3100100	Fair Fund	44,007.87	56,307.86	57,000	54,476.55	50,000	50,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3417000	Sale of Merchandise	3040400	Fair-Carnival Proceeds	36,663.00	43,446.50	50,000		50,000	50,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3474000	Event Admission	3022100	Fair-Entry Fees	618.98	1,473.38	1,500	165.00	1,500	1,500
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3474000	Event Admission	3022500	Rodeo Admission fees	98,219.34	108,660.73	110,000		125,000	125,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3474000	Event Admission	3022600	Rodeo Promotional/Advertising	2,340.00	1,430.00	1,430	1,790.00	2,000	2,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3474000	Event Admission	8304500	Rodeo - Bull Riding Event			0			
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3611000	Investment Earnings	3007800	Interest Earned on Investments	13,858.67	41,953.39	30,000	18,299.54	35,000	40,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3040400	Fair-Carnival Proceeds			0			
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3070100	Fair-Space Rent	25,405.00	22,490.00	23,000	17,950.00	23,000	23,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3070300	Fair-Lots	17,179.02	21,971.70	45,000	70.00	45,000	45,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3070400	Fair RV Spaces	3,810.00	6,529.73	6,600	1,050.00	8,000	8,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3070900	Space Rent - Long Term	10,108.06	22,666.25	23,000	14,960.00	23,000	23,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3071000	Expo Areas	28,316.00	29,733.50	25,000	16,590.50	25,000	27,500

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										Revenues	Thru June	OFM Estimated	OFM Estimated
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3071100	Expo Barns	5,507.00	6,074.99	8,000	1,169.00	8,000	8,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3071200	Expo Lots	27,568.10	3,490.95	8,000	1,650.00	8,000	8,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3071300	Expo-RV Spaces	17,525.34	6,777.58	7,500	5,442.22	7,500	7,500
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3071400	Expo Horse Stalls	3,062.30	3,210.00	5,000	300.00	3,000	3,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3071900	Expo Space Rent (Short Term)	15,794.30	16,274.18	39,900	13,640.30	16,000	17,500
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	8002900	FAIR-FOOD VENDOR SPACE RENT	47,180.52	45,500.84	45,000	5,850.00	45,000	45,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3671000	Private Contributions	3042300	Donations - Rodeo	42,025.00	31,250.00	35,000	11,000.00	35,000	35,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3671000	Private Contributions	3070700	Fair Entertainment Promotion	11,250.00	13,700.00	12,000		15,000	15,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3699200	Other Misc Nonoperating	3024900	Miscellaneous Revenue			2,500		2,500	2,500
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3699200	Other Misc Nonoperating	3070600	Fair Miscellaneous Revenue			1,000		1,000	1,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3699200	Other Misc Nonoperating	3070800	Roaeo Miscellanious Revenue	5,799.53	16,957.88	17,500	4,198.85	17,500	17,500
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3699200	Other Misc Nonoperating	3071600	Expo Miscellaneous Revenue	14,098.45	2,201.25	15,000	761.55	15,000	15,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3699200	Other Misc Nonoperating	8106400	Misc Other Nonoperating	303,583.83	5,927.05	3,000	85.72	3,000	3,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3970001	Operating Transfers In	3048200	Contributions from Active Fund	170,000.00	170,000.00	170,000	170,000.00	107,500	170,000
41101	Cowlitz Co Expo Cer	480100	Cowlitz Co. Expo Ctr	3970002	Transfers In-Intrafund	3048200	Contributions from Active Fund			100,000	100,000.00	50,000	50,000
41102	Cowlitz Co Expo Cor	480100	Cowlitz Co. Expo Ctr	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			284,500		300,453	329,742
41102	Cowlitz Co Expo Cor	480100	Cowlitz Co. Expo Ctr	3417000	Sale of Merchandise	3075400	Food and Beverage	792,357.21	637,243.77	800,000	324,322.28	850,000	900,000
41102	Cowlitz Co Expo Cor	480100	Cowlitz Co. Expo Ctr	3419600	Personnel Services	8000800	Public Facilities District	110,000.00	120,000.00	120,000	60,000.00	120,000	120,000
41102	Cowlitz Co Expo Cor	480100	Cowlitz Co. Expo Ctr	3611000	Investment Earnings	3007800	Interest Earned on Investments	4,330.83	13,673.90	12,000	6,958.93	15,000	18,000
41102	Cowlitz Co Expo Cor	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3036500	Rents	11,400.00	10,637.00	12,000	7,600.00	12,000	12,000
41102	Cowlitz Co Expo Cor	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3074300	Event Services - Other	44,226.32	13,442.84	7,000	818.00	15,000	15,000
41102	Cowlitz Co Expo Cor	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3074400	Event Services - Expo	48,231.94	25,869.02	30,000	26,803.66	40,000	40,000
41102	Cowlitz Co Expo Cor	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3074500	Event Services - Meetings	5,165.82	2,570.97	3,500	1,529.02	4,500	4,500
41102	Cowlitz Co Expo Cor	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3074600	Event Services - Main Hall	15,347.70	30,416.52	30,000	6,100.48	35,000	35,000
41102	Cowlitz Co Expo Cor	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3075100	Room Rental - Other	4,222.50	2,748.50	3,871	910.00	8,000	8,000
41102	Cowlitz Co Expo Cor	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3075200	Room Rental - Meetings	41,250.75	43,011.44	50,000	30,960.56	65,000	65,000
41102	Cowlitz Co Expo Cor	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3075300	Room Rental - Expo	64,742.78	63,082.79	50,000	32,475.13	65,000	65,000
41102	Cowlitz Co Expo Cor	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3075500	Room Rental - Main Hall	58,083.08	74,793.16	70,000	29,857.47	80,000	80,000
41102	Cowlitz Co Expo Cor	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3084200	Audio/Visual Equip-Out Sourced	157,576.25	116,766.45	110,000	65,680.00	150,000	150,000
41102	Cowlitz Co Expo Cor	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3084300	Audio/Visual Equip - In House	13,622.20	15,329.34	15,000	7,570.24	25,000	25,000
41102	Cowlitz Co Expo Cor	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3084400	Laundry	44,118.83	43,964.97	50,000	22,878.47	60,000	60,000
41102	Cowlitz Co Expo Cor	480100	Cowlitz Co. Expo Ctr	3620000	Rents and Leases	3084500	Stage/Dance Floor	7,772.26	8,194.58	8,000	2,550.00	12,000	12,000
41102	Cowlitz Co Expo Cor	480100	Cowlitz Co. Expo Ctr	3699200	Other Misc Nonoperating	8106400	Misc Other Nonoperating	11,728.35	14,972.17	40,500	15,334.20	35,000	35,000
41103	Cowlitz Co Expo Res	480100	Cowlitz Co. Expo Ctr	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			200,000		20,000	20,000
41105	Silver Lake Gift Shoq	480100	Cowlitz Co. Expo Ctr	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved					312,014	351,174
41105	Silver Lake Gift Shoq	480100	Cowlitz Co. Expo Ctr	3417000	Sale of Merchandise	3084900	Gift Shop Sales	572,637.90	553,557.77	550,000	122,831.74	575,000	600,000
41105	Silver Lake Gift Shoq	480100	Cowlitz Co. Expo Ctr	3611000	Investment Earnings	3007800	Interest Earned on Investments	3,464.67	11,512.86	9,818	5,751.95	10,000	12,000
41401	Emergency Manage	530100	Emergency Managemer	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			534,483		659,215	650,640
41401	Emergency Manage	530100	Emergency Managemer	3332000	FIG Dept of Transportation	4670200	HAZMAT Emer Preparedness Grant		6,000.00		6,000.00		
41401	Emergency Manage	530100	Emergency Managemer	3339700	FIG Dept of Homeland Security	4070100	FEMA Homeland Sec- Proj Staff	46,500.18	102,000.00	52,000	0.00	52,000	52,000
41401	Emergency Manage	530100	Emergency Managemer	3339700	FIG Dept of Homeland Security	4390000	HMPG- Hzd Mit Plan Update FEMA					53,047	53,047
41401	Emergency Manage	530100	Emergency Managemer	3339700	FIG Dept of Homeland Security	4420000	EMPG- Emer Mgmt Perf Grnt FEMA	66,158.00	74,795.15	53,047	14,387.15		
41401	Emergency Manage	530100	Emergency Managemer	3339700	FIG Dept of Homeland Security	4670200	HAZMAT Emer Preparedness Grant			6,000			
41401	Emergency Manage	530100	Emergency Managemer	3340180	SG State Military Department	3382510	Extreme Weather Response		31,500.00	0	0.00		
41401	Emergency Manage	530100	Emergency Managemer	3425000	Disaster Preparedness Services	3079300	Pacific Corp Emerg Notifi Syst		6,000.00	6,000	6,000.00	6,000	6,000
41401	Emergency Manage	530100	Emergency Managemer	3425000	Disaster Preparedness Services	8007700	Emergency Cowlitz County	161,730.00	178,809.00	208,426	52,106.50	231,440	242,875
41401	Emergency Manage	530100	Emergency Managemer	3425000	Disaster Preparedness Services	8007800	Emergency Kelso	30,878.00	32,991.00	38,770	9,692.50	32,968	34,597
41401	Emergency Manage	530100	Emergency Managemer	3425000	Disaster Preparedness Services	8007900	Emergency Kalama	7,998.00	9,740.00	11,316	2,829.00	9,300	9,760
41401	Emergency Manage	530100	Emergency Managemer	3425000	Disaster Preparedness Services	8008000	Emergency Castle Rock	5,638.00	6,470.00	7,461	1,865.25	6,405	6,722
41401	Emergency Manage	530100	Emergency Managemer	3425000	Disaster Preparedness Services	8008100	Emergency Woodland	20,028.00	21,176.00	24,879	6,219.75	20,296	21,299
41401	Emergency Manage	530100	Emergency Managemer	3425000	Disaster Preparedness Services	8008200	Emergency Longview	101,516.00	106,838.00	124,745	31,186.25	103,712	108,837
41401	Emergency Manage	530100	Emergency Managemer	3611000	Investment Earnings	3007800	Interest Earned on Investments	14,549.11	15,901.19	14,000	6,553.58	14,000	14,000
41401	Emergency Manage	530100	Emergency Managemer	3699200	Other Misc Nonoperating	8106400	Misc Other Nonoperating	29.40		300			
41401	Emergency Manage	530100	Emergency Managemer	3970002	Transfers In-Intrafund	3970020	Transfers In Intra Fund	13,684.16					

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41402	Emergency Mgmt S	530100	Emergency Manager	3085000	Beg Reserved Fund Balance	3000000	Revenue Summary						
41402	Emergency Mgmt S	530100	Emergency Manager	3085000	Beg Reserved Fund Balance	3081000	Beg Fund Balance Unreserved						
41402	Emergency Mgmt S	530100	Emergency Manager	3425000	Disaster Preparedness Services	3079300	Pacific Corp Emerg Notifi Syst	6,000.00					
41501	Sheriff Range	105100	Sheriff	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			38,673		43,922	44,057
41501	Sheriff Range	105100	Sheriff	3311100	FDG Department of Commerce	4302000	LE Vehicle Pursuit Tech Grant						
41501	Sheriff Range	105100	Sheriff	3473000	Activity Fees	8001600	Range Fees - Kelso		3,060.00	2,000	1,860.00	2,160	2,160
41501	Sheriff Range	105100	Sheriff	3473000	Activity Fees	8001700	Range Fees - Longview		1,500.00	3,500	720.00	4,080	4,080
41501	Sheriff Range	105100	Sheriff	3473000	Activity Fees	8205600	Range Fees/Dept Fish&Wildlife		420.00	300	0.00	240	240
41501	Sheriff Range	105100	Sheriff	3473000	Activity Fees	8301400	Range Fees/Corrections		2,040.00	2,500	480.00	3,000	3,000
41501	Sheriff Range	105100	Sheriff	3473000	Activity Fees	8301500	Range Fees/Kalama		720.00	700	60.00	840	840
41501	Sheriff Range	105100	Sheriff	3473000	Activity Fees	8301600	Range Fees/Castle Rock		720.00	700	0.00	360	360
41501	Sheriff Range	105100	Sheriff	3473000	Activity Fees	8301700	Range Fees/CowlitzIndianTribe		540.00	1,500	180.00	1,200	1,200
41501	Sheriff Range	105100	Sheriff	3473000	Activity Fees	8301800	Range Fees/Woodland		1,140.00	1,000	480.00	1,320	1,320
41501	Sheriff Range	105100	Sheriff	3473000	Activity Fees	8301900	Range Fees/Others		0.00	2,500		1,000	1,000
41501	Sheriff Range	105100	Sheriff	3473000	Activity Fees	8301910	Range Fees/Inter-Con Security		1,800.00	2,500	540.00	1,680	1,680
41501	Sheriff Range	105100	Sheriff	3473000	Activity Fees	8301920	Range Fee /Wash State Patrol		3,780.00	2,500	120.00	3,280	3,280
41501	Sheriff Range	105100	Sheriff	3611000	Investment Earnings	3007800	Interest Earned on Investments		390.60	500	385.57	1,200	1,200
41501	Sheriff Range	105100	Sheriff	3699200	Other Misc Nonoperating	8106400	Misc Other Nonoperating					25	25
41501	Sheriff Range	105100	Sheriff	3970001	Operating Transfers In	3048200	Contributions from Active Fund					20,000	20,000
41501	Sheriff Range	105100	Sheriff	3970002	Transfers In-Intrafund	3970020	Transfers In Intra Fund	28,733.27	10,000.00	15,000	15,000.00		
41502	Shtg Rng-Phs 1-2 Cr	235100	Park & Recreation	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			181,784		148,000	129,609
41502	Shtg Rng-Phs 1-2 Cr	235100	Park & Recreation	3340270	SG Recreation and Conservation	4300400	State Grants		67,978.75	72,639	14,874.68	0	0
41502	Shtg Rng-Phs 1-2 Cr	235100	Park & Recreation	3473000	Activity Fees	3092700	ACTIVITY FEES		27,380.00	24,000	8,865.00	20,000	20,000
41502	Shtg Rng-Phs 1-2 Cr	235100	Park & Recreation	3611000	Investment Earnings	3007800	Interest Earned on Investments		9,404.56	6,000	4,258.46	8,000	7,500
41502	Shtg Rng-Phs 1-2 Cr	235100	Park & Recreation	3699200	Other Misc Nonoperating	8106400	Misc Other Nonoperating		1,623.49	6,000	2,892.98	6,000	6,000
41502	Shtg Rng-Phs 1-2 Cr	235100	Park & Recreation	3970001	Operating Transfers In	3048200	Contributions from Active Fund		75,000.00	0		0	0
41503	Shtg Rng-Lead Abat	235100	Park & Recreation	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			107,200		134,000	149,000
41503	Shtg Rng-Lead Abat	235100	Park & Recreation	3473000	Activity Fees	3092700	ACTIVITY FEES		15,819.00	9,400	5,472.00	10,500	10,500
41503	Shtg Rng-Lead Abat	235100	Park & Recreation	3611000	Investment Earnings	3007800	Interest Earned on Investments		5,123.93	5,000	2,234.76	4,500	4,500
41601	Building and Plannii	226100	Building & Planning 1	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			1,800,000		1,750,000	1,149,433
41601	Building and Plannii	226100	Building & Planning 1	3221000	Building Structure & Equipment	3000000	Revenue Summary	18,605.00	20,060.00	10,000	10,908.00	10,000	10,000
41601	Building and Plannii	226100	Building & Planning 1	3221000	Building Structure & Equipment	3025100	Mobile Home Permits	24,699.00	35,247.40	10,000	15,435.00	10,000	10,000
41601	Building and Plannii	226100	Building & Planning 1	3221000	Building Structure & Equipment	3025200	Plumbing Permits	59,597.28	49,762.30	40,000	25,426.03	40,000	40,000
41601	Building and Plannii	226100	Building & Planning 1	3221000	Building Structure & Equipment	3025300	Building Permits	1,447,459.03	1,200,509.07	1,200,000	446,818.68	1,200,000	1,200,000
41601	Building and Plannii	226100	Building & Planning 1	3221000	Building Structure & Equipment	3068200	Fill & Grade Permit	18,163.13	12,457.40	5,000	6,372.71	5,000	5,000
41601	Building and Plannii	226100	Building & Planning 1	3221000	Building Structure & Equipment	3068400	Mechanical Permit	87,766.00	74,315.70	60,000	44,509.50	60,000	60,000
41601	Building and Plannii	226100	Building & Planning 1	3221000	Building Structure & Equipment	8611200	Wireless Comm Fac Permit	0.00	2,070.00	0	2,160.00	0	0
41601	Building and Plannii	226100	Building & Planning 1	3229000	Other Non-Busi Licenses/Per	3025700	Flood Plain Permits	4,320.00	1,395.00	4,000	3,240.00	4,000	4,000
41601	Building and Plannii	226100	Building & Planning 1	3229000	Other Non-Busi Licenses/Per	3025800	Shoreline Permits	32,190.00	19,930.00	20,000	17,920.00	20,000	20,000
41601	Building and Plannii	226100	Building & Planning 1	3229000	Other Non-Busi Licenses/Per	3026000	Special Use Permits	6,524.00	19,226.00	10,000	3,780.00	10,000	10,000
41601	Building and Plannii	226100	Building & Planning 1	3229000	Other Non-Busi Licenses/Per	3026100	Variance Pmt N-Conf	1,440.00	-1,200.00	5,000	540.00	2,500	2,500
41601	Building and Plannii	226100	Building & Planning 1	3229000	Other Non-Busi Licenses/Per	3229900	FPA Waiver 6 Year Appeal	8,280.00	13,680.00	0	6,300.00	5,000	5,000
41601	Building and Plannii	226100	Building & Planning 1	3229000	Other Non-Busi Licenses/Per	3230100	Innocent Purchases		7,200.00	0		0	0
41601	Building and Plannii	226100	Building & Planning 1	3417000	Sale of Merchandise	3026800	Misc Serv Rendered	14,425.84	32,020.64	10,000	150.00	5,000	5,000
41601	Building and Plannii	226100	Building & Planning 1	3417000	Sale of Merchandise	3055300	Atlas	5.00		0		0	0
41601	Building and Plannii	226100	Building & Planning 1	3418100	Data Process, Print, Duplicate	8000000	Revenue Summary	37.95	36.00	100	27.00	100	100
41601	Building and Plannii	226100	Building & Planning 1	3424000	Protective Inspection Fees	3002600	Bldg Code Re-Inspection	1,170.00	1,080.00	1,500	203.00	500	500
41601	Building and Plannii	226100	Building & Planning 1	3424000	Protective Inspection Fees	3060000	Fire Code Inspection	39,608.32	38,110.44	40,000	17,366.19	40,000	40,000
41601	Building and Plannii	226100	Building & Planning 1	3458100	Zoning & Subdivision	3004700	Images Reimb - Title Co.	137,400.00	165,420.00	125,000	96,120.00	125,000	125,000
41601	Building and Plannii	226100	Building & Planning 1	3458100	Zoning & Subdivision	3005100	Late-Comer Cont Fee		10,861.52	20,000		10,000	10,000
41601	Building and Plannii	226100	Building & Planning 1	3458100	Zoning & Subdivision	3059900	Boundary Line Adj	24,930.00	19,620.00	10,000	11,160.00	5,000	5,000
41601	Building and Plannii	226100	Building & Planning 1	3458300	Plan Checking	3009200	Plan Checking Fees	757,463.72	736,539.23	700,000	390,916.09	700,000	700,000
41601	Building and Plannii	226100	Building & Planning 1	3458300	Plan Checking	3060100	Fire Plan Check Fee	17,782.85	16,178.25	20,000	6,351.88	20,000	20,000
41601	Building and Plannii	226100	Building & Planning 1	3458300	Plan Checking	3068300	Plan Review Fill & Grade	4,232.28	2,228.03	3,000	1,353.49	3,000	3,000

Fund	Fund Description	Dept	Dept Description	BARS	BARS Description	Account	Account Description	2023 Actuals	2024 Actuals	2025 Approved	2025 Actuals	2026	2027
										Budget	Thru June	Recommended	Recommended
										1,496,838		977,418	656,637
40701	Water Sewer	425100	Water Sewer	5081000	Ending Fund Balance	5081000	Ending Fund Balance						
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5100100	Direct Labor	251,781.46	294,318.62	291,759	127,315.86	369,700	385,227
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5100200	Vacation	11,817.15	13,421.22	11,000	6,386.18	11,000	11,462
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5100300	Sick Leave	7,546.88	7,784.55	6,500	3,092.06	6,500	6,773
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5100400	Holidays	14,784.76	17,031.46	11,000	9,426.88	11,000	11,462
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5100500	Other Leave W/Pay	924.30	2,044.20	1,600		1,600	1,667
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5101000	Overtime	7,810.44	9,310.36	10,000	4,944.12	10,000	10,420
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5108000	Extra Help Payroll		7,560.00	8,500	4,810.00	8,500	8,857
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5109100	Out of Class Pay	7,801.79	8,146.42	12,000	4,605.88	12,000	12,504
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5109600	Standby Time	12,227.78	16,109.00	9,000	8,609.92	9,000	9,378
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5200200	Medical Insurance	55,726.49	63,722.57	87,343	33,932.68	89,740	91,984
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5200300	Social Security	23,578.96	28,286.89	27,013	12,692.20	32,980	34,360
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5200400	Retirement	31,184.72	34,241.97	32,168	14,970.72	23,820	24,816
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5200600	Paid Family & Medical Leave	774.54	801.88	967	443.34	1,470	1,529
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5310100	Office Supplies	70.32	30.97	250	86.78	300	300
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5311100	Chemicals	12,338.78	11,994.44	10,000	15,426.41	15,000	15,000
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5311200	Lab Supplies		479.40	3,000	715.96	3,000	3,000
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5312200	Plumbing/Electrical		14,962.86	15,000	3,430.39	15,000	15,000
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5313200	Other Rock & Sand					300	300
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5313600	Chemicals/Vegetation		205.77	50			
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5314000	Misc. O&M Supplies	44,446.44	17,650.70	20,000	24,477.81	25,000	27,500
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5314009	InternalServiceFdMiscSupplies	7,226.39	13,266.44	15,000	428.15	15,000	15,000
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5330100	Water For Resale	278,646.12	324,374.76	430,796	165,342.78	350,000	365,000
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5410100	Professional & Contract Svc	36,758.31	29,430.28	25,000	15,002.17	25,000	25,000
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5415000	Intergovernmental Services	3,300.52	7,918.70	35,000	2,646.70	10,000	10,000
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5420300	Postage	3,783.09	4,150.55	3,000	1,431.20	3,500	4,000
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5420309	Internal Service Fund Postage	1,062.08	895.09	1,000		1,000	1,000
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5420400	Telephone	3,651.98	4,790.92	3,300	2,120.81	4,500	4,500
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5420600	Cellular Phone Charges			0		0	0
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5430100	Meals & Lodging	185.76	195.57	1,400	212.00	1,500	1,500
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5430200	Mileage			500		0	0
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5430400	Other		10.00	100		100	100
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5430700	Tuition & Registration	765.00	920.00	3,000	1,015.00	3,000	3,000
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5440100	Advertising	185.50	302.19	500		500	500
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5450109	Internal Serv Fund-Rental ER&R	45,739.61	41,291.86	45,000	8,796.96	45,000	45,000
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5460109	InternalServFdInsuranceCharges	23,270.00	10,337.00	12,690	12,690.00	19,146	22,131
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5470100	PUD	29,432.08	29,582.55	30,000	17,394.51	32,500	32,500
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5480100	Repairs & Maintenance	4,331.12	31,659.33	25,000	10,190.95	25,000	25,000
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5480109	InternalServFdRepairs&Maint	25,636.89	68,987.92	7,500	1,507.08	20,000	25,000
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5490100	Computer Services - Outside	2,456.17	4,399.59	5,000	4,397.24	5,000	5,000
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5490300	Interfund Professional Svcs	105,912.65	80,471.33	90,000	23,146.94	90,000	90,000
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5490400	Dues & Subscriptions	412.00	416.40	1,000	245.00	1,000	1,000
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5490700	Taxes	41,431.21	41,638.52	36,000	16,675.18	40,000	40,000
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5490900	Industrial Acc. Lost Time	6,159.00	3,741.00	5,489		3,687	5,958
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5492000	Other	6,690.04	7,112.04	11,555	2,547.93	10,000	10,000
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5492900	Credit Card Fees	5,890.16	6,764.96	5,800	3,201.69	7,500	8,000
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5493100	Auditor Services	17,266.00	11,628.50	12,137	11,038.00	12,177	12,421
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5493209	Internal Serv Fund IT Charges	16,467.50	18,002.50	23,627	23,627.00	16,389	26,857
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5100100	Direct Labor	71,757.48	114,720.08	291,759	79,053.30	369,700	385,227
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5100200	Vacation	11,817.15	13,234.50	11,000	7,316.59	11,000	11,462
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5100300	Sick Leave	7,546.88	7,734.56	6,500	3,074.74	6,500	6,773
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5100400	Holidays	10,935.36	12,624.48	11,000	6,258.30	11,000	11,462
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5100500	Other Leave W/Pay			1,600		1,600	1,667

Fund	Fund Description	Dept	Dept Description	BARS	BARS Description	Account	Account Description	2023 Actuals	2024 Actuals	2025 Approved	2025 Actuals	2026	2027
										Budget	Thru June	Recommended	Recommended
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5101000	Overtime	22,956.77	21,634.67	10,000	14,493.62	10,000	10,420
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5109100	Out of Class Pay	2,266.09	2,385.33	4,000	2,903.43	4,000	4,168
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5109600	Standby Time			9,000		9,000	9,378
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5200200	Medical Insurance	24,550.46	29,772.62	87,343	21,509.93	89,740	91,984
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5200300	Social Security	9,420.33	12,907.60	27,013	8,503.01	32,980	34,360
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5200400	Retirement	12,598.00	15,945.16	32,168	10,303.25	23,820	24,816
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5200600	Paid Family & Medical Leave	313.88	369.98	967	296.22	1,470	1,529
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5310100	Office Supplies		30.96	250	86.76	300	300
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5311100	Chemicals	12,356.61	8,187.98	10,000		15,000	15,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5311200	Lab Supplies	22,035.90	16,020.78	15,000	10,293.76	20,000	20,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5312200	Plumbing/Electrical		208.76	5,000		5,000	5,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5313600	Chemicals/Vegetation		162.60	50		300	300
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5314000	Misc. O&M Supplies	6,962.43	8,743.50	15,000	7,586.76	15,000	15,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5314009	InternalServiceFdMiscSupplies	7,617.37	9,765.98	15,000	6,722.44	15,000	15,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5350100	Small Tools & Minor Equipment	67,017.45	15,577.37	18,000		18,000	20,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5410100	Professional & Contract Svc	1,782.65	2,527.41	25,000	346.00	25,000	25,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5415000	Intergovernmental Services	42,248.22	33,031.51	25,000	16,932.86	35,000	40,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5420300	Postage	3,779.91	4,150.52	3,000	1,431.22	3,500	4,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5420309	Internal Service Fund Postage	956.36	822.07	1,000		1,000	1,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5420400	Telephone	6,236.27	6,943.75	7,000	3,162.84	7,500	7,500
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5420600	Cellular Phone Charges			0		0	0
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5430100	Meals & Lodging	185.76		1,300		1,500	1,500
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5440100	Advertising	66.50	63.86	0		0	0
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5450109	Internal Serv Fund-Rental ER&R	14,482.67	13,492.08	25,000	4,944.42	25,000	25,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5460109	InternalServFdInsuranceCharges	23,270.00	10,337.00	12,690	12,690.00	19,146	22,131
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5470100	PUD	24,578.80	26,227.25	30,000	15,909.62	32,500	32,500
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5470600	Other Utilities	205.25	596.64				
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5480100	Repairs & Maintenance	27,305.63	17,368.14	75,000	55,082.85	75,000	75,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5480109	InternalServFdRepairs&Maint	13,145.69	4,919.88	75,000	1,507.07	20,000	25,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5490100	Computer Services - Outside		4,399.59	5,000	4,397.24	5,000	5,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5490300	Interfund Professional Svcs	76,103.40	80,471.36	90,000	23,060.82	90,000	90,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5490400	Dues & Subscriptions	150.00	557.28	1,000	619.20	1,000	1,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5490700	Taxes	41,447.73	41,657.20	36,000	16,693.42	40,000	40,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5490900	Industrial Acc. Lost Time	6,159.00	3,741.00	5,489		3,687	5,958
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5492000	Other	6,683.40	7,207.99	11,555	2,984.39	10,000	10,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5492900	Credit Card Fees	5,890.24	6,764.97	5,800	3,201.68	7,500	8,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5493100	Auditor Services		11,628.50	12,137	11,065.00	12,177	12,421
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water l	5493209	Internal Serv Fund IT Charges	16,467.50	18,002.50	23,627	23,627.00	16,389	26,857
40701	Water Sewer	425100	Water Sewer	5943400	Capital Expense-Water	5640100	Machinery & Equipment	0.00		0		0	0
40701	Water Sewer	425100	Water Sewer	5970020	Transfers Out Intra Fund	5090200	Transfers Out Intrafund	750,000.00	750,000.00	750,000	750,000.00	750,000	750,000
40703	W/S Reserve	425100	Water Sewer	5081000	Ending Fund Balance	5081000	Ending Fund Balance			2,394,922		6,825,653	7,304,442
40703	W/S Reserve	425100	Water Sewer	5340000	Water Utilities	5100100	Direct Labor						
40703	W/S Reserve	425100	Water Sewer	5340000	Water Utilities	5410100	Professional & Contract Svc						
40703	W/S Reserve	425100	Water Sewer	5340000	Water Utilities	5440100	Advertising						
40703	W/S Reserve	425100	Water Sewer	5340000	Water Utilities	5450109	Internal Serv Fund-Rental ER&R						
40703	W/S Reserve	425100	Water Sewer	5340000	Water Utilities	5470600	Other Utilities	9,000.00	263,052.00	50,000		50,000	50,000
40703	W/S Reserve	425100	Water Sewer	5340000	Water Utilities	5480100	Repairs & Maintenance			500		500	500
40703	W/S Reserve	425100	Water Sewer	5340000	Water Utilities	5492000	Other			2,200		2,200	2,200
40703	W/S Reserve	425100	Water Sewer	5340000	Water Utilities	5493509	InternalServFdOtherSvc&Charges			268,000		268,000	268,000
40703	W/S Reserve	425100	Water Sewer	5913100	Redemption of Db-Storm	5780100	Intergovt. Loans			10,000		10,000	10,000
40703	W/S Reserve	425100	Water Sewer	5913500	Redemption of Db-Sewer	5780100	Intergovt. Loans			1,000		1,000	1,000
40703	W/S Reserve	425100	Water Sewer	5923400	Interest/Other Costs-Wat	5830100	Longterm External Debt Interst	1,993.71	1,237.18	1,000	664.73	1,000	1,000
40703	W/S Reserve	425100	Water Sewer	5923500	Interest/Other Costs-Sew	5830100	Longterm External Debt Interst	688.44	629.79	1,725	551.07	1,725	1,725

Fund	Fund Description	Dept	Dept Description	BARS	BARS Description	Account	Account Description	2023 Actuals	2024 Actuals	2025 Approved	2025 Actuals	2026	2027
										Budget	Thru June	Recommended	Recommended
40703	W/S Reserve	425100	Water Sewer	5943400	Capital Expense-Water	5100100	Direct Labor			580	2,872.54		
40703	W/S Reserve	425100	Water Sewer	5943400	Capital Expense-Water	5101000	Overtime			18,009	378.33	18,009	18,009
40703	W/S Reserve	425100	Water Sewer	5943400	Capital Expense-Water	5109100	Out of Class Pay			45	204.78		
40703	W/S Reserve	425100	Water Sewer	5943400	Capital Expense-Water	5200200	Medical Insurance			255			
40703	W/S Reserve	425100	Water Sewer	5943400	Capital Expense-Water	5200300	Social Security			225	115.61		
40703	W/S Reserve	425100	Water Sewer	5943400	Capital Expense-Water	5200400	Retirement			222	137.78		
40703	W/S Reserve	425100	Water Sewer	5943400	Capital Expense-Water	5200600	Paid Family & Medical Leave			11	3.95		
40703	W/S Reserve	425100	Water Sewer	5943400	Capital Expense-Water	5640100	Machinery & Equipment			550,000	437,096.53		
40703	W/S Reserve	425100	Water Sewer	5943400	Capital Expense-Water	5650100	Construction	0.00	0.00	3,810,299	1,049,836.86	3,533,000	
40703	W/S Reserve	425100	Water Sewer	5943500	Capital Expense-Sewer	5101000	Overtime			42,736		43,277	43,277
40703	W/S Reserve	425100	Water Sewer	5943500	Capital Expense-Sewer	5200600	Paid Family & Medical Leave			500		500	500
40703	W/S Reserve	425100	Water Sewer	5943500	Capital Expense-Sewer	5650100	Construction	0.00	0.00	3,160,036	58,087.92	900,000	
40801	Solid Waste Maint	450100	Solid Waste Maint	5081000	Ending Fund Balance	5081000	Ending Fund Balance			7,214,861		7,777,097	5,750,266
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5100100	Direct Labor	1,038,385.17	1,313,217.13	1,759,741	717,677.06	1,836,300	1,913,425
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5100200	Vacation	81,834.34	102,071.27	35,700	40,652.89	35,700	37,199
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5100300	Sick Leave	42,068.20	65,970.48	15,300	35,594.69	15,300	15,943
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5100400	Holidays	71,184.97	93,629.34	6,630	45,746.38	6,630	6,908
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5100500	Other Leave W/Pay	666.72	1,529.96	6,630	240.94	6,630	6,908
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5101000	Overtime	52,025.86	46,788.88	86,328	29,845.69	86,328	89,954
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5108000	Extra Help Payroll			4,753	4,606.50	4,753	4,953
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5109100	Out of Class Pay	5,514.53	5,106.61	12,000	2,688.10	12,000	12,504
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5200200	Medical Insurance	325,542.92	374,606.22	503,614	228,650.45	494,450	506,811
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5200300	Social Security	94,524.40	122,554.15	147,422	65,546.12	153,280	159,716
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5200400	Retirement	127,168.94	151,197.87	175,124	78,649.63	111,540	116,223
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5200600	Paid Family & Medical Leave	3,284.82	3,494.87	5,276	2,298.21	6,830	7,107
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5311300	Clean/Sanitary Supplies	1,204.27	830.15	0	0	0	0
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5311500	Oil & Lubricants	180.60		0	0	0	0
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5312200	Plumbing/Electrical	44,414.46	34,870.24	120,000	3,243.00	120,000	120,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5312300	Safety Supplies		1,502.50				
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5313200	Other Rock & Sand	278,640.03	198,565.25	190,000	244,283.90	275,000	275,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5313600	Chemicals/Vegetation	4,379.30	3,616.65	35,000	35,000	35,000	35,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5314000	Misc. O&M Supplies	263,850.95	398,982.37	200,000	193,679.35	350,000	350,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5314009	InternalServiceFdmiscSupplies	81,170.32	33,302.06	50,000	8,196.80	50,000	50,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5315500	Computer Software	2,925.09	1,590.21	6,000	1,764.19	6,000	6,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5315700	Hardware Updates			500	500	500	500
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5320100	Gas	16,192.66	18,202.33	30,000	7,784.33	30,000	30,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5320109	InternalServiceFund Gas Fuel			0	0	0	0
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5320200	Propane-Fuel Consumed	148.26	66.71	2,000	78.32	2,000	2,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5320300	Diesel Fuel	652,492.64	579,254.38	900,000	325,579.03	900,000	900,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5350100	Small Tools & Minor Equipment	53,775.24	69,032.32	75,000	83,040.74	75,000	75,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5410100	Professional & Contract Svc	219,620.79	291,127.41	500,000	487,237.59	500,000	500,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5413200	Prof. Svcs- Software Maintence	11,607.81	2,652.25	30,000	9,711.11	30,000	30,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5415000	Intergovernmental Services	110,955.63	103,991.60	240,000	53,963.49	240,000	240,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5420300	Postage	227.79	149.97	300	156.64	300	300
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5420309	Internal Service Fund Postage	750.13	626.42	1,500	1,500	1,500	1,500
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5420400	Telephone	1,997.12	3,142.21	3,500	1,708.60	3,500	3,500
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5420409	InternalServiceFund Telephone	653.43	522.06	100	100	100	100
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5420600	Cellular Phone Charges			0	0	0	0
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5420800	Internet			4,100		4,100	4,100
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5430100	Meals & Lodging	1,399.38	423.22	3,000	38.52	3,000	3,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5430200	Mileage			400	68.12	400	400
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5430400	Other			100	28.00	100	100
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5430700	Tuition & Registration	5,344.00	6,019.00	5,000	352.00	5,000	5,000

Fund	Fund Description	Dept	Dept Description	BARS	BARS Description	Account	Account Description	2023 Actuals	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Recommended	2027 Recommended
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5431000	Airfare	434.28		1,500		1,500	1,500
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5440100	Advertising	2,449.19	1,796.40	4,500	1,469.25	4,500	4,500
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5450109	Internal Serv Fund-Rental ER&R	2,343.98		1,600		1,600	1,600
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5450200	Equipment Rent - Outside	10,989.88	18,449.80	50,000	36,831.30	50,000	50,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5450300	Land	7,000,000.00	7,500,000.00	7,500,000	3,750,000.00	7,500,000	7,500,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5450800	Lease/Rental-Equipment	11,922.81	4,661.37	0	844.69	0	0
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5460109	InternalServFdinsuranceCharges	111,292.00	64,381.00	99,367	99,367.00	130,666	151,037
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5470100	PUD	47,251.15	205,021.87	62,000	21,820.80	62,000	62,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5470600	Other Utilities	214,754.01	239,574.10	250,000	124,133.11	250,000	250,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5471000	Waste Control	5,134,774.40	5,265,438.52	5,800,000	2,249,874.21	5,800,000	6,200,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5480100	Repairs & Maintenance	321,017.67	363,188.47	250,000	262,023.83	250,000	250,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5480109	InternalServFdRepairs&Maint	258,058.16	230,740.11	510,000	66,110.26	510,000	510,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5490200	Photocopies	141.87	215.46	1,000	163.36	1,000	1,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5490300	Interfund Professional Svcs	556,997.69	532,031.17	600,000	246,531.45	600,000	600,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5490400	Dues & Subscriptions	5,720.37	4,879.67	3,500	2,073.49	3,500	3,500
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5490600	Printing & Binding			400	110.26	400	400
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5490700	Taxes	910,785.10	829,662.38	830,000	361,090.91	830,000	830,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5490800	Laundry	5,562.99	5,405.24	5,000	2,307.80	5,000	5,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5490900	Industrial Acc. Lost Time	30,727.00	23,302.00	34,190	34,190.00	24,182	39,085
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5492000	Other	278,722.02	343,033.52	200,000	119,330.62	200,000	200,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5492900	Credit Card Fees	72,737.21	82,302.54	82,000	39,034.33	82,000	82,000
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5493100	Auditor Services	25,055.50	32,873.00	34,237	32,333.00	32,333	32,980
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5493209	Internal Serv Fund IT Charges	98,804.00	103,103.00	124,211	124,211.00	86,881	141,553
40801	Solid Waste Maint	450100	Solid Waste Maint	5970020	Transfers Out Intra Fund	5090200	Transfers Out Intrafund	7,587,000.00	7,700,000.00	11,500,000	11,500,000.00	9,120,000	9,120,000
40802	SW Equip, Land, Fe	450100	Solid Waste Maint	5081000	Ending Fund Balance	5081000	Ending Fund Balance			13,870,000		19,140,000	9,065,000
40802	SW Equip, Land, Fe	450100	Solid Waste Maint	5378200	S/W Equip, Land, Facilitie:	5410100	Professional & Contract Svc						
40802	SW Equip, Land, Fe	450100	Solid Waste Maint	5941200	Capital Expense-Judicial	5071900	Transfer Out-Capital Impr Fund						
40802	SW Equip, Land, Fe	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa:	5100100	Direct Labor						
40802	SW Equip, Land, Fe	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa:	5101000	Overtime						
40802	SW Equip, Land, Fe	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa:	5108000	Extra Help Payroll						
40802	SW Equip, Land, Fe	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa:	5200200	Medical Insurance						
40802	SW Equip, Land, Fe	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa:	5200300	Social Security						
40802	SW Equip, Land, Fe	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa:	5200400	Retirement						
40802	SW Equip, Land, Fe	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa:	5200600	Paid Family & Medical Leave						
40802	SW Equip, Land, Fe	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa:	5630100	Imp Other Than To Buildings	0.00	0.00				
40802	SW Equip, Land, Fe	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa:	5640100	Machinery & Equipment	0.00	0.00	350,000	153,949.77	2,285,000	1,400,000
40802	SW Equip, Land, Fe	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa:	5650100	Construction			2,500,000			14,500,000
40802	SW Equip, Land, Fe	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa:	5670020	PW Capital Prof Services		0.00				
40803	Post Close Unlined	450100	Solid Waste Maint	5081000	Ending Fund Balance	5081000	Ending Fund Balance			890,000		875,000	860,000
40803	Post Close Unlined	450100	Solid Waste Maint	5378300	S/W Post Close Unlined L:	5099900	See BARS for Description	1,731.57	93,024.47	45,000		45,000	45,000
40803	Post Close Unlined	450100	Solid Waste Maint	5378500	S/W Post Close Lined Lanc	5910000	InterFund Professional Service						
40803	Post Close Unlined	450100	Solid Waste Maint	5970020	Transfers Out Intra Fund	5090100	Transfers Out						
40803	Post Close Unlined	450100	Solid Waste Maint	5970020	Transfers Out Intra Fund	5090200	Transfers Out Intrafund						
40804	Post Close Lined	450100	Solid Waste Maint	5081000	Ending Fund Balance	5081000	Ending Fund Balance			5,335,000		8,890,000	8,910,000
40804	Post Close Lined	450100	Solid Waste Maint	5378500	S/W Post Close Lined Lanc	5099900	See BARS for Description	266,302.71	217,472.72	230,000		230,000	230,000
40804	Post Close Lined	450100	Solid Waste Maint	5378500	S/W Post Close Lined Lanc	5415000	Intergovernmental Services						
40804	Post Close Lined	450100	Solid Waste Maint	5378500	S/W Post Close Lined Lanc	5470100	PUD						
40804	Post Close Lined	450100	Solid Waste Maint	5378500	S/W Post Close Lined Lanc	5480100	Repairs & Maintenance						
40804	Post Close Lined	450100	Solid Waste Maint	5378500	S/W Post Close Lined Lanc	5490300	Interfund Professional Svcs						
40804	Post Close Lined	450100	Solid Waste Maint	5970020	Transfers Out Intra Fund	5090200	Transfers Out Intrafund						
40901	SW HQ Closure Fui	450100	Solid Waste Maint	5081000	Ending Fund Balance	5081000	Ending Fund Balance			19,750,000		25,820,000	23,640,000
40901	SW HQ Closure Fui	450100	Solid Waste Maint	5378400	S/W Lined Landfill Closure	5099900	See BARS for Description	2,465,038.00	2,760,642.00	2,300,000		2,500,000	2,500,000
40901	SW HQ Closure Fui	450100	Solid Waste Maint	5811000	Loans Issued To Other Fur	5780100	Intergovt. Loans						

Fund	Fund Description	Dept	Dept Description	BARS	BARS Description	Account	Account Description	2023 Actuals	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Recommended	2027 Recommended
40901	SW HQ Closure	Fu	450100 Solid Waste Maint	5970010	Transfers Out	5074600	Transfer Out-Headquarters					0	3,000,000
40902	HQ Landfill Post Cl	Cl	450100 Solid Waste Maint	5081000	Ending Fund Balance	5081000	Ending Fund Balance			7,035,000		9,190,000	9,480,000
40902	HQ Landfill Post Cl	Cl	450100 Solid Waste Maint	5378400	S/W Lined Landfill Closure	5099900	See BARS for Description	835,419.00	935,601.00	800,000		900,000	900,000
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5081000	Ending Fund Balance	5081000	Ending Fund Balance			894,475		195,987	248,419
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754000	Fairgrounds & Conventior	5480100	Repairs & Maintenance			0	258.13		
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754100	Administration-General	5480100	Repairs & Maintenance			0			
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754500	Maintenance	5311300	Clean/Sanitary Supplies	689.27	727.65	800	835.30	900	900
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754500	Maintenance	5314000	Misc. O&M Supplies	2,320.85	1,703.67	1,200	1,705.14	2,000	2,000
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754500	Maintenance	5320100	Gas	1,160.68	1,082.99	1,500	295.65	1,500	1,500
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754500	Maintenance	5320200	Propane-Fuel Consumed	456.43	488.74	400	184.60	500	500
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754500	Maintenance	5320300	Diesel Fuel	2,794.87	1,763.50	3,000	754.40	2,000	2,000
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754500	Maintenance	5350100	Small Tools & Minor Equipment	9,150.08	6,425.47	7,000		7,000	7,000
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754500	Maintenance	5410100	Professional & Contract Svc	380.61	128.38	0	1,241.86	1,500	1,500
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754500	Maintenance	5450800	Lease/Rental-Equipment	541.93	541.61	550	180.54	550	550
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754500	Maintenance	5480100	Repairs & Maintenance	43,527.41	40,607.77	40,000	10,445.43	40,000	40,000
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754500	Maintenance	5490200	Photocopies	284.88	191.72	350	52.76	350	350
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754500	Maintenance	5493209	Internal Serv Fund IT Charges	18,820.00	18,433.00	20,881	20,881.00	15,208	24,058
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5100100	Direct Labor	135,314.09	165,281.04	170,500	86,548.92	168,100	175,160
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5100200	Vacation						
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5100300	Sick Leave	210.16					
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5100400	Holidays	271.04					
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5101000	Overtime	14,669.77	13,799.74	17,760	4,429.33	17,760	18,506
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5200200	Medical Insurance	34,341.09	43,921.97	53,160	27,160.14	59,670	61,162
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5200300	Social Security	11,303.38	13,545.53	14,410	6,717.65	14,220	14,815
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5200400	Retirement	14,823.22	16,643.25	17,160	8,288.10	10,380	10,807
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5200600	Paid Family & Medical Leave	385.28	382.11	640	238.41	640	659
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5310100	Office Supplies	492.60		0	16.31	200	200
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5314000	Misc. O&M Supplies	1,001.81	306.95	500	264.03	500	500
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5410100	Professional & Contract Svc	14,947.96	12,684.72	10,000	1,434.80	10,000	12,000
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5413500	Temp Services	6,039.64		3,000	2,827.27	3,500	3,500
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5420300	Postage	194.71	482.19	150	38.83	150	150
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5420400	Telephone	891.63	887.58	1,500	82.99	0	0
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5420600	Cellular Phone Charges			0	331.96	1,500	1,500
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5460109	InternalServFdInsuranceCharges	20,440.00	11,677.00	12,777	12,777.00	17,984	20,787
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5470100	PUD	12,349.71	11,266.29	15,000	4,724.33	15,000	15,000
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5470200	Longview Utilities	45,489.43	50,568.32	50,000	38,419.14	50,000	50,000
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5470400	Solid Waste	6,507.56	6,555.08	7,000	2,863.58	7,000	7,000
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5490600	Printing & Binding			100		100	100
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5490700	Taxes	7,364.24	7,695.04	7,000	7,388.83	8,000	8,500
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5490900	Industrial Acc. Lost Time	525.00	570.00	820	820.00	1,788	2,889
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5492900	Credit Card Fees	466.76		2,500	19.57	1,000	1,000
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754800	Operations-General	5493100	Auditor Services	25,648.00	18,862.50	19,695		32,794	33,450
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754810	Operations Fair	5310300	Food	17,140.24	12,108.37	12,150	141.00	12,000	12,000
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754810	Operations Fair	5314000	Misc. O&M Supplies	10,376.00	17,157.92	16,900	380.61	17,000	17,000
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754810	Operations Fair	5320200	Propane-Fuel Consumed	160.90	324.75	325		325	325
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754810	Operations Fair	5410100	Professional & Contract Svc	51,839.62	62,540.29	47,537	6,691.50	50,000	50,000
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754810	Operations Fair	5410400	Rodeo Entertainment	57,867.29	57,176.65	57,200		59,000	63,000
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754810	Operations Fair	5410500	Mainstage Entertainment	4,050.00	4,550.00	5,000		6,000	6,000
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754810	Operations Fair	5410700	Program Charge	1,905.78	1,977.58	1,980		2,200	2,200
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754810	Operations Fair	5413500	Temp Services	15,878.88	23,315.93	23,350		23,500	23,500
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754810	Operations Fair	5420300	Postage	312.09	19.57	400		400	400
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754810	Operations Fair	5430100	Meals & Lodging	3,904.92	4,570.56	3,660	243.10	4,000	4,000
41101	Cowlitz Co Expo Ce	Ce	480100 Cowlitz Co. Expo Ctr	5754810	Operations Fair	5430200	Mileage	688.76	507.86	500	301.70	500	500

Fund	Fund Description	Dept	Dept Description	BARS	BARS Description	Account	Account Description	2023 Actuals	2024 Actuals	2025 Approved	2025 Actuals	2026	2027
										Budget	Thru June	Recommended	Recommended
41101	Cowlitz Co Expo Ce	480100	Cowlitz Co. Expo Ctr	5754810	Operations Fair	5430700	Tuition & Registration	1,599.17	1,742.25	2,000	2,000	2,000	2,000
41101	Cowlitz Co Expo Ce	480100	Cowlitz Co. Expo Ctr	5754810	Operations Fair	5440100	Advertising	8,819.33	4,714.71	6,000	6,000	6,000	6,000
41101	Cowlitz Co Expo Ce	480100	Cowlitz Co. Expo Ctr	5754810	Operations Fair	5450200	Equipment Rent - Outside	21,740.27	7,987.82	15,000	15,000	15,000	17,500
41101	Cowlitz Co Expo Ce	480100	Cowlitz Co. Expo Ctr	5754810	Operations Fair	5470400	Solid Waste	6,793.89	4,368.87	6,000	227.68	6,000	6,000
41101	Cowlitz Co Expo Ce	480100	Cowlitz Co. Expo Ctr	5754810	Operations Fair	5480100	Repairs & Maintenance	1,228.84	963.99	103,000	96,568.01	5,000	5,000
41101	Cowlitz Co Expo Ce	480100	Cowlitz Co. Expo Ctr	5754810	Operations Fair	5490400	Dues & Subscriptions	50.07	1,352.77	1,500	1,401.60	1,500	1,500
41101	Cowlitz Co Expo Ce	480100	Cowlitz Co. Expo Ctr	5754810	Operations Fair	5490600	Printing & Binding	6,414.45	1,923.09	2,000	1,197.63	2,000	2,000
41101	Cowlitz Co Expo Ce	480100	Cowlitz Co. Expo Ctr	5754810	Operations Fair	5492200	Fair-Premiums	25,000.00	25,000.00	25,000		25,000	25,000
41101	Cowlitz Co Expo Ce	480100	Cowlitz Co. Expo Ctr	5754810	Operations Fair	5495300	Web Site Design	1,643.81	6,288.06	3,600	1,473.93	3,600	3,600
41101	Cowlitz Co Expo Ce	480100	Cowlitz Co. Expo Ctr	5927500	Interest/Other Costs-Cult	5800100	Interest			0			
41101	Cowlitz Co Expo Ce	480100	Cowlitz Co. Expo Ctr	5947500	Capital Expense-Cult/Recr	5630100	Imp Other Than To Buildings	0.00	0.00	75,000	20,656.13	575,000	75,000
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5081000	Ending Fund Balance	5081000	Ending Fund Balance			184,815		329,742	352,123
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754100	Administration-General	5100100	Direct Labor	157,386.85	169,181.24	212,800	106,907.12	219,400	228,615
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754100	Administration-General	5100200	Vacation		5,261.90				
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754100	Administration-General	5100300	Sick Leave	209.98	426.42				
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754100	Administration-General	5100400	Holidays		271.04				
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754100	Administration-General	5101000	Overtime	8,704.09	8,540.71	13,600	2,757.30	13,600	14,171
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754100	Administration-General	5200200	Medical Insurance	64,704.36	57,544.87	70,400	27,312.69	83,070	85,147
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754100	Administration-General	5200300	Social Security	11,836.42	13,800.92	17,320	8,275.46	17,830	18,573
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754100	Administration-General	5200400	Retirement	16,339.82	16,480.35	20,450	9,990.35	13,010	13,547
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754100	Administration-General	5200500	Unemployment Comp.					11,138	11,138
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754100	Administration-General	5200600	Paid Family & Medical Leave	421.19	392.14	770	287.25	800	826
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754100	Administration-General	5310100	Office Supplies	2,097.92	1,549.75	1,500	420.11	1,500	1,500
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754100	Administration-General	5314100	Uniforms			500	176.93	500	500
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754100	Administration-General	5420400	Telephone	2,762.17	2,811.44	3,000	617.00	3,000	3,000
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754100	Administration-General	5420600	Cellular Phone Charges			0	404.23	1,000	1,000
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754100	Administration-General	5490900	Industrial Acc. Lost Time	718.00	531.00	763	763.00	1,811	2,927
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754100	Administration-General	5492900	Credit Card Fees	5,444.12	4,854.32	5,000	2,206.73	5,000	5,000
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754100	Administration-General	5493209	Internal Serv Fund IT Charges	23,525.00	21,586.00	23,460	23,460.00	16,252	26,637
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754500	Maintenance	5311300	Clean/Sanitary Supplies	9,096.50	9,700.55	10,000	6,198.59	10,000	10,000
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754500	Maintenance	5410100	Professional & Contract Svc	215,318.30	190,038.06	120,000	56,720.97	150,000	150,000
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754500	Maintenance	5450800	Lease/Rental-Equipment	691.92	541.68	750	180.55	750	750
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754500	Maintenance	5460109	InternalServFdInsuranceCharges	10,109.00	10,868.00	15,548	15,548.00	18,850	21,788
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754500	Maintenance	5470100	PUD	39,367.53	35,278.52	45,000	14,203.86	45,000	45,000
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754500	Maintenance	5470200	Longview Utilities	37,126.41	37,959.11	25,000	18,312.21	25,000	25,000
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754500	Maintenance	5470400	Solid Waste	91.18	85.74	500	545.34	750	750
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754500	Maintenance	5470500	Gas-Utilities	15,892.70	18,139.96	15,000	15,516.06	17,500	18,000
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754500	Maintenance	5480100	Repairs & Maintenance	32,623.77	24,328.10	42,500	15,648.97	42,500	42,500
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754500	Maintenance	5490200	Photocopies	284.88	191.72	350	52.78	350	350
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754500	Maintenance	5492000	Other			500		500	500
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754700	Customer Services & Marl	5412300	Graphics			0			
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754700	Customer Services & Marl	5420300	Postage	16.53		100		100	100
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754700	Customer Services & Marl	5430100	Meals & Lodging			0	153.59	400	400
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754700	Customer Services & Marl	5430200	Mileage			0	68.46	100	100
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754700	Customer Services & Marl	5430400	Other	326.00		1,000		1,000	1,000
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754700	Customer Services & Marl	5430700	Tuition & Registration	364.13	15.00	100		250	250
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754700	Customer Services & Marl	5440100	Advertising	10,823.30	831.23	1,000	987.70	1,000	1,500
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754700	Customer Services & Marl	5440500	Marketing Materials			0			
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754700	Customer Services & Marl	5490400	Dues & Subscriptions	1,046.89	1,360.22	1,200	655.34	1,200	1,200
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754700	Customer Services & Marl	5490600	Printing & Binding	194.20	270.62	250	230.46	250	450
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754700	Customer Services & Marl	5491900	Photography			0			
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754700	Customer Services & Marl	5493100	Auditor Services			19,695		0	0
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754700	Customer Services & Marl	5495300	Web Site Design	8,209.00	15,605.52	5,000	3,434.00	5,000	5,000

Fund	Fund Description	Dept	Dept Description	BARS	BARS Description	Account	Account Description	2023 Actuals	2024 Actuals	2025 Approved	2025 Actuals	2026	2027
										Budget	Thru June	Recommended	Recommended
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754800	Operations-General	5310300	Food	571.63	311.00	300	346.53	500	600
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754800	Operations-General	5314000	Misc. O&M Supplies	5,515.46	8,136.20	7,000	715.86	7,000	7,000
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754800	Operations-General	5350300	Minor Equipment	342.73	360.03	700		700	700
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754800	Operations-General	5413400	Catering	619,211.80	561,615.12	675,000	222,407.38	700,000	725,000
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754800	Operations-General	5413500	Temp Services	29,426.42	9,745.00	15,000	4,540.02	10,000	12,000
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754800	Operations-General	5420800	Internet		1,774.80	1,500	887.40	1,600	1,600
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754800	Operations-General	5450200	Equipment Rent - Outside	30,219.27	13,388.26	25,000	325.68	20,000	20,000
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754800	Operations-General	5490700	Taxes	80,111.35	63,868.74	75,000	33,407.13	75,000	75,000
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754800	Operations-General	5490800	Laundry	33,313.68	26,980.41	38,000	13,353.03	38,000	42,000
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754800	Operations-General	5492000	Other			1,000	158.78	1,000	1,000
41102	Cowlitz Co Expo Cc	480100	Cowlitz Co. Expo Ctr	5754800	Operations-General	5493100	Auditor Services						
41103	Cowlitz Co Expo Re	480100	Cowlitz Co. Expo Ctr	5081000	Ending Fund Balance	5081000	Ending Fund Balance					20,000	20,000
41103	Cowlitz Co Expo Re	480100	Cowlitz Co. Expo Ctr	5754800	Operations-General	5495500	Other Svcs & Chgs - Pigeon Club						
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5081000	Ending Fund Balance	5081000	Ending Fund Balance			148,066		352,967	420,808
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755100	Admin General	5100100	Direct Labor	34,173.74	39,019.20	41,200	20,562.36	40,300	41,993
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755100	Admin General	5101000	Overtime	1,343.96	1,315.85	1,000	194.08	1,200	1,250
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755100	Admin General	5200200	Medical Insurance	6,901.63	7,615.02	10,260	4,803.41	10,530	10,793
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755100	Admin General	5200300	Social Security	2,654.34	2,978.50	3,230	1,504.93	3,170	3,308
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755100	Admin General	5200400	Retirement	3,578.94	3,751.76	3,840	1,890.87	2,320	2,413
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755100	Admin General	5200600	Paid Family & Medical Leave	94.39	86.02	150	54.27	150	150
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755100	Admin General	5310100	Office Supplies	60.33		0			
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755100	Admin General	5420400	Telephone						
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755100	Admin General	5460109	InternalServFdInsuranceCharges	1,301.00	1,936.00	2,119	2,119.00	2,774	3,207
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755100	Admin General	5490900	Industrial Acc. Lost Time	93.00	95.00	136	136.00	76	122
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755100	Admin General	5492000	Other	904.71	610.98	700		700	700
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755100	Admin General	5492900	Credit Card Fees	17,656.83	19,750.46	20,000	2,041.83	20,000	20,000
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755100	Admin General	5493209	Internal Serv Fund IT Charges	4,705.00	5,473.00	5,767	5,767.00	4,017	6,580
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755500	Maintenance	5311300	Clean/Sanitary Supplies	111.58	158.92	200		200	200
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755500	Maintenance	5480100	Repairs & Maintenance		5,580.80	3,000	89.01	3,000	4,500
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755500	Maintenance	5490400	Dues & Subscriptions			0		0	0
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755700	Customer Serv	5412300	Graphics			0		0	0
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755700	Customer Serv	5420300	Postage	12.99	147.25	150		150	150
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755700	Customer Serv	5440100	Advertising			0		0	0
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755700	Customer Serv	5440500	Marketing Materials			0		0	0
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755800	Operations	5314000	Misc. O&M Supplies	3,140.96	2,461.37	3,000	2,656.95	3,000	3,000
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755800	Operations	5340200	Gift Shop Items for Resale	245,641.45	213,842.14	240,000	79,177.69	240,000	250,000
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755800	Operations	5413500	Temp Services	84,155.62	74,035.42	105,000	10,478.32	90,000	95,000
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755800	Operations	5415000	Intergovernmental Services	24,000.00	19,200.00	20,000		25,460	
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755800	Operations	5420800	Internet	1,302.51	1,592.24	2,000	663.60	2,000	2,000
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5755800	Operations	5490700	Taxes	43,828.12	41,928.58	50,000	1,485.67	45,000	47,000
41105	Silver Lake Gift Shc	480100	Cowlitz Co. Expo Ctr	5970020	Transfers Out Intra Fund	5090200	Transfers Out Intrafund			100,000	100,000.00	50,000	50,000
41401	Emergency Manag	530100	Emergency Management	5081000	Ending Fund Balance	5081000	Ending Fund Balance			517,245		650,640	629,640
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5100100	Direct Labor	154,263.50	162,168.00	170,200	84,704.00	172,000	179,100
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5100200	Vacation	10,334.45		7,250		0	
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5100300	Sick Leave	15,001.62		7,250		0	
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5101000	Overtime	101.91		2,000		2,000	2,000
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5107900	Call Pager Call Time	5,700.00	5,650.00	5,800	2,550.00	5,800	5,800
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5108000	Extra Help Payroll			10,000	4,329.00	10,000	10,000
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5200200	Medical Insurance	30,590.52	33,124.20	34,800	19,735.80	21,600	21,600
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5200300	Social Security	13,672.48	12,451.04	15,500	6,795.15	14,520	15,070
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5200400	Retirement	10,222.28	7,430.96	9,027	3,729.98	4,840	4,960
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5200600	Paid Family & Medical Leave	473.38	358.51	689	240.01	650	680
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5310100	Office Supplies	2,738.09	2,203.67	3,000	897.92	3,000	3,000

Fund	Fund Description	Dept	Dept Description	BARS	BARS Description	Account	Account Description	2023 Actuals	2024 Actuals	2025 Approved	2025 Actuals	2026	2027
										Budget	Thru June	Recommended	Recommended
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5310300	Food	169.65	480.38	1,000	130.56	1,000	1,000
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5320100	Gas	886.22	175.49	1,000	88.23	1,000	1,000
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5320109	InternalServiceFund Gas Fuel	791.17	757.60	1,400	130.69	1,400	1,400
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5350100	Small Tools & Minor Equipment	5,185.86	7,721.98	6,000	1,826.36	7,000	8,000
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5410100	Professional & Contract Svc		37,500.00	22,000	6,057.57	0	0
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5413700	Internal Facilities Chrg/Serv	25,603.05	27,101.58	34,443		48,777	50,000
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5420300	Postage	42.27	54.50	350	8.63	350	350
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5420400	Telephone	2,872.62	1,683.50				
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5420600	Cellular Phone Charges	5,430.12	6,377.03	7,000	1,608.21	7,000	7,000
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5420800	Internet		1,771.15	2,500	401.94	2,500	2,500
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5430100	Meals & Lodging	2,533.30	3,007.36	6,500	2,243.35	6,500	6,500
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5430200	Mileage	676.36	1,386.28	2,000	532.63	2,000	2,000
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5430700	Tuition & Registration	737.90	368.95	6,500	169.00	6,500	6,500
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5450609	InternalServFd-MP Rent-Monthly	5,100.00	5,355.00	5,490		1,714	1,765
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5450800	Lease/Rental-Equipment	2,321.02	2,197.34	2,608	1,135.02	2,608	2,608
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5460109	InternalServFdInsuranceCharges	10,818.00	13,392.00	16,201	16,201.00	19,221	22,217
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5482100	Equipment Mtn Agreements	3,633.87	2,924.89	9,000	5,952.08	9,000	9,000
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5490200	Photocopies		2,469.52	4,000	774.93	4,000	4,000
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5490400	Dues & Subscriptions	590.34	689.90	1,000	127.60	1,000	1,000
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5490600	Printing & Binding		10.78	1,400	114.69	2,000	2,500
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5490900	Industrial Acc. Lost Time	761.00	654.00	940	940.00	524	847
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5492000	Other		0.00	0		0	0
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5493100	Auditor Services	8,050.00	9,501.00	9,914	9,819.00	11,013	11,233
41401	Emergency Manag	530100	Emergency Management	5251000	Emergency Mgt. Admin.	5493209	Internal Serv Fund IT Charges	28,230.00	26,379.00	37,974	37,974.00	27,996	44,007
41401	Emergency Manag	530100	Emergency Management	5251040	Emg Sv Admin Lewis River	5470700	Lewis River Gauge	873.64	1,196.36	1,300	425.55	1,300	1,300
41401	Emergency Manag	530100	Emergency Management	5251050	PacCorps Emg. Notificatio	5410100	Professional & Contract Svc	7,567.00	7,567.00	10,000	7,567.00	10,000	10,000
41401	Emergency Manag	530100	Emergency Management	5256010	Homeland Security	5100100	Direct Labor	69,101.00	64,610.00	68,788	34,240.00	78,900	81,000
41401	Emergency Manag	530100	Emergency Management	5256010	Homeland Security	5100200	Vacation					7,250	7,250
41401	Emergency Manag	530100	Emergency Management	5256010	Homeland Security	5100300	Sick Leave					7,250	7,250
41401	Emergency Manag	530100	Emergency Management	5256010	Homeland Security	5101000	Overtime	54.13		2,000	1,150.45	2,000	2,000
41401	Emergency Manag	530100	Emergency Management	5256010	Homeland Security	5200200	Medical Insurance	14,680.98	10,802.64	22,800	6,327.16	23,400	23,400
41401	Emergency Manag	530100	Emergency Management	5256010	Homeland Security	5200300	Social Security	5,149.85	4,942.66	5,415	2,707.37	7,300	7,460
41401	Emergency Manag	530100	Emergency Management	5256010	Homeland Security	5200400	Retirement			6,449		0	
41401	Emergency Manag	530100	Emergency Management	5256010	Homeland Security	5200600	Paid Family & Medical Leave	187.33	137.97	194	92.77	330	340
41401	Emergency Manag	530100	Emergency Management	5256010	Homeland Security	5310100	Office Supplies			2,500		2,500	2,500
41402	Emergency Mgmt :	530100	Emergency Management	5081000	Ending Fund Balance	5081000	Ending Fund Balance						
41402	Emergency Mgmt :	530100	Emergency Management	5251040	Emg Sv Admin Lewis River	5470700	Lewis River Gauge	0.00					
41402	Emergency Mgmt :	530100	Emergency Management	5251050	PacCorps Emg. Notificatio	5410100	Professional & Contract Svc	0.00					
41402	Emergency Mgmt :	530100	Emergency Management	5970020	Transfers Out Intra Fund	5090200	Transfers Out Intrafund	13,684.16					
41501	Sheriff Range	105100	Sheriff	5081000	Ending Fund Balance	5081000	Ending Fund Balance			31,423		44,057	44,192
41501	Sheriff Range	105100	Sheriff	5769100	Cowlitz County Shooting f	5314000	Misc. O&M Supplies	571.06	1,526.93	2,000	581.07	2,000	2,000
41501	Sheriff Range	105100	Sheriff	5769100	Cowlitz County Shooting f	5350100	Small Tools & Minor Equipment	2,458.07	4,670.62	22,000	9,689.11	20,000	20,000
41501	Sheriff Range	105100	Sheriff	5769100	Cowlitz County Shooting f	5410100	Professional & Contract Svc	2,898.92	1,449.46	3,000		3,000	3,000
41501	Sheriff Range	105100	Sheriff	5769100	Cowlitz County Shooting f	5450200	Equipment Rent - Outside			500		250	250
41501	Sheriff Range	105100	Sheriff	5769100	Cowlitz County Shooting f	5470600	Other Utilities	414.57	1,658.28	2,000	731.31	2,000	2,000
41501	Sheriff Range	105100	Sheriff	5769100	Cowlitz County Shooting f	5480100	Repairs & Maintenance		409.43	13,000	172.35	13,000	13,000
41501	Sheriff Range	105100	Sheriff	5769100	Cowlitz County Shooting f	5490000	Other Services & Charges						
41501	Sheriff Range	105100	Sheriff	5769100	Cowlitz County Shooting f	5493100	Auditor Services						
41502	Shtg Rng-Phs 1-2 C	75100	OAS - Finance	5752600	Operations-Contracted	5460109	InternalServFdInsuranceCharges	2,212.00					
41502	Shtg Rng-Phs 1-2 C	75100	OAS - Finance	5769100	Cowlitz County Shooting f	5416000	Intergovt Taxes & Oper Assess	5,786.96					
41502	Shtg Rng-Phs 1-2 C	75100	OAS - Finance	5769100	Cowlitz County Shooting f	5470600	Other Utilities	11,076.31					
41502	Shtg Rng-Phs 1-2 C	75100	OAS - Finance	5769100	Cowlitz County Shooting f	5490000	Other Services & Charges	12,566.97					
41502	Shtg Rng-Phs 1-2 C	75100	OAS - Finance	5769100	Cowlitz County Shooting f	5493100	Auditor Services	2,132.00					

Fund	Fund Description	Dept	Dept Description	BARS	BARS Description	Account	Account Description	2023 Actuals	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Recommended	2027 Recommended
41502	Shtg Rng-Phs 1-2 C	75100	OAS - Finance	5947500	Capital Expense-Cult/Recr	5630100	Imp Other Than To Buildings	0.19					
41502	Shtg Rng-Phs 1-2 C	235100	Park & Recreation	5081000	Ending Fund Balance	5081000	Ending Fund Balance			75,863		129,609	105,620
41502	Shtg Rng-Phs 1-2 C	235100	Park & Recreation	5769100	Cowlitz County Shooting f	5310100	Office Supplies						
41502	Shtg Rng-Phs 1-2 C	235100	Park & Recreation	5769100	Cowlitz County Shooting f	5416000	Intergovt Taxes & Oper Assess		5,800.46	6,000	1,446.49	6,000	6,000
41502	Shtg Rng-Phs 1-2 C	235100	Park & Recreation	5769100	Cowlitz County Shooting f	5470600	Other Utilities		4,082.48	4,800	2,927.89	6,500	6,500
41502	Shtg Rng-Phs 1-2 C	235100	Park & Recreation	5769100	Cowlitz County Shooting f	5490000	Other Services & Charges		53,613.86	50,000	122,449.80	35,000	40,000
41502	Shtg Rng-Phs 1-2 C	235100	Park & Recreation	5769100	Cowlitz County Shooting f	5493100	Auditor Services		3,596.00	3,760	4,734.00	4,891	4,989
41502	Shtg Rng-Phs 1-2 C	235100	Park & Recreation	5769100	Cowlitz County Shooting f	5630100	Imp Other Than To Buildings			0.00	150,000	22,106.96	
41503	Shtg Rng-Lead Aba	75100	OAS - Finance	5081000	Ending Fund Balance	5081000	Ending Fund Balance						
41503	Shtg Rng-Lead Aba	235100	Park & Recreation	5081000	Ending Fund Balance	5081000	Ending Fund Balance			121,600		149,000	164,000
41601	Building and Plann	226100	Building & Planning 1	5081000	Ending Fund Balance	5081000	Ending Fund Balance			1,239,478		1,321,173	503,159
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5100100	Direct Labor	1,519,730.47	1,484,146.38	1,552,540	754,455.97	1,573,300	1,639,379
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5100200	Vacation	37,444.54	9,218.17	0	1,501.05		
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5100300	Sick Leave	12,310.51	1,176.92	0	159.98		
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5100400	Holidays	5,590.11					
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5100700	Severence	14,520.00	1,993.94				
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5101000	Overtime	859.06	251.82			1,000	1,000
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5108000	Extra Help Payroll			5,100			
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5109100	Out of Class Pay	0.00		15,810			
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5200200	Medical Insurance	383,285.95	385,068.64	396,040	208,330.91	382,000	391,550
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5200300	Social Security	116,374.60	110,271.43	121,730	55,504.67	120,430	125,489
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5200400	Retirement	152,577.88	138,143.97	143,520	68,730.93	87,850	91,533
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5200500	Unemployment Comp.	751.00	19,642.00			276	276
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5200600	Paid Family & Medical Leave	4,097.95	3,192.04	5,420	1,980.98	5,360	5,584
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5201000	Uniform & Clothing	33.75					
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5310100	Office Supplies	4,279.03	4,950.15	15,000	2,529.67	10,000	10,000
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5314100	Uniforms			2,500		2,000	2,000
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5320100	Gas	12,809.12	10,571.13	18,000	3,732.87	12,000	12,000
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5350100	Small Tools & Minor Equipment	1,027.75	260.33	1,000	13.94	1,000	1,000
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5410100	Professional & Contract Svc	97,566.88	167,322.89	355,000	121,173.64	200,000	205,000
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5413700	Internal Facilities Chrg/Serv	46,998.93	55,812.58	50,000		50,000	50,000
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5420300	Postage	1,381.44	1,504.35	1,500	304.11	1,500	1,500
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5420400	Telephone	10,919.40	7,829.12				
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5420600	Cellular Phone Charges			0	2,155.25	4,500	4,500
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5430100	Meals & Lodging	3,279.53	2,019.72	15,000	738.65	2,500	2,500
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5430200	Mileage	413.02		1,000		250	250
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5430700	Tuition & Registration	5,010.31	6,869.80	20,000	459.00	5,000	5,000
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5431000	Airfare	537.53		3,500		250	250
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5440100	Advertising	243.69	187.76	3,500		3,500	3,500
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5450609	InternalServFd-MP Rent-Monthly	22,600.00	23,730.00	36,847		39,580	40,767
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5450800	Lease/Rental-Equipment	4,353.83	5,131.61	5,200	2,565.20	5,200	5,200
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5460109	InternalServFdInsuranceCharges	72,206.00	95,000.00	109,476	109,476.00	117,850	136,223
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5481000	Vehicle- Repairs & Maintenance	386.64	397.47	1,500	235.00	500	500
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5490200	Photocopies	1,646.44	1,312.04	2,500	482.02	2,500	2,500
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5490300	Interfund Professional Svcs	15,745.21	14,410.73	200,000	15,751.49	20,000	20,000
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5490400	Dues & Subscriptions	2,849.69	4,601.48	6,000	559.43	5,000	5,000
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5490600	Printing & Binding	6,663.83	1,549.80	3,000	298.53	3,000	3,000
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5490900	Industrial Acc. Lost Time	5,119.00	4,641.00	6,669	6,669.00	16,814	27,176
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5492000	Other	9,606.69	4,096.33	10,000	879.36	10,000	10,000
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5492900	Credit Card Fees	-178.83		5,000			
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5493100	Auditor Services	20,119.00	21,080.00	21,913	18,911.00	23,606	24,078
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5493209	Internal Serv Fund IT Charges	249,361.00	231,139.00	220,857	220,857.00	158,161	255,619
41701	Stormwater	222100	Stormwater	5081000	Ending Fund Balance	5081000	Ending Fund Balance			1,734,279		2,212,309	2,130,733

Fund	Fund Description	Dept	Dept Description	BARS	BARS Description	Account	Account Description	2023 Actuals	2024 Actuals	2025 Approved	2025 Actuals	2026	2027
										Budget	Thru June	Recommended	Recommended
									84,243.45	145,265	48,199.62	161,500	168,283
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5100100	Direct Labor						
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5100200	Vacation		860.13	1,000	491.29	1,000	1,042
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5100300	Sick Leave		263.92	1,000		1,000	1,042
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5100400	Holidays		1,000.57	1,000	412.69	1,000	1,042
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5101000	Overtime		282.98	500		500	521
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5200200	Medical Insurance		21,191.48	36,708	13,882.44	37,680	38,622
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5200300	Social Security		6,632.90	11,381	3,756.39	12,620	13,153
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5200400	Retirement		8,045.90	13,553	4,473.36	9,210	9,594
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5200600	Paid Family & Medical Leave		185.14	407	128.66	570	585
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5310100	Office Supplies		58.37	200	80.51	200	200
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5314000	Misc. O&M Supplies		2,441.90	1,200	1,553.45	2,500	3,000
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5314009	InternalServiceFdmiscSupplies			200		200	200
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5350100	Small Tools & Minor Equipment			0		0	0
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5410100	Professional & Contract Svc		52,491.31	10,000	843.90	70,000	70,000
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5415000	Intergovernmental Services		19,528.99	20,000	9,152.30	20,000	23,000
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5420300	Postage			200		0	0
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5420309	Internal Service Fund Postage		32.54	500		200	200
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5430100	Meals & Lodging			3,500		3,000	3,500
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5430200	Mileage			500		500	500
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5430700	Tuition & Registration			7,000	200.00	1,500	1,500
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5440100	Advertising		221.22	1,500	1,064.61	2,500	3,000
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5450109	Internal Serv Fund-Rental ER&R			1,000		1,000	1,000
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5460109	InternalServFdInsuranceCharges		2,662.00	4,212	4,399.00	6,041	6,983
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5490200	Photocopies			100		100	100
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5490400	Dues & Subscriptions			50		50	50
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5490900	Industrial Acc. Lost Time			187		296	478
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5492000	Other			1,500	401.46	1,500	2,000
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5493100	Auditor Services		4,965.00	5,182	5,404.10	5,491	5,601
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5493209	Internal Serv Fund IT Charges		6,345.00	10,891	10,891.00	7,548	12,370
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5493509	InternalServFdOtherSvc&Charges		3,486.25	15,000	15,336.67	35,000	40,000
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5100100	Direct Labor	75,787.66	0.00				
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5100200	Vacation	308.96					
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5100300	Sick Leave	496.57					
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5100400	Holidays	814.85	0.00				
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5101000	Overtime						
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5200200	Medical Insurance	20,098.70	1,697.27				
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5200300	Social Security	5,867.05	0.00				
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5200400	Retirement	7,692.63	0.00				
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5200600	Paid Family & Medical Leave	200.89	0.00				
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5310100	Office Supplies						
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5314000	Misc. O&M Supplies	3,420.45	618.34				
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5314009	InternalServiceFdmiscSupplies						
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5350100	Small Tools & Minor Equipment	1,448.71					
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5410100	Professional & Contract Svc	5,931.63					
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5415000	Intergovernmental Services	19,677.51	0.00				
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5420300	Postage						
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5420309	Internal Service Fund Postage	183.85	54.16				
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5430100	Meals & Lodging	474.58					
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5430200	Mileage						
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5430700	Tuition & Registration	140.00					
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5440100	Advertising						
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5450109	Internal Serv Fund-Rental ER&R						
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5460109	InternalServFdInsuranceCharges	1,861.00					

Fund	Fund Description	Dept	Dept Description	BARS	BARS Description	Account	Account Description	2023 Actuals	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Recommended	2027 Recommended
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5490200	Photocopies						
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5490400	Dues & Subscriptions						
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5492000	Other	2,679.92					
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5493100	Auditor Services	3,920.00					
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5493209	Internal Serv Fund IT Charges	4,705.00					
41701	Stormwater	222100	Stormwater	5535100	Stormwater Operations	5493509	InternalServFdOtherSvc&Charges	8,150.00	1,897.20				
41801	Cowlitz Co Cafe Fo	155100	Non Departmental	5081000	Ending Fund Balance	5081000	Ending Fund Balance			27,000		0	0
41801	Cowlitz Co Cafe Fo	155100	Non Departmental	5189000	Other Internal Services	5090100	Transfers Out					5,000	
41801	Cowlitz Co Cafe Fo	155100	Non Departmental	5189000	Other Internal Services	5108000	Extra Help Payroll			0		0	0
41801	Cowlitz Co Cafe Fo	155100	Non Departmental	5189000	Other Internal Services	5314000	Misc. O&M Supplies			215,000	7,077.15	0	0
41801	Cowlitz Co Cafe Fo	155100	Non Departmental	5189000	Other Internal Services	5350300	Minor Equipment		2,810.58	6,000	2,631.57	0	0
41801	Cowlitz Co Cafe Fo	155100	Non Departmental	5189000	Other Internal Services	5410100	Professional & Contract Svc			67,750	7,533.64	0	0
41801	Cowlitz Co Cafe Fo	155100	Non Departmental	5189000	Other Internal Services	5450200	Equipment Rent - Outside			12,000	2,226.92		
41801	Cowlitz Co Cafe Fo	155100	Non Departmental	5189000	Other Internal Services	5492000	Other			0	674.79		
41801	Cowlitz Co Cafe Fo	155100	Non Departmental	5189000	Other Internal Services	5492900	Credit Card Fees			250			
41801	Cowlitz Co Cafe Fo	155100	Non Departmental	5189000	Other Internal Services	5780100	Intergovt. Loans			9,000			

2026 - 2027
Revenue Recommendations



40701 Water Sewer		425100 Water Sewer						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$2,000,000		\$1,427,521	\$1,113,636	\$1,427,521	\$1,113,636
3438100 Combined Water/Sewer/Garbage	3038900 Water Sewer Revenue	\$2,712,894.58	\$2,574,630	\$856,312.84	\$2,677,615	\$2,784,720	\$2,677,615	\$2,784,720
3438100 Combined Water/Sewer/Garbage	3039200 Installation Charge	\$5,200.00	\$10,000	\$4,800.00	\$10,000	\$10,000	\$10,000	\$10,000
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$101,438.75	\$75,000	\$38,605.49	\$75,000	\$75,000	\$75,000	\$75,000
3698000 Cash Adjustments	3000000 Revenue Summary	\$-25.00						
3699200 Other Misc Nonoperating	8106400 Misc Other Nonoperating	\$30,675.16	\$15,000	\$4,481.58	\$15,000	\$15,000	\$15,000	\$15,000
425100 Water Sewer		\$2,850,183.49	\$4,674,630	\$904,199.91	\$4,205,136	\$3,998,356	\$4,205,136	\$3,998,356
40701 Water Sewer		\$2,850,183.49	\$4,674,630	\$904,199.91	\$4,205,136	\$3,998,356	\$4,205,136	\$3,998,356

2026 - 2027
OFM Recommendation



40701 Water Sewer		425100 Water Sewer						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$1,496,838		\$958,600	\$656,637	\$977,418	\$656,637
5081000 Ending Fund Balance			\$1,496,838		\$958,600	\$656,637	\$977,418	\$656,637
5340000 Water Utilities	5100100 Direct Labor	\$294,318.62	\$291,759	\$127,315.86	\$369,700	\$385,227	\$369,700	\$385,227
5340000 Water Utilities	5100200 Vacation	\$13,421.22	\$11,000	\$6,386.18	\$11,000	\$11,462	\$11,000	\$11,462
5340000 Water Utilities	5100300 Sick Leave	\$7,784.55	\$6,500	\$3,092.06	\$6,500	\$6,773	\$6,500	\$6,773
5340000 Water Utilities	5100400 Holidays	\$17,031.46	\$11,000	\$9,426.88	\$11,000	\$11,462	\$11,000	\$11,462
5340000 Water Utilities	5100500 Other Leave W/Pay	\$2,044.20	\$1,600		\$1,600	\$1,667	\$1,600	\$1,667
5340000 Water Utilities	5101000 Overtime	\$9,310.36	\$10,000	\$4,944.12	\$10,000	\$10,420	\$10,000	\$10,420
5340000 Water Utilities	5108000 Extra Help Payroll	\$7,560.00	\$8,500	\$4,810.00	\$8,500	\$8,857	\$8,500	\$8,857
5340000 Water Utilities	5109100 Out of Class Pay	\$8,146.42	\$12,000	\$4,605.88	\$12,000	\$12,504	\$12,000	\$12,504
5340000 Water Utilities	5109600 Standby Time	\$16,109.00	\$9,000	\$8,609.92	\$9,000	\$9,378	\$9,000	\$9,378
5340000 Water Utilities	5200200 Medical Insurance	\$63,722.57	\$87,343	\$33,932.68	\$89,740	\$91,984	\$89,740	\$91,984
5340000 Water Utilities	5200300 Social Security	\$28,286.89	\$27,013	\$12,692.20	\$32,980	\$34,360	\$32,980	\$34,360
5340000 Water Utilities	5200400 Retirement	\$34,241.97	\$32,168	\$14,970.72	\$23,820	\$24,816	\$23,820	\$24,816
5340000 Water Utilities	5200600 Paid Family & Medical Leave	\$801.88	\$967	\$443.34	\$1,470	\$1,529	\$1,470	\$1,529
5340000 Salaries & Benefits		\$502,779.14	\$508,850	\$231,229.84	\$587,310	\$610,439	\$587,310	\$610,439
5340000 Water Utilities	5310100 Office Supplies	\$30.97	\$250	\$86.78	\$300	\$300	\$300	\$300
5340000 Water Utilities	5311100 Chemicals	\$11,994.44	\$10,000	\$15,426.41	\$15,000	\$15,000	\$15,000	\$15,000
5340000 Water Utilities	5311200 Lab Supplies	\$479.40	\$3,000	\$715.96	\$3,000	\$3,000	\$3,000	\$3,000
5340000 Water Utilities	5312200 Plumbing/Electrical	\$14,962.86	\$15,000	\$3,430.39	\$15,000	\$15,000	\$15,000	\$15,000
5340000 Water Utilities	5313200 Other Rock & Sand							

5340000 Water Utilities	5313600 Chemicals/Vegetation	\$205.77	\$50		\$300	\$300	\$300	\$300
5340000 Water Utilities	5314000 Misc. O&M Supplies	\$17,650.70	\$20,000	\$24,477.81	\$25,000	\$27,500	\$25,000	\$27,500
5340000 Water Utilities	5314009 InternalServiceFdMiscSupplies	\$13,266.44	\$15,000	\$428.15	\$15,000	\$15,000	\$15,000	\$15,000
5340000 Water Utilities	5330100 Water For Resale	\$324,374.76	\$430,796	\$165,342.78	\$350,000	\$365,000	\$350,000	\$365,000
5340000 Supplies		\$382,965.34	\$494,096	\$209,908.28	\$423,600	\$441,100	\$423,600	\$441,100
5340000 Water Utilities	5410100 Professional & Contract Svc	\$29,430.28	\$25,000	\$15,002.17	\$25,000	\$25,000	\$25,000	\$25,000
5340000 Water Utilities	5415000 Intergovernmental Services	\$7,918.70	\$35,000	\$2,646.70	\$10,000	\$10,000	\$10,000	\$10,000
5340000 Water Utilities	5420300 Postage	\$4,150.55	\$3,000	\$1,431.20	\$3,500	\$4,000	\$3,500	\$4,000
5340000 Water Utilities	5420309 Internal Service Fund Postage	\$895.09	\$1,000		\$1,000	\$1,000	\$1,000	\$1,000
5340000 Water Utilities	5420400 Telephone	\$4,790.92	\$3,300	\$2,120.81	\$4,500	\$4,500	\$4,500	\$4,500
5340000 Water Utilities	5420600 Cellular Phone Charges		\$0		\$0	\$0	\$0	\$0
5340000 Water Utilities	5430100 Meals & Lodging	\$195.57	\$1,400	\$212.00	\$1,500	\$1,500	\$1,500	\$1,500
5340000 Water Utilities	5430200 Mileage		\$500		\$0	\$0	\$0	\$0
5340000 Water Utilities	5430400 Other	\$10.00	\$100		\$100	\$100	\$100	\$100
5340000 Water Utilities	5430700 Tuition & Registration	\$920.00	\$3,000	\$1,015.00	\$3,000	\$3,000	\$3,000	\$3,000
5340000 Water Utilities	5440100 Advertising	\$302.19	\$500		\$500	\$500	\$500	\$500
5340000 Water Utilities	5450109 Internal Serv Fund-Rental ER&R	\$41,291.86	\$45,000	\$8,796.96	\$45,000	\$45,000	\$45,000	\$45,000
5340000 Water Utilities	5460109 InternalServFdInsuranceCharges	\$10,337.00	\$12,690	\$12,690.00	\$19,146	\$22,131	\$19,146	\$22,131
5340000 Water Utilities	5470100 PUD	\$29,582.55	\$30,000	\$17,394.51	\$32,500	\$32,500	\$32,500	\$32,500
5340000 Water Utilities	5480100 Repairs & Maintenance	\$31,659.33	\$25,000	\$10,190.95	\$25,000	\$25,000	\$25,000	\$25,000
5340000 Water Utilities	5480109 InternalServFdRepairs&Maint	\$68,987.92	\$7,500	\$1,507.08	\$20,000	\$25,000	\$20,000	\$25,000
5340000 Water Utilities	5490100 Computer Services - Outside	\$4,399.59	\$5,000	\$4,397.24	\$5,000	\$5,000	\$5,000	\$5,000
5340000 Water Utilities	5490300 Interfund Professional Svcs	\$80,471.33	\$90,000	\$23,146.94	\$90,000	\$90,000	\$90,000	\$90,000
5340000 Water Utilities	5490400 Dues & Subscriptions	\$416.40	\$1,000	\$245.00	\$1,000	\$1,000	\$1,000	\$1,000
5340000 Water Utilities	5490700 Taxes	\$41,638.52	\$36,000	\$16,675.18	\$40,000	\$40,000	\$40,000	\$40,000
5340000 Water Utilities	5490900 Industrial Acc. Lost Time	\$3,741.00	\$5,489		\$5,958	\$5,958	\$3,687	\$5,958
5340000 Water Utilities	5492000 Other	\$7,112.04	\$11,555	\$2,547.93	\$10,000	\$10,000	\$10,000	\$10,000
5340000 Water Utilities	5492900 Credit Card Fees	\$6,764.96	\$5,800	\$3,201.69	\$7,500	\$8,000	\$7,500	\$8,000
5340000 Water Utilities	5493100 Auditor Services	\$11,628.50	\$12,137	\$11,038.00	\$12,177	\$12,421	\$12,177	\$12,421
5340000 Water Utilities	5493209 Internal Serv Fund IT Charges	\$18,002.50	\$23,627	\$23,627.00	\$23,527	\$26,857	\$16,389	\$26,857
5340000 Other Services & Charges		\$404,646.80	\$383,598	\$157,886.36	\$385,908	\$398,467	\$376,499	\$398,467
5350000 Sewer/Reclaimed Water Utilitie	5100100 Direct Labor	\$114,720.08	\$291,759	\$79,053.30	\$369,700	\$385,227	\$369,700	\$385,227

5350000 Sewer/Reclaimed Water Utilitie	5100200 Vacation	\$13,234.50	\$11,000	\$7,316.59	\$11,000	\$11,462	\$11,000	\$11,462
5350000 Sewer/Reclaimed Water Utilitie	5100300 Sick Leave	\$7,734.56	\$6,500	\$3,074.74	\$6,500	\$6,773	\$6,500	\$6,773
5350000 Sewer/Reclaimed Water Utilitie	5100400 Holidays	\$12,624.48	\$11,000	\$6,258.30	\$11,000	\$11,462	\$11,000	\$11,462
5350000 Sewer/Reclaimed Water Utilitie	5100500 Other Leave W/Pay		\$1,600		\$1,600	\$1,667	\$1,600	\$1,667
5350000 Sewer/Reclaimed Water Utilitie	5101000 Overtime	\$21,634.67	\$10,000	\$14,493.62	\$10,000	\$10,420	\$10,000	\$10,420
5350000 Sewer/Reclaimed Water Utilitie	5109100 Out of Class Pay	\$2,385.33	\$4,000	\$2,903.43	\$4,000	\$4,168	\$4,000	\$4,168
5350000 Sewer/Reclaimed Water Utilitie	5109600 Standby Time		\$9,000		\$9,000	\$9,378	\$9,000	\$9,378
5350000 Sewer/Reclaimed Water Utilitie	5200200 Medical Insurance	\$29,772.62	\$87,343	\$21,509.93	\$89,740	\$91,984	\$89,740	\$91,984
5350000 Sewer/Reclaimed Water Utilitie	5200300 Social Security	\$12,907.60	\$27,013	\$8,503.01	\$32,980	\$34,360	\$32,980	\$34,360
5350000 Sewer/Reclaimed Water Utilitie	5200400 Retirement	\$15,945.16	\$32,168	\$10,303.25	\$23,820	\$24,816	\$23,820	\$24,816
5350000 Sewer/Reclaimed Water Utilitie	5200600 Paid Family & Medical Leave	\$369.98	\$967	\$296.22	\$1,470	\$1,529	\$1,470	\$1,529
5350000 Salaries & Benefits		\$231,328.98	\$492,350	\$153,712.39	\$570,810	\$593,246	\$570,810	\$593,246
5350000 Sewer/Reclaimed Water Utilitie	5310100 Office Supplies	\$30.96	\$250	\$86.76	\$300	\$300	\$300	\$300
5350000 Sewer/Reclaimed Water Utilitie	5311100 Chemicals	\$8,187.98	\$10,000		\$15,000	\$15,000	\$15,000	\$15,000
5350000 Sewer/Reclaimed Water Utilitie	5311200 Lab Supplies	\$16,020.78	\$15,000	\$10,293.76	\$20,000	\$20,000	\$20,000	\$20,000
5350000 Sewer/Reclaimed Water Utilitie	5312200 Plumbing/Electrical	\$208.76	\$5,000		\$5,000	\$5,000	\$5,000	\$5,000
5350000 Sewer/Reclaimed Water Utilitie	5313600 Chemicals/Vegetation	\$162.60	\$50		\$300	\$300	\$300	\$300
5350000 Sewer/Reclaimed Water Utilitie	5314000 Misc. O&M Supplies	\$8,743.50	\$15,000	\$7,586.76	\$15,000	\$15,000	\$15,000	\$15,000
5350000 Sewer/Reclaimed Water Utilitie	5314009 InternalServiceFdMiscSupplies	\$9,765.98	\$15,000	\$6,722.44	\$15,000	\$15,000	\$15,000	\$15,000
5350000 Sewer/Reclaimed Water Utilitie	5350100 Small Tools & Minor Equipment	\$15,577.37	\$18,000		\$18,000	\$20,000	\$18,000	\$20,000
5350000 Supplies		\$58,697.93	\$78,300	\$24,689.72	\$88,600	\$90,600	\$88,600	\$90,600
5350000 Sewer/Reclaimed Water Utilitie	5410100 Professional & Contract Svc	\$2,527.41	\$25,000	\$346.00	\$25,000	\$25,000	\$25,000	\$25,000
5350000 Sewer/Reclaimed Water Utilitie	5415000 Intergovernmental Services	\$33,031.51	\$25,000	\$16,932.86	\$35,000	\$40,000	\$35,000	\$40,000
5350000 Sewer/Reclaimed Water Utilitie	5420300 Postage	\$4,150.52	\$3,000	\$1,431.22	\$3,500	\$4,000	\$3,500	\$4,000
5350000 Sewer/Reclaimed Water Utilitie	5420309 Internal Service Fund Postage	\$822.07	\$1,000		\$1,000	\$1,000	\$1,000	\$1,000
5350000 Sewer/Reclaimed Water Utilitie	5420400 Telephone	\$6,943.75	\$7,000	\$3,162.84	\$7,500	\$7,500	\$7,500	\$7,500
5350000 Sewer/Reclaimed Water Utilitie	5420600 Cellular Phone Charges		\$0		\$0	\$0	\$0	\$0
5350000 Sewer/Reclaimed Water Utilitie	5430100 Meals & Lodging		\$1,300		\$1,500	\$1,500	\$1,500	\$1,500
5350000 Sewer/Reclaimed Water Utilitie	5440100 Advertising	\$63.86	\$0		\$0	\$0	\$0	\$0
5350000 Sewer/Reclaimed Water Utilitie	5450109 Internal Serv Fund-Rental ER&R	\$13,492.08	\$25,000	\$4,944.42	\$25,000	\$25,000	\$25,000	\$25,000
5350000 Sewer/Reclaimed Water Utilitie	5460109 InternalServFdInsuranceCharges	\$10,337.00	\$12,690	\$12,690.00	\$19,146	\$22,131	\$19,146	\$22,131
5350000 Sewer/Reclaimed Water Utilitie	5470100 PUD	\$26,227.25	\$30,000	\$15,909.62	\$32,500	\$32,500	\$32,500	\$32,500

5350000 Sewer/Reclaimed Water Utilitie	5470600 Other Utilities	\$596.64						
5350000 Sewer/Reclaimed Water Utilitie	5480100 Repairs & Maintenance	\$17,368.14	\$75,000	\$55,082.85	\$75,000	\$75,000	\$75,000	\$75,000
5350000 Sewer/Reclaimed Water Utilitie	5480109 InternalServFdRepairs&Maint	\$4,919.88	\$75,000	\$1,507.07	\$20,000	\$25,000	\$20,000	\$25,000
5350000 Sewer/Reclaimed Water Utilitie	5490100 Computer Services - Outside	\$4,399.59	\$5,000	\$4,397.24	\$5,000	\$5,000	\$5,000	\$5,000
5350000 Sewer/Reclaimed Water Utilitie	5490300 Interfund Professional Svcs	\$80,471.36	\$90,000	\$23,060.82	\$90,000	\$90,000	\$90,000	\$90,000
5350000 Sewer/Reclaimed Water Utilitie	5490400 Dues & Subscriptions	\$557.28	\$1,000	\$619.20	\$1,000	\$1,000	\$1,000	\$1,000
5350000 Sewer/Reclaimed Water Utilitie	5490700 Taxes	\$41,657.20	\$36,000	\$16,693.42	\$40,000	\$40,000	\$40,000	\$40,000
5350000 Sewer/Reclaimed Water Utilitie	5490900 Industrial Acc. Lost Time	\$3,741.00	\$5,489		\$5,958	\$5,958	\$3,687	\$5,958
5350000 Sewer/Reclaimed Water Utilitie	5492000 Other	\$7,207.99	\$11,555	\$2,984.39	\$10,000	\$10,000	\$10,000	\$10,000
5350000 Sewer/Reclaimed Water Utilitie	5492900 Credit Card Fees	\$6,764.97	\$5,800	\$3,201.68	\$7,500	\$8,000	\$7,500	\$8,000
5350000 Sewer/Reclaimed Water Utilitie	5493100 Auditor Services	\$11,628.50	\$12,137	\$11,065.00	\$12,177	\$12,421	\$12,177	\$12,421
5350000 Sewer/Reclaimed Water Utilitie	5493209 Internal Serv Fund IT Charges	\$18,002.50	\$23,627	\$23,627.00	\$23,527	\$26,857	\$16,389	\$26,857
5350000 Other Services & Charges		\$294,910.50	\$470,598	\$197,655.63	\$440,308	\$457,867	\$430,899	\$457,867
5943400 Capital Expense-Water	5640100 Machinery & Equipment		\$0		\$0	\$0	\$0	\$0
5943400 Capital Outlays			\$0		\$0	\$0	\$0	\$0
5970020 Transfers Out Intra Fund	5090200 Transfers Out Intrafund	\$750,000.00	\$750,000	\$750,000.00	\$750,000	\$750,000	\$750,000	\$750,000
5970020 Intergovernmental Svcs/Transfers Out		\$750,000.00	\$750,000	\$750,000.00	\$750,000	\$750,000	\$750,000	\$750,000
425100 Water Sewer		\$2,625,328.69	\$4,674,630	\$1,725,082.22	\$4,205,136	\$3,998,356	\$4,205,136	\$3,998,356
40701 Water Sewer		\$2,625,328.69	\$4,674,630	\$1,725,082.22	\$4,205,136	\$3,998,356	\$4,205,136	\$3,998,356

2026 - 2027
Revenue Recommendations



40703 W/S Reserve		425100 Water Sewer						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$3,505,020		\$5,300,000	\$6,825,653	\$5,300,000	\$6,825,653
3311500 FDG Department of Interior	4300000 Direct Federal Grants		\$0		\$2,200,000		\$2,200,000	
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$222,871.93	\$130,000	\$91,050.88	\$125,000	\$100,000	\$125,000	\$100,000
3699200 Other Misc Nonoperating	8106400 Misc Other Nonoperating							
3790000 Capital Contributions	3067700 W/S Hook Up Fees	\$17,865.00	\$11,910	\$28,500.00	\$20,000	\$25,000	\$20,000	\$25,000
3970001 Operating Transfers In	3048200 Contributions from Active Fund	\$0.00		\$152,926.15			\$3,259,864	
3970002 Transfers In-Intrafund	3048200 Contributions from Active Fund		\$5,915,335		\$3,259,864		\$0	
3970002 Transfers In-Intrafund	3970020 Transfers In Intra Fund	\$750,000.00	\$750,000	\$750,000.00	\$750,000	\$750,000	\$750,000	\$750,000
425100 Water Sewer		\$990,736.93	\$10,312,265	\$1,022,477.03	\$11,654,864	\$7,700,653	\$11,654,864	\$7,700,653
40703 W/S Reserve		\$990,736.93	\$10,312,265	\$1,022,477.03	\$11,654,864	\$7,700,653	\$11,654,864	\$7,700,653

2026 - 2027
OFM Recommendation



40703 W/S Reserve		425100 Water Sewer						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$2,394,922		\$6,825,653	\$7,304,442	\$6,825,653	\$7,304,442
5081000 Ending Fund Balance			\$2,394,922		\$6,825,653	\$7,304,442	\$6,825,653	\$7,304,442
5340000 Water Utilities	5100100 Direct Labor							
5340000 Salaries & Benefits								
5340000 Water Utilities	5410100 Professional & Contract Svc							
5340000 Water Utilities	5440100 Advertising							
5340000 Water Utilities	5450109 Internal Serv Fund-Rental ER&R							
5340000 Water Utilities	5470600 Other Utilities	\$263,052.00	\$50,000		\$50,000	\$50,000	\$50,000	\$50,000
5340000 Water Utilities	5480100 Repairs & Maintenance		\$500		\$500	\$500	\$500	\$500
5340000 Water Utilities	5492000 Other		\$2,200		\$2,200	\$2,200	\$2,200	\$2,200
5340000 Water Utilities	5493509 InternalServFdOtherSvc&Charges		\$268,000		\$268,000	\$268,000	\$268,000	\$268,000
5340000 Other Services & Charges		\$263,052.00	\$320,700		\$320,700	\$320,700	\$320,700	\$320,700
5913100 Redemption of Db-Storm Drainag	5780100 Intergovt. Loans		\$10,000		\$10,000	\$10,000	\$10,000	\$10,000
5913100 Principal			\$10,000		\$10,000	\$10,000	\$10,000	\$10,000
5913500 Redemption of Db-Sewer	5780100 Intergovt. Loans		\$1,000		\$1,000	\$1,000	\$1,000	\$1,000
5913500 Principal			\$1,000		\$1,000	\$1,000	\$1,000	\$1,000
5923400 Interest/Other Costs-Water	5830100 Longterm External Debt Interst	\$1,237.18	\$1,000	\$664.73	\$1,000	\$1,000	\$1,000	\$1,000
5923400 Interest		\$1,237.18	\$1,000	\$664.73	\$1,000	\$1,000	\$1,000	\$1,000
5923500 Interest/Other Costs-Sewer	5830100 Longterm External Debt Interst	\$629.79	\$1,725	\$551.07	\$1,725	\$1,725	\$1,725	\$1,725

5923500 Interest		\$629.79	\$1,725	\$551.07	\$1,725	\$1,725	\$1,725	\$1,725
5943400 Capital Expense-Water	5101000 Overtime		\$18,009	\$378.33	\$18,009	\$18,009	\$18,009	\$18,009
5943400 Salaries & Benefits			\$18,009	\$378.33	\$18,009	\$18,009	\$18,009	\$18,009
5943400 Capital Expense-Water	5640100 Machinery & Equipment		\$550,000	\$437,096.53				
5943400 Capital Expense-Water	5650100 Construction	\$0.00	\$3,810,299	\$1,049,836.86	\$3,533,000		\$3,533,000	
5943400 Capital Outlays		\$0.00	\$4,360,299	\$1,486,933.39	\$3,533,000		\$3,533,000	
5943500 Capital Expense-Sewer	5101000 Overtime		\$42,736		\$43,277	\$43,277	\$43,277	\$43,277
5943500 Capital Expense-Sewer	5200600 Paid Family & Medical Leave		\$500		\$500	\$500	\$500	\$500
5943500 Salaries & Benefits			\$43,236		\$43,777	\$43,777	\$43,777	\$43,777
5943500 Capital Expense-Sewer	5650100 Construction	\$0.00	\$3,160,036	\$58,087.92	\$900,000		\$900,000	
5943500 Capital Outlays		\$0.00	\$3,160,036	\$58,087.92	\$900,000		\$900,000	
425100 Water Sewer		\$264,918.97	\$10,310,927	\$1,546,615.44	\$11,654,864	\$7,700,653	\$11,654,864	\$7,700,653
40703 W/S Reserve		\$264,918.97	\$10,310,927	\$1,546,615.44	\$11,654,864	\$7,700,653	\$11,654,864	\$7,700,653

2026 - 2027
Revenue Recommendations



40801 Solid Waste Maint			450100 Solid Waste Maint						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated	
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$12,100,000		\$9,859,000	\$7,710,572	\$9,859,000	\$7,710,572	
3340310 SG Department of Ecology	4101800 Dept of Ecology Hazardous Wast	\$236,403.96	\$150,000	\$26,510.31	\$180,000	\$90,000	\$180,000	\$90,000	
3437000 Garbage/Solid Waste Service	3013600 Cash Sales - Landfill	\$2,882,022.62	\$2,788,190	\$1,689,775.03	\$2,900,000	\$2,950,000	\$2,900,000	\$2,950,000	
3437000 Garbage/Solid Waste Service	3013700 Cash Sales - Toutle Transfer	\$85,260.24	\$76,760	\$45,758.20	\$90,000	\$90,000	\$90,000	\$90,000	
3437000 Garbage/Solid Waste Service	3013800 Payment on Account - Landfill	\$23,960,346.07	\$24,745,000	\$9,097,271.18	\$25,239,900	\$26,000,000	\$25,239,900	\$26,000,000	
3437000 Garbage/Solid Waste Service	3013900 Payment on Acct - Toutle Trans	\$352.41	\$606		\$0	\$0	\$0	\$0	
3437000 Garbage/Solid Waste Service	3014000 Payment on Acct - SQG	\$7,658.77	\$2,828	\$2,092.90	\$5,000	\$5,000	\$5,000	\$5,000	
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$698,394.64	\$450,000	\$235,027.50	\$450,000	\$450,000	\$450,000	\$450,000	
3699100 Other Misc Revenue	3024900 Miscellaneous Revenue								
3699200 Other Misc Nonoperating	8106400 Misc Other Nonoperating	\$20,459.57		\$-25.00	\$0	\$0	\$0	\$0	
3720000 Insurance Recovery Proprietary	3999900 See Account for Description	\$155,026.62			\$0	\$0	\$0	\$0	
450100 Solid Waste Maint		\$28,045,924.90	\$40,313,384	\$11,096,410.12	\$38,723,900	\$37,295,572	\$38,723,900	\$37,295,572	
40801 Solid Waste Maint		\$28,045,924.90	\$40,313,384	\$11,096,410.12	\$38,723,900	\$37,295,572	\$38,723,900	\$37,295,572	

2026 - 2027
OFM Recommendation



40801 Solid Waste Maint		450100 Solid Waste Maint						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$7,214,861		\$7,724,922	\$5,750,266	\$7,777,097	\$5,750,266
5081000 Ending Fund Balance			\$7,214,861		\$7,724,922	\$5,750,266	\$7,777,097	\$5,750,266
5378100 S/W Maintenance Operations	5100100 Direct Labor	\$1,313,217.13	\$1,759,741	\$717,677.06	\$1,836,300	\$1,913,425	\$1,836,300	\$1,913,425
5378100 S/W Maintenance Operations	5100200 Vacation	\$102,071.27	\$35,700	\$40,652.89	\$35,700	\$37,199	\$35,700	\$37,199
5378100 S/W Maintenance Operations	5100300 Sick Leave	\$65,970.48	\$15,300	\$35,594.69	\$15,300	\$15,943	\$15,300	\$15,943
5378100 S/W Maintenance Operations	5100400 Holidays	\$93,629.34	\$6,630	\$45,746.38	\$6,630	\$6,908	\$6,630	\$6,908
5378100 S/W Maintenance Operations	5100500 Other Leave W/Pay	\$1,529.96	\$6,630	\$240.94	\$6,630	\$6,908	\$6,630	\$6,908
5378100 S/W Maintenance Operations	5101000 Overtime	\$46,788.88	\$86,328	\$29,845.69	\$86,328	\$89,954	\$86,328	\$89,954
5378100 S/W Maintenance Operations	5108000 Extra Help Payroll	\$6,372.00	\$4,753	\$4,606.50	\$4,753	\$4,953	\$4,753	\$4,953
5378100 S/W Maintenance Operations	5109100 Out of Class Pay	\$5,106.61	\$12,000	\$2,688.10	\$12,000	\$12,504	\$12,000	\$12,504
5378100 S/W Maintenance Operations	5200200 Medical Insurance	\$374,606.22	\$503,614	\$228,650.45	\$494,450	\$506,811	\$494,450	\$506,811
5378100 S/W Maintenance Operations	5200300 Social Security	\$122,554.15	\$147,422	\$65,546.12	\$153,280	\$159,716	\$153,280	\$159,716
5378100 S/W Maintenance Operations	5200400 Retirement	\$151,197.87	\$175,124	\$78,649.63	\$111,540	\$116,223	\$111,540	\$116,223
5378100 S/W Maintenance Operations	5200600 Paid Family & Medical Leave	\$3,494.87	\$5,276	\$2,298.21	\$6,830	\$7,107	\$6,830	\$7,107
5378100 Salaries & Benefits		\$2,286,538.78	\$2,758,518	\$1,252,196.66	\$2,769,741	\$2,877,651	\$2,769,741	\$2,877,651
5378100 S/W Maintenance Operations	5311300 Clean/Sanitary Supplies	\$830.15	\$0		\$0	\$0	\$0	\$0
5378100 S/W Maintenance Operations	5311500 Oil & Lubricants		\$0		\$0	\$0	\$0	\$0
5378100 S/W Maintenance Operations	5312200 Plumbing/Electrical	\$34,870.24	\$120,000	\$3,243.00	\$120,000	\$120,000	\$120,000	\$120,000
5378100 S/W Maintenance Operations	5312300 Safety Supplies	\$1,502.50						
5378100 S/W Maintenance Operations	5313200 Other Rock & Sand	\$198,565.25	\$190,000	\$244,283.90	\$275,000	\$275,000	\$275,000	\$275,000
5378100 S/W Maintenance Operations	5313600 Chemicals/Vegetation	\$3,616.65	\$35,000		\$35,000	\$35,000	\$35,000	\$35,000

5378100 S/W Maintenance Operations	5314000 Misc. O&M Supplies	\$398,982.37	\$200,000	\$193,679.35	\$350,000	\$350,000	\$350,000	\$350,000
5378100 S/W Maintenance Operations	5314009 InternalServiceFdMiscSupplies	\$33,302.06	\$50,000	\$8,196.80	\$50,000	\$50,000	\$50,000	\$50,000
5378100 S/W Maintenance Operations	5315500 Computer Software	\$1,590.21	\$6,000	\$1,764.19	\$6,000	\$6,000	\$6,000	\$6,000
5378100 S/W Maintenance Operations	5315700 Hardware Updates		\$500		\$500	\$500	\$500	\$500
5378100 S/W Maintenance Operations	5320100 Gas	\$18,202.33	\$30,000	\$7,784.33	\$30,000	\$30,000	\$30,000	\$30,000
5378100 S/W Maintenance Operations	5320109 InternalServiceFund Gas Fuel		\$0		\$0	\$0	\$0	\$0
5378100 S/W Maintenance Operations	5320200 Propane-Fuel Consumed	\$66.71	\$2,000	\$78.32	\$2,000	\$2,000	\$2,000	\$2,000
5378100 S/W Maintenance Operations	5320300 Diesel Fuel	\$579,254.38	\$900,000	\$325,579.03	\$900,000	\$900,000	\$900,000	\$900,000
5378100 S/W Maintenance Operations	5350100 Small Tools & Minor Equipment	\$69,032.32	\$75,000	\$83,040.74	\$75,000	\$75,000	\$75,000	\$75,000
5378100 Supplies		\$1,339,815.17	\$1,608,500	\$867,649.66	\$1,843,500	\$1,843,500	\$1,843,500	\$1,843,500
5378100 S/W Maintenance Operations	5410100 Professional & Contract Svc	\$291,127.41	\$500,000	\$487,237.59	\$500,000	\$500,000	\$500,000	\$500,000
5378100 S/W Maintenance Operations	5413200 Prof. Svcs- Software Maintence	\$2,652.25	\$30,000	\$9,711.11	\$30,000	\$30,000	\$30,000	\$30,000
5378100 S/W Maintenance Operations	5415000 Intergovernmental Services	\$103,991.60	\$240,000	\$53,963.49	\$240,000	\$240,000	\$240,000	\$240,000
5378100 S/W Maintenance Operations	5420300 Postage	\$149.97	\$300	\$156.64	\$300	\$300	\$300	\$300
5378100 S/W Maintenance Operations	5420309 Internal Service Fund Postage	\$626.42	\$1,500		\$1,500	\$1,500	\$1,500	\$1,500
5378100 S/W Maintenance Operations	5420400 Telephone	\$3,142.21	\$3,500	\$1,708.60	\$3,500	\$3,500	\$3,500	\$3,500
5378100 S/W Maintenance Operations	5420409 InternalServiceFund Telephone	\$522.06	\$100		\$100	\$100	\$100	\$100
5378100 S/W Maintenance Operations	5420600 Cellular Phone Charges		\$0		\$0	\$0	\$0	\$0
5378100 S/W Maintenance Operations	5420800 Internet		\$4,100		\$4,100	\$4,100	\$4,100	\$4,100
5378100 S/W Maintenance Operations	5430100 Meals & Lodging	\$423.22	\$3,000	\$38.52	\$3,000	\$3,000	\$3,000	\$3,000
5378100 S/W Maintenance Operations	5430200 Mileage		\$400	\$68.12	\$400	\$400	\$400	\$400
5378100 S/W Maintenance Operations	5430400 Other		\$100	\$28.00	\$100	\$100	\$100	\$100
5378100 S/W Maintenance Operations	5430700 Tuition & Registration	\$6,019.00	\$5,000	\$352.00	\$5,000	\$5,000	\$5,000	\$5,000
5378100 S/W Maintenance Operations	5431000 Airfare		\$1,500		\$1,500	\$1,500	\$1,500	\$1,500
5378100 S/W Maintenance Operations	5440100 Advertising	\$1,796.40	\$4,500	\$1,469.25	\$4,500	\$4,500	\$4,500	\$4,500
5378100 S/W Maintenance Operations	5450109 Internal Serv Fund-Rental ER&R		\$1,600		\$1,600	\$1,600	\$1,600	\$1,600
5378100 S/W Maintenance Operations	5450200 Equipment Rent - Outside	\$18,449.80	\$50,000	\$36,831.30	\$50,000	\$50,000	\$50,000	\$50,000
5378100 S/W Maintenance Operations	5450300 Land	\$7,500,000.00	\$7,500,000	\$3,750,000.00	\$7,500,000	\$7,500,000	\$7,500,000	\$7,500,000
5378100 S/W Maintenance Operations	5450800 Lease/Rental-Equipment	\$4,661.37	\$0	\$844.69	\$0	\$0	\$0	\$0
5378100 S/W Maintenance Operations	5460109 InternalServFdInsuranceCharges	\$64,381.00	\$99,367	\$99,367.00	\$130,666	\$151,037	\$130,666	\$151,037
5378100 S/W Maintenance Operations	5470100 PUD	\$205,021.87	\$62,000	\$21,820.80	\$62,000	\$62,000	\$62,000	\$62,000
5378100 S/W Maintenance Operations	5470600 Other Utilities	\$239,574.10	\$250,000	\$124,133.11	\$250,000	\$250,000	\$250,000	\$250,000

5378100 S/W Maintenance Operations	5471000 Waste Control	\$5,265,438.52	\$5,800,000	\$2,249,874.21	\$5,800,000	\$6,200,000	\$5,800,000	\$6,200,000
5378100 S/W Maintenance Operations	5480100 Repairs & Maintenance	\$363,188.47	\$250,000	\$262,023.83	\$250,000	\$250,000	\$250,000	\$250,000
5378100 S/W Maintenance Operations	5480109 InternalServFdRepairs&Maint	\$230,740.11	\$510,000	\$66,110.26	\$510,000	\$510,000	\$510,000	\$510,000
5378100 S/W Maintenance Operations	5490200 Photocopies	\$215.46	\$1,000	\$163.36	\$1,000	\$1,000	\$1,000	\$1,000
5378100 S/W Maintenance Operations	5490300 Interfund Professional Svcs	\$532,031.17	\$600,000	\$246,531.45	\$600,000	\$600,000	\$600,000	\$600,000
5378100 S/W Maintenance Operations	5490400 Dues & Subscriptions	\$4,879.67	\$3,500	\$2,073.49	\$3,500	\$3,500	\$3,500	\$3,500
5378100 S/W Maintenance Operations	5490600 Printing & Binding		\$400	\$110.26	\$400	\$400	\$400	\$400
5378100 S/W Maintenance Operations	5490700 Taxes	\$829,662.38	\$830,000	\$361,090.91	\$830,000	\$830,000	\$830,000	\$830,000
5378100 S/W Maintenance Operations	5490800 Laundry	\$5,405.24	\$5,000	\$2,307.80	\$5,000	\$5,000	\$5,000	\$5,000
5378100 S/W Maintenance Operations	5490900 Industrial Acc. Lost Time	\$23,302.00	\$34,190	\$34,190.00	\$39,085	\$39,085	\$24,182	\$39,085
5378100 S/W Maintenance Operations	5492000 Other	\$343,033.52	\$200,000	\$119,330.62	\$200,000	\$200,000	\$200,000	\$200,000
5378100 S/W Maintenance Operations	5492900 Credit Card Fees	\$82,302.54	\$82,000	\$39,034.33	\$82,000	\$82,000	\$82,000	\$82,000
5378100 S/W Maintenance Operations	5493100 Auditor Services	\$32,873.00	\$34,237	\$32,333.00	\$32,333	\$32,980	\$32,333	\$32,980
5378100 S/W Maintenance Operations	5493209 Internal Serv Fund IT Charges	\$103,103.00	\$124,211	\$124,211.00	\$124,153	\$141,553	\$86,881	\$141,553
5378100 Other Services & Charges		\$16,258,713.76	\$17,231,505	\$8,127,114.74	\$17,265,737	\$17,704,155	\$17,213,562	\$17,704,155
5970020 Transfers Out Intra Fund	5090200 Transfers Out Intrafund	\$7,700,000.00	\$11,500,000	\$11,500,000.00	\$9,120,000	\$9,120,000	\$9,120,000	\$9,120,000
5970020 Intergovernmental Svcs/Transfers Out		\$7,700,000.00	\$11,500,000	\$11,500,000.00	\$9,120,000	\$9,120,000	\$9,120,000	\$9,120,000
450100 Solid Waste Maint		\$27,585,067.71	\$40,313,384	\$21,746,961.06	\$38,723,900	\$37,295,572	\$38,723,900	\$37,295,572
40801 Solid Waste Maint		\$27,585,067.71	\$40,313,384	\$21,746,961.06	\$38,723,900	\$37,295,572	\$38,723,900	\$37,295,572

2026 - 2027
Revenue Recommendations



40802 SW Equip, Land, Facility		450100 Solid Waste Maint						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$8,000,000		\$15,600,000	\$4,640,000	\$15,600,000	\$19,140,000
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$376,427.18	\$220,000	\$229,847.95	\$225,000	\$225,000	\$225,000	\$225,000
3614000 Other Interest	3008500 Interest							
3970002 Transfers In-Intrafund	3970020 Transfers In Intra Fund	\$5,000,000.00	\$8,500,000	\$8,500,000.00	\$5,600,000	\$5,600,000	\$5,600,000	\$5,600,000
450100 Solid Waste Maint		\$5,376,427.18	\$16,720,000	\$8,729,847.95	\$21,425,000	\$10,465,000	\$21,425,000	\$24,965,000
40802 SW Equip, Land, Facility		\$5,376,427.18	\$16,720,000	\$8,729,847.95	\$21,425,000	\$10,465,000	\$21,425,000	\$24,965,000

2026 - 2027
OFM Recommendation



40802 SW Equip, Land, Facility		450100 Solid Waste Maint						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$13,870,000		\$4,640,000	\$9,065,000	\$19,140,000	\$9,065,000
5081000 Ending Fund Balance			\$13,870,000		\$4,640,000	\$9,065,000	\$19,140,000	\$9,065,000
5378200 S/W Equip, Land, Facilities	5410100 Professional & Contract Svc							
5378200 Other Services & Charges								
5941200 Capital Expense-Judicial	5071900 Transfer Out-Capital Impr Fund							
5941200 Intergovernmental Srvs/Transfers Out								
5943700 Capital Expense-Solid Waste	5100100 Direct Labor							
5943700 Capital Expense-Solid Waste	5101000 Overtime							
5943700 Capital Expense-Solid Waste	5108000 Extra Help Payroll							
5943700 Capital Expense-Solid Waste	5200200 Medical Insurance							
5943700 Capital Expense-Solid Waste	5200300 Social Security							
5943700 Capital Expense-Solid Waste	5200400 Retirement							
5943700 Capital Expense-Solid Waste	5200600 Paid Family & Medical Leave							
5943700 Salaries & Benefits								
5943700 Capital Expense-Solid Waste	5630100 Imp Other Than To Buildings	\$0.00						
5943700 Capital Expense-Solid Waste	5640100 Machinery & Equipment	\$0.00	\$350,000	\$153,949.77	\$2,285,000	\$1,400,000	\$2,285,000	\$1,400,000
5943700 Capital Expense-Solid Waste	5650100 Construction		\$2,500,000		\$14,500,000			\$14,500,000
5943700 Capital Expense-Solid Waste	5670020 PW Capital Prof Services	\$0.00						
5943700 Capital Outlays		\$0.00	\$2,850,000	\$153,949.77	\$16,785,000	\$1,400,000	\$2,285,000	\$15,900,000

450100 Solid Waste Maint	\$0.00	\$16,720,000	\$153,949.77	\$21,425,000	\$10,465,000	\$21,425,000	\$24,965,000
40802 SW Equip, Land, Facility	\$0.00	\$16,720,000	\$153,949.77	\$21,425,000	\$10,465,000	\$21,425,000	\$24,965,000

2026 - 2027
Revenue Recommendations



40803 Post Close Unlined		450100 Solid Waste Maint						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$905,000		\$890,000	\$875,000	\$890,000	\$875,000
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$45,163.36	\$30,000	\$16,586.44	\$30,000	\$30,000	\$30,000	\$30,000
450100 Solid Waste Maint		\$45,163.36	\$935,000	\$16,586.44	\$920,000	\$905,000	\$920,000	\$905,000
40803 Post Close Unlined		\$45,163.36	\$935,000	\$16,586.44	\$920,000	\$905,000	\$920,000	\$905,000

2026 - 2027
OFM Recommendation



40803 Post Close Unlined		450100 Solid Waste Maint						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$890,000		\$875,000	\$860,000	\$875,000	\$860,000
5081000 Ending Fund Balance			\$890,000		\$875,000	\$860,000	\$875,000	\$860,000
5378300 S/W Post Close Unlined Landfil	5099900 See BARS for Description	\$93,024.47	\$45,000		\$45,000	\$45,000	\$45,000	\$45,000
5378300 Intergovernmental Srvs/Transfers Out		\$93,024.47	\$45,000		\$45,000	\$45,000	\$45,000	\$45,000
5378500 S/W Post Close Lined Landfill	5910000 InterFund Professional Service							
5378500 Intergovernmental Srvs/Transfers Out								
5970020 Transfers Out Intra Fund	5090100 Transfers Out							
5970020 Transfers Out Intra Fund	5090200 Transfers Out Intrafund							
5970020 Intergovernmental Srvs/Transfers Out								
450100 Solid Waste Maint		\$93,024.47	\$935,000		\$920,000	\$905,000	\$920,000	\$905,000
40803 Post Close Unlined		\$93,024.47	\$935,000		\$920,000	\$905,000	\$920,000	\$905,000

2026 - 2027
Revenue Recommendations



40804 Post Close Lined		450100 Solid Waste Maint						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$5,470,000		\$8,870,000	\$8,890,000	\$8,870,000	\$8,890,000
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$326,370.44	\$95,000	\$163,624.23	\$250,000	\$250,000	\$250,000	\$250,000
450100 Solid Waste Maint		\$326,370.44	\$5,565,000	\$163,624.23	\$9,120,000	\$9,140,000	\$9,120,000	\$9,140,000
40804 Post Close Lined		\$326,370.44	\$5,565,000	\$163,624.23	\$9,120,000	\$9,140,000	\$9,120,000	\$9,140,000

2026 - 2027

OFM Recommendation



40804 Post Close Lined		450100 Solid Waste Maint						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$5,335,000		\$8,890,000	\$8,910,000	\$8,890,000	\$8,910,000
5081000 Ending Fund Balance			\$5,335,000		\$8,890,000	\$8,910,000	\$8,890,000	\$8,910,000
5378500 S/W Post Close Lined Landfill	5415000 Intergovernmental Services							
5378500 S/W Post Close Lined Landfill	5470100 PUD							
5378500 S/W Post Close Lined Landfill	5480100 Repairs & Maintenance							
5378500 S/W Post Close Lined Landfill	5490300 Interfund Professional Svcs							
5378500 Other Services & Charges								
5378500 S/W Post Close Lined Landfill	5099900 See BARS for Description	\$217,472.72	\$230,000		\$230,000	\$230,000	\$230,000	\$230,000
5378500 Intergovernmental Svcs/Transfers Out		\$217,472.72	\$230,000		\$230,000	\$230,000	\$230,000	\$230,000
5970020 Transfers Out Intra Fund	5090200 Transfers Out Intrafund							
5970020 Intergovernmental Svcs/Transfers Out								
450100 Solid Waste Maint		\$217,472.72	\$5,565,000		\$9,120,000	\$9,140,000	\$9,120,000	\$9,140,000
40804 Post Close Lined		\$217,472.72	\$5,565,000		\$9,120,000	\$9,140,000	\$9,120,000	\$9,140,000

2026 - 2027
Revenue Recommendations



40901 SW HQ Closure Fund		450100 Solid Waste Maint						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$19,350,000		\$25,000,000	\$25,300,000	\$25,000,000	\$25,820,000
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$1,049,409.41	\$600,000	\$439,034.48	\$700,000	\$700,000	\$700,000	\$700,000
3970002 Transfers In-Intrafund	3970020 Transfers In Intra Fund	\$2,000,000.00	\$2,100,000	\$2,100,000.00	\$2,100,000	\$2,100,000	\$2,620,000	\$2,620,000
450100 Solid Waste Maint		\$3,049,409.41	\$22,050,000	\$2,539,034.48	\$27,800,000	\$28,100,000	\$28,320,000	\$29,140,000
40901 SW HQ Closure Fund		\$3,049,409.41	\$22,050,000	\$2,539,034.48	\$27,800,000	\$28,100,000	\$28,320,000	\$29,140,000

2026 - 2027

OFM Recommendation



40901 SW HQ Closure Fund		450100 Solid Waste Maint						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$19,750,000		\$25,300,000	\$25,600,000	\$25,820,000	\$23,640,000
5081000 Ending Fund Balance			\$19,750,000		\$25,300,000	\$25,600,000	\$25,820,000	\$23,640,000
5378400 S/W Lined Landfill Closure	5099900 See BARS for Description	\$2,760,642.00	\$2,300,000		\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
5378400 Intergovernmental Srvs/Transfers Out		\$2,760,642.00	\$2,300,000		\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
5811000 Loans Issued To Other Funds	5780100 Intergovt. Loans							
5811000 Principal								
5970010 Transfers Out	5074600 Transfer Out-Headquarters						\$0	\$3,000,000
5970010 No Category Assigned							\$0	\$3,000,000
450100 Solid Waste Maint		\$2,760,642.00	\$22,050,000		\$27,800,000	\$28,100,000	\$28,320,000	\$29,140,000
40901 SW HQ Closure Fund		\$2,760,642.00	\$22,050,000		\$27,800,000	\$28,100,000	\$28,320,000	\$29,140,000

2026 - 2027
Revenue Recommendations



40902 HQ Landfill Post Closure		450100 Solid Waste Maint							
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated	
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$6,725,000		\$8,900,000	\$9,190,000	\$8,900,000	\$9,190,000	
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$363,808.55	\$210,000	\$153,636.01	\$290,000	\$290,000	\$290,000	\$290,000	
3970002 Transfers In-Intrafund	3970020 Transfers In Intra Fund	\$700,000.00	\$900,000	\$900,000.00	\$900,000	\$900,000	\$900,000	\$900,000	
450100 Solid Waste Maint		\$1,063,808.55	\$7,835,000	\$1,053,636.01	\$10,090,000	\$10,380,000	\$10,090,000	\$10,380,000	
40902 HQ Landfill Post Closure		\$1,063,808.55	\$7,835,000	\$1,053,636.01	\$10,090,000	\$10,380,000	\$10,090,000	\$10,380,000	

2026 - 2027
OFM Recommendation



40902 HQ Landfill Post Closure		450100 Solid Waste Maint						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$7,035,000		\$9,190,000	\$9,480,000	\$9,190,000	\$9,480,000
5081000 Ending Fund Balance			\$7,035,000		\$9,190,000	\$9,480,000	\$9,190,000	\$9,480,000
5378400 S/W Lined Landfill Closure	5099900 See BARS for Description	\$935,601.00	\$800,000		\$900,000	\$900,000	\$900,000	\$900,000
5378400 Intergovernmental Srvs/Transfers Out		\$935,601.00	\$800,000		\$900,000	\$900,000	\$900,000	\$900,000
450100 Solid Waste Maint		\$935,601.00	\$7,835,000		\$10,090,000	\$10,380,000	\$10,090,000	\$10,380,000
40902 HQ Landfill Post Closure		\$935,601.00	\$7,835,000		\$10,090,000	\$10,380,000	\$10,090,000	\$10,380,000

2026 - 2027
Revenue Recommendations



41101 Cowlitz Co Expo Center		480100 Cowlitz Co. Expo Ctr						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$840,000		\$682,306	\$251,258	\$682,306	\$195,987
3340210 SG Department of Agriculture	4300400 State Grants	\$6,978.07	\$100,000	\$96,568.01	\$100,000	\$100,000	\$100,000	\$100,000
3360211 Fair Fund	3100100 Fair Fund	\$56,307.86	\$57,000	\$54,476.55	\$50,000	\$50,000	\$50,000	\$50,000
3417000 Sale of Merchandise	3040400 Fair-Carnival Proceeds	\$43,446.50	\$50,000		\$50,000	\$50,000	\$50,000	\$50,000
3474000 Event Admission	3022100 Fair-Entry Fees	\$1,473.38	\$1,500	\$165.00	\$1,500	\$1,500	\$1,500	\$1,500
3474000 Event Admission	3022500 Rodeo Admission fees	\$108,660.73	\$110,000		\$125,000	\$125,000	\$125,000	\$125,000
3474000 Event Admission	3022600 Rodeo Promotional/Advertising	\$1,430.00	\$1,430	\$1,790.00	\$2,000	\$2,000	\$2,000	\$2,000
3474000 Event Admission	8304500 Rodeo - Bull Riding Event		\$0					
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$41,953.39	\$30,000	\$18,299.54	\$35,000	\$40,000	\$35,000	\$40,000
3620000 Rents and Leases	3040400 Fair-Carnival Proceeds		\$0					
3620000 Rents and Leases	3070100 Fair-Space Rent	\$22,490.00	\$23,000	\$17,950.00	\$23,000	\$23,000	\$23,000	\$23,000
3620000 Rents and Leases	3070300 Fair-Lots	\$21,971.70	\$45,000	\$70.00	\$45,000	\$45,000	\$45,000	\$45,000
3620000 Rents and Leases	3070400 Fair RV Spaces	\$6,529.73	\$6,600	\$1,050.00	\$8,000	\$8,000	\$8,000	\$8,000
3620000 Rents and Leases	3070900 Space Rent - Long Term	\$22,666.25	\$23,000	\$14,960.00	\$23,000	\$23,000	\$23,000	\$23,000
3620000 Rents and Leases	3071000 Expo Areas	\$29,733.50	\$25,000	\$16,590.50	\$25,000	\$27,500	\$25,000	\$27,500
3620000 Rents and Leases	3071100 Expo Barns	\$6,074.99	\$8,000	\$1,169.00	\$8,000	\$8,000	\$8,000	\$8,000
3620000 Rents and Leases	3071200 Expo Lots	\$3,490.95	\$8,000	\$1,650.00	\$8,000	\$8,000	\$8,000	\$8,000
3620000 Rents and Leases	3071300 Expo-RV Spaces	\$6,777.58	\$7,500	\$5,442.22	\$7,500	\$7,500	\$7,500	\$7,500
3620000 Rents and Leases	3071400 Expo Horse Stalls	\$3,210.00	\$5,000	\$300.00	\$3,000	\$3,000	\$3,000	\$3,000
3620000 Rents and Leases	3071900 Expo Space Rent (Short Term)	\$16,274.18	\$39,900	\$13,640.30	\$16,000	\$17,500	\$16,000	\$17,500
3620000 Rents and Leases	8002900 FAIR-FOOD VENDOR SPACE RENT	\$45,500.84	\$45,000	\$5,850.00	\$45,000	\$45,000	\$45,000	\$45,000

3671000 | Private Contributions

3042300 | Donations - Rodeo

\$31,250.00	\$35,000	\$11,000.00	\$35,000	\$35,000	\$35,000	\$35,000
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3671000 Private Contributions	3070700 Fair Entertainment Promotion	\$13,700.00	\$12,000		\$15,000	\$15,000	\$15,000	\$15,000
3699200 Other Misc Nonoperating	3024900 Miscellaneous Revenue		\$2,500		\$2,500	\$2,500	\$2,500	\$2,500
3699200 Other Misc Nonoperating	3070600 Fair Miscellaneous Revenue		\$1,000		\$1,000	\$1,000	\$1,000	\$1,000
3699200 Other Misc Nonoperating	3070800 Roaeo Miscellanious Revenue	\$16,957.88	\$17,500	\$4,198.85	\$17,500	\$17,500	\$17,500	\$17,500
3699200 Other Misc Nonoperating	3071600 Expo Miscellaneous Revenue	\$2,201.25	\$15,000	\$761.55	\$15,000	\$15,000	\$15,000	\$15,000
3699200 Other Misc Nonoperating	8106400 Misc Other Nonoperating	\$5,927.05	\$3,000	\$85.72	\$3,000	\$3,000	\$3,000	\$3,000
3970001 Operating Transfers In	3048200 Contributions from Active Fund	\$170,000.00	\$170,000	\$170,000.00	\$170,000	\$170,000	\$107,500	\$170,000
3970002 Transfers In-Intrafund	3048200 Contributions from Active Fund		\$100,000	\$100,000.00	\$50,000	\$50,000	\$50,000	\$50,000
480100 Cowlitz Co. Expo Ctr		\$685,005.88	\$1,781,930	\$536,017.24	\$1,566,306	\$1,144,258	\$1,503,306	\$1,088,987
41101 Cowlitz Co Expo Center		\$685,005.88	\$1,781,930	\$536,017.24	\$1,566,306	\$1,144,258	\$1,503,306	\$1,088,987

2026 - 2027
OFM Recommendation



41101 Cowlitz Co Expo Center		480100 Cowlitz Co. Expo Ctr						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$894,475		\$251,258	\$303,421	\$195,987	\$248,419
5081000 Ending Fund Balance			\$894,475		\$251,258	\$303,421	\$195,987	\$248,419
5754500 Maintenance	5311300 Clean/Sanitary Supplies	\$727.65	\$800	\$835.30	\$900	\$900	\$900	\$900
5754500 Maintenance	5314000 Misc. O&M Supplies	\$1,703.67	\$1,200	\$1,705.14	\$2,000	\$2,000	\$2,000	\$2,000
5754500 Maintenance	5320100 Gas	\$1,082.99	\$1,500	\$295.65	\$1,500	\$1,500	\$1,500	\$1,500
5754500 Maintenance	5320200 Propane-Fuel Consumed	\$488.74	\$400	\$184.60	\$500	\$500	\$500	\$500
5754500 Maintenance	5320300 Diesel Fuel	\$1,763.50	\$3,000	\$754.40	\$2,000	\$2,000	\$2,000	\$2,000
5754500 Maintenance	5350100 Small Tools & Minor Equipment	\$6,425.47	\$7,000		\$7,000	\$7,000	\$7,000	\$7,000
5754500 Supplies		\$12,192.02	\$13,900	\$3,775.09	\$13,900	\$13,900	\$13,900	\$13,900
5754500 Maintenance	5410100 Professional & Contract Svc	\$128.38	\$0	\$1,241.86	\$1,500	\$1,500	\$1,500	\$1,500
5754500 Maintenance	5450800 Lease/Rental-Equipment	\$541.61	\$550	\$180.54	\$550	\$550	\$550	\$550
5754500 Maintenance	5480100 Repairs & Maintenance	\$40,607.77	\$40,000	\$10,445.43	\$40,000	\$40,000	\$40,000	\$40,000
5754500 Maintenance	5490200 Photocopies	\$191.72	\$350	\$52.76	\$350	\$350	\$350	\$350
5754500 Maintenance	5493209 Internal Serv Fund IT Charges	\$18,433.00	\$20,881	\$20,881.00	\$21,226	\$24,058	\$15,208	\$24,058
5754500 Other Services & Charges		\$59,902.48	\$61,781	\$32,801.59	\$63,626	\$66,458	\$57,608	\$66,458
5754800 Operations-General	5100100 Direct Labor	\$165,281.04	\$170,500	\$86,548.92	\$180,700	\$188,289	\$168,100	\$175,160
5754800 Operations-General	5100200 Vacation							
5754800 Operations-General	5100300 Sick Leave							
5754800 Operations-General	5100400 Holidays							
5754800 Operations-General	5101000 Overtime	\$13,799.74	\$17,760	\$4,429.33	\$13,260	\$13,817	\$17,760	\$18,506

5754800 Operations-General	5200200 Medical Insurance	\$43,921.97	\$53,160	\$27,160.14	\$50,580	\$51,845	\$59,670	\$61,162
5754800 Operations-General	5200300 Social Security	\$13,545.53	\$14,410	\$6,717.65	\$14,840	\$15,461	\$14,220	\$14,815
5754800 Operations-General	5200400 Retirement	\$16,643.25	\$17,160	\$8,288.10	\$10,830	\$11,278	\$10,380	\$10,807
5754800 Operations-General	5200600 Paid Family & Medical Leave	\$382.11	\$640	\$238.41	\$670	\$688	\$640	\$659
5754800 Salaries & Benefits		\$253,573.64	\$273,630	\$133,382.55	\$270,880	\$281,378	\$270,770	\$281,109
5754800 Operations-General	5310100 Office Supplies		\$0	\$16.31	\$200	\$200	\$200	\$200
5754800 Operations-General	5314000 Misc. O&M Supplies	\$306.95	\$500	\$264.03	\$500	\$500	\$500	\$500
5754800 Supplies		\$306.95	\$500	\$280.34	\$700	\$700	\$700	\$700
5754800 Operations-General	5410100 Professional & Contract Svc	\$12,684.72	\$10,000	\$1,434.80	\$10,000	\$12,000	\$10,000	\$12,000
5754800 Operations-General	5413500 Temp Services		\$3,000	\$2,827.27	\$3,500	\$3,500	\$3,500	\$3,500
5754800 Operations-General	5420300 Postage	\$482.19	\$150	\$38.83	\$150	\$150	\$150	\$150
5754800 Operations-General	5420400 Telephone	\$887.58	\$1,500	\$82.99	\$0	\$0	\$0	\$0
5754800 Operations-General	5420600 Cellular Phone Charges		\$0	\$331.96	\$1,500	\$1,500	\$1,500	\$1,500
5754800 Operations-General	5460109 InternalServFdInsuranceCharges	\$11,677.00	\$12,777	\$12,777.00	\$17,984	\$20,787	\$17,984	\$20,787
5754800 Operations-General	5470100 PUD	\$11,266.29	\$15,000	\$4,724.33	\$15,000	\$15,000	\$15,000	\$15,000
5754800 Operations-General	5470200 Longview Utilities	\$50,568.32	\$50,000	\$38,419.14	\$50,000	\$50,000	\$50,000	\$50,000
5754800 Operations-General	5470400 Solid Waste	\$6,555.08	\$7,000	\$2,863.58	\$7,000	\$7,000	\$7,000	\$7,000
5754800 Operations-General	5490600 Printing & Binding		\$100		\$100	\$100	\$100	\$100
5754800 Operations-General	5490700 Taxes	\$7,695.04	\$7,000	\$7,388.83	\$8,000	\$8,500	\$8,000	\$8,500
5754800 Operations-General	5490900 Industrial Acc. Lost Time	\$570.00	\$820	\$820.00	\$2,889	\$2,889	\$1,788	\$2,889
5754800 Operations-General	5492900 Credit Card Fees		\$2,500	\$19.57	\$1,000	\$1,000	\$1,000	\$1,000
5754800 Operations-General	5493100 Auditor Services	\$18,862.50	\$19,695		\$32,794	\$33,450	\$32,794	\$33,450
5754800 Other Services & Charges		\$121,248.72	\$129,542	\$71,728.30	\$149,917	\$155,876	\$148,816	\$155,876
5754810 Operations Fair	5310300 Food	\$12,108.37	\$12,150	\$141.00	\$12,000	\$12,000	\$12,000	\$12,000
5754810 Operations Fair	5314000 Misc. O&M Supplies	\$17,157.92	\$16,900	\$380.61	\$17,000	\$17,000	\$17,000	\$17,000
5754810 Operations Fair	5320200 Propane-Fuel Consumed	\$324.75	\$325		\$325	\$325	\$325	\$325
5754810 Supplies		\$29,591.04	\$29,375	\$521.61	\$29,325	\$29,325	\$29,325	\$29,325
5754810 Operations Fair	5410100 Professional & Contract Svc	\$62,540.29	\$47,537	\$6,691.50	\$50,000	\$50,000	\$50,000	\$50,000
5754810 Operations Fair	5410400 Rodeo Entertainment	\$57,176.65	\$57,200		\$59,000	\$63,000	\$59,000	\$63,000
5754810 Operations Fair	5410500 Mainstage Entertainment	\$4,550.00	\$5,000		\$6,000	\$6,000	\$6,000	\$6,000
5754810 Operations Fair	5410700 Program Charge	\$1,977.58	\$1,980		\$2,200	\$2,200	\$2,200	\$2,200

5754810 Operations Fair	5413500 Temp Services	\$23,315.93	\$23,350		\$23,500	\$23,500	\$23,500	\$23,500
5754810 Operations Fair	5420300 Postage	\$19.57	\$400		\$400	\$400	\$400	\$400
5754810 Operations Fair	5430100 Meals & Lodging	\$4,570.56	\$3,660	\$243.10	\$4,000	\$4,000	\$4,000	\$4,000
5754810 Operations Fair	5430200 Mileage	\$507.86	\$500	\$301.70	\$500	\$500	\$500	\$500
5754810 Operations Fair	5430700 Tuition & Registration	\$1,742.25	\$2,000		\$2,000	\$2,000	\$2,000	\$2,000
5754810 Operations Fair	5440100 Advertising	\$4,714.71	\$6,000		\$6,000	\$6,000	\$6,000	\$6,000
5754810 Operations Fair	5450200 Equipment Rent - Outside	\$7,987.82	\$15,000		\$15,000	\$17,500	\$15,000	\$17,500
5754810 Operations Fair	5470400 Solid Waste	\$4,368.87	\$6,000	\$227.68	\$6,000	\$6,000	\$6,000	\$6,000
5754810 Operations Fair	5480100 Repairs & Maintenance	\$963.99	\$103,000	\$96,568.01	\$5,000	\$5,000	\$5,000	\$5,000
5754810 Operations Fair	5490400 Dues & Subscriptions	\$1,352.77	\$1,500	\$1,401.60	\$1,500	\$1,500	\$1,500	\$1,500
5754810 Operations Fair	5490600 Printing & Binding	\$1,923.09	\$2,000	\$1,197.63	\$2,000	\$2,000	\$2,000	\$2,000
5754810 Operations Fair	5492200 Fair-Premiums	\$25,000.00	\$25,000		\$25,000	\$25,000	\$25,000	\$25,000
5754810 Operations Fair	5495300 Web Site Design	\$6,288.06	\$3,600	\$1,473.93	\$3,600	\$3,600	\$3,600	\$3,600
5754810 Other Services & Charges		\$209,000.00	\$303,727	\$108,105.15	\$211,700	\$218,200	\$211,700	\$218,200
5927500 Interest/Other Costs-Cult/Recr	5800100 Interest		\$0					
5927500 Interest			\$0					
5947500 Capital Expense-Cult/Recr Fac	5630100 Imp Other Than To Buildings	\$0.00	\$75,000	\$20,656.13	\$575,000	\$75,000	\$575,000	\$75,000
5947500 Capital Outlays		\$0.00	\$75,000	\$20,656.13	\$575,000	\$75,000	\$575,000	\$75,000
480100 Cowlitz Co. Expo Ctr		\$685,814.85	\$1,781,930	\$371,250.76	\$1,566,306	\$1,144,258	\$1,503,806	\$1,088,987
41101 Cowlitz Co Expo Center		\$685,814.85	\$1,781,930	\$371,250.76	\$1,566,306	\$1,144,258	\$1,503,806	\$1,088,987

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41102 Cowlitz Co Expo Conf Ctr		480100 Cowlitz Co. Expo Ctr						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$284,500		\$300,453	\$309,924	\$300,453	\$329,742
3417000 Sale of Merchandise	3075400 Food and Beverage	\$637,243.77	\$800,000	\$324,322.28	\$850,000	\$900,000	\$850,000	\$900,000
3419600 Personnel Services	8000800 Public Facilities District	\$120,000.00	\$120,000	\$60,000.00	\$120,000	\$120,000	\$120,000	\$120,000
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$13,673.90	\$12,000	\$6,958.93	\$15,000	\$18,000	\$15,000	\$18,000
3620000 Rents and Leases	3036500 Rents	\$10,637.00	\$12,000	\$7,600.00	\$12,000	\$12,000	\$12,000	\$12,000
3620000 Rents and Leases	3074300 Event Services - Other	\$13,442.84	\$7,000	\$818.00	\$15,000	\$15,000	\$15,000	\$15,000
3620000 Rents and Leases	3074400 Event Services - Expo	\$25,869.02	\$30,000	\$26,803.66	\$40,000	\$40,000	\$40,000	\$40,000
3620000 Rents and Leases	3074500 Event Services - Meetings	\$2,570.97	\$3,500	\$1,529.02	\$4,500	\$4,500	\$4,500	\$4,500
3620000 Rents and Leases	3074600 Event Services - Main Hall	\$30,416.52	\$30,000	\$6,100.48	\$35,000	\$35,000	\$35,000	\$35,000
3620000 Rents and Leases	3075100 Room Rental - Other	\$2,748.50	\$3,871	\$910.00	\$8,000	\$8,000	\$8,000	\$8,000
3620000 Rents and Leases	3075200 Room Rental - Meetings	\$43,011.44	\$50,000	\$30,960.56	\$65,000	\$65,000	\$65,000	\$65,000
3620000 Rents and Leases	3075300 Room Rental - Expo	\$63,082.79	\$50,000	\$32,475.13	\$65,000	\$65,000	\$65,000	\$65,000
3620000 Rents and Leases	3075500 Room Rental - Main Hall	\$74,793.16	\$70,000	\$29,857.47	\$80,000	\$80,000	\$80,000	\$80,000
3620000 Rents and Leases	3084200 Audio/Visual Equip-Out Sourced	\$116,766.45	\$110,000	\$65,680.00	\$150,000	\$150,000	\$150,000	\$150,000
3620000 Rents and Leases	3084300 Audio/Visual Equip - In House	\$15,329.34	\$15,000	\$7,570.24	\$25,000	\$25,000	\$25,000	\$25,000
3620000 Rents and Leases	3084400 Laundry	\$43,964.97	\$50,000	\$22,878.47	\$60,000	\$60,000	\$60,000	\$60,000
3620000 Rents and Leases	3084500 Stage/Dance Floor	\$8,194.58	\$8,000	\$2,550.00	\$12,000	\$12,000	\$12,000	\$12,000
3699200 Other Misc Nonoperating	8106400 Misc Other Nonoperating	\$14,972.17	\$40,500	\$15,334.20	\$35,000	\$35,000	\$35,000	\$35,000
480100 Cowlitz Co. Expo Ctr		\$1,236,717.42	\$1,696,371	\$642,348.44	\$1,891,953	\$1,954,424	\$1,891,953	\$1,974,242
41102 Cowlitz Co Expo Conf Ctr		\$1,236,717.42	\$1,696,371	\$642,348.44	\$1,891,953	\$1,954,424	\$1,891,953	\$1,974,242

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OFM Recommendation



41102 Cowlitz Co Expo Conf Ctr		480100 Cowlitz Co. Expo Ctr						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$184,815		\$309,924	\$340,826	\$329,742	\$352,123
5081000 Ending Fund Balance			\$184,815		\$309,924	\$340,826	\$329,742	\$352,123
5754100 Administration-General	5100100 Direct Labor	\$169,181.24	\$212,800	\$106,907.12	\$225,500	\$234,971	\$219,400	\$228,615
5754100 Administration-General	5100200 Vacation	\$5,261.90						
5754100 Administration-General	5100300 Sick Leave	\$426.42						
5754100 Administration-General	5100400 Holidays							
5754100 Administration-General	5101000 Overtime	\$8,540.71	\$13,600	\$2,757.30	\$10,200	\$10,628	\$13,600	\$14,171
5754100 Administration-General	5200200 Medical Insurance	\$57,544.87	\$70,400	\$27,312.69	\$71,640	\$73,431	\$83,070	\$85,147
5754100 Administration-General	5200300 Social Security	\$13,800.92	\$17,320	\$8,275.46	\$18,030	\$18,788	\$17,830	\$18,573
5754100 Administration-General	5200400 Retirement	\$16,480.35	\$20,450	\$9,990.35	\$13,150	\$13,704	\$13,010	\$13,547
5754100 Administration-General	5200500 Unemployment Comp.				\$11,138	\$11,138	\$11,138	\$11,138
5754100 Administration-General	5200600 Paid Family & Medical Leave	\$392.14	\$770	\$287.25	\$810	\$836	\$800	\$826
5754100 Salaries & Benefits		\$271,628.55	\$335,340	\$155,530.17	\$350,468	\$363,496	\$358,848	\$372,017
5754100 Administration-General	5310100 Office Supplies	\$1,549.75	\$1,500	\$420.11	\$1,500	\$1,500	\$1,500	\$1,500
5754100 Administration-General	5314100 Uniforms		\$500	\$176.93	\$500	\$500	\$500	\$500
5754100 Supplies		\$1,549.75	\$2,000	\$597.04	\$2,000	\$2,000	\$2,000	\$2,000
5754100 Administration-General	5420400 Telephone	\$2,811.44	\$3,000	\$617.00	\$3,000	\$3,000	\$3,000	\$3,000
5754100 Administration-General	5420600 Cellular Phone Charges		\$0	\$404.23	\$1,000	\$1,000	\$1,000	\$1,000
5754100 Administration-General	5490900 Industrial Acc. Lost Time	\$531.00	\$763	\$763.00	\$2,927	\$2,927	\$1,811	\$2,927
5754100 Administration-General	5492900 Credit Card Fees	\$4,854.32	\$5,000	\$2,206.73	\$5,000	\$5,000	\$5,000	\$5,000

5754100 Administration-General	5493209 Internal Serv Fund IT Charges	\$21,586.00	\$23,460	\$23,460.00	\$23,334	\$26,637	\$16,252	\$26,637
5754100 Other Services & Charges		\$29,782.76	\$32,223	\$27,450.96	\$35,261	\$38,564	\$27,063	\$38,564
5754500 Maintenance	5311300 Clean/Sanitary Supplies	\$9,700.55	\$10,000	\$6,198.59	\$10,000	\$10,000	\$10,000	\$10,000
5754500 Supplies		\$9,700.55	\$10,000	\$6,198.59	\$10,000	\$10,000	\$10,000	\$10,000
5754500 Maintenance	5410100 Professional & Contract Svc	\$190,038.06	\$120,000	\$56,720.97	\$150,000	\$150,000	\$150,000	\$150,000
5754500 Maintenance	5450800 Lease/Rental-Equipment	\$541.68	\$750	\$180.55	\$750	\$750	\$750	\$750
5754500 Maintenance	5460109 InternalServFdInsuranceCharges	\$10,868.00	\$15,548	\$15,548.00	\$18,850	\$21,788	\$18,850	\$21,788
5754500 Maintenance	5470100 PUD	\$35,278.52	\$45,000	\$14,203.86	\$45,000	\$45,000	\$45,000	\$45,000
5754500 Maintenance	5470200 Longview Utilities	\$37,959.11	\$25,000	\$18,312.21	\$25,000	\$25,000	\$25,000	\$25,000
5754500 Maintenance	5470400 Solid Waste	\$85.74	\$500	\$545.34	\$750	\$750	\$750	\$750
5754500 Maintenance	5470500 Gas-Utilities	\$18,139.96	\$15,000	\$15,516.06	\$17,500	\$18,000	\$17,500	\$18,000
5754500 Maintenance	5480100 Repairs & Maintenance	\$24,328.10	\$42,500	\$15,648.97	\$42,500	\$42,500	\$42,500	\$42,500
5754500 Maintenance	5490200 Photocopies	\$191.72	\$350	\$52.78	\$350	\$350	\$350	\$350
5754500 Maintenance	5492000 Other		\$500		\$500	\$500	\$500	\$500
5754500 Other Services & Charges		\$317,430.89	\$265,148	\$136,728.74	\$301,200	\$304,638	\$301,200	\$304,638
5754700 Customer Services & Marketing	5412300 Graphics		\$0					
5754700 Customer Services & Marketing	5420300 Postage		\$100		\$100	\$100	\$100	\$100
5754700 Customer Services & Marketing	5430100 Meals & Lodging		\$0	\$153.59	\$400	\$400	\$400	\$400
5754700 Customer Services & Marketing	5430200 Mileage		\$0	\$68.46	\$100	\$100	\$100	\$100
5754700 Customer Services & Marketing	5430400 Other		\$1,000		\$1,000	\$1,000	\$1,000	\$1,000
5754700 Customer Services & Marketing	5430700 Tuition & Registration	\$15.00	\$100		\$250	\$250	\$250	\$250
5754700 Customer Services & Marketing	5440100 Advertising	\$831.23	\$1,000	\$987.70	\$1,000	\$1,500	\$1,000	\$1,500
5754700 Customer Services & Marketing	5440500 Marketing Materials		\$0					
5754700 Customer Services & Marketing	5490400 Dues & Subscriptions	\$1,360.22	\$1,200	\$655.34	\$1,200	\$1,200	\$1,200	\$1,200
5754700 Customer Services & Marketing	5490600 Printing & Binding	\$270.62	\$250	\$230.46	\$250	\$450	\$250	\$450
5754700 Customer Services & Marketing	5491900 Photography		\$0					
5754700 Customer Services & Marketing	5493100 Auditor Services		\$19,695		\$20,000		\$0	
5754700 Customer Services & Marketing	5495300 Web Site Design	\$15,605.52	\$5,000	\$3,434.00	\$5,000	\$5,000	\$5,000	\$5,000
5754700 Other Services & Charges		\$18,082.59	\$28,345	\$5,529.55	\$29,300	\$10,000	\$9,300	\$10,000
5754800 Operations-General	5310300 Food	\$311.00	\$300	\$346.53	\$500	\$600	\$500	\$600
5754800 Operations-General	5314000 Misc. O&M Supplies	\$8,136.20	\$7,000	\$715.86	\$7,000	\$7,000	\$7,000	\$7,000

5754800 Operations-General	5350300 Minor Equipment	\$360.03	\$700		\$700	\$700	\$700	\$700
5754800 Supplies		\$8,807.23	\$8,000	\$1,062.39	\$8,200	\$8,300	\$8,200	\$8,300
5754800 Operations-General	5413400 Catering	\$561,615.12	\$675,000	\$222,407.38	\$700,000	\$725,000	\$700,000	\$725,000
5754800 Operations-General	5413500 Temp Services	\$9,745.00	\$15,000	\$4,540.02	\$10,000	\$12,000	\$10,000	\$12,000
5754800 Operations-General	5420800 Internet	\$1,774.80	\$1,500	\$887.40	\$1,600	\$1,600	\$1,600	\$1,600
5754800 Operations-General	5450200 Equipment Rent - Outside	\$13,388.26	\$25,000	\$325.68	\$20,000	\$20,000	\$20,000	\$20,000
5754800 Operations-General	5490700 Taxes	\$63,868.74	\$75,000	\$33,407.13	\$75,000	\$75,000	\$75,000	\$75,000
5754800 Operations-General	5490800 Laundry	\$26,980.41	\$38,000	\$13,353.03	\$38,000	\$42,000	\$38,000	\$42,000
5754800 Operations-General	5492000 Other		\$1,000	\$158.78	\$1,000	\$1,000	\$1,000	\$1,000
5754800 Operations-General	5493100 Auditor Services							
5754800 Other Services & Charges		\$677,372.33	\$830,500	\$275,079.42	\$845,600	\$876,600	\$845,600	\$876,600
480100 Cowlitz Co. Expo Ctr		\$1,334,354.65	\$1,696,371	\$608,176.86	\$1,891,953	\$1,954,424	\$1,891,953	\$1,974,242
41102 Cowlitz Co Expo Conf Ctr		\$1,334,354.65	\$1,696,371	\$608,176.86	\$1,891,953	\$1,954,424	\$1,891,953	\$1,974,242

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41103 Cowlitz Co Expo Reserve		480100 Cowlitz Co. Expo Ctr						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved						\$20,000	\$20,000
480100 Cowlitz Co. Expo Ctr							\$20,000	\$20,000
41103 Cowlitz Co Expo Reserve							\$20,000	\$20,000

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OFM Recommendation



41103 Cowlitz Co Expo Reserve		480100 Cowlitz Co. Expo Ctr						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance						\$20,000	\$20,000
5081000 Ending Fund Balance							\$20,000	\$20,000
5754800 Operations-General	5495500 OtherSvcs & Chgs - Pigeon Club							
5754800 Other Services & Charges								
480100 Cowlitz Co. Expo Ctr							\$20,000	\$20,000
41103 Cowlitz Co Expo Reserve							\$20,000	\$20,000

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41105 Silver Lake Gift Shop		480100 Cowlitz Co. Expo Ctr						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$200,000		\$312,014	\$348,334	\$312,014	\$351,174
3417000 Sale of Merchandise	3084900 Gift Shop Sales	\$553,557.77	\$550,000	\$122,831.74	\$575,000	\$600,000	\$575,000	\$600,000
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$11,512.86	\$9,818	\$5,751.95	\$10,000	\$12,000	\$10,000	\$12,000
480100 Cowlitz Co. Expo Ctr		\$565,070.63	\$759,818	\$128,583.69	\$897,014	\$960,334	\$897,014	\$963,174
41105 Silver Lake Gift Shop		\$565,070.63	\$759,818	\$128,583.69	\$897,014	\$960,334	\$897,014	\$963,174

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41105 Silver Lake Gift Shop		480100 Cowlitz Co. Expo Ctr						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$148,066		\$348,334	\$415,013	\$352,967	\$420,808
5081000 Ending Fund Balance			\$148,066		\$348,334	\$415,013	\$352,967	\$420,808
5755100 Admin General	5100100 Direct Labor	\$39,019.20	\$41,200	\$20,562.36	\$43,000	\$44,806	\$40,300	\$41,993
5755100 Admin General	5101000 Overtime	\$1,315.85	\$1,000	\$194.08	\$1,000	\$1,042	\$1,200	\$1,250
5755100 Admin General	5200200 Medical Insurance	\$7,615.02	\$10,260	\$4,803.41	\$10,530	\$10,793	\$10,530	\$10,793
5755100 Admin General	5200300 Social Security	\$2,978.50	\$3,230	\$1,504.93	\$3,370	\$3,507	\$3,170	\$3,308
5755100 Admin General	5200400 Retirement	\$3,751.76	\$3,840	\$1,890.87	\$2,460	\$2,558	\$2,320	\$2,413
5755100 Admin General	5200600 Paid Family & Medical Leave	\$86.02	\$150	\$54.27	\$150	\$156	\$150	\$150
5755100 Salaries & Benefits		\$54,766.35	\$59,680	\$29,009.92	\$60,510	\$62,862	\$57,670	\$59,907
5755100 Admin General	5310100 Office Supplies		\$0					
5755100 Supplies			\$0					
5755100 Admin General	5420400 Telephone							
5755100 Admin General	5460109 InternalServFdInsuranceCharges	\$1,936.00	\$2,119	\$2,119.00	\$2,774	\$3,207	\$2,774	\$3,207
5755100 Admin General	5490900 Industrial Acc. Lost Time	\$95.00	\$136	\$136.00	\$122	\$122	\$76	\$122
5755100 Admin General	5492000 Other	\$610.98	\$700		\$700	\$700	\$700	\$700
5755100 Admin General	5492900 Credit Card Fees	\$19,750.46	\$20,000	\$2,041.83	\$20,000	\$20,000	\$20,000	\$20,000
5755100 Admin General	5493209 Internal Serv Fund IT Charges	\$5,473.00	\$5,767	\$5,767.00	\$5,764	\$6,580	\$4,017	\$6,580
5755100 Other Services & Charges		\$27,865.44	\$28,722	\$10,063.83	\$29,360	\$30,609	\$27,567	\$30,609
5755500 Maintenance	5311300 Clean/Sanitary Supplies	\$158.92	\$200		\$200	\$200	\$200	\$200
5755500 Supplies		\$158.92	\$200		\$200	\$200	\$200	\$200

5755500 Maintenance	5480100 Repairs & Maintenance	\$5,580.80	\$3,000	\$89.01	\$3,000	\$4,500	\$3,000	\$4,500
5755500 Maintenance	5490400 Dues & Subscriptions		\$0		\$0	\$0	\$0	\$0
5755500 Other Services & Charges		\$5,580.80	\$3,000	\$89.01	\$3,000	\$4,500	\$3,000	\$4,500
5755700 Customer Serv	5412300 Graphics		\$0		\$0	\$0	\$0	\$0
5755700 Customer Serv	5420300 Postage	\$147.25	\$150		\$150	\$150	\$150	\$150
5755700 Customer Serv	5440100 Advertising		\$0		\$0	\$0	\$0	\$0
5755700 Customer Serv	5440500 Marketing Materials		\$0		\$0	\$0	\$0	\$0
5755700 Other Services & Charges		\$147.25	\$150		\$150	\$150	\$150	\$150
5755800 Operations	5314000 Misc. O&M Supplies	\$2,461.37	\$3,000	\$2,656.95	\$3,000	\$3,000	\$3,000	\$3,000
5755800 Operations	5340200 Gift Shop Items for Resale	\$213,842.14	\$240,000	\$79,177.69	\$240,000	\$250,000	\$240,000	\$250,000
5755800 Supples		\$216,303.51	\$243,000	\$81,834.64	\$243,000	\$253,000	\$243,000	\$253,000
5755800 Operations	5413500 Temp Services	\$74,035.42	\$105,000	\$10,478.32	\$90,000	\$95,000	\$90,000	\$95,000
5755800 Operations	5415000 Intergovernmental Services	\$19,200.00	\$20,000		\$25,460		\$25,460	
5755800 Operations	5420800 Internet	\$1,592.24	\$2,000	\$663.60	\$2,000	\$2,000	\$2,000	\$2,000
5755800 Operations	5490700 Taxes	\$41,928.58	\$50,000	\$1,485.67	\$45,000	\$47,000	\$45,000	\$47,000
5755800 Other Services & Charges		\$136,756.24	\$177,000	\$12,627.59	\$162,460	\$144,000	\$162,460	\$144,000
5970020 Transfers Out Intra Fund	5090200 Transfers Out Intrafund		\$100,000	\$100,000.00	\$50,000	\$50,000	\$50,000	\$50,000
5970020 Intergovernmental Srvs/Transfers Out			\$100,000	\$100,000.00	\$50,000	\$50,000	\$50,000	\$50,000
480100 Cowlitz Co. Expo Ctr		\$441,578.51	\$759,818	\$233,624.99	\$897,014	\$960,334	\$897,014	\$963,174
41105 Silver Lake Gift Shop		\$441,578.51	\$759,818	\$233,624.99	\$897,014	\$960,334	\$897,014	\$963,174

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Revenue Recommendations



41401 Emergency Management			530100 Emergency Management					
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$534,483		\$659,215	\$639,438	\$659,215	\$650,640
3332000 FIG Dept of Transportation	4670200 HAZMAT Emer Preparedness Grant	\$6,000.00		\$6,000.00				
3339700 FIG Dept of Homeland Security	4070100 FEMA Homeland Sec- Proj Staff	\$102,000.00	\$52,000	\$0.00	\$52,000	\$52,000	\$52,000	\$52,000
3339700 FIG Dept of Homeland Security	4390000 HMPG- Hzd Mit Plan Update FEMA				\$53,047	\$53,047	\$53,047	\$53,047
3339700 FIG Dept of Homeland Security	4420000 EMPG- Emer Mgmt Perf Grnt FEMA	\$74,795.15	\$53,047	\$14,387.15				
3339700 FIG Dept of Homeland Security	4670200 HAZMAT Emer Preparedness Grant		\$6,000					
3340180 SG State Military Department	3382510 Extreme Weather Response	\$31,500.00	\$0	\$0.00				
3425000 Disaster Preparedness Services	3079300 Pacific Corp Emerg Notifi Syst	\$6,000.00	\$6,000	\$6,000.00	\$6,000	\$6,000	\$6,000	\$6,000
3425000 Disaster Preparedness Services	8007700 Emergency Cowlitz County	\$178,809.00	\$208,426	\$52,106.50	\$231,440	\$242,875	\$231,440	\$242,875
3425000 Disaster Preparedness Services	8007800 Emergency Kelso	\$32,991.00	\$38,770	\$9,692.50	\$32,968	\$34,597	\$32,968	\$34,597
3425000 Disaster Preparedness Services	8007900 Emergency Kalama	\$9,740.00	\$11,316	\$2,829.00	\$9,300	\$9,760	\$9,300	\$9,760
3425000 Disaster Preparedness Services	8008000 Emergency Castle Rock	\$6,470.00	\$7,461	\$1,865.25	\$6,405	\$6,722	\$6,405	\$6,722
3425000 Disaster Preparedness Services	8008100 Emergency Woodland	\$21,176.00	\$24,879	\$6,219.75	\$20,296	\$21,299	\$20,296	\$21,299
3425000 Disaster Preparedness Services	8008200 Emergency Longview	\$106,838.00	\$124,745	\$31,186.25	\$103,712	\$108,837	\$103,712	\$108,837
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$15,901.19	\$14,000	\$6,553.58	\$14,000	\$14,000	\$14,000	\$14,000
3699200 Other Misc Nonoperating	8106400 Misc Other Nonoperating		\$300					
3970002 Transfers In-Intrafund	3970020 Transfers In Intra Fund							
530100 Emergency Management		\$592,220.34	\$1,081,427	\$136,839.98	\$1,188,383	\$1,188,575	\$1,188,383	\$1,199,777
41401 Emergency Management		\$592,220.34	\$1,081,427	\$136,839.98	\$1,188,383	\$1,188,575	\$1,188,383	\$1,199,777

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OFM Recommendation



41401 Emergency Management			530100 Emergency Management						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended	
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$517,245		\$639,438	\$618,438	\$650,640	\$629,640	
5081000 Ending Fund Balance			\$517,245		\$639,438	\$618,438	\$650,640	\$629,640	
5251000 Emergency Mgt. Admin.	5100100 Direct Labor	\$162,168.00	\$170,200	\$84,704.00	\$172,000	\$179,100	\$172,000	\$179,100	
5251000 Emergency Mgt. Admin.	5100200 Vacation		\$7,250		\$0		\$0		
5251000 Emergency Mgt. Admin.	5100300 Sick Leave		\$7,250		\$0		\$0		
5251000 Emergency Mgt. Admin.	5101000 Overtime		\$2,000		\$2,000	\$2,000	\$2,000	\$2,000	
5251000 Emergency Mgt. Admin.	5107900 Call Pager Call Time	\$5,650.00	\$5,800	\$2,550.00	\$5,800	\$5,800	\$5,800	\$5,800	
5251000 Emergency Mgt. Admin.	5108000 Extra Help Payroll		\$10,000	\$4,329.00	\$10,000	\$10,000	\$10,000	\$10,000	
5251000 Emergency Mgt. Admin.	5200200 Medical Insurance	\$33,124.20	\$34,800	\$19,735.80	\$21,600	\$21,600	\$21,600	\$21,600	
5251000 Emergency Mgt. Admin.	5200300 Social Security	\$12,451.04	\$15,500	\$6,795.15	\$14,520	\$15,070	\$14,520	\$15,070	
5251000 Emergency Mgt. Admin.	5200400 Retirement	\$7,430.96	\$9,027	\$3,729.98	\$4,840	\$4,960	\$4,840	\$4,960	
5251000 Emergency Mgt. Admin.	5200600 Paid Family & Medical Leave	\$358.51	\$689	\$240.01	\$650	\$680	\$650	\$680	
5251000 Salaries & Benefits			\$221,182.71	\$262,516	\$122,083.94	\$231,410	\$239,210	\$231,410	\$239,210
5251000 Emergency Mgt. Admin.	5310100 Office Supplies	\$2,203.67	\$3,000	\$897.92	\$3,000	\$3,000	\$3,000	\$3,000	
5251000 Emergency Mgt. Admin.	5310300 Food	\$480.38	\$1,000	\$130.56	\$1,000	\$1,000	\$1,000	\$1,000	
5251000 Emergency Mgt. Admin.	5320100 Gas	\$175.49	\$1,000	\$88.23	\$1,000	\$1,000	\$1,000	\$1,000	
5251000 Emergency Mgt. Admin.	5320109 InternalServiceFund Gas Fuel	\$757.60	\$1,400	\$130.69	\$1,400	\$1,400	\$1,400	\$1,400	
5251000 Emergency Mgt. Admin.	5350100 Small Tools & Minor Equipment	\$7,721.98	\$6,000	\$1,826.36	\$7,000	\$8,000	\$7,000	\$8,000	
5251000 Supplies			\$11,339.12	\$12,400	\$3,073.76	\$13,400	\$14,400	\$13,400	\$14,400
5251000 Emergency Mgt. Admin.	5410100 Professional & Contract Svc	\$37,500.00	\$22,000	\$6,057.57	\$0	\$0	\$0	\$0	

5251000 Emergency Mgt. Admin.	5413700 Internal Facilities Chrg/Serv	\$27,101.58	\$34,443		\$48,777	\$50,000	\$48,777	\$50,000
5251000 Emergency Mgt. Admin.	5420300 Postage	\$54.50	\$350	\$8.63	\$350	\$350	\$350	\$350
5251000 Emergency Mgt. Admin.	5420400 Telephone	\$1,683.50						
5251000 Emergency Mgt. Admin.	5420600 Cellular Phone Charges	\$6,377.03	\$7,000	\$1,608.21	\$7,000	\$7,000	\$7,000	\$7,000
5251000 Emergency Mgt. Admin.	5420800 Internet	\$1,771.15	\$2,500	\$401.94	\$2,500	\$2,500	\$2,500	\$2,500
5251000 Emergency Mgt. Admin.	5430100 Meals & Lodging	\$3,007.36	\$6,500	\$2,243.35	\$6,500	\$6,500	\$6,500	\$6,500
5251000 Emergency Mgt. Admin.	5430200 Mileage	\$1,386.28	\$2,000	\$532.63	\$2,000	\$2,000	\$2,000	\$2,000
5251000 Emergency Mgt. Admin.	5430700 Tuition & Registration	\$368.95	\$6,500	\$169.00	\$6,500	\$6,500	\$6,500	\$6,500
5251000 Emergency Mgt. Admin.	5450609 InternalServFd-MP Rent-Monthly	\$5,355.00	\$5,490		\$1,714	\$1,765	\$1,714	\$1,765
5251000 Emergency Mgt. Admin.	5450800 Lease/Rental-Equipment	\$2,197.34	\$2,608	\$1,135.02	\$2,608	\$2,608	\$2,608	\$2,608
5251000 Emergency Mgt. Admin.	5460109 InternalServFdInsuranceCharges	\$13,392.00	\$16,201	\$16,201.00	\$19,221	\$22,217	\$19,221	\$22,217
5251000 Emergency Mgt. Admin.	5482100 Equipment Mtrc Agreements	\$2,924.89	\$9,000	\$5,952.08	\$9,000	\$9,000	\$9,000	\$9,000
5251000 Emergency Mgt. Admin.	5490200 Photocopies	\$2,469.52	\$4,000	\$774.93	\$4,000	\$4,000	\$4,000	\$4,000
5251000 Emergency Mgt. Admin.	5490400 Dues & Subscriptions	\$689.90	\$1,000	\$127.60	\$1,000	\$1,000	\$1,000	\$1,000
5251000 Emergency Mgt. Admin.	5490600 Printing & Binding	\$10.78	\$1,400	\$114.69	\$2,000	\$2,500	\$2,000	\$2,500
5251000 Emergency Mgt. Admin.	5490900 Industrial Acc. Lost Time	\$654.00	\$940	\$940.00	\$847	\$847	\$524	\$847
5251000 Emergency Mgt. Admin.	5492000 Other	\$0.00	\$0		\$0	\$0	\$0	\$0
5251000 Emergency Mgt. Admin.	5493100 Auditor Services	\$9,501.00	\$9,914	\$9,819.00	\$11,013	\$11,233	\$11,013	\$11,233
5251000 Emergency Mgt. Admin.	5493209 Internal Serv Fund IT Charges	\$26,379.00	\$37,974	\$37,974.00	\$38,875	\$44,007	\$27,996	\$44,007
5251000 Other Services & Charges		\$142,823.78	\$169,820	\$84,059.65	\$163,905	\$174,027	\$152,703	\$174,027
5251040 Emg Sv Admin Lewis River Gauge	5470700 Lewis River Gauge	\$1,196.36	\$1,300	\$425.55	\$1,300	\$1,300	\$1,300	\$1,300
5251040 Other Services & Charges		\$1,196.36	\$1,300	\$425.55	\$1,300	\$1,300	\$1,300	\$1,300
5251050 PacCorps Emg. Notification Svc	5410100 Professional & Contract Svc	\$7,574.00	\$10,000	\$7,567.00	\$10,000	\$10,000	\$10,000	\$10,000
5251050 Other Services & Charges		\$7,574.00	\$10,000	\$7,567.00	\$10,000	\$10,000	\$10,000	\$10,000
5256010 Homeland Security	5100100 Direct Labor	\$64,610.00	\$68,788	\$34,240.00	\$78,900	\$81,000	\$78,900	\$81,000
5256010 Homeland Security	5100200 Vacation				\$7,250	\$7,250	\$7,250	\$7,250
5256010 Homeland Security	5100300 Sick Leave				\$7,250	\$7,250	\$7,250	\$7,250
5256010 Homeland Security	5101000 Overtime		\$2,000	\$1,150.45	\$2,000	\$2,000	\$2,000	\$2,000
5256010 Homeland Security	5200200 Medical Insurance	\$10,802.64	\$22,800	\$6,327.16	\$23,400	\$23,400	\$23,400	\$23,400
5256010 Homeland Security	5200300 Social Security	\$4,942.66	\$5,415	\$2,707.37	\$7,300	\$7,460	\$7,300	\$7,460
5256010 Homeland Security	5200400 Retirement		\$6,449		\$0		\$0	
5256010 Homeland Security	5200600 Paid Family & Medical Leave	\$137.97	\$194	\$92.77	\$330	\$340	\$330	\$340

5256010 Salaries & Benefits	\$80,493.27	\$105,646	\$44,517.75	\$126,430	\$128,700	\$126,430	\$128,700
5256010 Homeland Security 5310100 Office Supplies		\$2,500		\$2,500	\$2,500	\$2,500	\$2,500
5256010 Supplies		\$2,500		\$2,500	\$2,500	\$2,500	\$2,500
530100 Emergency Management	\$464,609.24	\$1,081,427	\$261,727.65	\$1,188,383	\$1,188,575	\$1,188,383	\$1,199,777
41401 Emergency Management	\$464,609.24	\$1,081,427	\$261,727.65	\$1,188,383	\$1,188,575	\$1,188,383	\$1,199,777

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Revenue Recommendations



41501 Sheriff Range		105100 Sheriff						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$38,673		\$43,922	\$44,057	\$43,922	\$44,057
3311100 FDG Department of Commerce	4302000 LE Vehicle Pursuit Tech Grant							
3473000 Activity Fees	8001600 Range Fees - Kelso	\$3,060.00	\$2,000	\$1,860.00	\$2,160	\$2,160	\$2,160	\$2,160
3473000 Activity Fees	8001700 Range Fees - Longview	\$1,500.00	\$3,500	\$720.00	\$4,080	\$4,080	\$4,080	\$4,080
3473000 Activity Fees	8205600 Range Fees/Dept Fish&Wildlife	\$420.00	\$300	\$0.00	\$240	\$240	\$240	\$240
3473000 Activity Fees	8301400 Range Fees/Corrections	\$2,040.00	\$2,500	\$480.00	\$3,000	\$3,000	\$3,000	\$3,000
3473000 Activity Fees	8301500 Range Fees/Kalama	\$720.00	\$700	\$60.00	\$840	\$840	\$840	\$840
3473000 Activity Fees	8301600 Range Fees/Castle Rock	\$720.00	\$700	\$0.00	\$360	\$360	\$360	\$360
3473000 Activity Fees	8301700 Range Fees/CowlitzIndianTribe	\$540.00	\$1,500	\$180.00	\$1,200	\$1,200	\$1,200	\$1,200
3473000 Activity Fees	8301800 Range Fees/Woodland	\$1,140.00	\$1,000	\$480.00	\$1,320	\$1,320	\$1,320	\$1,320
3473000 Activity Fees	8301900 Range Fees/Others	\$0.00	\$2,500		\$1,000	\$1,000	\$1,000	\$1,000
3473000 Activity Fees	8301910 Range Fees/Inter-Con Security	\$1,800.00	\$2,500	\$540.00	\$1,680	\$1,680	\$1,680	\$1,680
3473000 Activity Fees	8301920 Range Fee /Wash State Patrol	\$3,780.00	\$2,500	\$120.00	\$3,280	\$3,280	\$3,280	\$3,280
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$390.60	\$500	\$385.57	\$1,200	\$1,200	\$1,200	\$1,200
3699200 Other Misc Nonoperating	8106400 Misc Other Nonoperating		\$50		\$25	\$25	\$25	\$25
3970001 Operating Transfers In	3048200 Contributions from Active Fund	\$10,000.00	\$15,000	\$15,000.00	\$20,000	\$20,000	\$20,000	\$20,000
3970002 Transfers In-Intrafund	3970020 Transfers In Intra Fund							
105100 Sheriff		\$26,110.60	\$73,923	\$19,825.57	\$84,307	\$84,442	\$84,307	\$84,442
41501 Sheriff Range		\$26,110.60	\$73,923	\$19,825.57	\$84,307	\$84,442	\$84,307	\$84,442

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OFM Recommendation



41501 Sheriff Range		105100 Sheriff							
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended	
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$31,423		\$44,057	\$44,192	\$44,057	\$44,192	
5081000 Ending Fund Balance			\$31,423		\$44,057	\$44,192	\$44,057	\$44,192	
5769100 Cowlitz County Shooting Range	5314000 Misc. O&M Supplies	\$1,526.93	\$2,000	\$581.07	\$2,000	\$2,000	\$2,000	\$2,000	
5769100 Cowlitz County Shooting Range	5350100 Small Tools & Minor Equipment	\$4,670.62	\$22,000	\$9,689.11	\$20,000	\$20,000	\$20,000	\$20,000	
5769100 Supplies		\$6,197.55	\$24,000	\$10,270.18	\$22,000	\$22,000	\$22,000	\$22,000	
5769100 Cowlitz County Shooting Range	5410100 Professional & Contract Svc	\$1,449.46	\$3,000		\$3,000	\$3,000	\$3,000	\$3,000	
5769100 Cowlitz County Shooting Range	5450200 Equipment Rent - Outside		\$500		\$250	\$250	\$250	\$250	
5769100 Cowlitz County Shooting Range	5470600 Other Utilities	\$1,658.28	\$2,000	\$731.31	\$2,000	\$2,000	\$2,000	\$2,000	
5769100 Cowlitz County Shooting Range	5480100 Repairs & Maintenance	\$409.43	\$13,000	\$172.35	\$13,000	\$13,000	\$13,000	\$13,000	
5769100 Cowlitz County Shooting Range	5490000 Other Services & Charges								
5769100 Cowlitz County Shooting Range	5493100 Auditor Services								
5769100 Other Services & Charges		\$3,517.17	\$18,500	\$903.66	\$18,250	\$18,250	\$18,250	\$18,250	
105100 Sheriff		\$9,714.72	\$73,923	\$11,173.84	\$84,307	\$84,442	\$84,307	\$84,442	
41501 Sheriff Range		\$9,714.72	\$73,923	\$11,173.84	\$84,307	\$84,442	\$84,307	\$84,442	

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Revenue Recommendations



41502 Shtg Rng-Phs 1-2 Cntr Fd			235100 Park & Recreation						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated	
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$181,784		\$148,000	\$129,609	\$148,000	\$129,609	
3340270 SG Recreation and Conservation	4300400 State Grants	\$67,978.75	\$72,639	\$14,874.68	\$0	\$0	\$0	\$0	
3473000 Activity Fees	3092700 ACTIVITY FEES	\$27,380.00	\$24,000	\$8,865.00	\$20,000	\$20,000	\$20,000	\$20,000	
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$9,404.56	\$6,000	\$4,258.46	\$8,000	\$7,500	\$8,000	\$7,500	
3699200 Other Misc Nonoperating	8106400 Misc Other Nonoperating	\$1,623.49	\$6,000	\$2,892.98	\$6,000	\$6,000	\$6,000	\$6,000	
3970001 Operating Transfers In	3048200 Contributions from Active Fund	\$75,000.00	\$0		\$0	\$0	\$0	\$0	
235100 Park & Recreation		\$181,386.80	\$290,423	\$30,891.12	\$182,000	\$163,109	\$182,000	\$163,109	
41502 Shtg Rng-Phs 1-2 Cntr Fd		\$181,386.80	\$290,423	\$30,891.12	\$182,000	\$163,109	\$182,000	\$163,109	

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OFM Recommendation



41502 Shtg Rng-Phs 1-2 Cntr Fd		075100 OAS - Finance						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5752600 Operations-Contracted	5460109 InternalServFdInsuranceCharges							
5752600 Other Services & Charges								
5769100 Cowlitz County Shooting Range	5416000 Intergovt Taxes & Oper Assess							
5769100 Cowlitz County Shooting Range	5470600 Other Utilities							
5769100 Cowlitz County Shooting Range	5490000 Other Services & Charges							
5769100 Cowlitz County Shooting Range	5493100 Auditor Services							
5769100 Other Services & Charges								
5947500 Capital Expense-Cult/Recr Fac	5630100 Imp Other Than To Buildings							
5947500 Capital Outlays								
075100 OAS - Finance								

41502 Shtg Rng-Phs 1-2 Cntr Fd		235100 Park & Recreation						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$75,863		\$129,609	\$105,620	\$129,609	\$105,620
5081000 Ending Fund Balance			\$75,863		\$129,609	\$105,620	\$129,609	\$105,620
5769100 Cowlitz County Shooting Range	5310100 Office Supplies							
5769100 Supplies								
5769100 Cowlitz County Shooting Range	5416000 Intergovt Taxes & Oper Assess	\$5,800.46	\$6,000	\$1,446.49	\$6,000	\$6,000	\$6,000	\$6,000
5769100 Cowlitz County Shooting Range	5470600 Other Utilities	\$4,082.48	\$4,800	\$2,927.89	\$6,500	\$6,500	\$6,500	\$6,500
5769100 Cowlitz County Shooting Range	5490000 Other Services & Charges	\$53,613.86	\$50,000	\$122,449.80	\$35,000	\$40,000	\$35,000	\$40,000
5769100 Cowlitz County Shooting Range	5493100 Auditor Services	\$3,596.00	\$3,760	\$4,734.00	\$4,891	\$4,989	\$4,891	\$4,989
5769100 Other Services & Charges		\$67,092.80	\$64,560	\$131,558.18	\$52,391	\$57,489	\$52,391	\$57,489
5769100 Cowlitz County Shooting Range	5630100 Imp Other Than To Buildings	\$0.00	\$150,000	\$22,106.96				
5769100 Capital Outlays		\$0.00	\$150,000	\$22,106.96				
235100 Park & Recreation		\$67,092.80	\$290,423	\$153,665.14	\$182,000	\$163,109	\$182,000	\$163,109
41502 Shtg Rng-Phs 1-2 Cntr Fd		\$67,092.80	\$290,423	\$153,665.14	\$182,000	\$163,109	\$182,000	\$163,109

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Revenue Recommendations



41503 Shtg Rng-Lead Abatemt Fd		235100 Park & Recreation							
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated	
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$107,200		\$134,000	\$149,000	\$134,000	\$149,000	
3473000 Activity Fees	3092700 ACTIVITY FEES	\$15,819.00	\$9,400	\$5,472.00	\$10,500	\$10,500	\$10,500	\$10,500	
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$5,123.93	\$5,000	\$2,234.76	\$4,500	\$4,500	\$4,500	\$4,500	
235100 Park & Recreation		\$20,942.93	\$121,600	\$7,706.76	\$149,000	\$164,000	\$149,000	\$164,000	
41503 Shtg Rng-Lead Abatemt Fd		\$20,942.93	\$121,600	\$7,706.76	\$149,000	\$164,000	\$149,000	\$164,000	

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41503 Shtg Rng-Lead Abatemt Fd		075100 OAS - Finance						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance : 5081000 Ending Fund Balance								
5081000 Ending Fund Balance								
075100 OAS - Finance								

41503 Shtg Rng-Lead Abatemt Fd		235100 Park & Recreation						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$121,600		\$149,000	\$164,000	\$149,000	\$164,000
5081000 Ending Fund Balance			\$121,600		\$149,000	\$164,000	\$149,000	\$164,000
235100 Park & Recreation			\$121,600		\$149,000	\$164,000	\$149,000	\$164,000
41503 Shtg Rng-Lead Abatemt Fd			\$121,600		\$149,000	\$164,000	\$149,000	\$164,000

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Revenue Recommendations



41601 Building and Planning			226100 Building & Planning 1					
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$1,800,000		\$1,750,000	\$1,149,433	\$1,750,000	\$1,149,433
3221000 Building Structure & Equipment	3000000 Revenue Summary	\$20,060.00	\$10,000	\$10,908.00	\$10,000	\$10,000	\$10,000	\$10,000
3221000 Building Structure & Equipment	3025100 Mobile Home Permits	\$35,247.40	\$10,000	\$15,435.00	\$10,000	\$10,000	\$10,000	\$10,000
3221000 Building Structure & Equipment	3025200 Plumbing Permits	\$49,762.30	\$40,000	\$25,426.03	\$40,000	\$40,000	\$40,000	\$40,000
3221000 Building Structure & Equipment	3025300 Building Permits	\$1,200,509.07	\$1,200,000	\$446,818.68	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
3221000 Building Structure & Equipment	3068200 Fill & Grade Permit	\$12,457.40	\$5,000	\$6,372.71	\$5,000	\$5,000	\$5,000	\$5,000
3221000 Building Structure & Equipment	3068400 Mechanical Permit	\$74,315.70	\$60,000	\$44,509.50	\$60,000	\$60,000	\$60,000	\$60,000
3221000 Building Structure & Equipment	8611200 Wireless Comm Fac Permit	\$2,070.00	\$0	\$2,160.00	\$0	\$0	\$0	\$0
3229000 Other Non-Busi Licenses/Per	3025700 Flood Plain Permits	\$1,395.00	\$4,000	\$3,240.00	\$4,000	\$4,000	\$4,000	\$4,000
3229000 Other Non-Busi Licenses/Per	3025800 Shoreline Permits	\$19,930.00	\$20,000	\$17,920.00	\$20,000	\$20,000	\$20,000	\$20,000
3229000 Other Non-Busi Licenses/Per	3026000 Special Use Permits	\$19,226.00	\$10,000	\$3,780.00	\$10,000	\$10,000	\$10,000	\$10,000
3229000 Other Non-Busi Licenses/Per	3026100 Variance Pmt N-Conf	\$-1,200.00	\$5,000	\$540.00	\$2,500	\$2,500	\$2,500	\$2,500
3229000 Other Non-Busi Licenses/Per	3229900 FPA Waiver 6 Year Appeal	\$13,680.00	\$0	\$6,300.00	\$5,000	\$5,000	\$5,000	\$5,000
3229000 Other Non-Busi Licenses/Per	3230100 Innocent Purchases	\$7,200.00	\$0		\$0	\$0	\$0	\$0
3417000 Sale of Merchandise	3026800 Misc Serv Rendered	\$32,020.64	\$10,000	\$150.00	\$5,000	\$5,000	\$5,000	\$5,000
3417000 Sale of Merchandise	3055300 Atlas		\$0		\$0	\$0	\$0	\$0
3418100 Data Process, Print, Duplicate	8000000 Revenue Summary	\$36.00	\$100	\$27.00	\$100	\$100	\$100	\$100
3424000 Protective Inspection Fees	3002600 Bldg Code Re-Inspection	\$1,080.00	\$1,500	\$203.00	\$500	\$500	\$500	\$500
3424000 Protective Inspection Fees	3060000 Fire Code Inspection	\$38,110.44	\$40,000	\$17,366.19	\$40,000	\$40,000	\$40,000	\$40,000
3458100 Zoning & Subdivision	3004700 Images Reimb - Title Co.	\$165,420.00	\$125,000	\$96,120.00	\$125,000	\$125,000	\$125,000	\$125,000
3458100 Zoning & Subdivision	3005100 Late-Comer Cont Fee	\$10,861.52	\$20,000		\$10,000	\$10,000	\$10,000	\$10,000

3458100 | Zoning & Subdivision

3059900 | Boundary Line Adj

\$19,620.00

\$10,000

\$11,160.00

\$5,000

\$5,000

\$5,000

\$5,000

3458300 Plan Checking	3009200 Plan Checking Fees	\$736,539.23	\$700,000	\$390,916.09	\$700,000	\$700,000	\$700,000	\$700,000
3458300 Plan Checking	3060100 Fire Plan Check Fee	\$16,178.25	\$20,000	\$6,351.88	\$20,000	\$20,000	\$20,000	\$20,000
3458300 Plan Checking	3068300 Plan Review Fill & Grade	\$2,228.03	\$3,000	\$1,353.49	\$3,000	\$3,000	\$3,000	\$3,000
3458900 Other Planing & Devlopment	3001600 Environment Determ	\$33,150.00	\$30,000	\$15,615.00	\$30,000	\$30,000	\$30,000	\$30,000
3458900 Other Planing & Devlopment	3001700 Critical Area Review	\$24,075.00	\$300,000	\$10,710.00	\$20,000	\$20,000	\$20,000	\$20,000
3458900 Other Planing & Devlopment	3060200 P & E	\$89,730.00	\$100,000	\$50,625.00	\$100,000	\$100,000	\$100,000	\$100,000
3458900 Other Planing & Devlopment	3069600 Research Fee-Title Elimination	\$1,238.00	\$1,000	\$575.00	\$1,000	\$1,000	\$1,000	\$1,000
3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	\$639.85	\$20,000	\$45.00	\$5,000	\$5,000	\$5,000	\$5,000
3699100 Other Misc Revenue	3999900 See Account for Description	\$65,831.22	\$50,000	\$7,743.96	\$5,000	\$5,000	\$5,000	\$5,000
226100 Building & Planning 1		\$2,691,411.05	\$4,594,600	\$1,192,371.53	\$4,186,100	\$3,585,533	\$4,186,100	\$3,585,533
41601 Building and Planning		\$2,691,411.05	\$4,594,600	\$1,192,371.53	\$4,186,100	\$3,585,533	\$4,186,100	\$3,585,533

2026 - 2027
OFM Recommendation



41601 Building and Planning		226100 Building & Planning 1							
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended	
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$1,239,478		\$1,149,433	\$404,462	\$1,321,173	\$503,159	
5081000 Ending Fund Balance			\$1,239,478		\$1,149,433	\$404,462	\$1,321,173	\$503,159	
5585000 Building Permits and Plan Rvws	5100100 Direct Labor	\$1,484,146.38	\$1,552,540	\$754,455.97	\$1,641,500	\$1,710,443	\$1,573,300	\$1,639,379	
5585000 Building Permits and Plan Rvws	5100200 Vacation	\$9,218.17	\$0	\$1,501.05					
5585000 Building Permits and Plan Rvws	5100300 Sick Leave	\$1,176.92	\$0	\$159.98					
5585000 Building Permits and Plan Rvws	5100400 Holidays								
5585000 Building Permits and Plan Rvws	5100700 Severence	\$1,993.94							
5585000 Building Permits and Plan Rvws	5101000 Overtime	\$251.82	\$5,100		\$1,000	\$1,000	\$1,000	\$1,000	
5585000 Building Permits and Plan Rvws	5108000 Extra Help Payroll		\$15,810						
5585000 Building Permits and Plan Rvws	5109100 Out of Class Pay								
5585000 Building Permits and Plan Rvws	5200200 Medical Insurance	\$385,068.64	\$396,040	\$208,330.91	\$399,550	\$409,539	\$382,000	\$391,550	
5585000 Building Permits and Plan Rvws	5200300 Social Security	\$110,271.43	\$121,730	\$55,504.67	\$125,650	\$130,925	\$120,430	\$125,489	
5585000 Building Permits and Plan Rvws	5200400 Retirement	\$138,143.97	\$143,520	\$68,730.93	\$91,650	\$95,499	\$87,850	\$91,533	
5585000 Building Permits and Plan Rvws	5200500 Unemployment Comp.	\$19,642.00			\$276	\$276	\$276	\$276	
5585000 Building Permits and Plan Rvws	5200600 Paid Family & Medical Leave	\$3,192.04	\$5,420	\$1,980.98	\$5,600	\$5,826	\$5,360	\$5,584	
5585000 Building Permits and Plan Rvws	5201000 Uniform & Clothing								
5585000 Salaries & Benefits		\$2,153,105.31	\$2,240,160	\$1,090,664.49	\$2,265,226	\$2,353,508	\$2,170,216	\$2,254,811	
5585000 Building Permits and Plan Rvws	5310100 Office Supplies	\$4,950.15	\$15,000	\$2,529.67	\$10,000	\$10,000	\$10,000	\$10,000	
5585000 Building Permits and Plan Rvws	5314100 Uniforms		\$2,500		\$2,000	\$2,000	\$2,000	\$2,000	
5585000 Building Permits and Plan Rvws	5320100 Gas	\$10,571.13	\$18,000	\$3,732.87	\$12,000	\$12,000	\$12,000	\$12,000	
5585000 Building Permits and Plan Rvws	5350100 Small Tools & Minor Equipment	\$260.33	\$1,000	\$13.94	\$1,000	\$1,000	\$1,000	\$1,000	

5585000 Supplies			\$15,781.61	\$36,500	\$6,276.48	\$25,000	\$25,000	\$25,000	\$25,000
5585000	Building Permits and Plan Rvws	5410100 Professional & Contract Svc	\$167,322.89	\$355,000	\$121,173.64	\$200,000	\$205,000	\$200,000	\$205,000
5585000	Building Permits and Plan Rvws	5413700 Internal Facilities Chrg/Serv	\$55,812.58	\$50,000		\$50,000	\$50,000	\$50,000	\$50,000
5585000	Building Permits and Plan Rvws	5420300 Postage	\$1,504.35	\$1,500	\$304.11	\$1,500	\$1,500	\$1,500	\$1,500
5585000	Building Permits and Plan Rvws	5420400 Telephone	\$7,829.12						
5585000	Building Permits and Plan Rvws	5420600 Cellular Phone Charges		\$0	\$2,155.25	\$4,500	\$4,500	\$4,500	\$4,500
5585000	Building Permits and Plan Rvws	5430100 Meals & Lodging	\$2,019.72	\$15,000	\$738.65	\$2,500	\$2,500	\$2,500	\$2,500
5585000	Building Permits and Plan Rvws	5430200 Mileage		\$1,000		\$250	\$250	\$250	\$250
5585000	Building Permits and Plan Rvws	5430700 Tuition & Registration	\$6,869.80	\$20,000	\$459.00	\$5,000	\$5,000	\$5,000	\$5,000
5585000	Building Permits and Plan Rvws	5431000 Airfare		\$3,500		\$250	\$250	\$250	\$250
5585000	Building Permits and Plan Rvws	5440100 Advertising	\$187.76	\$3,500		\$3,500	\$3,500	\$3,500	\$3,500
5585000	Building Permits and Plan Rvws	5450609 InternalServFd-MP Rent-Monthly	\$23,730.00	\$36,847		\$39,580	\$40,767	\$39,580	\$40,767
5585000	Building Permits and Plan Rvws	5450800 Lease/Rental-Equipment	\$5,131.61	\$5,200	\$2,565.20	\$5,200	\$5,200	\$5,200	\$5,200
5585000	Building Permits and Plan Rvws	5460109 InternalServFdInsuranceCharges	\$95,000.00	\$109,476	\$109,476.00	\$117,850	\$136,223	\$117,850	\$136,223
5585000	Building Permits and Plan Rvws	5481000 Vehicle- Repairs & Maintenance	\$397.47	\$1,500	\$235.00	\$500	\$500	\$500	\$500
5585000	Building Permits and Plan Rvws	5490200 Photocopies	\$1,312.04	\$2,500	\$482.02	\$2,500	\$2,500	\$2,500	\$2,500
5585000	Building Permits and Plan Rvws	5490300 Interfund Professional Svcs	\$14,410.73	\$200,000	\$15,751.49	\$20,000	\$20,000	\$20,000	\$20,000
5585000	Building Permits and Plan Rvws	5490400 Dues & Subscriptions	\$4,601.48	\$6,000	\$559.43	\$5,000	\$5,000	\$5,000	\$5,000
5585000	Building Permits and Plan Rvws	5490600 Printing & Binding	\$1,549.80	\$3,000	\$298.53	\$3,000	\$3,000	\$3,000	\$3,000
5585000	Building Permits and Plan Rvws	5490900 Industrial Acc. Lost Time	\$4,641.00	\$6,669	\$6,669.00	\$27,176	\$27,176	\$16,814	\$27,176
5585000	Building Permits and Plan Rvws	5492000 Other	\$4,096.33	\$10,000	\$879.36	\$10,000	\$10,000	\$10,000	\$10,000
5585000	Building Permits and Plan Rvws	5492900 Credit Card Fees		\$5,000					
5585000	Building Permits and Plan Rvws	5493100 Auditor Services	\$21,080.00	\$21,913	\$18,911.00	\$23,606	\$24,078	\$23,606	\$24,078
5585000	Building Permits and Plan Rvws	5493209 Internal Serv Fund IT Charges	\$231,139.00	\$220,857	\$220,857.00	\$224,529	\$255,619	\$158,161	\$255,619
5585000 Other Services & Charges			\$648,635.68	\$1,078,462	\$501,514.68	\$746,441	\$802,563	\$669,711	\$802,563
226100	Building & Planning 1		\$2,817,522.60	\$4,594,600	\$1,598,455.65	\$4,186,100	\$3,585,533	\$4,186,100	\$3,585,533
41601	Building and Planning		\$2,817,522.60	\$4,594,600	\$1,598,455.65	\$4,186,100	\$3,585,533	\$4,186,100	\$3,585,533

2026 - 2027
Revenue Recommendations



41701 Stormwater		222100 Stormwater						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$1,772,515		\$2,249,515	\$2,222,799	\$2,249,515	\$2,222,799
3340310 SG Department of Ecology	4100000 Dept of Ecology Grant	\$130,000.00	\$10,000	\$0.00	\$60,000	\$30,000	\$60,000	\$30,000
3431000 Storm Drainage Services	3092200 Service Fees							
3590000 Non-Court Fines and Penalties	3111000 Real & Pers Prop Tax	\$146.54	\$500	\$75.80	\$500	\$500	\$500	\$500
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$98,661.90	\$55,000	\$39,753.65	\$95,000	\$95,000	\$95,000	\$95,000
3685000 Special Assessments - Service	3000000 Revenue Summary	\$189,065.64	\$190,000	\$109,121.78	\$190,000	\$190,000	\$190,000	\$190,000
222100 Stormwater		\$417,874.08	\$2,028,015	\$148,951.23	\$2,595,015	\$2,538,299	\$2,595,015	\$2,538,299
41701 Stormwater		\$417,874.08	\$2,028,015	\$148,951.23	\$2,595,015	\$2,538,299	\$2,595,015	\$2,538,299

2026 - 2027
OFM Recommendation



41701 Stormwater		222100 Stormwater							
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended	
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$1,734,279		\$2,208,839	\$2,130,733	\$2,212,309	\$2,130,733	
5081000 Ending Fund Balance			\$1,734,279		\$2,208,839	\$2,130,733	\$2,212,309	\$2,130,733	
5310000 Storm Drainage Utilities	5100100 Direct Labor	\$84,243.45	\$145,265	\$48,199.62	\$161,500	\$168,283	\$161,500	\$168,283	
5310000 Storm Drainage Utilities	5100200 Vacation	\$860.13	\$1,000	\$491.29	\$1,000	\$1,042	\$1,000	\$1,042	
5310000 Storm Drainage Utilities	5100300 Sick Leave	\$263.92	\$1,000		\$1,000	\$1,042	\$1,000	\$1,042	
5310000 Storm Drainage Utilities	5100400 Holidays	\$1,000.57	\$1,000	\$412.69	\$1,000	\$1,042	\$1,000	\$1,042	
5310000 Storm Drainage Utilities	5101000 Overtime	\$282.98	\$500		\$500	\$521	\$500	\$521	
5310000 Storm Drainage Utilities	5200200 Medical Insurance	\$21,191.48	\$36,708	\$13,882.44	\$37,680	\$38,622	\$37,680	\$38,622	
5310000 Storm Drainage Utilities	5200300 Social Security	\$6,632.90	\$11,381	\$3,756.39	\$12,620	\$13,153	\$12,620	\$13,153	
5310000 Storm Drainage Utilities	5200400 Retirement	\$8,045.90	\$13,553	\$4,473.36	\$9,210	\$9,594	\$9,210	\$9,594	
5310000 Storm Drainage Utilities	5200600 Paid Family & Medical Leave	\$185.14	\$407	\$128.66	\$570	\$585	\$570	\$585	
5310000 Salaries & Benefits		\$122,706.47	\$210,814	\$71,344.45	\$225,080	\$233,884	\$225,080	\$233,884	
5310000 Storm Drainage Utilities	5310100 Office Supplies	\$58.37	\$200	\$80.51	\$200	\$200	\$200	\$200	
5310000 Storm Drainage Utilities	5314000 Misc. O&M Supplies	\$2,441.90	\$1,200	\$1,553.45	\$2,500	\$3,000	\$2,500	\$3,000	
5310000 Storm Drainage Utilities	5314009 InternalServiceFdMiscSupplies		\$200		\$200	\$200	\$200	\$200	
5310000 Storm Drainage Utilities	5350100 Small Tools & Minor Equipment		\$0		\$0	\$0	\$0	\$0	
5310000 Supplies		\$2,500.27	\$1,600	\$1,633.96	\$2,900	\$3,400	\$2,900	\$3,400	
5310000 Storm Drainage Utilities	5410100 Professional & Contract Svc	\$52,491.31	\$10,000	\$843.90	\$70,000	\$70,000	\$70,000	\$70,000	
5310000 Storm Drainage Utilities	5415000 Intergovernmental Services	\$19,528.99	\$20,000	\$9,152.30	\$20,000	\$23,000	\$20,000	\$23,000	
5310000 Storm Drainage Utilities	5420300 Postage		\$200		\$0	\$0	\$0	\$0	

5310000 Storm Drainage Utilities	5420309 Internal Service Fund Postage	\$32.54	\$500		\$200	\$200	\$200	\$200
5310000 Storm Drainage Utilities	5430100 Meals & Lodging		\$3,500		\$3,000	\$3,500	\$3,000	\$3,500
5310000 Storm Drainage Utilities	5430200 Mileage		\$500		\$500	\$500	\$500	\$500
5310000 Storm Drainage Utilities	5430700 Tuition & Registration		\$7,000	\$200.00	\$1,500	\$1,500	\$1,500	\$1,500
5310000 Storm Drainage Utilities	5440100 Advertising	\$221.22	\$1,500	\$1,064.61	\$2,500	\$3,000	\$2,500	\$3,000
5310000 Storm Drainage Utilities	5450109 Internal Serv Fund-Rental ER&R		\$1,000		\$1,000	\$1,000	\$1,000	\$1,000
5310000 Storm Drainage Utilities	5460109 InternalServFdInsuranceCharges	\$2,662.00	\$4,212	\$4,399.00	\$6,041	\$6,983	\$6,041	\$6,983
5310000 Storm Drainage Utilities	5490200 Photocopies		\$100		\$100	\$100	\$100	\$100
5310000 Storm Drainage Utilities	5490400 Dues & Subscriptions		\$50		\$50	\$50	\$50	\$50
5310000 Storm Drainage Utilities	5490900 Industrial Acc. Lost Time		\$187		\$478	\$478	\$296	\$478
5310000 Storm Drainage Utilities	5492000 Other		\$1,500	\$401.46	\$1,500	\$2,000	\$1,500	\$2,000
5310000 Storm Drainage Utilities	5493100 Auditor Services	\$4,965.00	\$5,182	\$5,404.10	\$5,491	\$5,601	\$5,491	\$5,601
5310000 Storm Drainage Utilities	5493209 Internal Serv Fund IT Charges	\$6,345.00	\$10,891	\$10,891.00	\$10,836	\$12,370	\$7,548	\$12,370
5310000 Storm Drainage Utilities	5493509 InternalServFdOtherSvc&Charges	\$3,486.25	\$15,000	\$15,336.67	\$35,000	\$40,000	\$35,000	\$40,000
5310000 Other Services & Charges		\$89,732.31	\$81,322	\$47,693.04	\$158,196	\$170,282	\$154,726	\$170,282
5535100 Stormwater Operations	5100100 Direct Labor	\$0.00						
5535100 Stormwater Operations	5100200 Vacation							
5535100 Stormwater Operations	5100300 Sick Leave							
5535100 Stormwater Operations	5100400 Holidays	\$0.00						
5535100 Stormwater Operations	5101000 Overtime							
5535100 Stormwater Operations	5200200 Medical Insurance	\$1,697.27						
5535100 Stormwater Operations	5200300 Social Security	\$0.00						
5535100 Stormwater Operations	5200400 Retirement	\$0.00						
5535100 Stormwater Operations	5200600 Paid Family & Medical Leave	\$0.00						
5535100 Salaries & Benefits		\$1,697.27						
5535100 Stormwater Operations	5310100 Office Supplies							
5535100 Stormwater Operations	5314000 Misc. O&M Supplies	\$618.34						
5535100 Stormwater Operations	5314009 InternalServiceFdMiscSupplies							
5535100 Stormwater Operations	5350100 Small Tools & Minor Equipment							
5535100 Supplies		\$618.34						
5535100 Stormwater Operations	5410100 Professional & Contract Svc							
5535100 Stormwater Operations	5415000 Intergovernmental Services	\$0.00						

5535100 Stormwater Operations	5420300 Postage						
5535100 Stormwater Operations	5420309 Internal Service Fund Postage	\$54.16					
5535100 Stormwater Operations	5430100 Meals & Lodging						
5535100 Stormwater Operations	5430200 Mileage						
5535100 Stormwater Operations	5430700 Tuition & Registration						
5535100 Stormwater Operations	5440100 Advertising						
5535100 Stormwater Operations	5450109 Internal Serv Fund-Rental ER&R						
5535100 Stormwater Operations	5460109 InternalServFdInsuranceCharges						
5535100 Stormwater Operations	5490200 Photocopies						
5535100 Stormwater Operations	5490400 Dues & Subscriptions						
5535100 Stormwater Operations	5492000 Other						
5535100 Stormwater Operations	5493100 Auditor Services						
5535100 Stormwater Operations	5493209 Internal Serv Fund IT Charges						
5535100 Stormwater Operations	5493509 InternalServFdOtherSvc&Charges	\$1,897.20					
5535100 Other Services & Charges		\$1,951.36					
222100 Stormwater		\$219,206.02	\$2,028,015	\$120,671.45	\$2,595,015	\$2,538,299	\$2,595,015
41701 Stormwater		\$219,206.02	\$2,028,015	\$120,671.45	\$2,595,015	\$2,538,299	\$2,595,015

2026 - 2027
Revenue Recommendations



41801 Cowlitz Co Cafe Food Service		155100 Non Departmental						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$10,000		\$1,000	\$1,000	\$5,000	\$0
3417000 Sale of Merchandise	3075400 Food and Beverage		\$300,000	\$6,973.30	\$30,000	\$30,000	\$0	\$0
3970001 Operating Transfers In	3048100 Operating Transfers In		\$27,000	\$17,000.00	\$35,000	\$35,000	\$0	\$0
155100 Non Departmental			\$337,000	\$23,973.30	\$66,000	\$66,000	\$5,000	\$0
41801 Cowlitz Co Cafe Food Service			\$337,000	\$23,973.30	\$66,000	\$66,000	\$5,000	\$0

2026 - 2027
OFM Recommendation



41801 Cowlitz Co Cafe Food Service		155100 Non Departmental						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$27,000		\$3,000	\$3,000	\$0	\$0
5081000 Ending Fund Balance			\$27,000		\$3,000	\$3,000	\$0	\$0
5189000 Other Internal Services	5108000 Extra Help Payroll		\$0				\$0	\$0
5189000 Salaries & Benefits			\$0				\$0	\$0
5189000 Other Internal Services	5314000 Misc. O&M Supplies		\$215,000	\$7,077.15	\$21,000	\$21,000	\$0	\$0
5189000 Other Internal Services	5350300 Minor Equipment	\$2,810.58	\$6,000	\$2,631.57			\$0	\$0
5189000 Supplies		\$2,810.58	\$221,000	\$9,708.72	\$21,000	\$21,000	\$0	\$0
5189000 Other Internal Services	5410100 Professional & Contract Svc		\$67,750	\$7,533.64	\$42,000	\$42,000	\$0	\$0
5189000 Other Internal Services	5450200 Equipment Rent - Outside		\$12,000	\$2,226.92				
5189000 Other Internal Services	5492000 Other		\$0	\$674.79				
5189000 Other Internal Services	5492900 Credit Card Fees		\$250					
5189000 Other Services & Charges			\$80,000	\$10,435.35	\$42,000	\$42,000	\$0	\$0
5189000 Other Internal Services	5780100 Intergovt. Loans		\$9,000					
5189000 Principal			\$9,000					
5189000 Other Internal Services	5090100 Transfers Out						\$5,000	
5189000 Intergovernmental Svcs/Transfers Out							\$5,000	
155100 Non Departmental		\$2,810.58	\$337,000	\$20,144.07	\$66,000	\$66,000	\$5,000	\$0
41801 Cowlitz Co Cafe Food Service		\$2,810.58	\$337,000	\$20,144.07	\$66,000	\$66,000	\$5,000	\$0