AS-14596 **Timed Items 14.**

BOCC Agenda

Meeting Date: 12/23/2025

Public Hearing for Adoption of Biennial Budget for years 2026 and 2027

Submitted For: Kathy Funk-Baxter **Submitted By:** Kathy Funk-Baxter

Department: Office of Financial Management

Information

Subject and Summary Statement

Adoption of the Biennial Budget for 2026 and 2027 for Cowlitz County

Will Staff Attend - NAME OF STAFF

Kathy Funk-Baxter, Finance Director

Department Recommendation

The office of Financial Management recommends adoption of the Biennial Budget for 2027 and 2027

Attachments

Resolution
notice for publication September 2025
Notice of Publication December 2025
General Fund Revenues and Expenses
Special Revenue Funds Revenue and Expenses
Debt Service Funds Revenue and Expense
Capital Improvement Funds Revenue and Expenses
Enterprise Funds Revenue and Expenses
Internal Services Funds Revenue and Expenses
Staff Counts

Form Review

Form Started By: Kathy Funk-Baxter Started On: 12/16/2025 04:07 PM

Final Approval Date: 12/17/2025

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF COWLITZ COUNTY, WASHINGTON

In the Matter of Adopting the 2026-2027)
Biennial Budget for Cowlitz County) RESOLUTION NO. 25-091

WHEREAS, our County Auditor placed a call for budgets for the 2026-2027 biennial budget on June 23, 2025; and

WHEREAS, notices were published on September 16, and September 23, 2025, in the official newspaper of Cowlitz County, Washington, stating that the expenditure requests and revenue estimates for fiscal year 2026 and 2027 had been received by the Board of Commissioners and placed on file on with the Clerk of the Board; and stating that a copy of the Preliminary Budget would be furnished to anyone who might make a request for it; and;

WHEREAS, the previously scheduled public hearing on December 2, 2025 at 9:30 a.m. in the Commissioners' Hearing Room, County Admin Bldg., Kelso WA was rescheduled that to be held on December 23, 2025 as a public hearing on setting of fees, five-year county capital program, the six-year Road program, dissolving funds and the 2026 and 2027 budget. Notices were published on December 9, and December 16, 2025, in the official newspaper of Cowlitz County, Washington, stating that the expenditure requests and revenue estimates for fiscal year 2026 and 2027 had been received by the Board of Commissioners and placed on file on with the Clerk of the Board; and stating that a copy of the Preliminary Budget would be furnished to anyone who might make a request for it; and;

WHEREAS, the Notice stated that the Board of Commissioners would meet on December 23, 2025, in the Commissioners' Hearing Room at the Cowlitz County Administration Building, Kelso, Cowlitz County, Washington, for the purpose of considering the proposed 2026-2027 biennial budgets; the meeting information is posted on the Commissioners website: https://www.co.cowlitz.wa.us/166/Board-of-Commissioners.

WHEREAS, public workshops were held throughout the months of September, October and November to discuss individual departmental budgets, personnel, equipment, vehicles, technology, mental health funding, capital projects, fee setting and general fund and road levies; and

WHEREAS, a public hearing was held on December 23, 2025 to accommodate anyone who wished to comment on the proposed biennial budget for 2026 and 2027.

NOW THEREFORE, BE IT RESOLVED that the biennial budget be and is hereby adopted for Cowlitz County for fiscal years 2026 and 2027 and that the Clerk of the Board is directed to enter the same in the official minutes of the Board and to forward a copy to the Division of Municipal Corporations, State of Washington; and,

BE IT FURTHER RESOLVED that the approximate levies necessary to raise the amount of estimated revenues for County government purposes, less the total of the estimated revenues from sources other than taxation, which were approved in the Resolutions Fixing the Levies for the General Fund, Veterans' Relief, Mental Health and the Road Fund dated November 25, 2025 are hereby confirmed.

The biennial budget of Cowlitz County, State of Washington, having been adopted for the calendar years 2026 and 2027 is hereby approved.

Dated this December 23, 2025.

BOARD OF COUNTY COMMISSIONERS
OF COWLITZ COUNTY, WASHINGTON

Signed by:
Richard Dahl
0AD76D9B17B54F5...
Richard Dahl, Chairman

Signed by:
Steve Ferrell
C23F04523203415...
Steven L. Ferrell, Commissioner

Signed by:
Steve Rader
9568DFEEE75B445...
Steve Rader, Commissioner

Attest:

Signed by:
Bailey Silva
FB98B2D38C45437...
Bailey Silva, Assistant Clerk of the Board

Signed by:
COWLITZ COUNTY WASHINGTON
Kelly Grayson, Clerk of the Board

NOTICE OF FILING
COWLITZ COUNTY BIENNIUM BUDGET 2026 AND 2027
NOTICE OF BUDGET WORKSHOPS & PUBLIC HEARINGS

PURSUANT TO RCW 36.40.60, NOTICE IS HEREBY GIVEN that the Board of County Commissioners of Cowlitz County, WA received departmental expenditures requests and revenue estimates for the years 2026-2027 and has placed the same on file with the Clerk of the Board. A copy of expenditures requests and revenue estimates will be furnished to any citizen who makes a request for same at Office of Admin Services, Room 308, 207 Fourth Avenue North, Kelso; and budget workshops will commence starting September 16, 2025. A schedule for workshops will be furnished upon request; and

NOTICE IS GIVEN pursuant to R.C.W. 36.40.250 that on 11/25/25 at 9:30 a.m. the Board of County Commissioners will hold a public hearing to consider property taxes and assessments for 2026 to support the County General Fund, Mental Health Services, Veterans' Relief Services, County Road Fund.

NOTICE IS FURTHER GIVEN that the Board of County Commissioners will hold a public hearing on setting of fees, five-year county capital program, the six-year Road program, dissolving funds and the 2026 and 2027 budget on 12/2/25 at 9:30 a.m. in the Commissioners' Hearing Room in the County Admin Building at Kelso, WA. The hearing may be continued from time to time. At said hearing any person may appear and be heard for or against any part of the fees, capital program or proposed budget. The Clerk of the Board will accept written testimony concerning the proposed budget until 11/25/25 at noon PST.

The Cowlitz County Administration Building is accessible for persons with disabilities. Advise the Clerk of the Board at 360-577-3020 if you will need special accommodations to attend the meetings.

DATED September 9, 2025

Board of County Commissioners
Of Cowlitz County, Washington

Publish on 9/16/25 & 9/23/25

PUBLICATION REQUIREMENT: To be published in two (2) issues: 9/16/25 & 9/23/25

BILLING INFORMATION:

1) **AFFIDAVITS TO:** Cowlitz County Commissioners
THREE (3) ATTN: Clerk of the Board
207 Fourth Avenue North, Room 305
Kelso, WA 98626

2) **BILL TO:** Cowlitz County Office of Financial Management
Attn: Ridge Moss
207 Fourth Avenue North, Room 308
Kelso, WA 98626

NOTICE OF BUDGET PUBLIC HEARINGS
COWLITZ COUNTY BIENNIUM BUDGET 2026 AND 2027

NOTICE IS GIVEN that the Board of County Commissioners previously scheduled a public hearing on December 2, 2025 at 9:30 a.m. in the Commissioners' Hearing Room, County Admin Bldg., Kelso WA but has now rescheduled that meeting to be held on December 23, 2025 as a public hearing on setting of fees, five-year county capital program, the six-year Road program, dissolving funds and the 2026 and 2027 budget on 12/23/25 at 9:30 a.m. in the Commissioners' Hearing Room in the County Admin Building at Kelso, WA. The hearing may be continued from time to time. At said hearing any person may appear and be heard for or against any part of the fees, capital programs, road program, dissolved funds or proposed budget. The Clerk of the Board will accept written testimony concerning the proposed budget until 12/18/25 at noon PST.

The Cowlitz County Administration Building is accessible for persons with disabilities. Advise the Clerk of the Board at 360-577-3020 if you will need special accommodations to attend the meetings.

DATED December 2, 2025

Board of County Commissioners
Of Cowlitz County, Washington

Publish on 12/9/25 & 12/16/25

PUBLICATION REQUIREMENT: To be published in two (2) issues: 12/9/25 & 12/16/25

BILLING INFORMATION:

1) **AFFIDAVITS TO:** **THREE (3)**
Cowlitz County Commissioners
ATTN: Clerk of the Board
207 Fourth Avenue North, Room 305
Kelso, WA 98626

2) **BILL TO:**
Cowlitz County Office of Financial Management
Attn: Ridge Moss
207 Fourth Avenue North, Room 308
Kelso, WA 98626

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
199	General Fund	5100	General Fund	5081000	Ending Fund Balance	5081000	Ending Fund Balance			4,984,604		1,790,683	0
199	General Fund	5100	General Fund	5185000	Public Information	5430700	Tuition & Registration						
199	General Fund	5100	General Fund	5970010	Transfers Out	5090100	Transfers Out	829,814.00					
199	General Fund	10100	Boundary Review Brd	5112000	Advisory Services	5108000	Extra Help Payroll	1,350.00	1,050.00	1,500	200.00	1,500	1,500
199	General Fund	10100	Boundary Review Brd	5112000	Advisory Services	5200300	Social Security	103.29	80.31	115	15.32	120	120
199	General Fund	10100	Boundary Review Brd	5112000	Advisory Services	5200600	Paid Family & Medical Leave	3.78	2.10	10	0.52	10	10
199	General Fund	10100	Boundary Review Brd	5112000	Advisory Services	5310100	Office Supplies			100		100	100
199	General Fund	10100	Boundary Review Brd	5112000	Advisory Services	5320100	Gas			200		200	200
199	General Fund	10100	Boundary Review Brd	5112000	Advisory Services	5410100	Professional & Contract Svc	3,861.13	3,086.47	14,400	994.29	5,000	5,000
199	General Fund	10100	Boundary Review Brd	5112000	Advisory Services	5420300	Postage	58.12	23.49	150		150	150
199	General Fund	10100	Boundary Review Brd	5112000	Advisory Services	5430100	Meals & Lodging	387.90	10.49	1,200		500	500
199	General Fund	10100	Boundary Review Brd	5112000	Advisory Services	5430200	Mileage	120.58	220.26	600		250	250
199	General Fund	10100	Boundary Review Brd	5112000	Advisory Services	5430700	Tuition & Registration	570.00	200.00	900		250	250
199	General Fund	10100	Boundary Review Brd	5112000	Advisory Services	5440100	Advertising			280		280	280
199	General Fund	10100	Boundary Review Brd	5112000	Advisory Services	5490200	Photocopies			150		150	150
199	General Fund	10100	Boundary Review Brd	5112000	Advisory Services	5490400	Dues & Subscriptions	150.00	150.00	150	150.00	150	150
199	General Fund	15100	Commissioners	5116000	Legislative Services	5490600	Printing & Binding			50		50	50
199	General Fund	15100	Commissioners	5116000	Legislative Services	5100100	Direct Labor	474,944.20	447,440.45	514,100	258,134.11	537,800	560,388
199	General Fund	15100	Commissioners	5116000	Legislative Services	5100200	Vacation	7,613.12					
199	General Fund	15100	Commissioners	5116000	Legislative Services	5100300	Sick Leave	1,181.88					
199	General Fund	15100	Commissioners	5116000	Legislative Services	5101000	Overtime	596.62					
199	General Fund	15100	Commissioners	5116000	Legislative Services	5200200	Medical Insurance	83,137.26	79,774.56	103,740	27,097.13	92,970	95,294
199	General Fund	15100	Commissioners	5116000	Legislative Services	5200300	Social Security	34,609.53	31,803.11	39,330	19,314.93	41,140	42,870
199	General Fund	15100	Commissioners	5116000	Legislative Services	5200400	Retirement	29,809.09	25,496.06	46,830	17,884.10	30,010	31,270
199	General Fund	15100	Commissioners	5116000	Legislative Services	5200600	Paid Family & Medical Leave	1,257.17	955.51	1,750	676.36	1,840	1,908
199	General Fund	15100	Commissioners	5116000	Legislative Services	5301600	Employee Recognition	1,454.93	1,017.78	1,000	447.97	19,000	19,000
199	General Fund	15100	Commissioners	5116000	Legislative Services	5310100	Office Supplies	1,632.80	1,768.77	1,500	334.53	1,500	1,500
199	General Fund	15100	Commissioners	5116000	Legislative Services	5314100	Uniforms			700	495.16		
199	General Fund	15100	Commissioners	5116000	Legislative Services	5350100	Small Tools & Minor Equipment	951.49					
199	General Fund	15100	Commissioners	5116000	Legislative Services	5351000	COVID-19 Supplies	1,243.47					
199	General Fund	15100	Commissioners	5116000	Legislative Services	5410100	Professional & Contract Svc			20,000			
199	General Fund	15100	Commissioners	5116000	Legislative Services	5420300	Postage	64.42	294.31	200	46.69	200	200
199	General Fund	15100	Commissioners	5116000	Legislative Services	5420400	Telephone	673.55	592.95				
199	General Fund	15100	Commissioners	5116000	Legislative Services	5420600	Cellular Phone Charges	1,589.15	2,568.80	1,600	1,064.20	2,600	2,600
199	General Fund	15100	Commissioners	5116000	Legislative Services	5430100	Meals & Lodging	3,060.69	6,523.17	17,000	3,441.80	10,000	10,000
199	General Fund	15100	Commissioners	5116000	Legislative Services	5430200	Mileage	757.22	1,441.48	2,000	704.56	1,000	1,000
199	General Fund	15100	Commissioners	5116000	Legislative Services	5430700	Tuition & Registration	1,625.00	2,677.64	6,000	705.00	3,000	3,000
199	General Fund	15100	Commissioners	5116000	Legislative Services	5431000	Airfare	368.20	1,779.46	9,000	3,523.24	5,000	5,000
199	General Fund	15100	Commissioners	5116000	Legislative Services	5440100	Advertising	340.59	1,870.14	2,000		2,000	2,000
199	General Fund	15100	Commissioners	5116000	Legislative Services	5450200	Equipment Rent - Outside	306.46					
199	General Fund	15100	Commissioners	5116000	Legislative Services	5450800	Lease/Rental-Equipment	1,787.21	2,093.90	1,786	744.15	2,000	2,000
199	General Fund	15100	Commissioners	5116000	Legislative Services	5490200	Photocopies	991.75	1,027.82	1,500	320.16	1,100	1,100
199	General Fund	15100	Commissioners	5116000	Legislative Services	5490400	Dues & Subscriptions	62.00	2,671.94	5,000	3,192.45	5,800	5,800
199	General Fund	15100	Commissioners	5116000	Legislative Services	5490600	Printing & Binding	672.35	3,343.68	4,000	830.00	4,000	4,000
199	General Fund	15100	Commissioners	5116000	Legislative Services	5492000	Other	5,433.27	2,969.30	7,800	2,555.31	6,000	6,000
199	General Fund	15100	Commissioners	5116000	Legislative Services	5493209	Internal Serv Fund IT Charges	47,049.00	53,483.00	73,097	73,097.00	51,410	83,229
199	General Fund	15100	Commissioners	5185000	Public Information	5100100	Direct Labor		134,391.03	143,300	71,269.56	151,400	157,759
199	General Fund	15100	Commissioners	5185000	Public Information	5200200	Medical Insurance		38,495.22	39,900	19,923.66	40,950	41,974
199	General Fund	15100	Commissioners	5185000	Public Information	5200300	Social Security		10,184.04	10,960	5,371.88	11,580	12,069
199	General Fund	15100	Commissioners	5185000	Public Information	5200400	Retirement		12,505.98	13,050	6,492.72	8,450	8,803
199	General Fund	15100	Commissioners	5185000	Public Information	5200600	Paid Family & Medical Leave		287.02	490	186.72	520	537

199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5101000 Overtime	22,785.76	6,777.45	6,120	983.31	1,120	1,167
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5108000 Extra Help Payroll		1,475.29	5,000	3,302.87	5,000	5,210
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5109100 Out of Class Pay	30.83					
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5200200 Medical Insurance	185,779.38	198,046.32	296,400	93,450.35	253,800	260,145
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5200300 Social Security	69,109.78	70,691.35	87,182	36,697.35	80,200	83,565
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5200400 Retirement	94,238.14	91,179.23	105,117	45,650.67	58,220	60,953
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5200600 Paid Family & Medical Leave	2,456.45	2,040.43	3,120	1,299.27	3,570	3,718
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5310100 Office Supplies	21,987.39	15,917.49	11,000	4,277.64	11,000	11,000
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5310300 Food	890.51	998.33	900		1,000	1,000
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5310600 Grant Purchased Supplies	3,014.39	4,328.91	5,000	2,025.88	6,720	6,720
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5320100 Gas	1,817.06	2,178.35	2,000	1,019.55	2,000	2,000
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5320109 InternalServiceFund Gas Fuel						
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5350100 Small Tools & Minor Equipment	478.78	16.17	6,600		50	50
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5410100 Professional & Contract Svc	136,879.58	152,570.38	188,000	82,957.64	80,000	80,000
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5410200 Court Appointed Attorneys			500		0	0
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5411500 Extra Trial Expense	12,149.75	13,415.82	5,500	1,654.29	13,000	13,000
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5412400 Guardian Ad Litem	101,501.72	99,988.88	91,960	38,885.44	91,960	91,960
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5412500 Ur. Analysis	5,108.34	8,492.40	4,500	2,231.53	5,000	5,000
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5420300 Postage	712.94	601.96	1,000	112.98	400	400
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5420400 Telephone	1,441.42	1,700.49				
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5420600 Cellular Phone Charges	7,406.49	8,091.68	7,200	3,222.25	9,000	9,000
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5430100 Meals & Lodging	3,959.25	6,081.67	5,000	2,489.62	3,500	3,500
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5430200 Mileage	250.79	381.90	200		0	0
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5430400 Other	174.00	132.00	200	35.00	100	100
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5430700 Tuition & Registration	2,469.82	2,890.25	2,500	530.00	1,600	1,600
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5431000 Airfare	0.00	576.10	1,000		0	0
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5440100 Advertising	9,131.55					
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5450609 InternalServFd-MP Rent-Monthly	16,300.00	17,115.00	17,133		20,040	20,040
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5450800 Lease/Rental-Equipment	3,506.19	2,892.78	3,026	1,446.72	3,350	3,685
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5460109 InternalServFdInsuranceCharges	63,292.00	55,579.00	64,364	64,364.00	79,563	91,967
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5470100 PUD	34,142.98	31,237.97	34,000	16,309.91	37,000	39,000
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5470200 Longview Utilities	23,131.80	23,377.52	24,000	10,960.30	25,000	26,000
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5470500 Gas-Utilities	31,016.93	30,987.13	47,000	23,167.74	32,000	32,500
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5480100 Repairs & Maintenance	183.26	45.68	300		200	200
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5481000 Vehicle- Repairs & Maintenance	80.80	29.25				
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5490200 Photocopies	1,290.71	1,234.98	1,405	529.35	1,300	1,300
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5490400 Dues & Subscriptions	3,788.30	3,584.94	5,500	2,987.00	5,000	5,000
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5490600 Printing & Binding	527.86	354.94	1,000		400	400
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5490700 Taxes	3,291.69	3,689.25	6,000	4,046.39	4,500	4,500
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5490900 Industrial Acc. Lost Time	3,770.00	2,715.00	3,902	3,902.00	13,543	21,889
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5492000 Other	61.79	208.51	200	-0.04	0	0
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5492300 Jury Fees			1,000			
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5493209 Internal Serv Fund IT Charges	183,492.00	189,080.00	191,605	191,605.00	100,528	161,859
199 General Fund	116100 Prosecuting Attorney	5153000 Legal Services	5415000 Intergovernmental Services						
199 General Fund	116100 Prosecuting Attorney	5153100 Internal Legal Services - /	5100100 Direct Labor	187,903.40	320,082.63	392,000	194,372.52	410,900	428,158
199 General Fund	116100 Prosecuting Attorney	5153100 Internal Legal Services - /	5100200 Vacation						
199 General Fund	116100 Prosecuting Attorney	5153100 Internal Legal Services - /	5100300 Sick Leave			473			
199 General Fund	116100 Prosecuting Attorney	5153100 Internal Legal Services - /	5101000 Overtime	30,668.06	50,196.37	74,328	31,689.18	76,290	78,198
199 General Fund	116100 Prosecuting Attorney	5153100 Internal Legal Services - /	5200200 Medical Insurance	13,884.20	24,026.90	30,020	14,689.87	31,440	32,754
199 General Fund	116100 Prosecuting Attorney	5153100 Internal Legal Services - /	5200300 Social Security	18,622.16	29,794.22	35,750	17,614.82	22,930	23,891
199 General Fund	116100 Prosecuting Attorney	5153100 Internal Legal Services - /	5200400 Retirement	487.90	672.34	1,340	509.28	1,400	1,457
199 General Fund	116100 Prosecuting Attorney	5153100 Internal Legal Services - /	5200600 Paid Family & Medical Leave	2,065.59	1,600.96	3,000	324.97	3,000	3,000
199 General Fund	116100 Prosecuting Attorney	5153100 Internal Legal Services - /	5310100 Office Supplies						

199 General Fund	15100 Commissioners	5185000 Public Information	5310100 Office Supplies		219.36	350	77.04	300	300
199 General Fund	15100 Commissioners	5185000 Public Information	5420300 Postage		88.18	250	10.45	150	150
199 General Fund	15100 Commissioners	5185000 Public Information	5430100 Meals & Lodging		248.00	1,000	222.79	1,000	1,000
199 General Fund	15100 Commissioners	5185000 Public Information	5430200 Mileage		268.88	500		350	350
199 General Fund	15100 Commissioners	5185000 Public Information	5430700 Tuition & Registration		280.00	5,000	1,457.00	2,000	2,000
199 General Fund	30100 Board of Equalization	5142400 Tax Assess. & Evaluation	5100100 Direct Labor		5,114.03	10,400	3,599.44	11,000	11,664
199 General Fund	30100 Board of Equalization	5142400 Tax Assess. & Evaluation	5108000 Extra Help Payroll	2,990.00	1,911.21	4,800	1,495.00	4,800	4,800
199 General Fund	30100 Board of Equalization	5142400 Tax Assess. & Evaluation	5200200 Medical Insurance		1,188.65	4,560	759.26	4,680	4,797
199 General Fund	30100 Board of Equalization	5142400 Tax Assess. & Evaluation	5200300 Social Security	228.75	537.40	1,160	389.73	1,210	1,259
199 General Fund	30100 Board of Equalization	5142400 Tax Assess. & Evaluation	5200400 Retirement		496.44	950	327.92	610	635
199 General Fund	30100 Board of Equalization	5142400 Tax Assess. & Evaluation	5200600 Paid Family & Medical Leave	8.90	15.01	60	13.35	60	60
199 General Fund	30100 Board of Equalization	5142400 Tax Assess. & Evaluation	5310100 Office Supplies		174.89	200		200	200
199 General Fund	30100 Board of Equalization	5142400 Tax Assess. & Evaluation	5320100 Gas						
199 General Fund	30100 Board of Equalization	5142400 Tax Assess. & Evaluation	5410100 Professional & Contract Svc	7,351.37		1,000		0	0
199 General Fund	30100 Board of Equalization	5142400 Tax Assess. & Evaluation	5420300 Postage	104.45	8.31	200	44.75	150	150
199 General Fund	30100 Board of Equalization	5142400 Tax Assess. & Evaluation	5420400 Telephone	2.20					
199 General Fund	30100 Board of Equalization	5142400 Tax Assess. & Evaluation	5430100 Meals & Lodging						
199 General Fund	30100 Board of Equalization	5142400 Tax Assess. & Evaluation	5430200 Mileage	167.68		250		125	125
199 General Fund	30100 Board of Equalization	5142400 Tax Assess. & Evaluation	5430700 Tuition & Registration			200			
199 General Fund	30100 Board of Equalization	5142400 Tax Assess. & Evaluation	5450200 Equipment Rent - Outside						
199 General Fund	30100 Board of Equalization	5142400 Tax Assess. & Evaluation	5490200 Photocopies	15.90		250		50	50
199 General Fund	30100 Board of Equalization	5142400 Tax Assess. & Evaluation	5490600 Printing & Binding	17.30		100		0	0
199 General Fund	30100 Board of Equalization	5142400 Tax Assess. & Evaluation	5492000 Other	162.04		100	1.48	50	50
199 General Fund	30100 Board of Equalization	5142400 Tax Assess. & Evaluation	5493209 Internal Serv Fund IT Charges			486	486.00	609	998
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5100100 Direct Labor	489,554.66	595,032.14	651,300	325,281.54	580,700	605,089
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5100200 Vacation						
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5100300 Sick Leave						
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5101000 Overtime			2,000		1,000	1,000
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5107800 Cell Phone Usage	0.00	0.00				
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5108000 Extra Help Payroll			1,020			
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5200200 Medical Insurance	139,927.71	173,873.66	179,280	90,659.64	140,040	143,541
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5200300 Social Security	35,217.89	42,977.26	50,050	23,386.99	44,500	46,366
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5200400 Retirement	48,632.06	55,335.08	59,510	29,633.09	32,460	33,820
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5200600 Paid Family & Medical Leave	1,287.49	1,271.35	2,230	852.32	1,980	2,063
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5310100 Office Supplies	16,267.21	19,322.98	20,000	14,551.14	21,000	21,000
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5314100 Uniforms	431.60	499.97	500		500	500
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5315600 Software Maintenance						
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5410100 Professional & Contract Svc	10,872.93	8,250.76	13,000	7,756.00	10,000	10,000
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5413200 Prof. Svcs- Software Maintence		3,700.16	4,000	16.34	4,000	4,000
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5420300 Postage	24,505.00	26,608.78	30,000	26,205.51	31,000	32,000
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5420400 Telephone	1,193.92	1,137.07				
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5420600 Cellular Phone Charges		211.15	600	211.20	600	600
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5430100 Meals & Lodging	467.46	1,102.80	3,000	166.86	1,000	1,000
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5430200 Mileage	130.32	311.77	1,500		750	750
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5430700 Tuition & Registration	331.67	1,446.64	1,000	133.33	500	500
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5431000 Airfare			500	100.65		
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5450800 Lease/Rental-Equipment	1,512.48	1,600.21	1,600	799.91	1,600	1,600
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5480100 Repairs & Maintenance						
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5490200 Photocopies	402.29	366.58	433	241.06	400	400
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5490400 Dues & Subscriptions	75.00	158.34	600		300	300
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5490600 Printing & Binding		182.41	600		300	300
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5492000 Other	163.29	364.30	1,000		500	500
199 General Fund	50100 Treasurer	5142200 Fiduciary Services	5493209 Internal Serv Fund IT Charges	65,869.00	68,522.00	82,826	82,826.00	58,702	94,816

199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5100100 Direct Labor	973,526.58	1,066,479.31	1,246,200	575,962.59	1,281,500	1,335,323
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5100200 Vacation	13,295.85	7,936.58	2,377	765.00	0	0
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5100300 Sick Leave	5,086.57	8,242.56	1,224	353.08	0	0
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5101000 Overtime	275.89	129.39	8,000	2,519.76	8,000	8,336
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5109100 Out of Class Pay	14.26	707.70	500	294.77	500	521
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5200200 Medical Insurance	206,299.69	237,047.93	262,200	128,028.85	282,690	289,757
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5200300 Social Security	74,173.08	81,147.01	95,980	43,325.80	98,690	102,830
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5200400 Retirement	96,658.86	99,369.32	114,300	52,459.04	71,990	75,005
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5200600 Paid Family & Medical Leave	2,574.49	2,315.65	4,280	1,519.43	4,400	4,576
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5301600 Employee Recognition	15,380.74	16,381.81	18,000	3,711.64	0	0
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5310100 Office Supplies	28,426.89	11,158.09	20,000	5,871.96	20,000	20,000
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5315500 Computer Software	16,683.36		5,000		0	0
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5410100 Professional & Contract Svc	79,167.26	103,612.97	125,000	61,451.22	140,000	145,000
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5413200 Prof. Svcs- Software Maintence	8,077.81	2,727.66	2,200	1,841.50	2,800	2,800
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5420300 Postage	21,079.75	21,584.43	28,500	5,571.67	29,070	29,652
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5420400 Telephone	1,284.47	1,127.89				
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5420600 Cellular Phone Charges	431.17	1,688.85	3,000	1,156.50	3,000	3,000
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5430100 Meals & Lodging	3,856.42	2,739.66	9,000	1,583.15	8,500	8,500
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5430200 Mileage	440.70	371.00	2,500	333.20	1,300	1,300
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5430400 Other	492.90	1,079.48	1,200	384.37	1,000	1,000
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5430700 Tuition & Registration	4,554.00	5,470.00	7,000	703.39	6,500	6,500
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5431000 Airfare	435.80	0.00	1,200	549.91	1,200	1,200
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5450200 Equipment Rent - Outside			1,500	161.43	400	400
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5450800 Lease/Rental-Equipment	2,036.84	2,396.49	2,396	1,197.96	2,396	2,396
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5480100 Repairs & Maintenance			1,000		1,000	1,000
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5490200 Photocopies	1,763.35	1,301.90	2,271	473.45	2,271	2,271
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5490400 Dues & Subscriptions	3,207.00	3,910.00	5,000	3,655.60	5,100	5,202
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5490600 Printing & Binding	5,508.83	4,154.64	7,000	183.28	6,500	6,500
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5492000 Other	4,326.67	99.13	2,000		1,500	1,500
199 General Fund	55100 Auditor	5142300 Budgeting/Accounting/A	5493209 Internal Serv Fund IT Charges	164,673.00	170,099.00	159,915	159,915.00	112,972	182,974
199 General Fund	55100 Auditor	5921400 Interest/Other Costs-Fin:	5800100 Interest						
199 General Fund	55100 Auditor	5970010 Transfers Out	5090100 Transfers Out	16,578.00	16,750.00	40,000		16,500	16,500
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5100100 Direct Labor	1,289,512.90	1,464,627.16	1,491,900	730,042.54	1,556,700	1,622,081
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5100200 Vacation		8,478.36	1,215	1,214.99	0	0
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5100300 Sick Leave		8,603.74	676	452.10	0	0
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5100400 Holidays		664.62			0	0
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5101000 Overtime	4,573.44	57.39	4,000	13.91	1,000	1,000
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5200200 Medical Insurance	310,774.45	337,616.26	353,400	173,972.70	379,800	389,295
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5200300 Social Security	94,903.36	110,822.19	114,440	53,960.57	119,170	124,166
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5200400 Retirement	128,510.71	135,803.30	136,280	66,508.02	86,920	90,568
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5200600 Paid Family & Medical Leave	3,380.41	3,164.74	5,100	1,917.21	5,310	5,525
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5310100 Office Supplies	9,933.77	8,772.77	16,000	1,418.40	6,500	7,000
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5315500 Computer Software	3,482.53	6,585.81	7,500	5,874.03	8,500	8,500
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5315600 Software Maintenance	155.66	155.81	500		250	250
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5320100 Gas	3,927.76	1,898.91	5,500	1,455.56	4,500	4,500
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5350100 Small Tools & Minor Equipment	5,250.29	789.14	6,500	2,414.65	3,000	3,500
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5410100 Professional & Contract Svc	72,385.45	57,200.54	100,000	5,424.96	30,000	30,000
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5420300 Postage	33,107.80	32,432.95	33,000	1,534.78	35,000	35,000
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5420400 Telephone	1,787.19	1,827.71				
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5420600 Cellular Phone Charges	6,503.92	6,503.90	6,000	2,609.31	7,000	7,000
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5430100 Meals & Lodging	12,987.39	6,249.41	10,000	3,585.28	7,500	7,500
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5430200 Mileage	1,370.15	1,133.12	2,500	1,080.27	1,500	1,500
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5430700 Tuition & Registration	7,195.00	6,533.19	8,500	540.00	5,500	5,500

199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5431000 Airfare	557.80	646.88	750	298.04	750	750
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5450609 InternalServFd-MP Rent-Monthly	7,000.00	7,350.00	15,291		19,848	20,443
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5450800 Lease/Rental-Equipment	2,767.12	2,806.13	2,806	1,402.71	2,900	2,900
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5480100 Repairs & Maintenance	285.39		300	10.00	200	200
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5490200 Photocopies	2,484.10	1,780.52	3,730	877.57	2,750	2,750
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5490400 Dues & Subscriptions	5,375.32	6,387.00	6,500	3,654.13	6,500	6,500
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5490600 Printing & Binding	9,675.92	10,673.72	15,000	223.97	10,500	10,500
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5492000 Other	31,497.50	32,154.50	22,000	11,022.00	22,000	22,000
199 General Fund	60100 Assessor	5142400 Tax Assess. & Evaluation	5493209 Internal Serv Fund IT Charges	169,377.00	171,306.00	188,441	188,441.00	133,552	215,719
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5100100 Direct Labor	132,995.33	275,692.18	340,600	169,695.37	246,800	257,166
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5100200 Vacation	886.90	1,269.54	3,889		0	0
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5100300 Sick Leave	354.92	676.92	473		0	0
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5100500 Other Leave W/Pay		166.88	0	64.77	0	0
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5101000 Overtime		0.00			0	0
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5108000 Extra Help Payroll	15,590.74	28,349.49	39,900	13,105.14	40,050	41,051
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5200200 Medical Insurance	10,096.72	21,002.62	26,060	12,986.71	18,880	19,673
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5200300 Social Security	13,114.25	25,688.04	31,030	15,465.15	13,770	14,350
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5200400 Retirement	346.98	594.19	1,160	444.87	840	875
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5200600 Paid Family & Medical Leave	1,780.49	2,584.03	5,000	247.02	2,600	2,600
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5310100 Office Supplies	398.59	602.50	400		200	200
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5314100 Uniforms	12,952.30	36,352.15	1,000	86.48	0	0
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5410100 Professional & Contract Svc	64.35	90.91	100	3.65	100	100
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5420300 Postage	419.83	375.16				
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5420400 Telephone	-34.10		500	42.24	100	100
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5420600 Cellular Phone Charges	0.00	350.80	500	696.03	250	250
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5430100 Meals & Lodging		562.25	500	763.56	250	250
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5430200 Mileage			500			
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5430400 Other	625.00	1,046.00	2,500	400.00	1,250	1,250
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5430700 Tuition & Registration	2,121.00	917.15	2,000	1,243.68	2,000	2,000
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5440100 Advertising	1,831.97	1,670.79	1,715	1,028.51	1,715	1,715
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5450800 Lease/Rental-Equipment	575.00	584.67	1,500	363.17	757	757
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5490200 Photocopies	210.00	360.00	1,500	435.00	750	750
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5490400 Dues & Subscriptions	130.86	27.03	500		200	200
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5490600 Printing & Binding		8.41	500		100	100
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5492000 Other	18,820.00	19,966.00	33,083	33,083.00	23,652	38,003
199 General Fund	75100 OAS - Finance	5142300 Budgeting/Accounting/A	5493209 Internal Serv Fund IT Charges		1,458.02	1,500	143.55	1,500	1,500
199 General Fund	75100 OAS - Finance	5184500 Mail Room Services	5310100 Office Supplies			100		50	50
199 General Fund	75100 OAS - Finance	5184500 Mail Room Services	5314100 Uniforms		420.15	500	47.48	500	500
199 General Fund	75100 OAS - Finance	5184500 Mail Room Services	5320109 InternalServiceFund Gas Fuel		54.04	150		100	100
199 General Fund	75100 OAS - Finance	5184500 Mail Room Services	5350300 Minor Equipment		100,000.00	120,000	25,000.00	120,000	120,000
199 General Fund	75100 OAS - Finance	5184500 Mail Room Services	5420300 Postage						
199 General Fund	75100 OAS - Finance	5184500 Mail Room Services	5420400 Telephone		384.06	500	168.96	500	500
199 General Fund	75100 OAS - Finance	5184500 Mail Room Services	5420600 Cellular Phone Charges						
199 General Fund	75100 OAS - Finance	5184500 Mail Room Services	5430400 Other		525.00	1,000		1,000	1,030
199 General Fund	75100 OAS - Finance	5184500 Mail Room Services	5450609 InternalServFd-MP Rent-Monthly		6,596.80	6,000	3,016.18	6,000	6,000
199 General Fund	75100 OAS - Finance	5184500 Mail Room Services	5450800 Lease/Rental-Equipment						
199 General Fund	75100 OAS - Finance	5184500 Mail Room Services	5460109 InternalServFdInsuranceCharges		16.00	100		100	100
199 General Fund	75100 OAS - Finance	5184500 Mail Room Services	5480100 Repairs & Maintenance		5,670.00	10,755	10,755.00	7,487	12,264
199 General Fund	75100 OAS - Finance	5184500 Mail Room Services	5493209 Internal Serv Fund IT Charges	312,273.06	330,088.22	380,639	160,306.85	405,300	422,323
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5100100 Direct Labor	6,008.17		4,444	4,443.80	0	0
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5100200 Vacation	3,982.76		327	326.97	0	0
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5100300 Sick Leave		6,417.00	0			
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5108000 Extra Help Payroll						

199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5200200 Medical Insurance	71,916.43	76,798.02	79,800	32,802.29	68,400	70,110
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5200300 Social Security	23,937.20	25,199.12	29,914	12,450.98	31,000	32,308
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5200400 Retirement	31,030.56	30,747.37	34,676	14,604.03	22,620	23,566
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5200600 Paid Family & Medical Leave	827.62	719.09	1,330	432.44	1,380	1,438
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5301600 Employee Recognition	9,441.56	8,508.98	12,500	1,874.38	9,500	9,500
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5302600 Lean			1,000		1,000	1,000
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5310100 Office Supplies	5,274.53	5,357.61	5,000	1,466.06	3,500	3,500
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5314100 Uniforms		463.51	500		500	500
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5315600 Software Maintenance			600	19.99	0	0
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5320100 Gas	114.69		250		100	100
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5410100 Professional & Contract Svc	64,637.00	25,377.03	50,000	13,603.13	50,000	50,000
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5420300 Postage	647.51	505.54	1,000	21.45	300	300
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5420400 Telephone	495.18	406.17			0	0
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5420600 Cellular Phone Charges	931.14	1,139.12	1,000	522.50	1,200	1,200
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5430100 Meals & Lodging	1,453.86	0.00	3,000	39.32	2,000	2,000
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5430200 Mileage	213.54		250		200	200
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5430400 Other		25.00	100		100	100
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5430700 Tuition & Registration	2,764.00	1,493.00	2,500	1,340.00	2,500	2,500
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5440100 Advertising	3,021.50	5,936.31	6,000	7,998.41	6,000	6,000
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5450200 Equipment Rent - Outside	228.83		800		0	0
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5450800 Lease/Rental-Equipment	948.97	802.55	1,907	542.24	1,100	1,100
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5490200 Photocopies	901.27	1,000.76	1,081	254.06	1,100	1,100
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5490400 Dues & Subscriptions	970.25	475.72	2,000	238.22	1,000	1,000
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5490600 Printing & Binding	112.42		1,000		0	0
199 General Fund	75200 OAS - Human Resources	5181000 Personnel Services	5493209 Internal Serv Fund IT Charges	32,935.00	30,562.00	41,162	41,162.00	29,252	47,180
199 General Fund	75300 OAS - Purchasing	5181000 Personnel Services	5100200 Vacation			0			
199 General Fund	75300 OAS - Purchasing	5181000 Personnel Services	5100300 Sick Leave			0			
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5100100 Direct Labor	107,256.50	163,851.89	184,426	66,038.09	191,900	199,960
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5100200 Vacation			2,066	2,869.58	0	0
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5100300 Sick Leave			1,732	1,732.38	0	0
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5100400 Holidays		900.72				
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5101000 Overtime	810.89		1,000	2.41	1,000	1,042
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5200200 Medical Insurance	23,988.92	35,854.06	41,040	10,722.52	41,220	42,251
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5200300 Social Security	8,230.39	12,326.18	14,185	5,174.71	14,750	15,377
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5200400 Retirement	10,806.05	15,312.23	16,892	6,089.36	10,760	11,216
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5200600 Paid Family & Medical Leave	290.52	351.95	508	185.04	660	684
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5310100 Office Supplies	20.42	202.52	1,000		250	250
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5314100 Uniforms		184.70	400		400	400
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5420300 Postage			500		500	500
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5420400 Telephone	146.05	143.79				
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5430100 Meals & Lodging			1,500		750	750
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5430200 Mileage		44.22	100		100	100
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5430400 Other	46.23		150		150	150
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5430700 Tuition & Registration		287.00	1,500		750	750
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5490200 Photocopies			500		500	500
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5490309 InternalServFdProfessionalSvcs		3,080.15				
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5490400 Dues & Subscriptions	275.00	1,404.22	1,899	275.00	300	300
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5490600 Printing & Binding			500		500	500
199 General Fund	75300 OAS - Purchasing	5184000 Purchasing Services	5493209 Internal Serv Fund IT Charges	14,115.00	15,281.00	18,123	18,123.00	12,784	20,702
199 General Fund	80100 Civil Service Commission	5211000 Law Enforcement	5100100 Direct Labor						
199 General Fund	80100 Civil Service Commission	5211000 Law Enforcement	5108000 Extra Help Payroll	3,157.92	390.56	5,400	1,607.66	5,500	5,731
199 General Fund	80100 Civil Service Commission	5211000 Law Enforcement	5200300 Social Security	241.58	29.87	410	122.98	420	438
199 General Fund	80100 Civil Service Commission	5211000 Law Enforcement	5200600 Paid Family & Medical Leave	8.90	0.82	20	4.21	20	20

199 General Fund	80100 Civil Service Commission	5211000 Law Enforcement	5310100 Office Supplies		2,310.79	1,500	891.98	1,000	1,000
199 General Fund	80100 Civil Service Commission	5211000 Law Enforcement	5410100 Professional & Contract Svc	3,572.00	15,970.49	15,650	1,893.00	16,150	16,150
199 General Fund	80100 Civil Service Commission	5211000 Law Enforcement	5420300 Postage			100		200	200
199 General Fund	80100 Civil Service Commission	5211000 Law Enforcement	5430100 Meals & Lodging		2,005.06	5,000		5,000	5,000
199 General Fund	80100 Civil Service Commission	5211000 Law Enforcement	5430200 Mileage			50		50	50
199 General Fund	80100 Civil Service Commission	5211000 Law Enforcement	5430700 Tuition & Registration			650		150	150
199 General Fund	80100 Civil Service Commission	5211000 Law Enforcement	5440100 Advertising			150		150	150
199 General Fund	80100 Civil Service Commission	5211000 Law Enforcement	5490200 Photocopies			200		200	200
199 General Fund	80100 Civil Service Commission	5211000 Law Enforcement	5493209 Internal Serv Fund IT Charges		1,970.00	5,988	5,988.00	3,409	5,582
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5100100 Direct Labor	555,148.36	529,663.15	639,434	282,090.71	668,500	696,577
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5100200 Vacation		10,295.30				
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5100300 Sick Leave	317.36	1,479.41				
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5100400 Holidays		1,012.77				
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5101000 Overtime	5,760.01	20,475.87	28,695	14,578.67	15,000	15,630
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5109100 Out of Class Pay		441.14	2,756	1,800.92		
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5109600 Standby Time	6,017.20	4,069.17	10,000	1,431.81	5,000	5,210
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5109700 Call Back	5,033.17	12,646.97	6,832	3,668.87	10,000	10,420
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5200200 Medical Insurance	156,130.62	150,874.98	189,050	75,415.95	179,820	184,316
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5200300 Social Security	41,691.85	42,820.26	52,610	22,303.58	53,440	55,680
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5200400 Retirement	56,840.72	53,264.60	62,651	27,398.64	38,980	40,613
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5200500 Unemployment Comp.		20,932.00			8,433	8,433
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5200600 Paid Family & Medical Leave	1,500.67	1,237.47	2,350	795.58	2,380	2,478
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5310100 Office Supplies	76.46	631.18	200	484.55	200	200
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5314000 Misc. O&M Supplies	1,713.56	388.06	12,000	652.90	12,000	12,000
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5314100 Uniforms	2,407.55	2,586.69	2,000	539.67	2,000	2,000
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5320100 Gas	598.53		800		800	800
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5320109 InternalServiceFund Gas Fuel	4,609.56	5,007.83	4,000	1,444.71	4,000	4,000
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5350100 Small Tools & Minor Equipment	9,999.84		2,000		2,000	2,000
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5410100 Professional & Contract Svc	5,720.39	3,482.94	2,000	955.48	2,000	2,000
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5420300 Postage	84.71	26.28	100		100	100
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5420400 Telephone	3,193.64	2,734.16				
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5420600 Cellular Phone Charges	4,520.48	5,522.77	6,500	2,026.24	6,500	6,500
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5430200 Mileage	116.06	512.82				
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5430700 Tuition & Registration	220.00		1,000		1,000	1,000
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5440100 Advertising	1,282.53	473.98	750	347.10	750	750
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5450200 Equipment Rent - Outside		1,154.49	500		500	500
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5450609 InternalServFd-MP Rent-Monthly	16,000.00	16,800.00	25,070		30,096	30,999
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5450800 Lease/Rental-Equipment	1,531.35	1,407.79	0	521.34		
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5460109 InternalServFdInsuranceCharges		25,780.00	47,558	47,558.00	60,106	69,212
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5480100 Repairs & Maintenance	100.63	51.89	1,500		1,500	1,500
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5490200 Photocopies	251.07	194.67	750	0.11	750	750
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5490400 Dues & Subscriptions	9,413.42	5,326.40	7,000	5,310.70	7,000	7,000
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5490600 Printing & Binding			500		500	500
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5490900 Industrial Acc. Lost Time	12,886.00	9,331.00	13,691	13,691.00	9,214	14,892
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5492000 Other	915.23	486.11	1,000	223.78	1,000	1,000
199 General Fund	95100 Facilities Maintenance	5183000 Custodial/Janitorial/Secu	5493209 Internal Serv Fund IT Charges	79,984.00	80,104.00	97,545	97,545.00	69,311	111,320
199 General Fund	95100 Facilities Maintenance	5183010 Hall of Justice - Operatio	5314000 Misc. O&M Supplies	31,550.51	46,402.84	40,000	17,012.57	40,000	40,000
199 General Fund	95100 Facilities Maintenance	5183010 Hall of Justice - Operatio	5350100 Small Tools & Minor Equipment	996.39	3,547.20	500	1,087.17	500	500
199 General Fund	95100 Facilities Maintenance	5183010 Hall of Justice - Operatio	5410100 Professional & Contract Svc	96,442.70	99,304.26	86,500	30,910.60	86,500	86,500
199 General Fund	95100 Facilities Maintenance	5183010 Hall of Justice - Operatio	5450200 Equipment Rent - Outside		27,448.39	1,000	1,002.09	1,000	1,000
199 General Fund	95100 Facilities Maintenance	5183010 Hall of Justice - Operatio	5460109 InternalServFdInsuranceCharges	114,225.00	263,862.00	262,643	262,643.00	192,209	211,430
199 General Fund	95100 Facilities Maintenance	5183010 Hall of Justice - Operatio	5470100 PUD	208,730.61	218,554.91	255,000	95,428.91	255,000	255,000
199 General Fund	95100 Facilities Maintenance	5183010 Hall of Justice - Operatio	5470300 Kelso Utilities	50,764.17	33,061.79	50,000	17,554.61	50,000	50,000

199 General Fund	95100 Facilities Maintenance	5183010 Hall of Justice - Operatio	5470400 Solid Waste	1,610.51	1,826.16	1,400	729.83	1,400	1,400	
199 General Fund	95100 Facilities Maintenance	5183010 Hall of Justice - Operatio	5480100 Repairs & Maintenance	63,187.66	105,764.05	90,000	12,898.94	90,000	90,000	
199 General Fund	95100 Facilities Maintenance	5183010 Hall of Justice - Operatio	5482100 Equipment Mtnc Agreements	12,612.38	13,036.08	18,000	6,644.28	18,000	18,000	
199 General Fund	95100 Facilities Maintenance	5183010 Hall of Justice - Operatio	5490700 Taxes	5,809.48	11,440.96	14,000	6,483.76	14,000	14,000	
199 General Fund	95100 Facilities Maintenance	5183010 Hall of Justice - Operatio	5491000 Fire Protection	18,077.97	18,625.00	18,555	18,329.85	18,330	18,400	
199 General Fund	95100 Facilities Maintenance	5183010 Hall of Justice - Operatio	5492000 Other	5,437.73	3,898.49	4,000	2,054.47	4,000	4,000	
199 General Fund	95100 Facilities Maintenance	5183020 Admin. Bldg. Operations	5314000 Misc. O&M Supplies	11,503.27	14,303.26	15,000	12,920.59	15,000	15,000	
199 General Fund	95100 Facilities Maintenance	5183020 Admin. Bldg. Operations	5350100 Small Tools & Minor Equipment	118.86	751.33	500		500	500	
199 General Fund	95100 Facilities Maintenance	5183020 Admin. Bldg. Operations	5410100 Professional & Contract Svc	73,460.26	73,364.28	60,000	24,540.48	60,000	60,000	
199 General Fund	95100 Facilities Maintenance	5183020 Admin. Bldg. Operations	5450200 Equipment Rent - Outside			600		600	600	
199 General Fund	95100 Facilities Maintenance	5183020 Admin. Bldg. Operations	5460109 InternalServFdInsuranceCharges	83,229.00	158,317.00	128,267	128,267.00	82,499	90,749	
199 General Fund	95100 Facilities Maintenance	5183020 Admin. Bldg. Operations	5470100 PUD	162,140.16	187,023.28	190,000	112,008.42	190,000	190,000	
199 General Fund	95100 Facilities Maintenance	5183020 Admin. Bldg. Operations	5470300 Kelso Utilities	31,227.06	33,018.54	33,000	16,797.73	33,000	33,000	
199 General Fund	95100 Facilities Maintenance	5183020 Admin. Bldg. Operations	5470400 Solid Waste	1,469.32	1,584.31	1,000	663.94	1,000	1,000	
199 General Fund	95100 Facilities Maintenance	5183020 Admin. Bldg. Operations	5480100 Repairs & Maintenance	13,479.54	9,894.34	24,000	11,844.78	24,000	24,000	
199 General Fund	95100 Facilities Maintenance	5183020 Admin. Bldg. Operations	5482100 Equipment Mtnc Agreements	6,306.19	6,518.04	20,000	3,322.14	20,000	20,000	
199 General Fund	95100 Facilities Maintenance	5183020 Admin. Bldg. Operations	5490700 Taxes	5.50		5	26.70	5	5	
199 General Fund	95100 Facilities Maintenance	5183020 Admin. Bldg. Operations	5491000 Fire Protection	11,196.72	11,492.16	11,492	11,339.02	11,340	11,500	
199 General Fund	95100 Facilities Maintenance	5183020 Admin. Bldg. Operations	5492000 Other	1,902.10	2,917.24	1,000	419.80	1,000	1,000	
199 General Fund	95100 Facilities Maintenance	5183030 Administration Annex	5314000 Misc. O&M Supplies	761.86	3,182.62	2,500	554.24	2,500	2,500	
199 General Fund	95100 Facilities Maintenance	5183030 Administration Annex	5350100 Small Tools & Minor Equipment			0	58.50			
199 General Fund	95100 Facilities Maintenance	5183030 Administration Annex	5410100 Professional & Contract Svc	7,642.05	7,515.17	6,000	2,632.20	6,000	6,000	
199 General Fund	95100 Facilities Maintenance	5183030 Administration Annex	5460109 InternalServFdInsuranceCharges			29,318		22,582	24,840	
199 General Fund	95100 Facilities Maintenance	5183030 Administration Annex	5470400 Solid Waste		9.25	0				
199 General Fund	95100 Facilities Maintenance	5183030 Administration Annex	5480100 Repairs & Maintenance	6,007.30	32,475.11	20,000	12,765.29	20,000	20,000	
199 General Fund	95100 Facilities Maintenance	5183030 Administration Annex	5482100 Equipment Mtnc Agreements	6,399.18	6,518.04	6,000	3,322.14	6,000	6,000	
199 General Fund	95100 Facilities Maintenance	5183030 Administration Annex	5490700 Taxes	5.50		5	13.35	5	5	
199 General Fund	95100 Facilities Maintenance	5183030 Administration Annex	5491000 Fire Protection	1,808.94	1,856.67	1,857	1,831.92	1,832	1,860	
199 General Fund	95100 Facilities Maintenance	5183030 Administration Annex	5492000 Other	1,869.42	2,476.35	500	654.15	500	500	
199 General Fund	95100 Facilities Maintenance	5183050 Coroner	5314000 Misc. O&M Supplies	237.05	2,905.64	2,500	1,415.20	2,500	2,500	
199 General Fund	95100 Facilities Maintenance	5183050 Coroner	5410100 Professional & Contract Svc	4,328.96	7,338.15	12,000	2,504.63	12,000	12,000	
199 General Fund	95100 Facilities Maintenance	5183050 Coroner	5470100 PUD	10,070.60	13,288.01	12,000	6,111.67	12,000	12,000	
199 General Fund	95100 Facilities Maintenance	5183050 Coroner	5470200 Longview Utilities	7,745.45	4,422.83	8,000	2,329.21	8,000	8,000	
199 General Fund	95100 Facilities Maintenance	5183050 Coroner	5470400 Solid Waste			500		500	500	
199 General Fund	95100 Facilities Maintenance	5183050 Coroner	5470500 Gas-Utilities	4,306.37	2,235.61	6,000	1,868.77	6,000	6,000	
199 General Fund	95100 Facilities Maintenance	5183050 Coroner	5480100 Repairs & Maintenance	4,518.97	1,152.87	8,000	1,548.87	8,000	8,000	
199 General Fund	95100 Facilities Maintenance	5183050 Coroner	5490700 Taxes	53.08		500	66.09	500	500	
199 General Fund	95100 Facilities Maintenance	5183050 Coroner	5492000 Other			500		500	500	
199 General Fund	95100 Facilities Maintenance	5183060 Health Department	5314000 Misc. O&M Supplies	3,082.46	3,232.65	6,000	1,246.27	6,000	6,000	
199 General Fund	95100 Facilities Maintenance	5183060 Health Department	5410100 Professional & Contract Svc	7,957.33	8,400.13	15,000	3,064.05	15,000	15,000	
199 General Fund	95100 Facilities Maintenance	5183060 Health Department	5460109 InternalServFdInsuranceCharges		26,386.00	26,264	26,264.00	17,036	18,740	
199 General Fund	95100 Facilities Maintenance	5183060 Health Department	5470400 Solid Waste	1,023.72	7.77	25		25	25	
199 General Fund	95100 Facilities Maintenance	5183060 Health Department	5480100 Repairs & Maintenance	3,574.13	18,985.82	11,000	1,211.61	11,000	11,000	
199 General Fund	95100 Facilities Maintenance	5183060 Health Department	5490700 Taxes			500		500	500	
199 General Fund	95100 Facilities Maintenance	5183060 Health Department	5492000 Other			500		500	500	
199 General Fund	95100 Facilities Maintenance	5183070 Jail Annex	5314000 Misc. O&M Supplies	13,345.17	12,413.53	20,000	1,913.72	20,000	20,000	
199 General Fund	95100 Facilities Maintenance	5183070 Jail Annex	5350100 Small Tools & Minor Equipment	1,139.71	2,527.38	500	276.91	500	500	
199 General Fund	95100 Facilities Maintenance	5183070 Jail Annex	5410100 Professional & Contract Svc	6,792.12	9,285.19	12,000	2,527.41	12,000	12,000	
199 General Fund	95100 Facilities Maintenance	5183070 Jail Annex	5450200 Equipment Rent - Outside		2,018.44					
199 General Fund	95100 Facilities Maintenance	5183070 Jail Annex	5460109 InternalServFdInsuranceCharges		20,454.00	20,360	20,360.00	71,589	78,748	
199 General Fund	95100 Facilities Maintenance	5183070 Jail Annex	5470400 Solid Waste	358.75	343.89	500	25.00	500	500	
199 General Fund	95100 Facilities Maintenance	5183070 Jail Annex	5480100 Repairs & Maintenance	42,654.73	66,050.36	75,000	32,447.90	75,000	75,000	
199 General Fund	95100 Facilities Maintenance	5183070 Jail Annex	5492000 Other		436.86	1,000		1,000	1,000	

199 General Fund	95100 Facilities Maintenance	5183080 Juvenile	5314000 Misc. O&M Supplies	3,690.10	5,362.27	5,000	3,544.42	5,000	5,000
199 General Fund	95100 Facilities Maintenance	5183080 Juvenile	5350100 Small Tools & Minor Equipment	94.99	5,436.31	500		500	500
199 General Fund	95100 Facilities Maintenance	5183080 Juvenile	5410100 Professional & Contract Svc	7,096.08	7,096.08	12,000	2,365.36	12,000	12,000
199 General Fund	95100 Facilities Maintenance	5183080 Juvenile	5450200 Equipment Rent - Outside			250		250	250
199 General Fund	95100 Facilities Maintenance	5183080 Juvenile	5460109 InternalServFdInsuranceCharges		16,364.00	16,288	16,288.00	64,807	71,288
199 General Fund	95100 Facilities Maintenance	5183080 Juvenile	5470400 Solid Waste	21.39	7.77	500		500	500
199 General Fund	95100 Facilities Maintenance	5183080 Juvenile	5480100 Repairs & Maintenance	5,272.36	36,847.32	20,000	9,861.68	20,000	20,000
199 General Fund	95100 Facilities Maintenance	5183080 Juvenile	5492000 Other			0			
199 General Fund	95100 Facilities Maintenance	5183090 Maintenance Shop	5314000 Misc. O&M Supplies	14,368.47	17,356.94	2,500	9,718.35	2,500	2,500
199 General Fund	95100 Facilities Maintenance	5183090 Maintenance Shop	5350100 Small Tools & Minor Equipment	11,131.37	13,497.52	7,000	10,165.67	7,000	7,000
199 General Fund	95100 Facilities Maintenance	5183090 Maintenance Shop	5470100 PUD	3,402.78	3,126.75	4,000	1,320.97	4,000	4,000
199 General Fund	95100 Facilities Maintenance	5183090 Maintenance Shop	5470300 Kelso Utilities			3,000		3,000	3,000
199 General Fund	95100 Facilities Maintenance	5183090 Maintenance Shop	5470400 Solid Waste	49.39	15.03	500		500	500
199 General Fund	95100 Facilities Maintenance	5183090 Maintenance Shop	5470500 Gas-Utilities	3,218.90	2,831.51	4,800	1,640.16	4,800	4,800
199 General Fund	95100 Facilities Maintenance	5183090 Maintenance Shop	5480100 Repairs & Maintenance	43,344.11	11,280.37	7,500	5,223.28	7,500	7,500
199 General Fund	95100 Facilities Maintenance	5183090 Maintenance Shop	5490700 Taxes	245.11		500	338.71	500	500
199 General Fund	95100 Facilities Maintenance	5183090 Maintenance Shop	5491000 Fire Protection	719.40	807.31	807	796.55	797	800
199 General Fund	95100 Facilities Maintenance	5183090 Maintenance Shop	5492000 Other	687.07	2,988.61	200		200	200
199 General Fund	95100 Facilities Maintenance	5183120 Museum	5314000 Misc. O&M Supplies	639.49	1,086.52	1,000	49.42	1,000	1,000
199 General Fund	95100 Facilities Maintenance	5183120 Museum	5410100 Professional & Contract Svc	5,576.60	5,834.86	7,500	2,038.16	7,500	7,500
199 General Fund	95100 Facilities Maintenance	5183120 Museum	5470400 Solid Waste			500	7.77	500	500
199 General Fund	95100 Facilities Maintenance	5183120 Museum	5480100 Repairs & Maintenance	3,735.17	4,143.43	5,000	1,104.09	5,000	5,000
199 General Fund	95100 Facilities Maintenance	5183120 Museum	5490700 Taxes	3,799.50		3,400	3,966.25	4,000	4,100
199 General Fund	95100 Facilities Maintenance	5183120 Museum	5491000 Fire Protection	2,460.43	2,525.35	2,525	2,491.70	2,492	2,500
199 General Fund	95100 Facilities Maintenance	5183120 Museum	5492000 Other			1,000		1,000	1,000
199 General Fund	95100 Facilities Maintenance	5183130 304 Cowlitz Way Buildin	5410100 Professional & Contract Svc			0		0	0
199 General Fund	95100 Facilities Maintenance	5183130 304 Cowlitz Way Buildin	5470100 PUD			0		0	0
199 General Fund	95100 Facilities Maintenance	5183130 304 Cowlitz Way Buildin	5470300 Kelso Utilities			0		0	0
199 General Fund	95100 Facilities Maintenance	5183130 304 Cowlitz Way Buildin	5480100 Repairs & Maintenance			0		0	0
199 General Fund	95100 Facilities Maintenance	5183130 304 Cowlitz Way Buildin	5490700 Taxes			0		0	0
199 General Fund	95100 Facilities Maintenance	5183130 304 Cowlitz Way Buildin	5491000 Fire Protection			0		0	0
199 General Fund	95100 Facilities Maintenance	5183140 WSU House	5314000 Misc. O&M Supplies	593.10					
199 General Fund	95100 Facilities Maintenance	5183140 WSU House	5410100 Professional & Contract Svc	3,010.58	3,008.52	3,000	1,002.84	3,000	3,000
199 General Fund	95100 Facilities Maintenance	5183140 WSU House	5470300 Kelso Utilities						
199 General Fund	95100 Facilities Maintenance	5183140 WSU House	5480100 Repairs & Maintenance	3,528.35	3,512.63	4,000	3,804.67	4,000	4,000
199 General Fund	95100 Facilities Maintenance	5183140 WSU House	5490700 Taxes			55	13.35	55	55
199 General Fund	95100 Facilities Maintenance	5183140 WSU House	5491000 Fire Protection	827.40	849.23	849	837.91	838	850
199 General Fund	95100 Facilities Maintenance	5183140 WSU House	5492000 Other		27.01	500	23.49	500	500
199 General Fund	95100 Facilities Maintenance	5183150 River Suites	5410100 Professional & Contract Svc			0		0	0
199 General Fund	95100 Facilities Maintenance	5183150 River Suites	5470100 PUD			0		0	0
199 General Fund	95100 Facilities Maintenance	5183150 River Suites	5470400 Solid Waste			0			
199 General Fund	95100 Facilities Maintenance	5183150 River Suites	5480100 Repairs & Maintenance			0		0	0
199 General Fund	95100 Facilities Maintenance	5183150 River Suites	5490700 Taxes			0		0	0
199 General Fund	95100 Facilities Maintenance	5183150 River Suites	5491000 Fire Protection			0		0	0
199 General Fund	95100 Facilities Maintenance	5183200 Miscellaneous Buildings	5314000 Misc. O&M Supplies	565.10	361.90	13,000	320.15	13,000	13,000
199 General Fund	95100 Facilities Maintenance	5183200 Miscellaneous Buildings	5410100 Professional & Contract Svc	19,550.13	12,691.77	18,500	4,119.00	18,500	18,500
199 General Fund	95100 Facilities Maintenance	5183200 Miscellaneous Buildings	5460109 InternalServFdInsuranceCharges	68,754.00	88,567.00	72,889	102,207.00	96,642	106,307
199 General Fund	95100 Facilities Maintenance	5183200 Miscellaneous Buildings	5470100 PUD	11,779.81	12,128.97	21,000	9,960.36	21,000	21,000
199 General Fund	95100 Facilities Maintenance	5183200 Miscellaneous Buildings	5470200 Longview Utilities	3,429.38	14,404.48	6,000	8,581.21	16,000	16,000
199 General Fund	95100 Facilities Maintenance	5183200 Miscellaneous Buildings	5470300 Kelso Utilities	2,000.65	1,616.35	7,000	841.82	7,000	7,000
199 General Fund	95100 Facilities Maintenance	5183200 Miscellaneous Buildings	5470400 Solid Waste	547.03	522.16	600	232.37	600	600
199 General Fund	95100 Facilities Maintenance	5183200 Miscellaneous Buildings	5470500 Gas-Utilities	1,337.31	1,456.10	2,000	1,217.08	2,000	2,000
199 General Fund	95100 Facilities Maintenance	5183200 Miscellaneous Buildings	5480100 Repairs & Maintenance	2,049.70	3,408.58	5,000	834.15	5,000	5,000

199 General Fund	95100 Facilities Maintenance	5183200 Miscellaneous Buildings	5490700 Taxes	463.76		500	639.58	600	650
199 General Fund	95100 Facilities Maintenance	5183200 Miscellaneous Buildings	5491000 Fire Protection	1,569.02	1,609.93	1,610	1,168.89	1,169	1,200
199 General Fund	95100 Facilities Maintenance	5183200 Miscellaneous Buildings	5492000 Other	1,540.56		2,000		2,000	2,000
199 General Fund	95100 Facilities Maintenance	5433000 General Service	5460109 InternalServFdInsuranceCharges		18,000.00	0	17,917.00		
199 General Fund	95100 Facilities Maintenance	5941800 Capital Expense-Central S	5620200 Buildings			905,000			
199 General Fund	95100 Facilities Maintenance	5970010 Transfers Out	5090100 Transfers Out						
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5100100 Direct Labor	4,369,166.65	4,546,365.12	4,889,650	2,412,726.92	4,950,000	5,021,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5100200 Vacation	5,869.61	3,220.34	24,227	17,271.60		
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5100300 Sick Leave	669.01	14,895.97	53,078	52,307.68		
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5100400 Holidays	183,061.50	176,229.13	236,000	25,967.39	236,000	236,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5101000 Overtime	482,806.80	545,840.13	788,498	283,851.88	664,000	664,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5101100 Court Security Overtime	67,610.13	91,887.29	157,500	57,962.34	225,000	225,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5106100 Signing Bonus	39,000.00					
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5107100 SWAT	3,540.48	3,516.57	3,500	2,720.91	3,500	3,500
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5107200 SWAT - OT	4,009.35	4,085.24	3,600	2,776.02	5,000	5,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5107300 Field Training Coordinator	65.80	141.27	500		500	500
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5107400 Field Training Coordinator -OT	25.23	24.94	1,500		1,500	1,500
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5107500 Department Instructor	2,526.96	2,578.03	1,500	1,923.12	1,500	1,500
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5107600 Department Instructor - OT	2,147.20	2,073.50	1,800	1,120.49	1,800	1,800
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5108200 Field Training Officer	7,268.29	5,982.10	6,000	937.05	6,000	6,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5108300 Field Training Officer -OT	592.64	343.21	1,800	53.03	1,800	1,800
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5108800 Training Pay		2.62	750		1,500	1,500
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5108900 Training Pay - OT			750		750	750
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5109100 Out of Class Pay	22,903.98	27,187.71	31,200	13,422.22	35,000	35,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5200200 Medical Insurance	1,159,769.35	1,174,007.39	1,298,448	612,286.43	1,303,900	1,306,900
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5200300 Social Security	394,245.29	412,765.52	473,500	217,213.20	469,300	474,700
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5200400 Retirement	295,005.89	301,348.20	343,350	158,010.48	327,300	331,100
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5200600 Paid Family & Medical Leave	13,565.20	11,723.76	21,100	7,529.32	20,900	21,200
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5201000 Uniform & Clothing	71,099.30	57,380.63	65,000	20,711.15	70,000	70,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5310100 Office Supplies	26,806.33	25,927.48	17,000	6,436.32	22,000	22,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5312500 SWAT - Arms Qualified Expense	64,713.01	13,272.98	38,000	3,513.46	40,000	40,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5312800 Ammunition	51,788.15	44,495.46	10,000	26,060.25	20,000	20,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5312900 Reserves' Ammunition		4,671.60	6,000		6,000	6,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5314000 Misc. O&M Supplies	5,164.46	5,422.74	2,000		5,000	5,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5315500 Computer Software	183.93	433.36	1,000	75.66	1,000	1,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5315600 Software Maintenance	35,772.12	43,933.92	46,000	28,708.61	60,000	140,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5320109 InternalServiceFund Gas Fuel	224,440.33	211,258.26	232,500	53,627.08	245,000	245,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5350100 Small Tools & Minor Equipment	265,632.30	340,847.46	307,100	19,062.06	225,000	225,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5410100 Professional & Contract Svc	461,788.37	459,541.59	609,950	186,912.00	770,000	772,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5415000 Intergovernmental Services	554,236.86	478,819.00	478,900	239,409.50	560,000	560,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5420300 Postage	5,096.77	5,968.68	6,000	1,781.63	5,000	5,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5420400 Telephone	5,204.14	5,657.45				
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5420600 Cellular Phone Charges	55,159.55	55,164.27	57,000	18,829.13	60,000	60,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5430100 Meals & Lodging	36,709.43	42,041.00	55,000	21,103.53	60,000	60,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5430200 Mileage	12,499.85	9,816.86	11,000	5,926.83	12,000	12,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5430400 Other	6,552.11	3.50	3,000	1,552.41	3,000	3,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5430700 Tuition & Registration	45,648.16	40,186.93	52,000	22,211.63	50,000	50,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5431000 Airfare	3,991.08	6,189.17	5,000	975.57	5,000	5,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5440100 Advertising	100.00					
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5450200 Equipment Rent - Outside			4,000	535.94	1,000	1,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5450609 InternalServFd-MP Rent-Monthly	908,000.00	1,118,400.00	1,065,000		1,126,000	1,159,970
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5450800 Lease/Rental-Equipment	4,101.26	4,585.42	4,713	2,590.84	4,725	4,725
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5480100 Repairs & Maintenance	10,192.47	18,219.44	13,000	5,572.01	19,000	19,000

199 General Fund	105100 Sheriff	5211000 Law Enforcement	5482200 Crystal Pool Shtg Range Maint	4,551.60	4,179.27	2,500	120.00	5,000	5,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5490200 Photocopies	1,441.39	1,633.64	1,500	563.02	1,700	1,700
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5490400 Dues & Subscriptions	21,911.98	29,457.12	50,000	14,702.68	70,000	70,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5490600 Printing & Binding	5,563.67	2,584.84	2,500	1,150.94	3,000	3,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5492000 Other	14,967.68	9,708.41	14,000	8,974.71	17,000	17,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5492400 Boat moorage	2,144.00	2,784.00	5,000	1,452.00	4,000	4,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5492600 Securing Evidence	34,972.39	28,835.10	25,000	16,480.85	25,000	25,000
199 General Fund	105100 Sheriff	5211000 Law Enforcement	5493209 Internal Serv Fund IT Charges	384,652.00	392,491.00	404,692	404,691.69	262,904	404,402
199 General Fund	105100 Sheriff	5213010 Community Outreach	5430100 Meals & Lodging	68.05					
199 General Fund	105100 Sheriff	5213010 Community Outreach	5492000 Other	5,054.46	5,387.18	5,500	250.00	5,500	5,500
199 General Fund	105100 Sheriff	5231000 Administration	5100100 Direct Labor	56,108.00	52,860.29	62,208	20,442.76	63,900	63,900
199 General Fund	105100 Sheriff	5231000 Administration	5100200 Vacation	6,737.10				0	0
199 General Fund	105100 Sheriff	5231000 Administration	5100300 Sick Leave	582.12				0	0
199 General Fund	105100 Sheriff	5231000 Administration	5100400 Holidays			3,300	298.60	3,300	3,300
199 General Fund	105100 Sheriff	5231000 Administration	5101000 Overtime	2,437.82		3,000	179.16	3,000	3,000
199 General Fund	105100 Sheriff	5231000 Administration	5108800 Training Pay			150		300	300
199 General Fund	105100 Sheriff	5231000 Administration	5108900 Training Pay - OT			150		150	150
199 General Fund	105100 Sheriff	5231000 Administration	5200200 Medical Insurance	18,133.05	22,043.21	22,800	13,655.75	23,400	23,400
199 General Fund	105100 Sheriff	5231000 Administration	5200300 Social Security	4,632.07	3,888.28	5,264	1,566.64	5,410	5,410
199 General Fund	105100 Sheriff	5231000 Administration	5200400 Retirement	5,684.01	4,934.33	6,268	1,696.13	3,950	3,950
199 General Fund	105100 Sheriff	5231000 Administration	5200600 Paid Family & Medical Leave	167.61	113.06	188	55.69	240	240
199 General Fund	105100 Sheriff	5231000 Administration	5310100 Office Supplies	882.42		1,000		1,000	1,000
199 General Fund	105100 Sheriff	5231000 Administration	5410100 Professional & Contract Svc	2,277.11	7,088.70	2,500	1,568.03	3,000	3,000
199 General Fund	105100 Sheriff	5231000 Administration	5420400 Telephone	281.30	314.31				
199 General Fund	105100 Sheriff	5231000 Administration	5430100 Meals & Lodging	55.60	43.01	500	19.14	500	500
199 General Fund	105100 Sheriff	5231000 Administration	5430200 Mileage			100		100	100
199 General Fund	105100 Sheriff	5231000 Administration	5430700 Tuition & Registration			1,000		1,000	1,000
199 General Fund	105100 Sheriff	5231000 Administration	5431000 Airfare			500		500	500
199 General Fund	105100 Sheriff	5231000 Administration	5450800 Lease/Rental-Equipment	803.44	609.82	817	405.24	825	825
199 General Fund	105100 Sheriff	5231000 Administration	5490200 Photocopies	499.79	245.50	1,270	96.61	800	800
199 General Fund	105100 Sheriff	5231000 Administration	5492000 Other			200	25.88	200	200
199 General Fund	105100 Sheriff	5231000 Administration	5493209 Internal Serv Fund IT Charges			7,050	7,049.95		
199 General Fund	105100 Sheriff	5543000 Animal Control	5100100 Direct Labor		120,506.38	166,300	73,504.80	174,600	183,300
199 General Fund	105100 Sheriff	5543000 Animal Control	5100200 Vacation			0	205.20		
199 General Fund	105100 Sheriff	5543000 Animal Control	5100400 Holidays		6,903.40	7,326	3,636.00	7,326	7,326
199 General Fund	105100 Sheriff	5543000 Animal Control	5101000 Overtime		3,783.42	5,420	2,454.84	12,420	12,420
199 General Fund	105100 Sheriff	5543000 Animal Control	5107900 Call Pager Call Time		11,525.77	12,483	6,368.40	12,483	12,483
199 General Fund	105100 Sheriff	5543000 Animal Control	5200200 Medical Insurance		45,684.65	45,600	22,676.76	46,800	48,000
199 General Fund	105100 Sheriff	5543000 Animal Control	5200300 Social Security		10,917.99	15,190	6,591.95	15,820	16,490
199 General Fund	105100 Sheriff	5543000 Animal Control	5200400 Retirement		13,286.11	18,080	6,722.23	11,540	12,030
199 General Fund	105100 Sheriff	5543000 Animal Control	5200600 Paid Family & Medical Leave		304.91	680	225.75	710	740
199 General Fund	105100 Sheriff	5543000 Animal Control	5201000 Uniform & Clothing	458.77	5,812.13	3,800	3,748.11	2,500	2,500
199 General Fund	105100 Sheriff	5543000 Animal Control	5310100 Office Supplies	77.90	1,456.18	1,000	310.36	1,000	1,000
199 General Fund	105100 Sheriff	5543000 Animal Control	5314000 Misc. O&M Supplies	7,795.44	5,707.38	2,000	1,070.10	2,500	2,500
199 General Fund	105100 Sheriff	5543000 Animal Control	5320109 InternalServiceFund Gas Fuel		8,223.18	10,000	2,514.78	9,000	9,000
199 General Fund	105100 Sheriff	5543000 Animal Control	5350100 Small Tools & Minor Equipment	25,329.19	3,557.03	1,500	498.80	5,000	5,000
199 General Fund	105100 Sheriff	5543000 Animal Control	5350300 Minor Equipment	215.64	12,019.69	2,500		5,000	5,000
199 General Fund	105100 Sheriff	5543000 Animal Control	5410100 Professional & Contract Svc		60,919.89	111,000	44,479.00	134,000	134,000
199 General Fund	105100 Sheriff	5543000 Animal Control	5411700 Animal Control		3,290.71	750	261.27	5,000	5,000
199 General Fund	105100 Sheriff	5543000 Animal Control	5430100 Meals & Lodging			3,000	2,736.68	3,000	3,000
199 General Fund	105100 Sheriff	5543000 Animal Control	5430200 Mileage			250	146.39	200	200
199 General Fund	105100 Sheriff	5543000 Animal Control	5430400 Other			100		100	100
199 General Fund	105100 Sheriff	5543000 Animal Control	5430700 Tuition & Registration			1,000	500.00	1,500	1,500

199 General Fund	105100 Sheriff	5543000 Animal Control	5450609 InternalServFd-MP Rent-Monthly		25,000.00	25,000		26,000	27,040
199 General Fund	105100 Sheriff	5543000 Animal Control	5480100 Repairs & Maintenance	5,139.24	4,680.75	1,000	319.56	3,000	3,000
199 General Fund	105100 Sheriff	5543000 Animal Control	5493209 Internal Serv Fund IT Charges			17,256	17,255.46		
199 General Fund	105100 Sheriff	5543000 Animal Control	5640100 Machinery & Equipment		0.00	500		5,000	5,000
199 General Fund	105100 Sheriff	5543000 Animal Control	5640400 Computer Software/Hardware						
199 General Fund	105100 Sheriff	5641000 Mental Health Administr	5100100 Direct Labor		117,088.42	152,564	69,455.73		
199 General Fund	105100 Sheriff	5641000 Mental Health Administr	5100400 Holidays			500			
199 General Fund	105100 Sheriff	5641000 Mental Health Administr	5101000 Overtime			45,600	21,983.64		
199 General Fund	105100 Sheriff	5641000 Mental Health Administr	5200200 Medical Insurance		40,435.14	11,786	5,221.56		
199 General Fund	105100 Sheriff	5641000 Mental Health Administr	5200300 Social Security		8,560.87	14,035	6,327.44		
199 General Fund	105100 Sheriff	5641000 Mental Health Administr	5200400 Retirement		10,848.88	500	181.98		
199 General Fund	105100 Sheriff	5641000 Mental Health Administr	5200600 Paid Family & Medical Leave		249.82	500	153.89		
199 General Fund	105100 Sheriff	5641000 Mental Health Administr	5201000 Uniform & Clothing		1,117.57	500	217.45		
199 General Fund	105100 Sheriff	5641000 Mental Health Administr	5310100 Office Supplies		1,145.06	500			
199 General Fund	105100 Sheriff	5641000 Mental Health Administr	5314000 Misc. O&M Supplies		3,573.98	500	121.27		
199 General Fund	105100 Sheriff	5641000 Mental Health Administr	5320109 internalServiceFund Gas Fuel		923.97	200			
199 General Fund	105100 Sheriff	5641000 Mental Health Administr	5410100 Professional & Contract Svc			15,000			
199 General Fund	105100 Sheriff	5641000 Mental Health Administr	5450609 InternalServFd-MP Rent-Monthly		15,000.00	500			
199 General Fund	105100 Sheriff	5641000 Mental Health Administr	5480100 Repairs & Maintenance			14,100	14,099.90		
199 General Fund	105100 Sheriff	5641000 Mental Health Administr	5493209 Internal Serv Fund IT Charges			0			
199 General Fund	105100 Sheriff	5641000 Mental Health Administr	5640100 Machinery & Equipment			250			
199 General Fund	105100 Sheriff	5641000 Mental Health Administr	5640400 Computer Software/Hardware						
199 General Fund	105100 Sheriff	5912100 Debt Repayment-Law En	5740100 LOCAL Program	22,632.58	5,986.70				
199 General Fund	105100 Sheriff	5922100 Interest-Law Enforcemer	5830100 Longterm External Debt Interst	13,733.39	0.00				
199 General Fund	105100 Sheriff	5942100 Capital Expense-Law Enf	5640100 Machinery & Equipment	62,405.94	72,880.58	0		50,000	50,000
199 General Fund	105100 Sheriff	5970010 Transfers Out	5090100 Transfers Out	11,500.00	36,500.00	215,000	65,000.00	353,900	415,000
199 General Fund	106100 Sheriff Extradition	5211000 Law Enforcement	5101000 Overtime	6,286.71	5,739.29	17,000	6,253.60	12,000	12,000
199 General Fund	106100 Sheriff Extradition	5211000 Law Enforcement	5200200 Medical Insurance	194.49	1,613.66	4,672	395.30	4,680	4,680
199 General Fund	106100 Sheriff Extradition	5211000 Law Enforcement	5200300 Social Security	476.19	424.74	1,310	477.65	920	920
199 General Fund	106100 Sheriff Extradition	5211000 Law Enforcement	5200400 Retirement	333.76	292.39	910	332.72	640	640
199 General Fund	106100 Sheriff Extradition	5211000 Law Enforcement	5200600 Paid Family & Medical Leave	13.68	12.60	60	16.38	50	50
199 General Fund	106100 Sheriff Extradition	5211000 Law Enforcement	5430100 Meals & Lodging	3,699.85	1,587.20	5,000	491.77	6,000	6,000
199 General Fund	106100 Sheriff Extradition	5211000 Law Enforcement	5430200 Mileage	969.45	997.78	3,000	320.88	2,500	2,500
199 General Fund	106100 Sheriff Extradition	5211000 Law Enforcement	5431000 Airfare	7,849.73	8,227.14	16,500	2,390.95	16,000	16,000
199 General Fund	106100 Sheriff Extradition	5211000 Law Enforcement	5450200 Equipment Rent - Outside			1,000		1,000	1,000
199 General Fund	106100 Sheriff Extradition	5211000 Law Enforcement	5492000 Other		24.91	500		1,000	1,000
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Se	5100100 Direct Labor	338,340.00	327,937.15	410,900	195,460.44	430,300	448,373
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Se	5100200 Vacation		9,845.22			0	0
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Se	5100300 Sick Leave		16,145.13			0	0
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Se	5100400 Holidays		170.08				
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Se	5101000 Overtime	2,933.62	15,383.50	15,000	3,380.45	15,000	15,630
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Se	5108000 Extra Help Payroll	9,507.39	14,775.70	0	4,853.22	0	0
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Se	5200200 Medical Insurance	62,174.24	59,877.39	79,800	38,702.78	79,200	81,180
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Se	5200300 Social Security	26,415.74	29,000.15	32,580	15,343.37	34,070	35,496
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Se	5200400 Retirement	34,518.96	32,125.19	40,500	18,777.51	31,670	32,991
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Se	5200600 Paid Family & Medical Leave	911.40	819.11	1,450	533.71	1,520	1,579
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Se	5310100 Office Supplies	4,548.53	7,110.05	8,500	2,741.60	8,500	8,500
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Se	5310300 Food		147.98	400	122.46	400	400
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Se	5410100 Professional & Contract Svc	8,275.72	13,635.61	15,000	3,174.26	15,000	15,000
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Se	5420300 Postage	2,392.64	2,808.54	3,300	790.01	3,300	3,300
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Se	5420400 Telephone	742.40	663.21				
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Se	5420600 Cellular Phone Charges			0			
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Se	5430100 Meals & Lodging			1,000	737.22	1,200	1,200

199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Ser	5430700 Tuition & Registration			1,000	550.00	1,200	1,200
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Ser	5440100 Advertising	539.18		400		400	400
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Ser	5450800 Lease/Rental-Equipment	1,766.59	1,912.86	1,766	735.56	2,000	2,000
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Ser	5480100 Repairs & Maintenance			400		400	400
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Ser	5490200 Photocopies	460.32	536.66	503	211.79	600	600
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Ser	5490400 Dues & Subscriptions	160.00	160.00	300	200.00	300	300
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Ser	5490600 Printing & Binding	2,200.81	988.16	2,200	842.53	2,200	2,200
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Ser	5490900 Industrial Acc. Lost Time	1,144.00	1,042.00	1,498	1,498.00	2,083	3,367
199 General Fund	109100 District Ct-Probation Servi	5233000 Probation and Parole Ser	5493209 Internal Serv Fund IT Charges	42,344.00	41,902.00	47,531	47,531.00	34,245	54,868
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5100100 Direct Labor	3,371,648.88	3,569,893.11	3,883,600	1,977,923.17	4,484,900	4,574,598
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5100200 Vacation	18,683.59	14,384.77	17,736	14,453.94	0	0
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5100300 Sick Leave	15,820.04	9,274.40	6,532	6,429.56	0	0
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5100400 Holidays	72,142.32	66,771.93	102,000	27,834.70	75,000	75,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5100700 Severence						
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5101000 Overtime	548,695.33	641,088.25	630,000	297,846.67	560,000	560,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5106100 Signing Bonus			142,000		120,000	25,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5108000 Extra Help Payroll	43,704.64	145,488.48	200,000	96,956.67	45,000	45,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5109100 Out of Class Pay	3,520.31	3,668.94	5,100	2,344.69	5,100	5,100
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5109200 Differ. Swing Shift			1,020		1,020	1,020
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5109300 Differ. Graveyard	14,227.33	15,402.45	18,360	8,343.35	18,360	18,360
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5109400 Diff Swingshift Overtime	4,432.32	4,514.90	5,100	1,601.01	5,100	5,100
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5109500 Differ. Graveyard Overtime			0			
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5109700 Call Back	5,505.85	8,220.31	5,100	3,540.62	5,100	5,100
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5200200 Medical Insurance	1,203,449.18	1,186,488.02	1,343,400	614,122.08	1,461,600	1,461,600
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5200300 Social Security	310,764.05	338,494.59	373,190	185,079.36	406,950	406,542
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5200400 Retirement	407,736.18	413,001.14	462,960	219,346.00	375,020	374,646
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5200500 Unemployment Comp.			0		19,150	19,150
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5200600 Paid Family & Medical Leave	10,717.04	9,592.15	16,610	6,416.42	18,110	18,090
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5201000 Uniform & Clothing	63,533.17	71,364.23	71,400	30,915.01	71,400	71,400
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5310100 Office Supplies	54,767.88	47,006.52	100,000	20,794.92	100,000	100,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5310300 Food	557,428.38	518,186.68	600,000	205,995.59	550,000	550,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5310500 Drugs	285,967.92	241,323.91	300,000	69,265.52	250,000	250,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5314000 Misc. O&M Supplies	312.70	5,093.20	1,000	712.67	1,000	1,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5314400 Inmate Supplies	97,701.36	89,246.23	110,000	39,066.48	110,000	110,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5315500 Computer Software			10,000		0	0
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5315600 Software Maintenance			34,000			
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5320109 InternalServiceFund Gas Fuel	6,940.60	7,464.03	9,000	2,259.40	8,000	8,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5350100 Small Tools & Minor Equipment	28,049.03	12,268.25	20,000	1,808.16	15,000	15,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5351000 COVID-19 Supplies						
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5410100 Professional & Contract Svc	68,581.93	56,906.23	100,000	39,130.37	75,000	75,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5410800 Jail Medical	2,386,754.22	2,628,932.19	2,900,000	1,377,798.60	4,100,827	4,244,356
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5420300 Postage	563.53	478.36	700	70.25	500	500
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5420400 Telephone	9,744.13	7,131.14	600	561.24	1,200	1,200
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5420600 Cellular Phone Charges			2,000	733.68	2,000	2,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5430100 Meals & Lodging	6,646.18	10,272.20	15,000	3,732.24	7,500	7,500
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5430200 Mileage	1,242.38	1,123.18	2,000		1,000	1,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5430400 Other	1,902.86	985.05	500	230.35	500	500
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5430700 Tuition & Registration	13,416.00	43,570.48	50,000	26,805.00	50,000	50,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5431000 Airfare	1,403.07	2,390.51	5,000	1,179.72	2,500	2,500
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5440100 Advertising	43.61	6,320.77	500	8,445.07	8,000	8,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5450609 InternalServFd-MP Rent-Monthly	23,500.00	24,675.00	5,765		15,021	15,472
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5450800 Lease/Rental-Equipment	5,644.70	6,638.82	6,240	2,625.06	6,200	6,200
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5451000 COVID-19 Services					0	0

199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5460109 InternalServFdInsuranceCharges	298,127.00	244,955.00	290,885		333,342	385,310
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5470100 PUD	71,643.15	73,477.68	85,000	34,252.35	85,000	85,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5470200 Longview Utilities	175,908.79	144,598.86	152,000	63,167.67	160,000	160,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5470400 Solid Waste	717.15	8,576.42	700	396.66	900	900
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5470500 Gas-Utilities	59,250.14	61,871.62	98,000	49,665.97	100,000	100,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5480100 Repairs & Maintenance	48,005.97	41,991.31	60,000	49,159.61	50,000	50,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5490200 Photocopies	4,035.16	3,259.81	4,950	1,335.59	3,000	3,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5490400 Dues & Subscriptions	430.95	2,994.53	4,000	7,133.50	12,000	12,000
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5490600 Printing & Binding	2,298.18	2,657.76	4,000	841.61	2,700	2,700
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5490700 Taxes	7,015.94	7,855.60	8,000	8,357.90	8,500	8,500
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5490900 Industrial Acc. Lost Time	130,834.00	113,406.00	183,443		102,332	165,395
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5492000 Other			1,000		0	0
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5493209 Internal Serv Fund IT Charges	348,165.00	339,073.00	374,171	374,171.00	264,000	426,925
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5640400 Computer Software/Hardware			33,600	16,156.58	26,310	26,310
199 General Fund	110100 CCCD-Jail	5236000 Care and Custody of Pris	5640100 Machinery & Equipment	30,643.96		90,000	17,370.59	30,000	30,000
199 General Fund	110100 CCCD-Jail	5944810 Capital Expense-PW Cent	5100100 Direct Labor	647,089.67	557,194.03	587,400	256,362.21	546,000	568,932
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5100200 Vacation	12,082.57	8,497.21	5,542	5,542.33		
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5100300 Sick Leave	17,307.62	19,294.36	3,071	3,070.43		
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5100700 Severence		17,592.00				
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5101000 Overtime	40,433.07	14,877.21	51,000	2,804.24	25,000	53,142
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5108000 Extra Help Payroll	4,860.02	20,417.06	50,000	12,782.33	40,000	52,100
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5200200 Medical Insurance	148,250.10	142,053.58	159,600	65,157.26	151,200	154,980
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5200300 Social Security	53,145.44	46,972.03	52,670	20,475.59	46,740	51,574
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5200400 Retirement	69,471.90	54,888.24	60,720	25,000.98	40,600	44,229
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5200500 Unemployment Comp.			7,469	7,469.00	657	657
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5200600 Paid Family & Medical Leave	1,907.50	1,360.28	2,350	735.02	2,080	2,295
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5310100 Office Supplies	4,911.54	4,900.94	5,500	1,631.74	5,000	5,000
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5320109 InternalServiceFund Gas Fuel		3,975.37	6,000	1,475.26	5,000	5,000
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5350100 Small Tools & Minor Equipment	232.90	228.56	4,100	45.39	500	500
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5410100 Professional & Contract Svc	16,892.88	33,105.72	35,000	11,023.61	35,000	35,000
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5420300 Postage	157.94	590.05	500	95.58	500	500
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5420400 Telephone	916.37	779.02				
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5420600 Cellular Phone Charges	2,722.56	1,588.97	5,000	922.21	3,000	3,000
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5430100 Meals & Lodging	39.58	249.04	1,500		750	750
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5430700 Tuition & Registration		445.00	2,500		1,250	1,250
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5440100 Advertising	260.94		1,000	141.42	1,000	1,000
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5450609 InternalServFd-MP Rent-Monthly	3,000.00	3,437.28	6,741		4,867	5,013
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5450800 Lease/Rental-Equipment	1,999.66	2,047.79	2,210	1,023.76	2,210	2,210
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5480100 Repairs & Maintenance	13,746.25	8,763.45	12,000	4,482.87	11,000	11,000
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5490200 Photocopies	144.72	210.55	406	111.69	300	300
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5490400 Dues & Subscriptions	141.00		500		250	250
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5490600 Printing & Binding	252.11	535.59	500	144.85	400	400
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5490900 Industrial Acc. Lost Time	20,989.00	17,167.00	27,769	27,769.00	11,441	18,492
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5492000 Other			600			
199 General Fund	111100 CCCD-Offender Services	5232000 Monitoring of Prisoners	5493209 Internal Serv Fund IT Charges	75,279.00	76,404.00	82,826	82,826.00	55,658	89,825
199 General Fund	112100 CCCD-Jail Concessions	5239000 Jail Concessions	5310100 Office Supplies	4,795.75	11,243.60	10,000	631.14	6,500	6,500
199 General Fund	112100 CCCD-Jail Concessions	5239000 Jail Concessions	5314400 Inmate Supplies	20,437.20	10,631.46	30,000	10,531.28	25,000	25,000
199 General Fund	112100 CCCD-Jail Concessions	5239000 Jail Concessions	5340000 Inventory For Resale	10,980.85	15,890.94	15,000	5,780.92	15,000	15,000
199 General Fund	112100 CCCD-Jail Concessions	5239000 Jail Concessions	5350100 Small Tools & Minor Equipment		10,653.66	15,000		7,500	7,500
199 General Fund	112100 CCCD-Jail Concessions	5239000 Jail Concessions	5416000 Intergovt Taxes & Oper Assess	65.83	70.47	1,000	21.85	1,000	1,000
199 General Fund	112100 CCCD-Jail Concessions	5239000 Jail Concessions	5480100 Repairs & Maintenance		283.04	5,000		2,500	2,500
199 General Fund	112100 CCCD-Jail Concessions	5239000 Jail Concessions	5490600 Printing & Binding	613.50	406.83	1,000	370.04	1,000	1,000
199 General Fund	112100 CCCD-Jail Concessions	5239000 Jail Concessions	5491300 Other Inmates	2,960.65	754.74	10,000	3,287.82	5,000	5,000

199 General Fund	112100 CCCD-Jail Concessions	5239000 Jail Concessions	5491400 Vol Med Insurance	340.00	340.00	400	340.00	400	400
199 General Fund	112100 CCCD-Jail Concessions	5239000 Jail Concessions	5492000 Other	483.12	1,877.50	500	290.00	500	500
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5100100 Direct Labor	959,303.57	1,073,732.64	1,337,242	644,486.64	1,549,300	1,614,371
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5100200 Vacation	2,917.91	12,514.70	1,627		0	0
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5100300 Sick Leave	4,173.51	11,943.50	112		0	0
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5100400 Holidays	39,001.95	49,009.93	63,240	24,772.10	63,240	63,240
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5101000 Overtime	322,508.75	349,046.90	388,560	194,582.52	310,000	310,000
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5108000 Extra Help Payroll	113,308.93	140,829.15	140,000	53,231.61	140,000	140,000
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5108800 Training Pay		7,534.70	6,030	305.03	10,000	10,420
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5108900 Training Pay - OT			3,970			
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5109100 Out of Class Pay	6,925.66	7,664.65	9,500	1,241.40	9,500	9,899
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5109200 Differ. Swing Shift	5,610.24	8,474.90	13,500	4,545.25	13,500	14,067
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5109300 Differ. Graveyard	2,111.08	6,794.78	10,000	4,265.79	10,000	10,420
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5109400 Diff Swingshift Overtime	2,136.31	3,366.75	3,300	1,663.33	3,300	3,439
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5109500 Differ. Graveyard Overtime	510.56	1,756.06	5,600	1,752.03	3,500	3,647
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5200200 Medical Insurance	298,358.72	335,600.00	478,836	200,487.15	486,000	498,150
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5200300 Social Security	103,146.80	124,319.12	150,673	69,583.24	161,590	166,732
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5200400 Retirement	139,856.37	153,492.38	183,685	87,945.34	119,690	123,841
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5200500 Unemployment Comp.	15,776.00	21,529.00	1,949		256	256
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5200600 Paid Family & Medical Leave	3,663.82	3,548.35	5,393	2,438.80	7,200	7,419
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5201000 Uniform & Clothing	2,250.00	8,870.08	9,487	1,175.20	9,500	9,500
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5310100 Office Supplies	12,417.66	4,000.90	8,000	4,045.69	7,500	7,750
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5310300 Food	1,014.92	606.53	1,700	454.81	4,500	4,500
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5310500 Drugs	105.61	644.53	1,173	394.71	1,200	1,200
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5311300 Clean/Sanitary Supplies	11,235.57	6,155.61	7,000	2,884.76	7,500	7,750
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5311600 Detention-Clothing	9,742.76	2,509.50	3,500	197.93	3,500	3,750
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5311700 Detention-Miscellaneous	5,140.02	5,287.56	2,350	274.38	10,500	3,500
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5320100 Gas	746.85	1,584.51	900	337.89	900	900
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5320109 InternalServiceFund Gas Fuel	415.79					
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5350100 Small Tools & Minor Equipment	1,122.03	1,699.67	2,000	57.67	2,000	2,000
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5350300 Minor Equipment			32,800	23,026.82		
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5410100 Professional & Contract Svc	94,767.78	123,703.23	128,160	53,068.02	228,300	237,000
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5411500 Extra Trial Expense	80.34	44.00	100		100	100
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5411800 Infection Control	319.38	171.62	1,000	51.70	1,000	1,000
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5420300 Postage			250		250	250
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5420400 Telephone	2,378.02	2,009.07				
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5420600 Cellular Phone Charges	2,613.97	2,668.20	3,600	1,073.95	3,600	3,760
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5430100 Meals & Lodging	2,670.93	1,571.70	5,000	1,416.06	5,000	5,700
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5430400 Other	305.10	314.74	300	127.55	300	300
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5430700 Tuition & Registration	825.00	5,154.00	2,000	715.00	3,000	3,700
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5440100 Advertising		43.69	200	36.83	200	200
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5450609 InternalServFd-MP Rent-Monthly	7,600.00	7,980.00	9,977		10,629	10,948
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5450800 Lease/Rental-Equipment	1,808.58	1,807.74	1,914	904.08	2,600	2,760
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5460109 InternalServFdInsuranceCharges	113,083.00	101,841.00	121,503	121,503.00	156,920	181,383
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5480100 Repairs & Maintenance	13,405.08	5,503.57	5,500	2,050.72	14,000	14,000
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5490200 Photocopies	447.95	358.48	813	192.49	1,200	1,500
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5490600 Printing & Binding	29.30	85.69	200		200	200
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5490900 Industrial Acc. Lost Time	53,489.00	47,149.00	76,267	76,267.00	49,091	79,345
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5493209 Internal Serv Fund IT Charges	188,197.00	145,168.00	172,225	172,225.00	127,817	206,670
199 General Fund	114100 Juvenile Detention	5276000 Juvenile Detention	5640100 Machinery & Equipment						
199 General Fund	114100 Juvenile Detention	5942700 Capital Expense-Juvenile	5100100 Direct Labor	849,823.72	932,471.96	1,128,511	485,929.85	1,042,200	1,085,972
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5100200 Vacation	4,256.07		4,493	4,492.91	0	0
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration	5100300 Sick Leave	2,792.86		1,210	1,209.75	0	0
199 General Fund	115100 Juvenile Probation	5271000 Juvenile Administration							

199 General Fund	116100 Prosecuting Attorney	5153100 Internal Legal Services - /	5410100 Professional & Contract Svc	521.24		1,000	151.80	1,000	1,000
199 General Fund	116100 Prosecuting Attorney	5153100 Internal Legal Services - /	5420300 Postage	900.64	205.68	500	14.50	500	500
199 General Fund	116100 Prosecuting Attorney	5153100 Internal Legal Services - /	5420400 Telephone	279.42	220.67				
199 General Fund	116100 Prosecuting Attorney	5153100 Internal Legal Services - /	5420600 Cellular Phone Charges	115.93	931.46	3,600	633.60	1,500	1,500
199 General Fund	116100 Prosecuting Attorney	5153100 Internal Legal Services - /	5430100 Meals & Lodging	456.09	122.61	1,000		1,000	1,000
199 General Fund	116100 Prosecuting Attorney	5153100 Internal Legal Services - /	5430200 Mileage	125.37	38.36	1,000		1,000	1,000
199 General Fund	116100 Prosecuting Attorney	5153100 Internal Legal Services - /	5430700 Tuition & Registration	405.00	-210.00	1,000		1,000	1,000
199 General Fund	116100 Prosecuting Attorney	5153100 Internal Legal Services - /	5490400 Dues & Subscriptions	9,481.83	10,226.45	10,000	5,768.44	15,000	15,000
199 General Fund	116100 Prosecuting Attorney	5153100 Internal Legal Services - /	5493209 Internal Serv Fund IT Charges						
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5100100 Direct Labor	1,747,584.43	1,511,780.82	1,800,000	802,323.17	1,877,100	1,955,938
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5100200 Vacation	35,409.23	36,011.31	1,582			
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5100300 Sick Leave	22,934.37	41,813.15	796			
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5101000 Overtime		661.39	1,000		1,000	1,042
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5107800 Cell Phone Usage						
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5108000 Extra Help Payroll	37,121.53	38,930.00	54,939	28,459.05	39,939	41,617
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5200200 Medical Insurance	320,341.59	307,401.40	328,092	159,270.42	353,830	362,676
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5200300 Social Security	135,383.17	120,228.42	141,980	62,266.69	146,730	152,893
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5200400 Retirement	177,344.48	142,378.43	165,440	73,081.20	104,800	109,199
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5200600 Paid Family & Medical Leave	4,853.65	3,421.11	6,320	2,177.02	6,530	6,803
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5310100 Office Supplies	28,222.08	27,202.98	25,000	11,020.36	25,000	25,000
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5315600 Software Maintenance	19,658.29	18,686.56	25,000	20,890.33	25,000	25,000
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5320100 Gas		170.50	1,000			
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5410100 Professional & Contract Svc	21,480.15	19,714.73	30,000	20,025.99	40,000	40,000
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5415000 Intergovernmental Services	5,643.10	2,682.52	15,000	678.50	2,500	2,500
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5420300 Postage	3,270.29	2,020.79	2,500	339.00	2,500	2,500
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5420400 Telephone	2,514.91	1,986.26				
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5420600 Cellular Phone Charges	1,043.33	3,872.25	15,000	2,649.41	6,000	6,000
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5430100 Meals & Lodging	8,562.16	10,992.17	7,500	6,025.94	10,000	10,000
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5430200 Mileage	3,686.14	4,322.94	3,000	2,145.01	5,000	5,000
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5430700 Tuition & Registration	1,020.00	1,660.00	2,000		2,000	2,000
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5450200 Equipment Rent - Outside						
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5450609 InternalServFd-MP Rent-Monthly	4,950.00	5,198.00				
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5450800 Lease/Rental-Equipment	4,328.75	4,780.10	4,615	2,307.06	5,000	5,000
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5490200 Photocopies	2,062.58	2,031.26	1,838	806.87	2,000	2,000
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5490400 Dues & Subscriptions	39,668.05	28,933.27	65,000	79,034.39	85,000	85,000
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5492000 Other	455.86	245.22	2,000	100.65	2,000	2,000
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5492300 Jury Fees	4,443.73	12,605.61	20,000	2,459.45	20,000	20,000
199 General Fund	116100 Prosecuting Attorney	5153500 Internal Legal Ser Claim &	5493209 Internal Serv Fund IT Charges	192,902.00	195,562.00	209,127	209,127.00	147,907	238,370
199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5100100 Direct Labor	372,705.00	297,235.69	370,610	150,881.40	320,800	334,274
199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5100200 Vacation		11,877.38			0	0
199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5100300 Sick Leave		7,807.57			0	0
199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5200200 Medical Insurance	72,346.46	53,173.54	79,800	23,262.96	68,400	70,110
199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5200300 Social Security	27,765.31	23,867.10	28,352	11,336.14	24,540	25,572
199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5200400 Retirement	37,030.14	27,654.40	33,763	13,745.28	17,900	18,652
199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5200600 Paid Family & Medical Leave	972.67	676.09	1,015	395.46	1,100	1,138
199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5310100 Office Supplies	3,079.12	7,975.18	5,000	635.71	5,000	5,000
199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5410100 Professional & Contract Svc	9,054.66	7,059.67	10,000	1,968.96	5,000	5,000
199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5415000 Intergovernmental Services		50.00	500		500	500
199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5420300 Postage	3,893.59	3,461.48	5,000	1,090.49	5,000	5,000
199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5420400 Telephone	1,201.81	1,145.77				
199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5420600 Cellular Phone Charges			0			
199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5430100 Meals & Lodging	102.00		500	167.00	500	500
199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5430200 Mileage	319.11	54.74	500	498.68	1,000	1,000

199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5450800 Lease/Rental-Equipment	6,851.56						
199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5490200 Photocopies	268.41						
199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5492000 Other			500		500	500	
199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5492500 Lease/Rentals-Real Property	45,600.00	34,200.00					
199 General Fund	117100 Child Supp Services	5158000 Child Support Enforceme	5493209 Internal Serv Fund IT Charges	28,230.00	23,404.00	27,093	27,093.00	20,140	31,597	
199 General Fund	120100 Superior Court	5122100 Superior Court	5100100 Direct Labor	816,183.15	977,717.74	1,046,849	514,235.26	1,089,100	1,134,842	
199 General Fund	120100 Superior Court	5122100 Superior Court	5100200 Vacation	9,039.41	1,410.04					
199 General Fund	120100 Superior Court	5122100 Superior Court	5100300 Sick Leave	2,017.10	283.42					
199 General Fund	120100 Superior Court	5122100 Superior Court	5101000 Overtime	3,706.74	97.16	1,050		1,050	1,094	
199 General Fund	120100 Superior Court	5122100 Superior Court	5108000 Extra Help Payroll	26,013.67	18,062.74	63,000	12,633.55	63,000	65,646	
199 General Fund	120100 Superior Court	5122100 Superior Court	5108500 Judge Pro Tem	9,438.72	10,219.81	120,000	6,069.16	80,000	80,000	
199 General Fund	120100 Superior Court	5122100 Superior Court	5108600 Court Commissioner	182,807.24	179,818.84	412,612	107,432.56	412,612	429,942	
199 General Fund	120100 Superior Court	5122100 Superior Court	5200200 Medical Insurance	76,566.99	132,729.06	135,660	73,499.47	150,030	153,781	
199 General Fund	120100 Superior Court	5122100 Superior Court	5200300 Social Security	39,070.10	46,719.01	80,982	26,083.80	79,810	82,895	
199 General Fund	120100 Superior Court	5122100 Superior Court	5200400 Retirement	36,748.49	49,347.22	90,698	25,798.89	54,700	56,802	
199 General Fund	120100 Superior Court	5122100 Superior Court	5200600 Paid Family & Medical Leave	1,370.52	1,345.62	5,590	930.17	3,560	3,689	
199 General Fund	120100 Superior Court	5122100 Superior Court	5201000 Uniform & Clothing	2,403.67	1,661.59	1,575	0.00	2,000	2,000	
199 General Fund	120100 Superior Court	5122100 Superior Court	5310100 Office Supplies	20,703.71	11,953.12	19,000	1,829.56	19,000	19,000	
199 General Fund	120100 Superior Court	5122100 Superior Court	5315600 Software Maintenance	2,400.32		10,000		10,000	10,000	
199 General Fund	120100 Superior Court	5122100 Superior Court	5350100 Small Tools & Minor Equipment	42,116.59		8,000		8,000	8,000	
199 General Fund	120100 Superior Court	5122100 Superior Court	5410100 Professional & Contract Svc	392,716.06	496,174.47	431,000	175,249.80	450,000	470,000	
199 General Fund	120100 Superior Court	5122100 Superior Court	5410200 Court Appointed Attorneys	11,261.00	897.00	30,000	25,347.25	30,000	30,000	
199 General Fund	120100 Superior Court	5122100 Superior Court	5420300 Postage	1,119.22	1,050.89	1,500	267.73	1,500	1,500	
199 General Fund	120100 Superior Court	5122100 Superior Court	5420400 Telephone	2,967.53	3,684.36					
199 General Fund	120100 Superior Court	5122100 Superior Court	5420600 Cellular Phone Charges			2,000	506.88	2,000	2,000	
199 General Fund	120100 Superior Court	5122100 Superior Court	5430100 Meals & Lodging	11,252.87	5,356.12	16,745	1,135.94	16,745	16,745	
199 General Fund	120100 Superior Court	5122100 Superior Court	5430200 Mileage	2,679.46	1,137.63	5,000	69.69	5,000	5,000	
199 General Fund	120100 Superior Court	5122100 Superior Court	5430400 Other	41.87						
199 General Fund	120100 Superior Court	5122100 Superior Court	5430700 Tuition & Registration	3,089.00	4,466.18	10,000	1,179.24	10,000	10,000	
199 General Fund	120100 Superior Court	5122100 Superior Court	5431000 Airfare	880.93	435.46	600	131.43	600	600	
199 General Fund	120100 Superior Court	5122100 Superior Court	5440100 Advertising			500				
199 General Fund	120100 Superior Court	5122100 Superior Court	5450200 Equipment Rent - Outside							
199 General Fund	120100 Superior Court	5122100 Superior Court	5450800 Lease/Rental-Equipment			1,888	419.35			
199 General Fund	120100 Superior Court	5122100 Superior Court	5480100 Repairs & Maintenance			7,000		7,000	7,000	
199 General Fund	120100 Superior Court	5122100 Superior Court	5490200 Photocopies			1,371	204.81	1,500	1,500	
199 General Fund	120100 Superior Court	5122100 Superior Court	5490400 Dues & Subscriptions	8,247.03	8,308.14	14,000	7,028.62	14,000	14,000	
199 General Fund	120100 Superior Court	5122100 Superior Court	5490600 Printing & Binding	2,487.10	5,084.87	8,000	56.00	7,000	7,000	
199 General Fund	120100 Superior Court	5122100 Superior Court	5492000 Other	49,050.09	0.00					
199 General Fund	120100 Superior Court	5122100 Superior Court	5492300 Jury Fees	96,404.22	98,054.39	125,000	49,247.36	125,000	125,000	
199 General Fund	120100 Superior Court	5122100 Superior Court	5492500 Lease/Rentals-Real Property	3,663.58	4,046.26	1,241	1,240.07	4,500	4,500	
199 General Fund	120100 Superior Court	5122100 Superior Court	5493209 Internal Serv Fund IT Charges	122,328.00	122,813.00	234,365	234,365.00	167,506	270,121	
199 General Fund	120100 Superior Court	5122100 Superior Court	5640100 Machinery & Equipment		266,850.49	120,016	92,119.82			
199 General Fund	120100 Superior Court	5122100 Superior Court	5640400 Computer Software/Hardware							
199 General Fund	120100 Superior Court	5122100 Superior Court	5652800 Hall of Justice	0.00						
199 General Fund	120100 Superior Court	5122100 Superior Court	5200600 Paid Family & Medical Leave			0				
199 General Fund	120100 Superior Court	5122100 Superior Court	5100100 Direct Labor	1,381,823.00	1,498,149.47	1,629,900	794,389.79	1,664,400	1,734,305	
199 General Fund	121100 District Justice Crt	5124000 District Court	5100200 Vacation	25,902.08	6,433.77			0	0	
199 General Fund	121100 District Justice Crt	5124000 District Court	5100300 Sick Leave	269.03	2,053.24			0	0	
199 General Fund	121100 District Justice Crt	5124000 District Court	5101000 Overtime	158.66	369.81	2,000		2,000	2,084	
199 General Fund	121100 District Justice Crt	5124000 District Court	5108000 Extra Help Payroll	3,116.75	34,334.85	12,600	10,888.36	13,000	13,546	
199 General Fund	121100 District Justice Crt	5124000 District Court	5108500 Judge Pro Tem	83,655.00	80,650.16	150,000	25,931.33	150,000	150,000	
199 General Fund	121100 District Justice Crt	5124000 District Court	5200200 Medical Insurance	288,495.13	334,036.14	376,200	181,668.84	370,800	380,070	
199 General Fund	121100 District Justice Crt	5124000 District Court	5200300 Social Security	103,906.29	112,354.77	125,422	60,519.48	126,750	132,150	

199 General Fund	121100 District Justice Crt	5124000 District Court	5200400 Retirement	117,758.22	122,226.63	162,270	63,285.88	92,980	96,890
199 General Fund	121100 District Justice Crt	5124000 District Court	5200600 Paid Family & Medical Leave	3,698.64	3,191.10	6,120	2,177.85	6,230	6,467
199 General Fund	121100 District Justice Crt	5124000 District Court	5310100 Office Supplies	18,500.99	15,528.98	28,000	7,620.11	28,000	28,000
199 General Fund	121100 District Justice Crt	5124000 District Court	5315600 Software Maintenance	69,005.50	40,000.00	15,000		20,000	20,000
199 General Fund	121100 District Justice Crt	5124000 District Court	5410100 Professional & Contract Svc	5,321.35	2,448.77	5,000	692.69	5,000	50,000
199 General Fund	121100 District Justice Crt	5124000 District Court	5415000 Intergovernmental Services			7,000	7,900.40	25,000	
199 General Fund	121100 District Justice Crt	5124000 District Court	5417000 Interpreter Services	72,226.83	80,687.88	90,000	43,345.34	65,000	65,000
199 General Fund	121100 District Justice Crt	5124000 District Court	5420300 Postage	12,455.67	14,876.87	15,000	4,408.92	15,000	15,000
199 General Fund	121100 District Justice Crt	5124000 District Court	5420400 Telephone	1,836.80	2,389.06				
199 General Fund	121100 District Justice Crt	5124000 District Court	5420600 Cellular Phone Charges	2,067.81	1,912.16	2,500	1,043.76	2,500	2,800
199 General Fund	121100 District Justice Crt	5124000 District Court	5430100 Meals & Lodging	54.00	332.40	5,000	922.80	5,000	5,000
199 General Fund	121100 District Justice Crt	5124000 District Court	5430200 Mileage	274.58	222.04	2,000	346.15	2,000	2,000
199 General Fund	121100 District Justice Crt	5124000 District Court	5430400 Other	97.88		250		250	250
199 General Fund	121100 District Justice Crt	5124000 District Court	5430700 Tuition & Registration	550.00	400.00	2,500	400.00	2,500	2,700
199 General Fund	121100 District Justice Crt	5124000 District Court	5450800 Lease/Rental-Equipment	1,905.38	1,855.48	2,010	772.95	2,000	2,000
199 General Fund	121100 District Justice Crt	5124000 District Court	5480100 Repairs & Maintenance	693.75		10,000		10,000	10,000
199 General Fund	121100 District Justice Crt	5124000 District Court	5490200 Photocopies	1,586.42	1,563.73	1,737	652.72	1,800	2,000
199 General Fund	121100 District Justice Crt	5124000 District Court	5490400 Dues & Subscriptions	3,300.00	4,964.25	5,500	4,460.00	5,500	5,500
199 General Fund	121100 District Justice Crt	5124000 District Court	5490500 Bank Fees	1,919.01	2,213.40	3,500	1,135.38	3,500	3,800
199 General Fund	121100 District Justice Crt	5124000 District Court	5490600 Printing & Binding	11,085.59	7,886.67	15,000	4,268.29	15,000	16,000
199 General Fund	121100 District Justice Crt	5124000 District Court	5492000 Other	335.85	644.67	1,500	169.00	1,500	1,500
199 General Fund	121100 District Justice Crt	5124000 District Court	5492300 Jury Fees	11,468.08	21,058.02	25,000	6,027.41	25,000	25,000
199 General Fund	121100 District Justice Crt	5124000 District Court	5493000 J/W Fees - Longview	1,010.22	904.71	6,500	270.41	2,500	2,500
199 General Fund	121100 District Justice Crt	5124000 District Court	5493209 Internal Serv Fund IT Charges	192,902.00	196,961.00	272,426	272,426.00	192,933	312,392
199 General Fund	121100 District Justice Crt	5124000 District Court	5494000 J/W Fees - Kelso	1,948.64	1,317.46	1,500	931.77	1,500	1,500
199 General Fund	121100 District Justice Crt	5124000 District Court	5494500 J/W Fees - Castle Rock			900		900	900
199 General Fund	121100 District Justice Crt	5124000 District Court	5495000 J/W Fees - Kalama	480.18		900		900	900
199 General Fund	121100 District Justice Crt	5124000 District Court	5496000 J/W Fees - Woodland			1,200		1,200	1,200
199 General Fund	122100 Clerk	5123000 County Clerk	5100100 Direct Labor	999,405.62	1,000,954.03	1,233,107	486,138.56	1,225,800	1,277,284
199 General Fund	122100 Clerk	5123000 County Clerk	5100200 Vacation	1,324.57	3,502.08	4,800	4,799.54	0	0
199 General Fund	122100 Clerk	5123000 County Clerk	5100300 Sick Leave	4,177.52	2,421.37	13,615	13,517.95	0	0
199 General Fund	122100 Clerk	5123000 County Clerk	5101000 Overtime	216.51	3,775.69	3,000	89.01	3,000	3,126
199 General Fund	122100 Clerk	5123000 County Clerk	5108000 Extra Help Payroll			25,760	8,404.80	0	0
199 General Fund	122100 Clerk	5123000 County Clerk	5109600 Standby Time			1,020		1,020	1,063
199 General Fund	122100 Clerk	5123000 County Clerk	5109700 Call Back			1,020		1,020	1,063
199 General Fund	122100 Clerk	5123000 County Clerk	5200200 Medical Insurance	301,964.32	286,207.13	387,600	136,140.85	381,600	391,140
199 General Fund	122100 Clerk	5123000 County Clerk	5200300 Social Security	72,979.34	75,243.03	96,689	38,131.24	94,160	98,114
199 General Fund	122100 Clerk	5123000 County Clerk	5200400 Retirement	99,175.05	93,649.71	115,142	44,292.29	68,690	71,565
199 General Fund	122100 Clerk	5123000 County Clerk	5200600 Paid Family & Medical Leave	2,649.80	2,157.22	4,250	1,344.16	4,190	4,366
199 General Fund	122100 Clerk	5123000 County Clerk	5310100 Office Supplies	13,786.79	14,149.47	15,000	4,846.57	15,000	15,000
199 General Fund	122100 Clerk	5123000 County Clerk	5315500 Computer Software		129.59	500			
199 General Fund	122100 Clerk	5123000 County Clerk	5350100 Small Tools & Minor Equipment	11,028.76	29,340.34	6,000		6,000	6,000
199 General Fund	122100 Clerk	5123000 County Clerk	5410100 Professional & Contract Svc	117,744.36	13,434.20	85,000	17,300.16	62,000	64,000
199 General Fund	122100 Clerk	5123000 County Clerk	5420300 Postage	11,832.07	14,855.22	15,000	4,533.16	15,000	15,000
199 General Fund	122100 Clerk	5123000 County Clerk	5420400 Telephone	2,094.84	2,072.87				
199 General Fund	122100 Clerk	5123000 County Clerk	5420600 Cellular Phone Charges	1,138.28	1,517.33	1,591	790.16	2,000	2,000
199 General Fund	122100 Clerk	5123000 County Clerk	5430100 Meals & Lodging	1,043.13	737.24	2,450	282.00	1,302	1,350
199 General Fund	122100 Clerk	5123000 County Clerk	5430200 Mileage	507.29	185.84	500	114.24	150	150
199 General Fund	122100 Clerk	5123000 County Clerk	5430400 Other			500	0.00		
199 General Fund	122100 Clerk	5123000 County Clerk	5430700 Tuition & Registration	435.00	675.00	1,000	150.00	475	500
199 General Fund	122100 Clerk	5123000 County Clerk	5431000 Airfare	74.50		500		500	500
199 General Fund	122100 Clerk	5123000 County Clerk	5440100 Advertising		12,339.25	13,000	3,989.86	10,000	10,000
199 General Fund	122100 Clerk	5123000 County Clerk	5450200 Equipment Rent - Outside	257.64	215.32	875		460	525

199 General Fund	122100 Clerk	5123000 County Clerk	5450800 Lease/Rental-Equipment	3,436.00	3,047.65	3,047	1,269.55	3,100	3,100		
199 General Fund	122100 Clerk	5123000 County Clerk	5453000 Blake LFO Payments	14,020.31							
199 General Fund	122100 Clerk	5123000 County Clerk	5480100 Repairs & Maintenance		104.52	1,000	702.65	1,000	1,000		
199 General Fund	122100 Clerk	5123000 County Clerk	5482100 Equipment Mtnc Agreements		729.68	800					
199 General Fund	122100 Clerk	5123000 County Clerk	5490200 Photocopies	2,242.35	2,070.47	3,000	1,053.02	3,000	3,000		
199 General Fund	122100 Clerk	5123000 County Clerk	5490400 Dues & Subscriptions	300.00	2,800.00	3,000	2,912.00	3,000	3,100		
199 General Fund	122100 Clerk	5123000 County Clerk	5490600 Printing & Binding	1,964.82	5,296.08	5,000	3,547.40	5,300	5,300		
199 General Fund	122100 Clerk	5123000 County Clerk	5492000 Other		21,278.66						
199 General Fund	122100 Clerk	5123000 County Clerk	5493209 Internal Serv Fund IT Charges	197,607.00	205,567.00	245,108	245,108.00	167,245	270,624		
199 General Fund	122100 Clerk	5123000 County Clerk	5640400 Computer Software/Hardware	0.00	0.00						
199 General Fund	122100 Clerk	5123010 Collection Expansion Pro	5100100 Direct Labor	55,812.00	58,596.00	60,700	30,324.00	62,300	64,917		
199 General Fund	122100 Clerk	5123010 Collection Expansion Pro	5100200 Vacation					0	0		
199 General Fund	122100 Clerk	5123010 Collection Expansion Pro	5100300 Sick Leave					0	0		
199 General Fund	122100 Clerk	5123010 Collection Expansion Pro	5101000 Overtime		687.38	510		510	530		
199 General Fund	122100 Clerk	5123010 Collection Expansion Pro	5109100 Out of Class Pay			0	7.78				
199 General Fund	122100 Clerk	5123010 Collection Expansion Pro	5200200 Medical Insurance	19,231.68	21,986.00	22,800	11,302.62	23,400	23,985		
199 General Fund	122100 Clerk	5123010 Collection Expansion Pro	5200300 Social Security	4,127.57	4,447.47	4,680	2,274.48	4,810	5,007		
199 General Fund	122100 Clerk	5123010 Collection Expansion Pro	5200400 Retirement	5,545.86	5,515.91	5,580	2,763.23	3,510	3,652		
199 General Fund	122100 Clerk	5123010 Collection Expansion Pro	5200600 Paid Family & Medical Leave	145.33	126.55	210	79.46	220	223		
199 General Fund	122100 Clerk	5123010 Collection Expansion Pro	5310100 Office Supplies	564.57	519.93	800	783.95	800	800		
199 General Fund	122100 Clerk	5123010 Collection Expansion Pro	5420300 Postage	187.26	220.87	500	80.36	500	500		
199 General Fund	122100 Clerk	5123010 Collection Expansion Pro	5430100 Meals & Lodging			300		150	150		
199 General Fund	122100 Clerk	5123010 Collection Expansion Pro	5490200 Photocopies			150		150	150		
199 General Fund	124100 Courthouse Facilitator Pro	5122200 Family Court Fees & Chai	5100100 Direct Labor	55,812.00	57,216.35	59,600	28,554.00	63,400	66,063		
199 General Fund	124100 Courthouse Facilitator Pro	5122200 Family Court Fees & Chai	5100200 Vacation		5,047.37			0	0		
199 General Fund	124100 Courthouse Facilitator Pro	5122200 Family Court Fees & Chai	5100300 Sick Leave		2,636.22			0	0		
199 General Fund	124100 Courthouse Facilitator Pro	5122200 Family Court Fees & Chai	5101000 Overtime		732.70						
199 General Fund	124100 Courthouse Facilitator Pro	5122200 Family Court Fees & Chai	5200200 Medical Insurance	19,852.37	22,359.49	22,800	11,209.50	23,400	23,985		
199 General Fund	124100 Courthouse Facilitator Pro	5122200 Family Court Fees & Chai	5200300 Social Security	3,850.60	4,739.26	4,560	2,138.49	4,850	5,054		
199 General Fund	124100 Courthouse Facilitator Pro	5122200 Family Court Fees & Chai	5200400 Retirement	5,545.84	5,393.96	5,430	2,601.28	3,540	3,686		
199 General Fund	124100 Courthouse Facilitator Pro	5122200 Family Court Fees & Chai	5200600 Paid Family & Medical Leave	145.95	139.93	210	74.84	220	225		
199 General Fund	124100 Courthouse Facilitator Pro	5122200 Family Court Fees & Chai	5310100 Office Supplies	521.15	238.08	350	345.01	400	400		
199 General Fund	124100 Courthouse Facilitator Pro	5122200 Family Court Fees & Chai	5430100 Meals & Lodging			200		100	100		
199 General Fund	124100 Courthouse Facilitator Pro	5122200 Family Court Fees & Chai	5430200 Mileage			100		100	100		
199 General Fund	124100 Courthouse Facilitator Pro	5122200 Family Court Fees & Chai	5430700 Tuition & Registration			150		100	100		
199 General Fund	124100 Courthouse Facilitator Pro	5122200 Family Court Fees & Chai	5493209 Internal Serv Fund IT Charges	9,410.00	7,640.00	8,196	8,196.00	5,691	9,325		
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defensi	5100100 Direct Labor	1,540,479.68	1,877,226.34	2,263,078	1,008,941.59	2,398,200	2,550,399		
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defensi	5100200 Vacation	15,612.23	11,602.81	17,241	17,238.65	0	0		
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defensi	5100300 Sick Leave	9,639.96	5,032.82	4,636	4,634.93	0	0		
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defensi	5100700 Severence		8,676.00						
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defensi	5101000 Overtime		1,106.46						
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defensi	5108000 Extra Help Payroll		25,833.95	22,400	9,408.00	0	0		
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defensi	5200200 Medical Insurance	315,962.63	378,138.29	444,600	193,425.73	451,050	472,320		
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defensi	5200300 Social Security	115,667.79	144,550.57	174,839	78,036.83	183,460	195,106		
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defensi	5200400 Retirement	152,970.33	174,491.11	206,166	91,750.87	133,820	142,312		
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defensi	5200600 Paid Family & Medical Leave	4,100.47	4,127.18	6,272	2,725.90	8,170	8,682		
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defensi	5310100 Office Supplies	12,022.56	6,882.77	10,000	1,920.93	11,000	12,000		
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defensi	5315500 Computer Software	7,362.00	-22,401.72	15,000	39,081.72	20,000	22,500		
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defensi	5352000 BLAKE Supplies	4,275.65							
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defensi	5410100 Professional & Contract Svc	186,048.67	207,394.83	195,000	67,748.03	201,000	202,000		
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defensi	5410200 Court Appointed Attorneys	64,629.66	62,715.15	85,000	86,375.32	75,000	75,000		
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defensi	5410300 Public Defenders	650,289.74	640,534.00	800,000	236,113.00	800,000	800,000		
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defensi	5411500 Extra Trial Expense	5,073.20	9,191.73	35,000	1,513.24	12,500	13,000		

199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defens	5420300 Postage	404.82	401.40	700	225.48	600	600
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defens	5420400 Telephone	2,311.53	1,842.12				
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defens	5420600 Cellular Phone Charges	1,930.98	2,025.96	2,600	844.80	4,500	4,500
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defens	5430100 Meals & Lodging			5,400			
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defens	5430200 Mileage			637			
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defens	5450800 Lease/Rental-Equipment	4,551.08	4,577.90	4,457	2,219.06	8,000	8,000
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defens	5452000 BLAKE Services	5,655.00	0.00				
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defens	5470100 PUD	3,695.10	3,558.99	4,000	1,575.15	8,500	8,500
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defens	5470600 Other Utilities			12,800		38,400	38,400
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defens	5490200 Photocopies	2,115.84	2,096.57	2,703	1,551.98	3,200	3,500
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defens	5490400 Dues & Subscriptions	25,850.65	62,627.55	70,000	19,074.13	75,000	80,000
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defens	5490600 Printing & Binding			1,000		1,000	1,000
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defens	5492500 Lease/Rentals-Real Property	89,642.70	95,426.10	69,401	52,050.60		
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defens	5493209 Internal Serv Fund IT Charges	188,197.00	190,527.00	214,464	214,464.00	151,553	245,330
199 General Fund	126100 Office of Public Defense	5159100 General Indigent Defens	5100100 Direct Labor	314,765.70	484,981.48	513,200	224,889.66	535,100	557,574
199 General Fund	135100 Coroner	5632000 Coroner Services	5100200 Vacation	1,385.75		8,498	10,740.69	0	0
199 General Fund	135100 Coroner	5632000 Coroner Services	5100300 Sick Leave	121.48	4,718.68	3,451	5,563.33	0	0
199 General Fund	135100 Coroner	5632000 Coroner Services	5100400 Holidays		8,614.64	7,000	4,601.87	13,600	14,171
199 General Fund	135100 Coroner	5632000 Coroner Services	5101000 Overtime	20,306.74	38,473.72	68,500	15,322.37	68,500	71,377
199 General Fund	135100 Coroner	5632000 Coroner Services	5107800 Cell Phone Usage	0.00	0.00	0			
199 General Fund	135100 Coroner	5632000 Coroner Services	5108000 Extra Help Payroll	42,232.44	11,179.96	25,000	16,391.37	25,000	26,050
199 General Fund	135100 Coroner	5632000 Coroner Services	5200200 Medical Insurance	74,330.32	132,758.44	136,800	59,355.66	138,600	142,065
199 General Fund	135100 Coroner	5632000 Coroner Services	5200300 Social Security	27,344.56	40,101.03	46,450	20,384.48	49,130	51,192
199 General Fund	135100 Coroner	5632000 Coroner Services	5200400 Retirement	32,944.39	49,905.26	53,630	22,878.34	34,440	35,886
199 General Fund	135100 Coroner	5632000 Coroner Services	5200600 Paid Family & Medical Leave	1,087.97	1,172.26	2,070	727.11	2,190	2,278
199 General Fund	135100 Coroner	5632000 Coroner Services	5310100 Office Supplies	4,281.75	6,850.95	8,500	5,389.35	8,000	8,000
199 General Fund	135100 Coroner	5632000 Coroner Services	5314100 Uniforms	9,107.14	9,111.59	8,000	3,054.57	5,000	5,000
199 General Fund	135100 Coroner	5632000 Coroner Services	5314300 Morgue Supplies	21,743.33	24,959.37	27,000	3,282.93	25,000	25,000
199 General Fund	135100 Coroner	5632000 Coroner Services	5320100 Gas	2,892.69	0.00	1,200		1,200	1,200
199 General Fund	135100 Coroner	5632000 Coroner Services	5320109 InternalServiceFund Gas Fuel	3,084.50	4,156.97	4,000	884.38	4,000	
199 General Fund	135100 Coroner	5632000 Coroner Services	5350100 Small Tools & Minor Equipment	194.74	32.41	300		200	200
199 General Fund	135100 Coroner	5632000 Coroner Services	5350300 Minor Equipment			47,833			
199 General Fund	135100 Coroner	5632000 Coroner Services	5351000 COVID-19 Supplies						
199 General Fund	135100 Coroner	5632000 Coroner Services	5410100 Professional & Contract Svc	203,365.91	218,224.35	273,167	97,957.17	175,000	175,000
199 General Fund	135100 Coroner	5632000 Coroner Services	5412200 Indigent Burials	1,485.00	1,650.00	5,600		700	700
199 General Fund	135100 Coroner	5632000 Coroner Services	5420300 Postage	826.65	1,139.80	1,000	318.05	1,000	1,000
199 General Fund	135100 Coroner	5632000 Coroner Services	5420400 Telephone	4,303.47	2,859.22			3,000	3,000
199 General Fund	135100 Coroner	5632000 Coroner Services	5420600 Cellular Phone Charges		1,393.16	1,500	633.60	1,500	1,500
199 General Fund	135100 Coroner	5632000 Coroner Services	5430100 Meals & Lodging	494.30	1,568.15	900	249.33	1,000	1,000
199 General Fund	135100 Coroner	5632000 Coroner Services	5430200 Mileage		-257.37	700		500	500
199 General Fund	135100 Coroner	5632000 Coroner Services	5430700 Tuition & Registration		850.00	3,200		2,500	2,500
199 General Fund	135100 Coroner	5632000 Coroner Services	5431000 Airfare		347.58	2,100		1,500	1,500
199 General Fund	135100 Coroner	5632000 Coroner Services	5450609 InternalServFd-MP Rent-Monthly	6,500.00	6,825.00	18,935		21,815	22,469
199 General Fund	135100 Coroner	5632000 Coroner Services	5450800 Lease/Rental-Equipment	1,880.67	1,723.11	1,880	940.46	1,900	1,900
199 General Fund	135100 Coroner	5632000 Coroner Services	5480100 Repairs & Maintenance	533.85	19,857.82	1,500	864.79	1,000	1,000
199 General Fund	135100 Coroner	5632000 Coroner Services	5490200 Photocopies	388.92	704.69	1,236	463.16	700	700
199 General Fund	135100 Coroner	5632000 Coroner Services	5490400 Dues & Subscriptions	700.00	2,003.66	2,650	943.64	2,000	2,000
199 General Fund	135100 Coroner	5632000 Coroner Services	5490600 Printing & Binding	82.16		50			
199 General Fund	135100 Coroner	5632000 Coroner Services	5492000 Other	2,655.59	2,544.69	2,500	41.20	2,500	2,500
199 General Fund	135100 Coroner	5632000 Coroner Services	5493209 Internal Serv Fund IT Charges	56,459.00	56,458.00	82,096	82,096.00	58,705	94,309
199 General Fund	135100 Coroner	5632000 Coroner Services	5640100 Machinery & Equipment		82,826.07				
199 General Fund	135100 Coroner	5916300 Redemption of Db-Coror	5750100 Lease Principal						
199 General Fund	140100 Extension Programs	5711000 Education	5100100 Direct Labor	17,517.42					

199 General Fund	140100 Extension Programs	5711000 Education	5100300 Sick Leave	692.58							
199 General Fund	140100 Extension Programs	5711000 Education	5100400 Holidays	736.62							
199 General Fund	140100 Extension Programs	5711000 Education	5108000 Extra Help Payroll	-262.50	0.00	0					
199 General Fund	140100 Extension Programs	5711000 Education	5200300 Social Security	1,429.34	0.00	0					
199 General Fund	140100 Extension Programs	5711000 Education	5200400 Retirement	1,846.78							
199 General Fund	140100 Extension Programs	5711000 Education	5200600 Paid Family & Medical Leave	31.83	0.00	0					
199 General Fund	140100 Extension Programs	5711000 Education	5310100 Office Supplies								
199 General Fund	140100 Extension Programs	5711000 Education	5410100 Professional & Contract Svc								
199 General Fund	140100 Extension Programs	5711000 Education	5490600 Printing & Binding								
199 General Fund	140100 Extension Programs	5712100 Agriculture	5100100 Direct Labor	1,583.04	22,909.93	25,300	12,278.13	26,300	27,405		
199 General Fund	140100 Extension Programs	5712100 Agriculture	5100300 Sick Leave	86.66							
199 General Fund	140100 Extension Programs	5712100 Agriculture	5100400 Holidays	86.66	910.36						
199 General Fund	140100 Extension Programs	5712100 Agriculture	5108000 Extra Help Payroll	66.00		1,531		1,531	1,595		
199 General Fund	140100 Extension Programs	5712100 Agriculture	5200300 Social Security	139.41	1,822.25	2,000	939.28	2,130	2,218		
199 General Fund	140100 Extension Programs	5712100 Agriculture	5200400 Retirement	167.38	2,216.67	2,240	1,118.53	1,470	1,618		
199 General Fund	140100 Extension Programs	5712100 Agriculture	5200600 Paid Family & Medical Leave	4.04	50.89	90	32.18	100	100		
199 General Fund	140100 Extension Programs	5712100 Agriculture	5310100 Office Supplies	1,234.66	1,763.28	1,800	297.34	1,800	1,800		
199 General Fund	140100 Extension Programs	5712100 Agriculture	5410100 Professional & Contract Svc	54,044.00	54,044.00	59,007	22,518.33	55,000	55,000		
199 General Fund	140100 Extension Programs	5712100 Agriculture	5420300 Postage	361.42	26.40	150		150	150		
199 General Fund	140100 Extension Programs	5712100 Agriculture	5420400 Telephone	1,077.28	1,031.73						
199 General Fund	140100 Extension Programs	5712100 Agriculture	5430200 Mileage	14.32	20.61			25	25		
199 General Fund	140100 Extension Programs	5712100 Agriculture	5450800 Lease/Rental-Equipment	2,681.50	2,680.20	2,680	1,116.50	2,680	2,680		
199 General Fund	140100 Extension Programs	5712100 Agriculture	5470100 PUD	5,750.35	4,876.63	5,800	2,644.35	5,800	5,900		
199 General Fund	140100 Extension Programs	5712100 Agriculture	5470300 Kelso Utilities	3,683.60	3,606.53	3,800	1,986.55	4,500	4,500		
199 General Fund	140100 Extension Programs	5712100 Agriculture	5490200 Photocopies	651.77	800.48	865	144.20	865	865		
199 General Fund	140100 Extension Programs	5712100 Agriculture	5490600 Printing & Binding								
199 General Fund	140100 Extension Programs	5712100 Agriculture	5493209 Internal Serv Fund IT Charges	32,935.00	35,266.00	37,629	37,629.00	27,128	43,269		
199 General Fund	150100 Museum	5183120 Museum	5314100 Uniforms								
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5100100 Direct Labor	80,496.00	84,516.00	87,500	43,740.00	89,900	93,676		
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5100200 Vacation								
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5100300 Sick Leave								
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5200200 Medical Insurance	20,052.37	22,376.95	22,988	11,493.12	23,600	24,190		
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5200300 Social Security	5,741.62	6,042.08	6,700	3,100.62	6,880	7,166		
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5200400 Retirement	7,998.64	7,865.64	7,970	3,984.72	5,020	5,227		
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5200600 Paid Family & Medical Leave	210.30	180.58	300	114.60	310	319		
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5310100 Office Supplies			120		120	120		
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5314100 Uniforms					0	0		
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5350300 Minor Equipment			22,000		0	0		
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5420400 Telephone	505.23	560.53						
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5420600 Cellular Phone Charges			560	517.37	600	600		
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5430100 Meals & Lodging			800		400	400		
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5430700 Tuition & Registration	638.84	1,997.72	600		300	300		
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5450800 Lease/Rental-Equipment	1,114.08	1,402.54	1,567	670.20	1,567	1,567		
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5470100 PUD	8,817.57	8,904.80	23,000	4,617.47	11,000	11,000		
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5470300 Kelso Utilities	2,122.92	2,140.39	2,500	299.90	2,200	2,200		
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5490200 Photocopies	319.05	321.54	973	183.15	973	973		
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5490600 Printing & Binding			50		0	0		
199 General Fund	150100 Museum	5753000 Museums And Art Galler	5493209 Internal Serv Fund IT Charges	32,935.00	33,537.00	35,470	35,470.00	25,418	40,874		
199 General Fund	155100 Non Departmental	5116000 Legislative Services	5410100 Professional & Contract Svc	250.22		25,000					
199 General Fund	155100 Non Departmental	5116000 Legislative Services	5490400 Dues & Subscriptions	226,832.25	229,629.00	285,000	195,786.10	244,000	244,000		
199 General Fund	155100 Non Departmental	5142200 Fiduciary Services	5410100 Professional & Contract Svc	7,460.16	7,609.07	25,000	6,575.00	7,800	7,800		
199 General Fund	155100 Non Departmental	5142200 Fiduciary Services	5490500 Bank Fees	50,661.82	41,472.35	65,000	738.03	50,000	50,000		
199 General Fund	155100 Non Departmental	5142300 Budgeting/Accounting/A	5410100 Professional & Contract Svc	147,871.42	163,177.29	180,000		170,000	170,000		

199 General Fund	155100 Non Departmental	5153500 Internal Legal Ser Claim I	5410100 Professional & Contract Svc	3,160.00	3,005.00	1,500	495.00	1,000	1,000
199 General Fund	155100 Non Departmental	5177000 Unemployment Comp Se	5200500 Unemployment Comp.	5,214.00	87,217.00	54,929	54,929.00	28,283	28,283
199 General Fund	155100 Non Departmental	5179000 Other Employee Benefit	5100200 Vacation			69,596		312,000	550,000
199 General Fund	155100 Non Departmental	5179000 Other Employee Benefit	5100300 Sick Leave			69,596		312,000	550,000
199 General Fund	155100 Non Departmental	5179000 Other Employee Benefit	5200300 Social Security			5,000		5,000	5,000
199 General Fund	155100 Non Departmental	5179000 Other Employee Benefit	5200400 Retirement	1,237.70	7,281.07	5,000	179.45	5,000	5,000
199 General Fund	155100 Non Departmental	5182000 Property Management S	5490700 Taxes	2,575.69	4,025.57	5,000	3,888.02	5,000	5,000
199 General Fund	155100 Non Departmental	5183000 Custodial/Janitorial/Secu	5460109 InternalServFdInsuranceCharges	682,736.00	983,340.00	1,145,422	1,145,422.00	1,338,275	1,546,911
199 General Fund	155100 Non Departmental	5183000 Custodial/Janitorial/Secu	5490900 Industrial Acc. Lost Time	138,999.00	141,819.00	222,878	222,878.00	124,657	201,480
199 General Fund	155100 Non Departmental	5183000 Custodial/Janitorial/Secu	5492000 Other	1,027.90					
199 General Fund	155100 Non Departmental	5183020 Admin. Bldg. Operations	5492000 Other		5,785.45				
199 General Fund	155100 Non Departmental	5186100 Judgments/Settlement(P	5499800 Active Claims	59,195.55					
199 General Fund	155100 Non Departmental	5186300 Distributions to Local Go	5491000 Fire Protection	1,815.15	1,694.33	1,695	2,094.83	2,095	2,100
199 General Fund	155100 Non Departmental	5186300 Distributions to Local Go	5492000 Other	219,051.69	4,230.89	4,231		5,000	5,000
199 General Fund	155100 Non Departmental	5189000 Other Internal Services	5314000 Misc. O&M Supplies			2,907	1,692.09		
199 General Fund	155100 Non Departmental	5189000 Other Internal Services	5450509 InternalServFd-MP Rent-Hourly					105,000	108,150
199 General Fund	155100 Non Departmental	5197000 Other Jobbing & Contrac	5410100 Professional & Contract Svc	196,618.33	222,688.33	190,000	63,357.01	80,000	76,975
199 General Fund	155100 Non Departmental	5211000 Law Enforcement	5415000 Intergovernmental Services	749,095.39	1,011,104.29	1,012,456	532,452.10	833,171	1,029,881
199 General Fund	155100 Non Departmental	5251000 Emergency Mgt. Admin.	5415000 Intergovernmental Services	161,730.00	178,809.00	202,491	104,213.00	231,440	242,875
199 General Fund	155100 Non Departmental	5340000 Water Utilities	5470300 Kelso Utilities	982.08	982.08	2,500	491.04	1,500	1,500
199 General Fund	155100 Non Departmental	5415000 Structures Preservation	5410100 Professional & Contract Svc		100,000.00				
199 General Fund	155100 Non Departmental	5415000 Structures Preservation	5415000 Intergovernmental Services						
199 General Fund	155100 Non Departmental	5425000 Structures	5415000 Intergovernmental Services	359.58	179.79				
199 General Fund	155100 Non Departmental	5433700 Miscellaneous	5415000 Intergovernmental Services			0			
199 General Fund	155100 Non Departmental	5466000 Airport-Operat. Contract	5415000 Intergovernmental Services	76,000.00	76,000.00	91,000	76,000.00	91,000	91,000
199 General Fund	155100 Non Departmental	5531000 Soil and Water Conserva	5415000 Intergovernmental Services	1,000.00	1,000.00	1,000	500.00	1,000	1,000
199 General Fund	155100 Non Departmental	5543000 Animal Control	5411700 Animal Control	363,361.85					
199 General Fund	155100 Non Departmental	5572000 Community Services	5421100 PEG Access	150,000.00	150,000.00	150,000	75,000.00	150,000	150,000
199 General Fund	155100 Non Departmental	5586000 Planning&Comm Devel-A	5415000 Intergovernmental Services			107,000			
199 General Fund	155100 Non Departmental	5587000 Economic Development	5415000 Intergovernmental Services			16,000			
199 General Fund	155100 Non Departmental	5724000 Training	5430700 Tuition & Registration	1,000.00	1,000.00	30,000		0	0
199 General Fund	155100 Non Departmental	5769000 Other Park Facilities	5492000 Other	60,000.00					
199 General Fund	155100 Non Departmental	5913700 Redemption of Db-Solid	5710200 LTGO Bond	1,575,000.00	1,760,000.00	1,810,000		1,865,000	1,925,000
199 General Fund	155100 Non Departmental	5913700 Redemption of Db-Solid	5890200 Bond Arbitrage Rebate	4,950.00		5,000			
199 General Fund	155100 Non Departmental	5916300 Redemption of Db-Coror	5740100 LOCAL Program	128,195.83	134,355.62	140,574	140,573.40	151,853	158,195
199 General Fund	155100 Non Departmental	5923700 Interest/Other Costs-Soli	5710200 LTGO Bond						
199 General Fund	155100 Non Departmental	5923700 Interest/Other Costs-Soli	5830100 Longterm External Debt Interst	852,573.00	607,418.50	554,995	277,397.25	500,676	444,912
199 General Fund	155100 Non Departmental	5923700 Interest/Other Costs-Soli	5840100 Debt Issue Costs		200.00				
199 General Fund	155100 Non Departmental	5926300 Interest/Other Costs-Cor	5830100 Longterm External Debt Interst	171,833.62	165,269.83	166,000	80,955.47	151,086	143,335
199 General Fund	155100 Non Departmental	5941200 Capital Expense-Judicial	5640100 Machinery & Equipment			125,000			
199 General Fund	155100 Non Departmental	5941800 Capital Expense-Central S	5620200 Buildings						
199 General Fund	155100 Non Departmental	5970010 Transfers Out	5070300 Transfer Out-Drug Task Force						
199 General Fund	155100 Non Departmental	5970010 Transfers Out	5070800 Transfer Out-Expo Center	125,000.00	125,000.00	125,000	125,000.00	62,500	125,000
199 General Fund	155100 Non Departmental	5970010 Transfers Out	5070900 Transfer Out-Election Reserve	350,000.00	486,879.00	450,000		520,000	530,000
199 General Fund	155100 Non Departmental	5970010 Transfers Out	5071900 Transfer Out-Capital Impr Fund	1,050,826.00	1,000,000.00	1,000,000	1,000,000.00	0	1,000,000
199 General Fund	155100 Non Departmental	5970010 Transfers Out	5072000 Transfer Out-PA Victim Witness	75,000.00	48,512.00	95,000	50,000.00	95,000	105,000
199 General Fund	155100 Non Departmental	5970010 Transfers Out	5072600 Transfers Out-Shooting Range	75,000.00	75,000.00	0			
199 General Fund	155100 Non Departmental	5970010 Transfers Out	5072700 Transfers Out-PW Reimbursable						
199 General Fund	155100 Non Departmental	5970010 Transfers Out	5090100 Transfers Out	2,625,097.00	1,689,272.00	769,292	50,281.17	761,400	761,000
199 General Fund	155100 Non Departmental	5970010 Transfers Out	5450609 InternalServFd-MP Rent-Monthly	100,000.00	105,000.00	105,000			
199 General Fund	155100 Non Departmental	5970020 Transfers Out Intra Fund	5090210 Transfer Out Intra-Benefits Ad	300,000.00	300,000.00	300,000	300,000.00	300,000	300,000
199 General Fund	155100 Non Departmental	5313000 Flood Control	5410100 Professional & Contract Svc	525.00	525.00				
199 General Fund	160100 St Helens Recovery	5586000 Planning&Comm Devel-A	5100100 Direct Labor	285,179.49	248,602.95	301,100	120,099.17	301,700	314,371
199 General Fund	165100 Community Long Range Pl								

199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5100200 Vacation	11,507.52	5,536.03						
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5100300 Sick Leave	5,371.16	3,563.16						
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5100400 Holidays	6,885.06	4,484.39						
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5101000 Overtime	930.24	1,072.85	1,020		1,020	1,063		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5109100 Out of Class Pay	0.00							
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5200200 Medical Insurance	63,959.35	53,686.44	70,908	26,156.46	66,030	67,681		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5200300 Social Security	23,033.44	19,621.51	23,120	8,805.09	23,160	24,131		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5200400 Retirement	28,787.28	23,932.35	27,530	10,940.98	16,900	17,601		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5200600 Paid Family & Medical Leave	883.58	560.73	1,030	314.68	1,040	1,074		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5201000 Uniform & Clothing	270.00							
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5310100 Office Supplies	726.77	430.76	3,500	279.74	3,000	3,000		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5314100 Uniforms					100	100		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5320100 Gas			250		125	125		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5350100 Small Tools & Minor Equipment	270.00		100		100	100		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5410100 Professional & Contract Svc	284,530.89	86,988.57	81,500	41,217.19	109,000	110,000		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5413700 Internal Facilities Charg/Serv	4,648.25	5,519.93	7,500		7,500	7,500		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5420300 Postage	425.61	368.49	500	76.03	500	500		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5420400 Telephone	3,399.31	2,469.03			0	0		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5420600 Cellular Phone Charges			0	718.45	3,000	3,000		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5430100 Meals & Lodging	528.73		2,000		500	500		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5430200 Mileage			100		50	50		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5430700 Tuition & Registration	1,430.00	83.47	4,000		500	500		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5431000 Airfare			1,500		0	0		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5440100 Advertising	6,347.50	2,504.43	6,000	2,401.06	6,000	6,000		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5450800 Lease/Rental-Equipment	1,865.93	2,199.26	2,200	1,099.38	2,200	2,200		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5460109 InternalServFdInsuranceCharges	8,737.00	3,160.00	18,448	18,448.00	17,605	20,349		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5490200 Photocopies	705.60	562.29	720	206.57	720	720		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5490400 Dues & Subscriptions		10.00	1,500		1,500	1,500		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5490600 Printing & Binding	150.58	712.64	3,500	28.11	3,500	3,500		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5490900 Industrial Acc. Lost Time	611.00	154.00	222	222.00	1,914	3,094		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5492000 Other	356.98	45.94	1,000	143.69	1,000	1,000		
199 General Fund	165100 Community Long Range Pl	5586000 Planning&Comm Devel-A	5493209 Internal Serv Fund IT Charges	23,525.00	25,936.00	33,271	33,271.00	21,578	35,354		
199 General Fund	170100 Disaster Assistance	5253000 Disaster Recovery	5310100 Office Supplies								
199 General Fund	170100 Disaster Assistance	5253000 Disaster Recovery	5310300 Food								
199 General Fund	170100 Disaster Assistance	5253000 Disaster Recovery	5310400 Medical Supplies								
199 General Fund	170100 Disaster Assistance	5253000 Disaster Recovery	5311300 Clean/Sanitary Supplies								
199 General Fund	170100 Disaster Assistance	5253000 Disaster Recovery	5312300 Safety Supplies								
199 General Fund	170100 Disaster Assistance	5253000 Disaster Recovery	5320100 Gas								
199 General Fund	170100 Disaster Assistance	5253000 Disaster Recovery	5351000 COVID-19 Supplies								
199 General Fund	170100 Disaster Assistance	5253000 Disaster Recovery	5410100 Professional & Contract Svc								
199 General Fund	170100 Disaster Assistance	5253000 Disaster Recovery	5413400 Catering								
199 General Fund	170100 Disaster Assistance	5253000 Disaster Recovery	5430400 Other								
199 General Fund	170100 Disaster Assistance	5253000 Disaster Recovery	5440100 Advertising								
199 General Fund	170100 Disaster Assistance	5253000 Disaster Recovery	5450800 Lease/Rental-Equipment								
199 General Fund	170100 Disaster Assistance	5253000 Disaster Recovery	5451000 COVID-19 Services								
199 General Fund	170100 Disaster Assistance	5255000 Disaster Services- Faciliti	5410100 Professional & Contract Svc								
199 General Fund	170100 Disaster Assistance	5255000 Disaster Services- Faciliti	5413700 Internal Facilities Charg/Serv								
199 General Fund	170100 Disaster Assistance	5255000 Disaster Services- Faciliti	5450200 Equipment Rent - Outside								
199 General Fund	170100 Disaster Assistance	5255000 Disaster Services- Faciliti	5450400 Building Rentals								
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5100100 Direct Labor	116,714.75	125,942.62	133,053	65,719.00	136,700	142,441		
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5100300 Sick Leave	165.11							
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5101000 Overtime	5,695.28	6,642.35	8,500	3,179.81	8,500	8,857		
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5108000 Extra Help Payroll	25,572.50	23,292.00	30,400	4,144.00	33,000	35,000		

199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5109600 Standby Time	10,420.80	13,194.69	14,100	7,042.66	12,000	12,504
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5200200 Medical Insurance	30,445.93	33,186.86	34,200	13,662.75	21,600	22,140
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5200300 Social Security	11,711.45	12,578.36	13,970	6,126.54	14,550	15,208
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5200400 Retirement	13,161.85	13,522.43	13,996	6,914.55	8,780	9,140
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5200600 Paid Family & Medical Leave	400.67	360.37	679	209.83	650	677
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5310100 Office Supplies	7.56	65.16	100	30.17	100	100
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5314000 Misc. O&M Supplies	18,200.06	16,821.22	15,000	6,467.13	16,000	16,000
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5320109 InternalServiceFund Gas Fuel	9,521.64	10,542.85	11,000	2,117.53	11,000	11,000
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5320300 Diesel Fuel	1,512.75	1,484.98	3,500	30.01	2,000	2,000
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5350100 Small Tools & Minor Equipment	7,791.77		3,000		1,500	1,500
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5410100 Professional & Contract Svc	576.98	6,095.59	15,000	14,913.81	15,000	15,000
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5416000 Intergovt Taxes & Oper Assess			100		100	100
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5420300 Postage		0.69	100			
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5420400 Telephone						
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5420409 InternalServiceFund Telephone						
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5420600 Cellular Phone Charges	1,985.55	1,211.00	1,600	490.99	1,600	1,600
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5420800 Internet	1,442.87	1,573.86	1,600	793.35	1,600	1,600
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5450609 InternalServFd-MP Rent-Monthly	29,000.00	30,450.00	37,884		47,407	48,829
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5460109 InternalServFdInsuranceCharges	8,418.00	12,715.00	14,590	14,590.00	12,005	13,877
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5470100 PUD	6,111.06	6,545.30	8,000	3,316.20	8,000	8,000
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5470400 Solid Waste	4,134.03	3,621.58	4,800	1,965.17	4,800	4,800
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5470600 Other Utilities	9,390.26	5,253.74	6,000	2,224.80	5,500	5,500
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5480100 Repairs & Maintenance	4,445.56	122,253.14	45,636	2,698.06	95,000	50,000
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5490200 Photocopies			100			
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5490600 Printing & Binding			100			
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5490700 Taxes	30,588.88	35,154.80	35,000	30,527.96	40,000	40,000
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5490900 Industrial Acc. Lost Time	3,428.00	4,602.00	6,753	6,753.00	2,573	4,159
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5491000 Fire Protection	11,301.26	11,599.46	11,599	11,444.89	11,445	11,500
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5492000 Other	6,160.34	14,392.86	25,000		17,000	17,000
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5492900 Credit Card Fees	2,781.61	3,349.63	3,600	1,777.12	3,600	3,600
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5493209 Internal Serv Fund IT Charges	14,115.00	15,281.00	20,809	20,809.00	11,383	18,650
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5493509 InternalServFdOtherSvc&Charges	8,782.41	13,712.34				
199 General Fund	235100 Park & Recreation	5768100 Park & Recreation Gener	5640100 Machinery & Equipment		0.00			500,000	525,000
199 General Fund	235100 Park & Recreation	5768500 Harry Gardner Park	5310100 Office Supplies	117.16		250			
199 General Fund	235100 Park & Recreation	5768500 Harry Gardner Park	5314000 Misc. O&M Supplies	2,562.00	2,625.33	1,500	155.11	1,500	1,500
199 General Fund	235100 Park & Recreation	5768500 Harry Gardner Park	5410100 Professional & Contract Svc	4,956.19	10,439.97	4,500		4,500	4,500
199 General Fund	235100 Park & Recreation	5768500 Harry Gardner Park	5420400 Telephone			100			
199 General Fund	235100 Park & Recreation	5768500 Harry Gardner Park	5420409 InternalServiceFund Telephone			100			
199 General Fund	235100 Park & Recreation	5768500 Harry Gardner Park	5420600 Cellular Phone Charges	46.98	35.52	2,400	19.50	2,400	2,400
199 General Fund	235100 Park & Recreation	5768500 Harry Gardner Park	5470100 PUD	4,249.56	3,605.43	4,500	824.20	4,500	4,500
199 General Fund	235100 Park & Recreation	5768500 Harry Gardner Park	5470400 Solid Waste	6,005.98	6,633.24	6,600	2,803.99	6,600	6,600
199 General Fund	235100 Park & Recreation	5768500 Harry Gardner Park	5490200 Photocopies			50			
199 General Fund	235100 Park & Recreation	5768500 Harry Gardner Park	5492000 Other	4,228.51	10,673.96	15,000	1,079.90	15,000	15,000
199 General Fund	235100 Park & Recreation	5768500 Harry Gardner Park	5493509 InternalServFdOtherSvc&Charges			21,755		21,755	21,755
199 General Fund	235200 LT1	5549000 Other Envrnmntl Srvs	5100100 Direct Labor	82,720.00	36,850.00				
199 General Fund	235200 LT1	5549000 Other Envrnmntl Srvs	5100200 Vacation		10,544.77				
199 General Fund	235200 LT1	5549000 Other Envrnmntl Srvs	5100300 Sick Leave		7,738.50				
199 General Fund	235200 LT1	5549000 Other Envrnmntl Srvs	5101000 Overtime						
199 General Fund	235200 LT1	5549000 Other Envrnmntl Srvs	5200200 Medical Insurance	20,049.94	7,430.80				
199 General Fund	235200 LT1	5549000 Other Envrnmntl Srvs	5200300 Social Security	5,911.75	4,078.61				
199 General Fund	235200 LT1	5549000 Other Envrnmntl Srvs	5200400 Retirement	8,216.52	3,511.80				
199 General Fund	235200 LT1	5549000 Other Envrnmntl Srvs	5200600 Paid Family & Medical Leave	215.92	116.56				
199 General Fund	235200 LT1	5549000 Other Envrnmntl Srvs	5314000 Misc. O&M Supplies	8,035.99	2,684.17				

199 General Fund	235200 LT1	5549000 Other Envrnmntl Srvs	5320109 InternalServiceFund Gas Fuel	1,872.19	554.14						
199 General Fund	235200 LT1	5549000 Other Envrnmntl Srvs	5410100 Professional & Contract Svc		506.44	100,000					
199 General Fund	235200 LT1	5549000 Other Envrnmntl Srvs	5420600 Cellular Phone Charges	853.15	386.46						
199 General Fund	235200 LT1	5549000 Other Envrnmntl Srvs	5450609 InternalServFd-MP Rent-Monthly	4,000.00							
199 General Fund	285100 Drug Crt Grant Prog	5274000 Case Supervision	5100100 Direct Labor	343,413.87	384,176.91	451,412	166,832.80	144,900	150,986		
199 General Fund	285100 Drug Crt Grant Prog	5274000 Case Supervision	5100200 Vacation	3,820.35	926.29	11,800	11,799.55	0	0		
199 General Fund	285100 Drug Crt Grant Prog	5274000 Case Supervision	5100300 Sick Leave	1,460.41	385.98	18,338	18,800.05	0	0		
199 General Fund	285100 Drug Crt Grant Prog	5274000 Case Supervision	5101000 Overtime	2,000.99	802.86	1,377		1,377	1,435		
199 General Fund	285100 Drug Crt Grant Prog	5274000 Case Supervision	5200200 Medical Insurance	77,936.67	84,023.45	102,600	33,133.52	39,080	40,057		
199 General Fund	285100 Drug Crt Grant Prog	5274000 Case Supervision	5200300 Social Security	25,989.92	29,121.65	34,638	14,929.26	11,190	11,660		
199 General Fund	285100 Drug Crt Grant Prog	5274000 Case Supervision	5200400 Retirement	34,325.17	35,839.30	41,249	15,240.62	8,160	8,505		
199 General Fund	285100 Drug Crt Grant Prog	5274000 Case Supervision	5200600 Paid Family & Medical Leave	915.41	824.48	1,240	517.27	500	519		
199 General Fund	285100 Drug Crt Grant Prog	5274000 Case Supervision	5310300 Food	551.49	74.50	750					
199 General Fund	285100 Drug Crt Grant Prog	5274000 Case Supervision	5310600 Grant Purchased Supplies		298.06	1,500	170.00	1,500	1,500		
199 General Fund	285100 Drug Crt Grant Prog	5274000 Case Supervision	5412500 Ur. Analysis			750					
199 General Fund	285100 Drug Crt Grant Prog	5274000 Case Supervision	5430100 Meals & Lodging	396.42	1,520.55	1,016		1,678	1,678		
199 General Fund	285100 Drug Crt Grant Prog	5274000 Case Supervision	5430700 Tuition & Registration	325.00	1,245.00	700		700	700		
199 General Fund	285100 Drug Crt Grant Prog	5274000 Case Supervision	5490900 Industrial Acc. Lost Time	1,402.00	1,191.00	1,712	1,712.00	1,028	1,661		
199 General Fund	285100 Drug Crt Grant Prog	5274000 Case Supervision	5492000 Other	40.00	404.46	500		1,000	1,000		
199 General Fund	285100 Drug Crt Grant Prog	5661000 Substance Abuse Admini	5310100 Office Supplies	4,264.62	2,249.32	4,000	1,004.33	4,000	4,000		
199 General Fund	285100 Drug Crt Grant Prog	5661000 Substance Abuse Admini	5315600 Software Maintenance	4,000.00	4,500.00	4,725	4,725.00	5,000	5,000		
199 General Fund	285100 Drug Crt Grant Prog	5661000 Substance Abuse Admini	5410100 Professional & Contract Svc	2,328.80	5,061.93	2,500	1,254.98	3,000	3,000		
199 General Fund	285100 Drug Crt Grant Prog	5661000 Substance Abuse Admini	5412500 Ur. Analysis	29,934.98	19,010.65	32,500	15,084.28	32,500	32,500		
199 General Fund	285100 Drug Crt Grant Prog	5661000 Substance Abuse Admini	5420300 Postage	0.00	209.59	75		100	100		
199 General Fund	285100 Drug Crt Grant Prog	5661000 Substance Abuse Admini	5420400 Telephone	977.65	552.13						
199 General Fund	285100 Drug Crt Grant Prog	5661000 Substance Abuse Admini	5420600 Cellular Phone Charges	1,634.23	1,981.98	2,300	643.72	1,150	1,150		
199 General Fund	285100 Drug Crt Grant Prog	5661000 Substance Abuse Admini	5430100 Meals & Lodging	1,376.59	3,334.29	2,032		1,678	1,678		
199 General Fund	285100 Drug Crt Grant Prog	5661000 Substance Abuse Admini	5430400 Other	248.82	2,824.84	500	111.76	500	500		
199 General Fund	285100 Drug Crt Grant Prog	5661000 Substance Abuse Admini	5430700 Tuition & Registration	975.00	4,280.00	1,400		1,400	1,400		
199 General Fund	285100 Drug Crt Grant Prog	5661000 Substance Abuse Admini	5440100 Advertising			500					
199 General Fund	285100 Drug Crt Grant Prog	5661000 Substance Abuse Admini	5450800 Lease/Rental-Equipment	1,846.53	1,836.56	2,379	985.84	2,100	2,100		
199 General Fund	285100 Drug Crt Grant Prog	5661000 Substance Abuse Admini	5490200 Photocopies	428.46	655.54	541	126.29	700	700		
199 General Fund	285100 Drug Crt Grant Prog	5661000 Substance Abuse Admini	5490400 Dues & Subscriptions	425.00	300.00	425	300.00	425	425		
199 General Fund	285100 Drug Crt Grant Prog	5661000 Substance Abuse Admini	5490600 Printing & Binding			100	56.21	100	100		
199 General Fund	285100 Drug Crt Grant Prog	5661000 Substance Abuse Admini	5493209 Internal Serv Fund IT Charges	47,049.00	44,857.00	59,123	59,123.00	9,716	64,801		
199 General Fund	285100 Drug Crt Grant Prog	5662000 Substance Abuse Preven	5315600 Software Maintenance	9,352.50	10,378.28	10,700	10,725.00	11,250	11,250		
199 General Fund	285100 Drug Crt Grant Prog	5662000 Substance Abuse Preven	5410100 Professional & Contract Svc	12,937.50	16,206.55	20,800	4,218.54	17,000	17,000		
199 General Fund	285100 Drug Crt Grant Prog	5662000 Substance Abuse Preven	5492000 Other	961.56	2,026.25	3,500	1,395.42	2,100	2,100		
199 General Fund	285100 Drug Crt Grant Prog	5663000 Substn Abus Comm Int &	5310600 Grant Purchased Supplies			500					
199 General Fund	285100 Drug Crt Grant Prog	5663000 Substn Abus Comm Int &	5315600 Software Maintenance	4,000.00	4,500.00	4,725	4,725.00	5,000	5,000		
199 General Fund	285100 Drug Crt Grant Prog	5663000 Substn Abus Comm Int &	5410100 Professional & Contract Svc			3,000					
199 General Fund	285100 Drug Crt Grant Prog	5663000 Substn Abus Comm Int &	5430100 Meals & Lodging	468.82	1,432.87	1,016		1,500	1,500		
199 General Fund	285100 Drug Crt Grant Prog	5663000 Substn Abus Comm Int &	5430400 Other	151.96	340.38	1,200		1,000	1,000		
199 General Fund	285100 Drug Crt Grant Prog	5663000 Substn Abus Comm Int &	5430700 Tuition & Registration	325.00	1,595.00	2,300		1,150	1,150		
199 General Fund	285100 Drug Crt Grant Prog	5663000 Substn Abus Comm Int &	5460109 InternalServFdInsuranceCharges	19,745.00	24,382.00	28,583	28,583.00	14,562	43,589		

Fund	Fund Description	Dept	Dept Description	Account	Account Description	BARS	BARS Description	2023 Actuals	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 OFMEstimated	2027 OFMEstimated
199	General Fund	5100	General Fund	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			19,776,466		14,892,605	10,245,545
199	General Fund	10100	Boundary Review Brd	3414200	Treasurers' Fees	3010400	Boundary Review File Fees	100.00	100.00	0		100	100
199	General Fund	15100	Commissioners	3418100	Data Process, Print, Duplicate	3416000	Word Proces, Print, Duplicat			0			
199	General Fund	15100	Commissioners	3418100	Data Process, Print, Duplicate	8000000	Revenue Summary				50.00		
199	General Fund	15100	Commissioners	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue	260.00	246.54	0	57.14		
199	General Fund	50100	Treasurer	3111000	Real & Personal Property Tax	3000000	Revenue Summary	19,557,016.27	19,668,457.98	20,300,000	11,417,759.75	20,800,000	21,300,000
199	General Fund	50100	Treasurer	3111000	Real & Personal Property Tax	3033100	St School Tax - Prior	46,378.56	6,950.20	716,727	4,148.71	3,000	3,000
199	General Fund	50100	Treasurer	3172000	Leasehold Excise Tax	3000000	Revenue Summary	205,147.99	205,614.14	180,000	47,835.68	200,000	200,000
199	General Fund	50100	Treasurer	3174000	Timber Excise Tax	8000000	Revenue Summary	1,236,866.68	1,333,189.77	1,100,000	561,390.35	1,100,000	1,100,000
199	General Fund	50100	Treasurer	3229000	Other Non-Busi Licenses/Per	3025100	Mobile Home Permits	80.00	80.00	100	40.00	100	100
199	General Fund	50100	Treasurer	3321560	Payment In-Lieu of Tax	4600600	Federal In-Lieu Wild Life	292.55	268.96	300		300	300
199	General Fund	50100	Treasurer	3350232	DNR Other Trust 2	3061400	DNR Other Trust 2	2,638.08	1,985.45	2,500	1,717.99	2,000	2,000
199	General Fund	50100	Treasurer	3350235	DNR Other Trust 1 & 77	3007700	Oil Gas Lease - Timber	4,756.15	2,162.60	3,000	2,796.52	3,000	3,000
199	General Fund	50100	Treasurer	3414200	Treasurers' Fees	3008400	Investment Service Fees						
199	General Fund	50100	Treasurer	3414200	Treasurers' Fees	3066100	Forest Patrol Coll Fee's	11,214.49	11,329.26	11,000	7,498.46	11,000	11,000
199	General Fund	50100	Treasurer	3414200	Treasurers' Fees	3083800	Financial Services Fees	2,400.00	2,400.00	2,400	2,400.00	2,400	2,400
199	General Fund	50100	Treasurer	3414200	Treasurers' Fees	3087600	Assessment Districts	48,408.45	48,455.65	49,000	48,740.34	49,000	49,000
199	General Fund	50100	Treasurer	3414200	Treasurers' Fees	8000200	Exempt 5.00 Excise Fee	8,218.24	8,104.73	10,000	4,398.51	8,500	8,500
199	General Fund	50100	Treasurer	3414200	Treasurers' Fees	8000300	Excise Coll Fee - State	156,251.54	151,053.92	125,000	64,859.36	130,000	130,000
199	General Fund	50100	Treasurer	3414200	Treasurers' Fees	8000400	Excise Coll Fee 1% Local	23,855.50	24,948.71	20,000	13,838.61	23,000	23,000
199	General Fund	50100	Treasurer	3418100	Data Process, Print, Duplicate	8000000	Revenue Summary	159.70	186.00	250	102.00	200	200
199	General Fund	50100	Treasurer	3590000	Non-Court Fines and Penalties	3111000	Real & Pers Prop Tax	158,664.30	161,638.93	160,000	58,356.91	160,000	160,000
199	General Fund	50100	Treasurer	3590000	Non-Court Fines and Penalties	3111010	Penalty-Failure to Rpt Pers Pr	99,164.71	201,367.45	140,000	105,681.09	200,000	200,000
199	General Fund	50100	Treasurer	3611000	Investment Earnings	3000200	Interest Earnings - Cash Flow	2,102,729.15	1,875,495.59	1,550,000	786,332.73	1,200,000	1,200,000
199	General Fund	50100	Treasurer	3611000	Investment Earnings	3007800	Interest Earned on Investments	1,695,300.46	1,516,044.83	600,000	144,093.84	800,000	600,000
199	General Fund	50100	Treasurer	3614000	Other Interest	3111000	Real & Pers Prop Tax	686,050.17	571,256.81	1,047,975	297,190.24	550,000	550,000
199	General Fund	50100	Treasurer	3614000	Other Interest	8000600	Interest Real Excise County	72.02	61.65	100	118.84	100	100
199	General Fund	50100	Treasurer	3614000	Other Interest	8001300	Other Interest - DNR	33.15	163.12	100	2.11	100	100
199	General Fund	50100	Treasurer	3614000	Other Interest	8001400	Other Interest - Leasehold	462.09	677.96	100	288.88	100	100
199	General Fund	50100	Treasurer	3614000	Other Interest	8710100	Other Interest	48.80	103.27	50	45.62	50	50
199	General Fund	50100	Treasurer	3619000	FMV Investment Earnings	3007800	Interest Earned on Investments	223,326.21	180,405.83		-403,732.04	0	0
199	General Fund	50100	Treasurer	3620000	Rents and Leases	3007700	Oil Gas Lease - Timber	0.00	0.00	0			
199	General Fund	50100	Treasurer	3694000	Judgement Settlement	3032100	Judgement Settlements	3,975.00	4,250.00	2,500	1,636.36	2,500	2,500
199	General Fund	50100	Treasurer	3698000	Cash Adjustments	3000000	Revenue Summary	-446.32	-1,093.33		-378.41		
199	General Fund	50100	Treasurer	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue	321.66		100	1.00	100	100
199	General Fund	50100	Treasurer	3699100	Other Misc Revenue	3032500	Wire Transfer Fee/Pt Longview	1,240.00	1,210.00	1,040	540.00	1,080	1,080
199	General Fund	50100	Treasurer	3699100	Other Misc Revenue	3033100	St School Tax - Prior		0.00				
199	General Fund	50100	Treasurer	3699200	Other Misc Nonoperating	3058800	Unclaimed Property Release	178,951.83	181,528.88	148,697	148,696.97	60,000	60,000
199	General Fund	50100	Treasurer	3953000	Proceeds Sale of Capital Asset	3003900	Timber Sales	0.00					
199	General Fund	50100	Treasurer	3970001	Operating Transfers In	3048100	Operating Transfers In		60,000.00	65,000			
199	General Fund	50100	Treasurer	3970001	Operating Transfers In	3048200	Contributions from Active Fund						
199	General Fund	50100	Treasurer	3970001	Operating Transfers In	3970020	Transfers In Intra Fund	38,428.00					
199	General Fund	55100	Auditor	3131100	Local Retail Sales & Use Tax	8000000	Revenue Summary	12,669,978.48	11,548,900.14	11,500,000	3,349,514.21	11,500,000	11,500,000
199	General Fund	55100	Auditor	3131500	Special Purpose Tax	8012300	Local Public Safety	60,022.05	58,448.14	30,600	33,826.02	30,600	30,600
199	General Fund	55100	Auditor	3222000	Marriage Licenses	3000000	Revenue Summary	5,024.00	4,816.00	5,000	2,040.00	5,000	5,000
199	General Fund	55100	Auditor	3350091	PUD Privilege Tax	3910000	Pud Privilege Tax	2,019,000.40	2,045,628.24	2,000,000	2,031,849.93	2,000,000	2,000,000
199	General Fund	55100	Auditor	3360642	Marijuana Excise Tax	8121900	Marijuana Excise Tax	165,266.80	165,407.17	102,000	73,139.98	150,000	150,000
199	General Fund	55100	Auditor	3360694	Liquor/Beer Excise Tax	3062500	State Liquor Excise Tax	146,426.63	143,063.74	102,000	26,119.57	150,000	150,000
199	General Fund	55100	Auditor	3360695	Liquor Control Board Profits	3062600	State Liquor Board Profit	177,611.40	177,967.84	175,000	89,277.18	175,000	175,000
199	General Fund	55100	Auditor	3412100	Auditors' Filing & Recordings	3020200	Recording Legal Instruments	142,577.00	151,650.00	135,000	78,317.00	150,000	150,000
199	General Fund	55100	Auditor	3412100	Auditors' Filing & Recordings	3020300	Survey/Plats	6,610.00	6,355.00	4,000	3,735.00	4,000	4,000
199	General Fund	55100	Auditor	3412100	Auditors' Filing & Recordings	3020400	Process Server Registration	70.00	60.00	80	30.00	50	50
199	General Fund	55100	Auditor	3412100	Auditors' Filing & Recordings	3020500	Recording Suspense	-8,595.72	-4,564.60	1,000	13,210.48	1,000	1,000
199	General Fund	55100	Auditor	3413500	Other Stat Certify & Copy Fees	3009400	Certifications	9,294.00	8,309.00	7,500	5,446.00	7,500	7,500
199	General Fund	55100	Auditor	3413500	Other Stat Certify & Copy Fees	8012700	Scanner Copies	301.50	117.00	200	154.50	200	200
199	General Fund	55100	Auditor	3413500	Other Stat Certify & Copy Fees	8123400	Images Reimb-Title Co.	8,041.20	9,854.52	8,000	4,534.47	8,000	8,000
199	General Fund	55100	Auditor	3413500	Other Stat Certify & Copy Fees	8123500	Legal Document Copy	2,319.00	2,627.45	1,600	1,146.60	1,600	1,600

199 General Fund	55100 Auditor	3413600 Auditor Historic Doc Surcharge	3078500 Historical Program	16,578.00	16,828.00	15,000	8,482.00	15,000	15,000
199 General Fund	55100 Auditor	3414400 Audit Services	3051500 Audit Services	316,702.60	398,490.58	318,000	11,981.14	453,290	450,168
199 General Fund	55100 Auditor	3414800 Motor Vehicle License Fees	3000000 Revenue Summary	976,453.96	999,235.47	875,000	465,347.80	875,000	875,000
199 General Fund	55100 Auditor	3614000 Other Interest	3087300 Local Sales Interest	72,834.24	64,348.43	12,000	20,925.49	12,000	12,000
199 General Fund	55100 Auditor	3698000 Cash Adjustments	3000000 Revenue Summary	-15.00					
199 General Fund	55100 Auditor	3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	68.80	39.05	50	16,818.83	50	50
199 General Fund	55100 Auditor	3699100 Other Misc Revenue	3202100 Notary Fees	1,610.00	1,520.00	500	600.00	500	500
199 General Fund	55100 Auditor	3699100 Other Misc Revenue	3699100 NSF Check - Fee	0.00	-25.00		-25.00		
199 General Fund	55100 Auditor	3414100 Assessor Open Space Fees	3000600 Open Space Proc Fee	1,880.50	1,210.50	1,000	453.50	900	900
199 General Fund	60100 Assessor	3414100 Assessor Open Space Fees	3090400 Recording Fee-Curr Use Remov	17,991.50	20,309.43	20,000	13,392.50	17,000	17,000
199 General Fund	60100 Assessor	3414100 Assessor Open Space Fees	3092000 Designated Fee-Timberland	4,161.50	2,330.00	3,000	1,210.50	2,000	2,000
199 General Fund	60100 Assessor	3418100 Data Process, Print, Duplicate	8000000 Revenue Summary	50.00	120.00	50	200.00	100	100
199 General Fund	60100 Assessor	3699100 Other Misc Revenue	3024900 Miscellaneous Revenue		100.00				
199 General Fund	60100 Assessor	3916000 SBITA Debt Issued	8106400 Misc Other Nonoperating	0.00	0.00				
199 General Fund	60100 Assessor	3419400 Purchasing Services	3030300 Postage Reimbursement Other		302.79	500	206.72	500	500
199 General Fund	75100 OAS - Finance	3419600 Personnel Services	3050600 Personnel Services	201,323.45	37,092.94	207,989	207,988.86	107,000	107,000
199 General Fund	75100 OAS - Finance	3480000 Internal Service Funds Sales	3030500 Cnty Postage Reimbursement		111,352.93	100,000	34,945.61	136,000	136,000
199 General Fund	75100 OAS - Finance	3699100 Other Misc Revenue	3024900 Miscellaneous Revenue		101.40	200			
199 General Fund	75100 OAS - Finance	3970001 Operating Transfers In	3048100 Operating Transfers In			0			
199 General Fund	75200 OAS - Human Resources	3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	3,000.00	375.00				
199 General Fund	95100 Facilities Maintenance	3172000 Leasehold Excise Tax	3000000 Revenue Summary	285.88					
199 General Fund	95100 Facilities Maintenance	3620000 Rents and Leases	3000000 Revenue Summary						
199 General Fund	95100 Facilities Maintenance	3620000 Rents and Leases	3038700 Share of Expense - Health Dept	35,874.96	35,838.55	68,679		97,464	97,464
199 General Fund	95100 Facilities Maintenance	3620000 Rents and Leases	3039500 Share of Expense - Emerg Mgmt	25,603.05	27,101.58	34,442		48,876	48,876
199 General Fund	95100 Facilities Maintenance	3620000 Rents and Leases	3039600 Communication Center	136,744.47					
199 General Fund	95100 Facilities Maintenance	3620000 Rents and Leases	3039700 Records Section	19,664.70	20,815.66	26,454		31,737	31,737
199 General Fund	95100 Facilities Maintenance	3620000 Rents and Leases	3043700 Share of Expense - Govt Conf	20,090.96	20,090.96	0		96,672	96,672
199 General Fund	95100 Facilities Maintenance	3620000 Rents and Leases	3044000 Share of Expense - Rent Kelso	6,768.19	7,164.32	9,105		9,088	9,088
199 General Fund	95100 Facilities Maintenance	3620000 Rents and Leases	3044100 Share of Expense - Rent Lv	15,961.33	34,067.63	22,263		22,913	22,913
199 General Fund	95100 Facilities Maintenance	3620000 Rents and Leases	3077900 Share-Exp-Comm Health&Safety			0			
199 General Fund	95100 Facilities Maintenance	3620000 Rents and Leases	3081500 Property Mgt -Building & Plann	46,998.93	55,812.58	67,115		59,608	59,608
199 General Fund	95100 Facilities Maintenance	3620000 Rents and Leases	3085000 Share Exp Annex	2,226.54		0			
199 General Fund	95100 Facilities Maintenance	3620000 Rents and Leases	3089100 Prop Mgmt-Comm Long Rang Plan	9,562.60	5,519.93	6,637			
199 General Fund	95100 Facilities Maintenance	3620000 Rents and Leases	3090100 SH EXP-NOXIOUS WEEDS	3,610.00	4,286.96	5,155		16,406	16,406
199 General Fund	95100 Facilities Maintenance	3620000 Rents and Leases	8320200 Share Exp-Environ Hlth Unit	17,873.22	21,224.96	0		24,022	24,022
199 General Fund	95100 Facilities Maintenance	3620000 Rents and Leases	3058700 Recyclables	13.65		0			
199 General Fund	95100 Facilities Maintenance	3691000 Sale of Surplus	3024900 Miscellaneous Revenue	388.05	990.12	200	70.40	4,935	4,935
199 General Fund	95100 Facilities Maintenance	3699100 Other Misc Revenue	8010900 Reimbursement for Insurance		98,912.03				
199 General Fund	95100 Facilities Maintenance	3720000 Insurance Recovery Proprietary	3037100 Marriage License Fee	8,164.00	7,826.00	5,000	3,315.00	0	0
199 General Fund	101100 Family Court	3222000 Marriage Licenses	3000000 Revenue Summary	0.51		25		25	25
199 General Fund	105100 Sheriff	3111000 Real & Personal Property Tax	8000000 Revenue Summary	9,175.34	6,914.98	14,000	41.35	13,000	13,000
199 General Fund	105100 Sheriff	3168100 Punch Boards & Pull Tabs	3025900 Gun Permits	44,197.33	35,662.58	45,000	13,302.41	40,000	40,000
199 General Fund	105100 Sheriff	3229000 Other Non-Busi Licenses/Per	3025910 Dangerous Dog Permit			3,000	500.00	3,000	3,000
199 General Fund	105100 Sheriff	3229000 Other Non-Busi Licenses/Per	4302000 LE Vehicle Pursuit Tech Grant		0.00				
199 General Fund	105100 Sheriff	3311100 FDG Department of Commerce	3092900 Coronavirus Safety Response						
199 General Fund	105100 Sheriff	3311600 FDG Department of Justice	4063500 Federal Forest		0.00				
199 General Fund	105100 Sheriff	3321070 Title III - County Projects	4300300 Indirect Federal Grants						
199 General Fund	105100 Sheriff	3331600 FIG Department of Justice	4500600 Traffic Safety Grant						
199 General Fund	105100 Sheriff	3332000 FIG Dept of Transportation	4070100 FEMA Homeland Sec- Proj Staff	53,008.00					
199 General Fund	105100 Sheriff	3339700 FIG Dept of Homeland Security	4300400 State Grants						
199 General Fund	105100 Sheriff	3340040 SG Office of Financial Managem	4084100 Address Res Verification Prgm	95,915.74	94,862.54	98,000	24,151.11	100,000	100,000
199 General Fund	105100 Sheriff	3340110 SG Criminal Justice Training	4300400 State Grants	29,046.17		7,000		5,000	5,000
199 General Fund	105100 Sheriff	3340110 SG Criminal Justice Training	3060600 CRI Just High Crime	1,278,619.34	1,348,721.94	1,300,000	660,978.31	1,350,000	1,350,000
199 General Fund	105100 Sheriff	3360610 Criminal Justice - Counties	3033500 Salary Reimb Pacific Corp	186,478.02	214,961.28	190,000	67,736.34	200,000	200,000
199 General Fund	105100 Sheriff	3421000 Law Enforcement Services	3033510 Salary Reimbursement			40,000		35,000	35,000
199 General Fund	105100 Sheriff	3421000 Law Enforcement Services	3034000 Sheriff Fees	27,876.74	31,549.30	35,000	15,134.00	35,000	35,000
199 General Fund	105100 Sheriff	3421000 Law Enforcement Services	3067100 Law Enforcement - Cowlitz			146,650	37,008.86	215,000	215,000
199 General Fund	105100 Sheriff	3421000 Law Enforcement Services	3092400 Weyerhaeuser Contract Reimb						
199 General Fund	105100 Sheriff	3421000 Law Enforcement Services	8001600 Range Fees - Kelso	1,500.00					

199 General Fund	105100 Sheriff	3421000 Law Enforcement Services	8001700 Range Fees - Longview	375.00					300	300
199 General Fund	105100 Sheriff	3421000 Law Enforcement Services	8007100 Law Enforcement - Longview	11,532.00					2,000	2,000
199 General Fund	105100 Sheriff	3421000 Law Enforcement Services	8007200 Law Enforcement - Kelso	3,708.00	503.85	2,000	664.23		300	300
199 General Fund	105100 Sheriff	3421000 Law Enforcement Services	8007400 Law Enforcement - Kalama	900.00					300	300
199 General Fund	105100 Sheriff	3421000 Law Enforcement Services	8007500 Law Enforcement - Castle Rock	672.00					300	300
199 General Fund	105100 Sheriff	3421000 Law Enforcement Services	8007600 Law Enforcement - Woodland	1,944.00						
199 General Fund	105100 Sheriff	3421000 Law Enforcement Services	8205600 Range Fees/Dept Fish&Wildlife	300.00						
199 General Fund	105100 Sheriff	3421000 Law Enforcement Services	8301400 Range Fees/Corrections	2,625.00						
199 General Fund	105100 Sheriff	3423000 Charge For Detention (Det-Cor)	8001800 Sex Offender Registration-WSP	3,104.00	3,200.00	4,000	992.00		4,000	4,000
199 General Fund	105100 Sheriff	3569010 OTH CRIMINAL NON-TRAFFIC FINES	3000000 Revenue Summary							
199 General Fund	105100 Sheriff	3572400 Law Enforcement Cost	3006900 Sheriff's Serv Cost	4,051.49	2,375.30	8,000	963.09		6,000	6,000
199 General Fund	105100 Sheriff	3572400 Law Enforcement Cost	3021400 Restitution		415.35	250				
199 General Fund	105100 Sheriff	3575000 Crim Profiteering-Confis-State	3000000 Revenue Summary	2,430.00		0				
199 General Fund	105100 Sheriff	3614000 Other Interest	8000000 Revenue Summary	402.62		2,000			2,000	2,000
199 General Fund	105100 Sheriff	3670000 Contributions and Donations	3043210 BSNF Safety Grant							
199 General Fund	105100 Sheriff	3692000 Unclaimed Money Checks	3073700 Unclaimed Property-Auction	4,097.10	4,845.40	5,000			2,500	2,500
199 General Fund	105100 Sheriff	3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	5,238.04	2,757.26	3,000	-998.12		3,000	3,000
199 General Fund	105100 Sheriff	3699100 Other Misc Revenue	3032900 Overtime Reimbursement	4,054.50	62,847.41	5,000	877.50		10,000	10,000
199 General Fund	105100 Sheriff	3919000 Other Long-Term Debt Issued	3065600 Local Program Proceeds							
199 General Fund	105100 Sheriff	3970001 Operating Transfers In	3048200 Contributions from Active Fund	45,769.94	225,491.33	274,267	97,240.73			
199 General Fund	109100 District Ct-Probation Servic	3417000 Sale of Merchandise	3053500 Vending Machine Collection	0.00			200.00		200	200
199 General Fund	109100 District Ct-Probation Servic	3423000 Charge For Detention (Det-Cor)	3046400 Probation Svc - District Court	120,805.87	151,485.36	150,000	74,245.10		150,000	150,000
199 General Fund	109100 District Ct-Probation Servic	3423000 Charge For Detention (Det-Cor)	3046500 Probation Svc - Kelso	19,236.59	29,023.28	20,000	6,351.28		15,000	15,000
199 General Fund	109100 District Ct-Probation Servic	3423000 Charge For Detention (Det-Cor)	3046600 Probation Svc - Kalama	7,000.00	4,815.00	5,000	3,070.00		5,000	5,000
199 General Fund	109100 District Ct-Probation Servic	3423000 Charge For Detention (Det-Cor)	3046800 Probation Svc - Woodland	12,358.00	12,764.82	15,000	7,362.00		15,000	15,000
199 General Fund	109100 District Ct-Probation Servic	3423000 Charge For Detention (Det-Cor)	3046900 Probation Svc - Longview	57,704.73	73,849.08	60,000	30,915.89		60,000	60,000
199 General Fund	109100 District Ct-Probation Servic	3423000 Charge For Detention (Det-Cor)	3048800 DWI Victim Impact	14,537.50	14,640.00	16,000	4,040.00		10,000	10,000
199 General Fund	109100 District Ct-Probation Servic	3423000 Charge For Detention (Det-Cor)	3049100 24 Hour Dep	129.00	67.80		92.19		150	150
199 General Fund	109100 District Ct-Probation Servic	3423000 Charge For Detention (Det-Cor)	3073900 Urinalysis	459.50	490.50	1,000	140.00		750	750
199 General Fund	109100 District Ct-Probation Servic	3423000 Charge For Detention (Det-Cor)	3074000 Direct Referrals Fee	400.00	300.00	750	100.00		250	250
199 General Fund	109100 District Ct-Probation Servic	3423000 Charge For Detention (Det-Cor)	3088200 Vict Impact Panel Rschdlng Fee	1,220.00	1,620.00	750	540.00		750	750
199 General Fund	109100 District Ct-Probation Servic	3572400 Law Enforcement Cost	3021400 Restitution	1,809.14	1,950.00	500	900.00		1,750	1,750
199 General Fund	109100 District Ct-Probation Servic	3699100 Other Misc Revenue	3699100 NSF Check - Fee							
199 General Fund	110100 CCCD-Jail	3331000 FIG Department of Agriculture	4553000 Federal Breakfast Program	6,331.17	9,012.59	8,000	4,674.64		9,000	9,000
199 General Fund	110100 CCCD-Jail	3331000 FIG Department of Agriculture	4555000 Federal Lunch Program	10,332.96	14,328.32	13,000	14,913.90		25,000	25,000
199 General Fund	110100 CCCD-Jail	3340310 SG Department of Ecology	4102300 Dept of Ecology - Illegal Dump							
199 General Fund	110100 CCCD-Jail	3340690 SG Other State Agencies	4062000 MOUD in Jails Program	340,581.72	359,105.19	300,000	179,583.33		300,000	300,000
199 General Fund	110100 CCCD-Jail	3370000 Local Grants/Entitlement/Other	8002200 Other Health Services		125,000.00					
199 General Fund	110100 CCCD-Jail	3421000 Law Enforcement Services	3107200 Sup Crt-DNA Collector Fee Jail	1,111.92	791.46	1,000	413.83		800	800
199 General Fund	110100 CCCD-Jail	3423000 Charge For Detention (Det-Cor)	3026300 Medical Visits	2,280.15	1,275.59	2,000	406.62		1,000	1,000
199 General Fund	110100 CCCD-Jail	3423000 Charge For Detention (Det-Cor)	3045800 Booking Fee	34,529.80	38,089.99	35,000	21,931.52		40,000	40,000
199 General Fund	110100 CCCD-Jail	3423000 Charge For Detention (Det-Cor)	3049600 B/Room Prison - Kelso	433,776.75	310,661.08	300,000	150,575.58		350,000	350,000
199 General Fund	110100 CCCD-Jail	3423000 Charge For Detention (Det-Cor)	3049700 B/Room Prison - Kalama	21,228.02	13,172.98	15,000	9,781.56		18,000	18,000
199 General Fund	110100 CCCD-Jail	3423000 Charge For Detention (Det-Cor)	3049800 B/Room Prison - Castle Rock	23,241.28	22,323.49	15,000	6,274.90		18,000	18,000
199 General Fund	110100 CCCD-Jail	3423000 Charge For Detention (Det-Cor)	3049900 B/Room Prison - Woodland	81,107.86	73,209.84	60,000	23,580.51		70,000	70,000
199 General Fund	110100 CCCD-Jail	3423000 Charge For Detention (Det-Cor)	3050000 B/Room Prison - Longview	1,115,774.32	1,067,372.14	900,000	387,732.23		1,000,000	1,000,000
199 General Fund	110100 CCCD-Jail	3423000 Charge For Detention (Det-Cor)	8001900 DOC - Housing Inmate Fee	216,556.85	234,314.84	150,000	90,293.34		200,000	200,000
199 General Fund	110100 CCCD-Jail	3423000 Charge For Detention (Det-Cor)	8002100 DOC - Medical	6,310.77	2,244.65	2,000	1,886.12		2,000	2,000
199 General Fund	110100 CCCD-Jail	3423000 Charge For Detention (Det-Cor)	8300100 SSA Incentive Payment	3,400.00	1,000.00	1,000	1,200.00		1,000	1,000
199 General Fund	110100 CCCD-Jail	3423000 Charge For Detention (Det-Cor)	8300700 WORK CREW SUPERVISION - RDS							
199 General Fund	110100 CCCD-Jail	3423000 Charge For Detention (Det-Cor)	8300800 WORK CREW REVENUE							
199 General Fund	110100 CCCD-Jail	3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	710.00	3,912.70	1,000	175.80		1,000	1,000
199 General Fund	110100 CCCD-Jail	3970001 Operating Transfers In	3048200 Contributions from Active Fund	1,230,445.56	1,326,587.58	1,334,738	429,110.57		1,371,389	1,411,478
199 General Fund	111100 CCCD-Offender Services	3340310 SG Department of Ecology	4102300 Dept of Ecology - Illegal Dump	41,963.04	39,715.95	40,000	11,153.76		40,000	40,000
199 General Fund	111100 CCCD-Offender Services	3360651 DUI and Other Criminal Justice	3107600 Extra Impaired Driving (DUI)	11,337.98	15,810.59	20,000	6,386.91		12,000	12,000
199 General Fund	111100 CCCD-Offender Services	3423000 Charge For Detention (Det-Cor)	3006400 Urinalysis - Custody	11,760.00	7,580.00	3,000	60.00		200	200
199 General Fund	111100 CCCD-Offender Services	3423000 Charge For Detention (Det-Cor)	8300200 Work Release Revenue	825.71		100	0.00			
199 General Fund	111100 CCCD-Offender Services	3423000 Charge For Detention (Det-Cor)	8300500 HOME DETENTION	21,142.00	34,140.00	35,000	9,985.00		25,000	25,000
199 General Fund	111100 CCCD-Offender Services	3423000 Charge For Detention (Det-Cor)	8300700 WORK CREW SUPERVISION - RDS	3,010.00	7,875.00	20,000			10,000	10,000

199 General Fund	111100 CCCD-Offender Services	3423000 Charge For Detention (Det-Cor)	8300800 WORK CREW REVENUE	6,775.00	17,805.00	30,000	24,737.50	30,000	30,000
199 General Fund	111100 CCCD-Offender Services	3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	90.00	120.00	100		100	100
199 General Fund	111100 CCCD-Offender Services	3699100 Other Misc Revenue	3699100 NSF Check - Fee		-25.00				
199 General Fund	111100 CCCD-Offender Services	3970001 Operating Transfers In	3048200 Contributions from Active Fund						
199 General Fund	112100 CCCD-Jail Concessions	3417000 Sale of Merchandise	3000000 Revenue Summary	56,106.34	50,955.81	60,000	26,249.96	60,000	60,000
199 General Fund	112100 CCCD-Jail Concessions	3620000 Rents and Leases	3019900 Rent of Phone Booth	75,542.75	58,173.24	25,000	23,362.84	60,000	60,000
199 General Fund	114100 Juvenile Detention	3340460 SG DSHS	4609800 DSHS/JRA Room & Board	760.00	1,216.00	1,000		1,000	1,000
199 General Fund	114100 Juvenile Detention	3423000 Charge For Detention (Det-Cor)	3045900 B/Room Prison - Juvenile	87,244.00	53,159.00	55,500	47,320.00	55,500	55,500
199 General Fund	114100 Juvenile Detention	3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	2.66			886.22		
199 General Fund	114100 Juvenile Detention	3970001 Operating Transfers In	3048200 Contributions from Active Fund			32,800			
199 General Fund	115100 Juvenile Probation	3340120 SG Other Judicial Agencies	4201000 CASA - Gal	0.00					
199 General Fund	115100 Juvenile Probation	3340120 SG Other Judicial Agencies	4608700 BECCA Impact	0.00					
199 General Fund	115100 Juvenile Probation	3340460 SG DSHS	4002000 DSHS-CONSOLIDATED JUVENILE SVC	260,719.46	213,324.88	269,743	147,148.34	347,425	347,425
199 General Fund	115100 Juvenile Probation	3340460 SG DSHS	4606400 DSHS/JRA Evidence Based Exp Pj	10,781.49	10,058.31	40,596	24,790.67	20,239	20,239
199 General Fund	115100 Juvenile Probation	3370000 Local Grants/Entitlement/Other	3093600 AOC Interpreter Reimbursement	3,140.65	7,091.80	3,880	587.50	3,880	3,880
199 General Fund	115100 Juvenile Probation	3370000 Local Grants/Entitlement/Other	4201000 CASA - Gal	87,555.89	71,113.29	91,960	55,761.03	91,960	91,960
199 General Fund	115100 Juvenile Probation	3418100 Data Process, Print, Duplicate	8000000 Revenue Summary		3.20				
199 General Fund	115100 Juvenile Probation	3418100 Data Process, Print, Duplicate	8123500 Legal Document Copy	454.00	180.00	200		200	200
199 General Fund	115100 Juvenile Probation	3427000 Juvenile Services	3400400 Juvenile Diversion Fees	1,050.00					
199 General Fund	115100 Juvenile Probation	3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	1,668.00	1,158.90	200	429.00	200	200
199 General Fund	115100 Juvenile Probation	3699100 Other Misc Revenue	4608700 BECCA Impact	168,699.94	77,671.85	226,071	158,110.89	71,327	71,327
199 General Fund	115100 Juvenile Probation	3970001 Operating Transfers In	3048200 Contributions from Active Fund	139,663.85	133,061.07	148,958	57,713.75		
199 General Fund	116100 Prosecuting Attorney	3331600 FIG Department of Justice	4880000 Violence Against Women Formula						
199 General Fund	116100 Prosecuting Attorney	3340011 1/2 County Prosecutor's Salary	4110100 Attorney Salary Grant	106,325.20	112,318.88	114,130	38,043.52	114,130	114,130
199 General Fund	116100 Prosecuting Attorney	3340120 SG Other Judicial Agencies	4400100 Blake Funding						
199 General Fund	116100 Prosecuting Attorney	3340120 SG Other Judicial Agencies	4608700 BECCA Impact						
199 General Fund	116100 Prosecuting Attorney	3340121 SG - OPD Blake Decision	4400100 Blake Funding	28,248.89	5,440.16	2,192	2,192.28	2,192	2,192
199 General Fund	116100 Prosecuting Attorney	3340420 SG Department of Commerce	4001500 CTED-Victim Witness Unit Grant						
199 General Fund	116100 Prosecuting Attorney	3414900 Court Services	3999900 See Account for Description	18,954.00	13,162.50	6,143	6,142.50	13,000	13,000
199 General Fund	116100 Prosecuting Attorney	3414910 Court Fees and Charges	3999900 See Account for Description						
199 General Fund	116100 Prosecuting Attorney	3418100 Data Process, Print, Duplicate	8000000 Revenue Summary						
199 General Fund	116100 Prosecuting Attorney	3694000 Judgement Settlement	3032100 Judgement Settlements	200.00		5,000			
199 General Fund	116100 Prosecuting Attorney	3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	11.21	12.30	50			
199 General Fund	116100 Prosecuting Attorney	3916000 SBITA Debt Issued	8106400 Misc Other Nonoperating	131,285.38	0.00				
199 General Fund	116100 Prosecuting Attorney	3970001 Operating Transfers In	3048200 Contributions from Active Fund	139,186.66	134,005.50	142,545	55,218.72		
199 General Fund	116100 Prosecuting Attorney	3970002 Transfers In-Intrafund	3970020 Transfers In Intra Fund					135,740	25,000
199 General Fund	117100 Child Supp Services	3339300 FIG DHHS	4563000 Child Support Enforcement/Fed	448,728.00	354,511.00	400,000	93,876.00	423,151	440,581
199 General Fund	117100 Child Supp Services	3340460 SG DSHS	4600200 State Support Enforcement	212,989.00	168,214.00	200,000	44,611.00	198,587	206,781
199 General Fund	120100 Superior Court	3339300 FIG DHHS	4563000 Child Support Enforcement/Fed	14,606.00	16,442.00	17,000	4,127.00	17,000	17,000
199 General Fund	120100 Superior Court	3340120 SG Other Judicial Agencies	3093800 AOC Audio/Visual						
199 General Fund	120100 Superior Court	3340120 SG Other Judicial Agencies	4300400 State Grants		0.00	0			
199 General Fund	120100 Superior Court	3340120 SG Other Judicial Agencies	4608700 BECCA Impact	0.00					
199 General Fund	120100 Superior Court	3340121 SG - OPD Blake Decision	4400100 Blake Funding	1,745.41	955.52		361.13	500	500
199 General Fund	120100 Superior Court	3340460 SG DSHS	4608200 DSHS Reimb - State	2,520.00	2,850.00	2,500	725.00	2,800	2,800
199 General Fund	120100 Superior Court	3360631 Adult Court Cost - Juvenile Of	3161300 Adult Court Costs	6,906.33	6,842.24	7,500	3,331.80	7,000	7,000
199 General Fund	120100 Superior Court	3370000 Local Grants/Entitlement/Other	3093600 AOC Interpreter Reimbursement	2,710.38	15,173.00	12,000	8,286.63	11,500	11,500
199 General Fund	120100 Superior Court	3370000 Local Grants/Entitlement/Other	3093700 AOC Uniform Guardianship Act	136,646.77	46,045.70	87,000	56,003.53	70,000	70,000
199 General Fund	120100 Superior Court	3370000 Local Grants/Entitlement/Other	3093900 AOC-Court Security Equipment		168,812.85	47,000			
199 General Fund	120100 Superior Court	3412350 Filing fees	3210600 CIV/PROB/DOM FILINGS SC 7/11	13,628.54	14,211.27	10,000	8,187.50	10,000	10,000
199 General Fund	120100 Superior Court	3413400 Superior Court Record Services	3230800 Mandatory Arbitration Fees	3,610.00	4,370.00	3,500	1,900.00	3,500	3,500
199 General Fund	120100 Superior Court	3413400 Superior Court Record Services	8299900 DomFacFilings $17 LawLibr 7/15	83.70	90.90		52.50		
199 General Fund	120100 Superior Court	3414900 Court Services	3999900 See Account for Description	14,040.00	9,750.00	9,000	4,550.00	9,000	9,000
199 General Fund	120100 Superior Court	3414910 Court Fees and Charges	3999900 See Account for Description						
199 General Fund	120100 Superior Court	3416500 Sup Court Transcription Fees	3050300 Videos	2,130.00	690.00	0			
199 General Fund	120100 Superior Court	3614000 Other Interest	3008900 Interest LFO Revenue	13,368.98	8,324.98	10,000	1,845.99	8,000	8,000
199 General Fund	120100 Superior Court	3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	11,591.26	7,480.03	7,500	10,239.41	8,000	8,000
199 General Fund	120100 Superior Court	3699100 Other Misc Revenue	4608700 BECCA Impact	6,572.00	2,400.50	5,000	3,986.64	4,500	4,500
199 General Fund	120100 Superior Court	3970001 Operating Transfers In	3048200 Contributions from Active Fund	16,622.92	109,585.92	21,593	3,085.12	15,000	15,000
199 General Fund	121100 District Justice Crt	3340120 SG Other Judicial Agencies	3074900 Therapeutic Court Grant						

199 General Fund	121100 District Justice Crt	3360129 Judicial Salary Contribution	3993000 Judicial Salary Contrib-State	67,434.00	67,180.00	68,000	33,584.00	68,000	68,000
199 General Fund	121100 District Justice Crt	3370000 Local Grants/Entitlement/Other	3000000 Revenue Summary			0			
199 General Fund	121100 District Justice Crt	3370000 Local Grants/Entitlement/Other	3093600 AOC Interpreter Reimbursement	27,964.28	29,024.79	42,944	42,944.00	43,000	43,000
199 General Fund	121100 District Justice Crt	3412200 Dis/Sup Crt Civil/Prob/Dom Fil	3000000 Revenue Summary	56,304.08	73,906.38	60,000	43,878.84	75,000	75,000
199 General Fund	121100 District Justice Crt	3412210 Dist Crt-File Fee	3900400 Other Fees Small Claims	4,906.02	5,519.37	2,408	2,407.55	5,000	5,000
199 General Fund	121100 District Justice Crt	3412800 District/Muni Other Filing	3000000 Revenue Summary	973.17	1,532.63	900	1,274.79	1,700	1,700
199 General Fund	121100 District Justice Crt	3413200 District/Muni Records Services	3000000 Revenue Summary	33,360.67	37,267.01	35,000	20,944.83	38,000	38,000
199 General Fund	121100 District Justice Crt	3413300 District/Muni Admin Fees	3000000 Revenue Summary	5,256.97	4,268.26	5,000	2,052.23	5,000	5,000
199 General Fund	121100 District Justice Crt	3413300 District/Muni Admin Fees	3030100 Jury's Fee - Kelso	1,688.64	1,317.46	1,000	543.41	1,000	1,000
199 General Fund	121100 District Justice Crt	3413300 District/Muni Admin Fees	3030200 Jury's Fee - Longview	1,426.55	904.71	2,000		2,000	2,000
199 General Fund	121100 District Justice Crt	3413300 District/Muni Admin Fees	3055500 Jury's Fee - Woodland			1,000		1,000	1,000
199 General Fund	121100 District Justice Crt	3413300 District/Muni Admin Fees	3701000 Relicensing Program Fee Dist C	1,102.22	891.86	500	71.75	200	200
199 General Fund	121100 District Justice Crt	3413300 District/Muni Admin Fees	8122900 MUNI CONTRACT-WOODLAND	36,381.99	40,894.62	40,000	9,146.10	50,504	58,893
199 General Fund	121100 District Justice Crt	3414900 Court Services	8123000 MUNI CONTRACT - KELSO	95,014.98	110,455.41	100,000	43,480.02	133,665	155,963
199 General Fund	121100 District Justice Crt	3414900 Court Services	8123100 MUNI CONTRACT - LONGVIEW	353,368.50	298,553.28	275,000	74,880.54	359,925	420,492
199 General Fund	121100 District Justice Crt	3414900 Court Services	8123200 MUNI CONTRACT - KALAMA	11,510.91	6,006.90	5,000	1,909.05	7,180	8,352
199 General Fund	121100 District Justice Crt	3414900 Court Services	8123300 MUNI CONTRACT - CASTLE ROCK	7,988.73	8,542.30	8,000	2,115.45	11,296	13,160
199 General Fund	121100 District Justice Crt	3414900 Court Services	3000000 Revenue Summary	473.17	590.03	200	202.14	300	300
199 General Fund	121100 District Justice Crt	3416200 Muni/Dist Printing&Duplicating	3000000 Revenue Summary	346.79	485.00	500	343.21	650	650
199 General Fund	121100 District Justice Crt	3423000 Charge For Detention (Det-Cor)	3000000 Revenue Summary	2,751.39	1,890.19	2,000	1,514.78	2,500	2,500
199 General Fund	121100 District Justice Crt	3425000 Disaster Preparedness Services	3000000 Revenue Summary	549.35	554.75	600	343.82	600	600
199 General Fund	121100 District Justice Crt	3523000 Mandatory Insurance Admin Cost	3000000 Revenue Summary	412.64	206.32	200		200	200
199 General Fund	121100 District Justice Crt	3524000 Boating Safety Penalties	3000000 Revenue Summary		138.50			150	150
199 General Fund	121100 District Justice Crt	3529000 Other Civil Penalties	3000000 Revenue Summary	538,769.69	562,245.23	375,000	278,052.76	550,000	550,000
199 General Fund	121100 District Justice Crt	3531000 Traffic Infraction Pen/School	3000000 Revenue Summary	146,975.00	155,305.00	120,000	74,206.00	140,000	140,000
199 General Fund	121100 District Justice Crt	3531080 Deferred Finding Admin Fee	3000000 Revenue Summary	14,281.99	16,174.91	10,000	6,946.34	11,000	11,000
199 General Fund	121100 District Justice Crt	3537000 Non-Traffic Infraction Penalty	3000000 Revenue Summary	76.00	126.67				
199 General Fund	121100 District Justice Crt	3540000 Civil Parking Infraction Penal	3000000 Revenue Summary	30,791.32	28,415.24	30,000	18,309.35	30,000	30,000
199 General Fund	121100 District Justice Crt	3552000 DUI Fines	3000000 Revenue Summary	35,822.33	21,771.35	30,000	16,240.41	30,000	30,000
199 General Fund	121100 District Justice Crt	3558000 Other Crim Traffic Misd. Fines	3000000 Revenue Summary	15,271.46	8,174.87	12,000	6,186.89	12,000	12,000
199 General Fund	121100 District Justice Crt	3569000 Other Crim Non-Traffic Fines	3000000 Revenue Summary	5,370.10	2,938.74	4,500	2,116.09	4,250	4,250
199 General Fund	121100 District Justice Crt	3573300 Public Defense Cost	3000000 Revenue Summary	40.00					
199 General Fund	121100 District Justice Crt	3573400 Law Enforcement Services	3000000 Revenue Summary	10,279.13	5,454.97	3,500	4,243.61	5,000	5,000
199 General Fund	121100 District Justice Crt	3573700 District/Municipal Court Cost	3000000 Revenue Summary	12,768.74	14,857.62	12,000	8,467.98	12,500	12,500
199 General Fund	121100 District Justice Crt	3614000 Other Interest	3000000 Revenue Summary	20.40	-233.50		24.00	200	200
199 General Fund	121100 District Justice Crt	3698000 Cash Adjustments	3000000 Revenue Summary	143.06	212.55		5.97	100	100
199 General Fund	121100 District Justice Crt	3699100 Other Misc Revenue	3024900 Miscellaneous Revenue			0			
199 General Fund	121100 District Justice Crt	3699100 Other Misc Revenue	3048200 Contributions from Active Fund						
199 General Fund	121100 District Justice Crt	3970001 Operating Transfers In	4563000 Child Support Enforcement/Fed	94,173.00	123,767.00	120,000	80,129.00	120,000	120,000
199 General Fund	121100 District Justice Crt	3339300 FIG DHHS	4608700 BECCA Impact			20,000			
199 General Fund	122100 Clerk	3340120 SG Other Judicial Agencies	4400100 Blake Funding	129,778.88	5,567.47	3,910	3,909.54	2,500	1,500
199 General Fund	122100 Clerk	3340121 SG - OPD Blake Decision	4608200 DSHS Reimb - State	16,559.00	21,749.00	14,169	14,169.00	25,000	25,000
199 General Fund	122100 Clerk	3340460 SG DSHS	8009200 LegalFinancialObligationGrants			13,792		17,000	13,000
199 General Fund	122100 Clerk	3340690 SG Other State Agencies	3090200 CC 3PTY CLAIM FILE$17 LIBR7/11	2,821.00	2,093.00	1,000	1,547.00	2,000	2,000
199 General Fund	122100 Clerk	3412300 Civil Prob/Dom File	3106900 Anti-Harassment Filing	638.00	661.20	500	174.00	200	200
199 General Fund	122100 Clerk	3412300 Civil Prob/Dom File	3210600 CIV/PROB/DOM FILINGS SC 7/11						
199 General Fund	122100 Clerk	3412300 Civil Prob/Dom File	3210601 CIV/PROB/DOM FILINGS SC 7/11 C	61,593.78	61,436.60	50,000	36,764.00	60,000	60,000
199 General Fund	122100 Clerk	3412300 Civil Prob/Dom File	3402100 UNL DET COMB FILINGS SC 7/11	11,661.60	12,136.20	6,509	5,695.20	12,000	12,000
199 General Fund	122100 Clerk	3412300 Civil Prob/Dom File	3801400 CLJ APPEAL FILING SC 7/11	364.00	364.00	500	91.00	300	300
199 General Fund	122100 Clerk	3412300 Civil Prob/Dom File	3801500 CASE TYPE 3.5 FAC FIL SC 7/11	7,826.00	10,374.00	7,098	6,643.00	10,000	10,000
199 General Fund	122100 Clerk	3412300 Civil Prob/Dom File	8299900 DomFacFilings $17 LawLibr 7/15	25,389.00	27,573.00	20,000	15,925.00	30,000	30,000
199 General Fund	122100 Clerk	3412300 Civil Prob/Dom File	3900300 Juvenile Emancipation	99.00	99.00		33.00	100	100
199 General Fund	122100 Clerk	3412340 FILING FEES	3417000 Fee Frivolous Lien	35.00					
199 General Fund	122100 Clerk	3412500 Water Rights & Torrens Filing	3002100 Modification Filings	220.00	260.00	100	220.00	200	200
199 General Fund	122100 Clerk	3412900 Superior Court Other Filings	3002200 Other Case Filings	453.60	442.80	300	302.40	300	300
199 General Fund	122100 Clerk	3412900 Superior Court Other Filings	3400500 Tax Warrant Filing Fee	4,743.60	4,177.20	2,500	2,318.70	3,000	3,000
199 General Fund	122100 Clerk	3412900 Superior Court Other Filings	3501000 Modification-Facilitator Filin	2,952.00	2,736.00	1,500	1,476.00	2,000	2,000
199 General Fund	122100 Clerk	3412900 Superior Court Other Filings	3600800 Fee-Transcript filings	680.40	1,123.20	300	777.60	1,000	1,000
199 General Fund	122100 Clerk	3412900 Superior Court Other Filings	3700500 Fee-Unlawful Detainer Answer	3,146.00	3,327.50	1,500	1,573.00	2,500	2,500

199 General Fund	122100 Clerk	3412900 Superior Court Other Filings	3800600 Fee-Non Judicial Probate Doc	162.00	140.40	100	162.00	200	200
199 General Fund	122100 Clerk	3413400 Superior Court Record Services	3000000 Revenue Summary	77,620.13	81,830.33	54,129	48,152.05	75,000	75,000
199 General Fund	122100 Clerk	3413400 Superior Court Record Services	3230800 Mandatory Arbitration Fees	1,000.00	750.00	1,000		750	750
199 General Fund	122100 Clerk	3413400 Superior Court Record Services	3401600 DEFENDANT COLLECTION COST	15,014.00	10,802.54	4,997	4,214.78	5,000	5,000
199 General Fund	122100 Clerk	3413400 Superior Court Record Services	3580900 Post Conviction Criminal Fees	403.89	26.27				
199 General Fund	122100 Clerk	3413400 Superior Court Record Services	8008800 Subscription Fees			20,000			
199 General Fund	122100 Clerk	3413700 Superior Court Admin Fees	3065100 Crime Lab Analysis Fee	19.13	43.24		14.80	20	20
199 General Fund	122100 Clerk	3414300 Budgeting and Accounting Servi	3092200 Service Fees			43,280			
199 General Fund	122100 Clerk	3414300 Budgeting and Accounting Servi	3092210 Fee Registry Service	39,030.00	30,830.00		42,645.00	35,000	35,000
199 General Fund	122100 Clerk	3414900 Court Services	3999900 See Account for Description	5,616.00	4,309.75	1,820	1,820.00	2,000	2,000
199 General Fund	122100 Clerk	3414910 Court Fees and Charges	3999900 See Account for Description						
199 General Fund	122100 Clerk	3416500 Sup Court Transcription Fees	3050200 Superior Ct Xerox Copy	15,878.30	23,983.34	10,000	9,479.94	12,000	12,000
199 General Fund	122100 Clerk	3423000 Charge For Detention (Det-Cor)	3065700 Housing/Monitoring Prisoners	7,216.99	6,327.73	2,803	2,589.90	3,000	3,000
199 General Fund	122100 Clerk	3425000 Disaster Preparedness Services	3067900 DUI Emergency RSP	17.59	150.00				
199 General Fund	122100 Clerk	3513000 Criminal Filing Fees	3033600 Criminal Filing Fee	667.40	209.35		5.99		
199 General Fund	122100 Clerk	3513000 Criminal Filing Fees	3107000 Fees-criminal	10,317.24	12,313.38	7,262	6,665.21	8,000	8,000
199 General Fund	122100 Clerk	3513100 Criminal Filing Fees	3107000 Fees-criminal						
199 General Fund	122100 Clerk	3518000 Crime Victim PenaltyAssessment	3028000 CV Pen Post - June 6	-246.89	-5.82		72.16		
199 General Fund	122100 Clerk	3519000 Other Superior Court Penalties	3028300 Fine Forfeiture Sup	3,295.16	4,779.79	3,104	3,075.81	4,000	4,000
199 General Fund	122100 Clerk	3519000 Other Superior Court Penalties	3031400 Lab Blood/Breath	-7.70	12.09				
199 General Fund	122100 Clerk	3519000 Other Superior Court Penalties	3110500 DUI-DEF ACCT FEE(DUS)SC7/11	535.61	346.26		138.69	300	300
199 General Fund	122100 Clerk	3572100 Jury Demand Costs	3006500 Jury Demand Costs	702.80	49.95		679.80	500	500
199 General Fund	122100 Clerk	3572200 Witness Costs	3006600 Witness Costs	414.12		400	14.67		
199 General Fund	122100 Clerk	3572300 Public Defense Cost	3006700 Court Appointed Attys	36,050.34	31,357.81	13,254	12,229.85	15,000	15,000
199 General Fund	122100 Clerk	3572800 Cost Recoupment - Mandates	8300900 INVESTIGATOR FEES	1.46					
199 General Fund	122100 Clerk	3614000 Other Interest	3008800 Interest LFO Rev-County	13,368.07	8,324.78	2,070	1,845.77	1,000	1,000
199 General Fund	122100 Clerk	3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	45.60	25.00	5,833	144.20		
199 General Fund	122100 Clerk	3699100 Other Misc Revenue	3033000 Overpayment Revenue	16.19					
199 General Fund	122100 Clerk	3699100 Other Misc Revenue	4608700 BECCA Impact	2,080.54	8,668.75	12,809	11,571.24	15,000	15,000
199 General Fund	122100 Clerk	3970001 Operating Transfers In	3048200 Contributions from Active Fund	156,001.43	185,532.82	117,054	28,811.20		
199 General Fund	123100 PA Diversion Prog	3694000 Judgement Settlement	3032100 Judgement Settlements	12,050.00	8,850.00	6,100	5,750.00	0	0
199 General Fund	124100 Courthouse Facilitator Prog	3222000 Marriage Licenses	3037100 Marriage License Fee	3,140.00	3,010.00	2,000	1,275.00	2,500	2,500
199 General Fund	124100 Courthouse Facilitator Prog	3416500 Sup Court Transcription Fees	3202200 Notary Fee's-District Court	7,881.75	8,231.10	5,000	4,860.75	6,000	6,000
199 General Fund	124100 Courthouse Facilitator Prog	3416500 Sup Court Transcription Fees	3301200 Facilitator Copy Fee	10,254.50	11,279.65	8,000	7,851.25	10,000	10,000
199 General Fund	124100 Courthouse Facilitator Prog	3465000 Domestic Relation-Family Court	8122800 CASE TYPE 3,5 FAC FILE SC	10,080.00	11,660.00	8,000	6,680.00	10,000	10,000
199 General Fund	124100 Courthouse Facilitator Prog	3465000 Domestic Relation-Family Court	8201100 SUPERIOR COURT USE FEE		100.00		20.00	100	100
199 General Fund	126100 Office of Public Defense	3340121 SG - OPD Blake Decision	4400100 Blake Funding	15,178.19					
199 General Fund	126100 Office of Public Defense	3340690 SG Other State Agencies	3800800 Counties-Public Defense Servic			72,592			
199 General Fund	126100 Office of Public Defense	3340690 SG Other State Agencies	4300400 State Grants			44,437			
199 General Fund	126100 Office of Public Defense	3360120 County Clerks LFO Collections	3800800 Counties-Public Defense Servic						
199 General Fund	126100 Office of Public Defense	3360128 Counties - Public Defense Serv	3800800 Counties-Public Defense Servic	154,932.00	160,182.00	179,493	135,056.00	263,343	263,343
199 General Fund	126100 Office of Public Defense	3413400 Superior Court Record Services	3000000 Revenue Summary	570.00	690.00		300.00		
199 General Fund	126100 Office of Public Defense	3414900 Court Services	3999900 See Account for Description	31,590.00	21,937.50	50,000	10,237.50	50,000	50,000
199 General Fund	126100 Office of Public Defense	3699100 Other Misc Revenue	3024900 Miscellaneous Revenue		202.46		0.00		
199 General Fund	126100 Office of Public Defense	3970001 Operating Transfers In	3048200 Contributions from Active Fund	251,661.22	264,244.49	320,812	129,505.25	270,840	
199 General Fund	126100 Office of Public Defense	3331600 FIG Department of Justice	4300300 Indirect Federal Grants		61,589.53	61,590	0.00		
199 General Fund	135100 Coroner	3360692 Autopsy Cost	3062400 Autopsy Cost Reimbursement	72,002.35	122,606.10	80,000	-315.65	80,000	80,000
199 General Fund	135100 Coroner	3468000 Coroners' Fees	3013400 Coroner's Fees	2,500.00	850.00				
199 General Fund	135100 Coroner	3468000 Coroners' Fees	8013000 CORONER FEE-WAHKIAKUM COUNTY		1,100.00	13,000	5,000.00	13,000	13,000
199 General Fund	135100 Coroner	3468000 Coroners' Fees	8014000 CORONER FEE-PACIFIC COUNTY		4,515.57	7,000	0.00	7,000	7,000
199 General Fund	135100 Coroner	3468000 Coroners' Fees	8015000 CORONER FEE-YAKIMA COUNTY						
199 General Fund	135100 Coroner	3620000 Rents and Leases	3070900 Space Rent - Long Term	5,100.00	4,900.00	13,000		13,000	13,000
199 General Fund	140100 Extension Programs	3970001 Operating Transfers In	3048200 Contributions from Active Fund						
199 General Fund	155100 Non Departmental	3172000 Leasehold Excise Tax	3000000 Revenue Summary						
199 General Fund	155100 Non Departmental	3219100 Franchise Fees and Royalties	3073500 Comcast Cable TV Franch Fee	372,146.36	345,810.97	200,000	175,310.00	350,000	350,000
199 General Fund	155100 Non Departmental	3222000 Marriage Licenses	3067600 MarriageLic-CrtAptSpecAdvocat	3,140.00	3,010.00	3,500	1,275.00	2,700	2,700
199 General Fund	155100 Non Departmental	3321523 Payment In-Lieu of Tax	4300100 US Dept of Interior	29,007.00	41,675.00	42,697	42,697.00	40,000	40,000
199 General Fund	155100 Non Departmental	3620000 Rents and Leases	3000000 Revenue Summary	7,000,000.00	7,500,000.00	7,500,000	3,750,000.00	7,500,000	7,500,000
199 General Fund	155100 Non Departmental	3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	482,274.68	523,038.44	116,369		165,400	8,427,508

199 General Fund	155100 Non Departmental	3699100 Other Misc Revenue	8106500 OAS Misc Rev-Pcard Incentives	34,635.38	35,185.26	35,000	19,499.99	35,000	35,000
199 General Fund	155100 Non Departmental	3699200 Other Misc Nonoperating	3040500 Intergovt. Misc. Revenue		150.00	0			
199 General Fund	155100 Non Departmental	3970001 Operating Transfers In	3048200 Contributions from Active Fund					5,000	
199 General Fund	155100 Non Departmental	3970002 Transfers In-Intrafund	3048200 Contributions from Active Fund	300,029.45	299,625.45	850,000	771,528.87	303,000	303,000
199 General Fund	165100 Community Long Range Pla	3418100 Data Process, Print, Duplicate	8000000 Revenue Summary	27.35		100		100	100
199 General Fund	165100 Community Long Range Pla	3458100 Zoning & Subdivision	3004000 Land Use Amendments	3,000.00	4,400.00	6,000	3,000.00	3,000	3,000
199 General Fund	165100 Community Long Range Pla	3699100 Other Misc Revenue	3024900 Miscellaneous Revenue				817.06	1,000	1,000
199 General Fund	165100 Community Long Range Pla	3699100 Other Misc Revenue	3999900 See Account for Description	38,432.35	5,219.06	10,994	10,994.29	5,000	5,000
199 General Fund	170100 Disaster Assistance	3312100 FDG Department of Treasury	4300900 American Rescue Plan Funding						
199 General Fund	170100 Disaster Assistance	3331100 FIG Department of Commerce	4300700 CARES Act Funding						
199 General Fund	170100 Disaster Assistance	3699100 Other Misc Revenue	3024900 Miscellaneous Revenue						
199 General Fund	170100 Disaster Assistance	3970002 Transfers In-Intrafund	3048100 Operating Transfers In					250,000	250,000
199 General Fund	235100 Park & Recreation	3340270 SG Recreation and Conservation	4300400 State Grants	0.00					
199 General Fund	235100 Park & Recreation	3620000 Rents and Leases	3007600 Camping Fees	47,778.87	41,036.55	40,000	20,395.75	40,000	40,000
199 General Fund	235100 Park & Recreation	3620000 Rents and Leases	3036500 Rents	5,050.00	5,300.00	4,000	3,625.00	5,500	5,700
199 General Fund	235100 Park & Recreation	3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	-25.00					
199 General Fund	235100 Park & Recreation	3970001 Operating Transfers In	3048200 Contributions from Active Fund		112,364.08	29,636		250,000	273,000
199 General Fund	285100 Drug Crt Grant Prog	3319500 FDG Executive Office of Pres	4010400 HIGH INTENSITY DRUG TRAFF AREA	15,000.00					
199 General Fund	285100 Drug Crt Grant Prog	3340460 SG DSHS	4010300 DSHS-Div Beh Hlth Recovery	53,226.49	58,747.08	60,000	18,882.36	60,000	60,000
199 General Fund	285100 Drug Crt Grant Prog	3414900 Court Services	3999900 See Account for Description						
199 General Fund	285100 Drug Crt Grant Prog	3423000 Charge For Detention (Det-Cor)	3056400 DC Par/Supv Fee's	16,105.14	29,090.34	20,000	10,473.61	15,000	15,000
199 General Fund	285100 Drug Crt Grant Prog	3970001 Operating Transfers In	3048200 Contributions from Active Fund	498,309.23	510,975.10	629,871	192,445.70	32,500	32,500

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		005100 | General Fund						
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		$19,776,466		$16,604,560	$18,962,331	$14,892,605	$10,245,545
005100 | General Fund			**$19,776,466**		**$16,604,560**	**$18,962,331**	**$14,892,605**	**$10,245,545**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		005100 | General Fund						
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		$4,984,604				$1,790,683	$0
5081000 Ending Fund Balance			**$4,984,604**				**$1,790,683**	**$0**
5185000 | Public Information	5430700 | Tuition & Registration							
5185000 Other Services & Charges								
5970010 | Transfers Out	5090100 | Transfers Out							
5970010 Intergovernmental Srvs/Transfers Out								
005100 | General Fund			**$4,984,604**				**$1,790,683**	**$0**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		010100 | Boundary Review Brd						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3414200 | Treasurers' Fees	3010400 | Boundary Review File Fees	$100.00	$0		$100	$100	$100	$100
010100 | Boundary Review Brd		**$100.00**	**$0**		**$100**	**$100**	**$100**	**$100**

2026 - 2027

OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		010100 | Boundary Review Brd						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5112000 | Advisory Services	5108000 | Extra Help Payroll	$1,050.00	$1,500	$200.00	$1,500	$1,500	$1,500	$1,500
5112000 | Advisory Services	5200300 | Social Security	$80.31	$115	$15.32	$120	$120	$120	$120
5112000 | Advisory Services	5200600 | Paid Family & Medical Leave	$2.10	$10	$0.52	$10	$10	$10	$10
5112000 Salaries & Benefits		**$1,132.41**	**$1,625**	**$215.84**	**$1,630**	**$1,630**	**$1,630**	**$1,630**
5112000 | Advisory Services	5310100 | Office Supplies		$100		$100	$100	$100	$100
5112000 | Advisory Services	5320100 | Gas		$200		$200	$200	$200	$200
5112000 Supplies			**$300**		**$300**	**$300**	**$300**	**$300**
5112000 | Advisory Services	5410100 | Professional & Contract Svc	$3,086.47	$14,400	$994.29	$5,000	$5,000	$5,000	$5,000
5112000 | Advisory Services	5420300 | Postage	$23.49	$150		$150	$150	$150	$150
5112000 | Advisory Services	5430100 | Meals & Lodging	$10.49	$1,200		$500	$500	$500	$500
5112000 | Advisory Services	5430200 | Mileage	$220.26	$600		$250	$250	$250	$250
5112000 | Advisory Services	5430700 | Tuition & Registration	$200.00	$900		$250	$250	$250	$250
5112000 | Advisory Services	5440100 | Advertising		$280		$280	$280	$280	$280
5112000 | Advisory Services	5490200 | Photocopies		$150		$150	$150	$150	$150
5112000 | Advisory Services	5490400 | Dues & Subscriptions	$150.00	$150	$150.00	$150	$150	$150	$150
5112000 | Advisory Services	5490600 | Printing & Binding		$50		$50	$50	$50	$50
5112000 Other Services & Charges		**$3,690.71**	**$17,880**	**$1,144.29**	**$6,780**	**$6,780**	**$6,780**	**$6,780**
010100 | Boundary Review Brd		**$4,823.12**	**$19,805**	**$1,360.13**	**$8,710**	**$8,710**	**$8,710**	**$8,710**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		015100 | Commissioners						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3418100 | Data Process, Print, Duplicate	3416000 | Word Proces, Print, Duplicat		$0					
3418100 | Data Process, Print, Duplicate	8000000 | Revenue Summary			$50.00				
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$246.54	$0	$57.14				
015100 | Commissioners		**$246.54**	**$0**	**$107.14**				

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		015100 | Commissioners						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5116000 | Legislative Services	5100100 | Direct Labor	$447,440.45	$514,100	$258,134.11	$537,800	$560,388	$537,800	$560,388
5116000 | Legislative Services	5100200 | Vacation							
5116000 | Legislative Services	5100300 | Sick Leave							
5116000 | Legislative Services	5101000 | Overtime							
5116000 | Legislative Services	5200200 | Medical Insurance	$79,774.56	$103,740	$27,097.13	$105,570	$108,209	$92,970	$95,294
5116000 | Legislative Services	5200300 | Social Security	$31,803.11	$39,330	$19,314.93	$41,140	$42,870	$41,140	$42,870
5116000 | Legislative Services	5200400 | Retirement	$25,496.06	$46,830	$17,884.10	$30,010	$31,270	$30,010	$31,270
5116000 | Legislative Services	5200600 | Paid Family & Medical Leave	$955.51	$1,750	$676.36	$1,840	$1,908	$1,840	$1,908
5116000 Salaries & Benefits		**$585,469.69**	**$705,750**	**$323,106.63**	**$716,360**	**$744,645**	**$703,760**	**$731,730**
5116000 | Legislative Services	5301600 | Employee Recognition	$1,017.78	$1,000	$447.97	$1,000	$1,000	$19,000	$19,000
5116000 | Legislative Services	5310100 | Office Supplies	$1,768.77	$1,500	$334.53	$1,500	$1,500	$1,500	$1,500
5116000 | Legislative Services	5314100 | Uniforms		$700	$495.16				
5116000 | Legislative Services	5350100 | Small Tools & Minor Equipment							
5116000 | Legislative Services	5351000 | COVID-19 Supplies							
5116000 Supplies		**$2,786.55**	**$3,200**	**$1,277.66**	**$2,500**	**$2,500**	**$20,500**	**$20,500**
5116000 | Legislative Services	5410100 | Professional & Contract Svc		$20,000					
5116000 | Legislative Services	5420300 | Postage	$294.31	$200	$46.69	$200	$200	$200	$200
5116000 | Legislative Services	5420400 | Telephone	$592.95						
5116000 | Legislative Services	5420600 | Cellular Phone Charges	$2,568.80	$1,600	$1,064.20	$2,600	$2,600	$2,600	$2,600
5116000 | Legislative Services	5430100 | Meals & Lodging	$6,523.17	$17,000	$3,441.80	$10,000	$10,000	$10,000	$10,000
5116000 | Legislative Services	5430200 | Mileage	$1,441.48	$2,000	$704.56	$1,000	$1,000	$1,000	$1,000

5116000 | Legislative Services	5430700 | Tuition & Registration	$2,677.64	$6,000	$705.00	$3,000	$3,000	$3,000	$3,000
5116000 | Legislative Services	5431000 | Airfare	$1,779.46	$9,000	$3,523.24	$5,000	$5,000	$5,000	$5,000
5116000 | Legislative Services	5440100 | Advertising	$1,870.14	$2,000		$2,000	$2,000	$2,000	$2,000
5116000 | Legislative Services	5450200 | Equipment Rent - Outside							
5116000 | Legislative Services	5450800 | Lease/Rental-Equipment	$2,093.90	$1,786	$744.15	$2,000	$2,000	$2,000	$2,000
5116000 | Legislative Services	5490200 | Photocopies	$1,027.82	$1,500	$320.16	$1,100	$1,100	$1,100	$1,100
5116000 | Legislative Services	5490400 | Dues & Subscriptions	$2,671.94	$5,000	$3,192.45	$4,000	$4,000	$5,800	$5,800
5116000 | Legislative Services	5490600 | Printing & Binding	$3,343.68	$4,000	$830.00	$4,000	$4,000	$4,000	$4,000
5116000 | Legislative Services	5492000 | Other	$2,969.30	$7,800	$2,555.31	$7,800	$7,800	$6,000	$6,000
5116000 | Legislative Services	5493209 | Internal Serv Fund IT Charges	$53,483.00	$73,097	$73,097.00	$73,082	$83,229	$51,410	$83,229
5116000 Other Services & Charges		**$83,337.59**	**$150,983**	**$90,224.56**	**$115,782**	**$125,929**	**$94,110**	**$125,929**
5185000 | Public Information	5100100 | Direct Labor	$134,391.03	$143,300	$71,269.56	$151,400	$157,759	$151,400	$157,759
5185000 | Public Information	5200200 | Medical Insurance	$38,495.22	$39,900	$19,923.66	$40,950	$41,974	$40,950	$41,974
5185000 | Public Information	5200300 | Social Security	$10,184.04	$10,960	$5,371.88	$11,580	$12,069	$11,580	$12,069
5185000 | Public Information	5200400 | Retirement	$12,505.98	$13,050	$6,492.72	$8,450	$8,803	$8,450	$8,803
5185000 | Public Information	5200600 | Paid Family & Medical Leave	$287.02	$490	$186.72	$520	$537	$520	$537
5185000 Salaries & Benefits		**$195,863.29**	**$207,700**	**$103,244.54**	**$212,900**	**$221,142**	**$212,900**	**$221,142**
5185000 | Public Information	5310100 | Office Supplies	$219.36	$350	$77.04	$300	$300	$300	$300
5185000 Supplies		**$219.36**	**$350**	**$77.04**	**$300**	**$300**	**$300**	**$300**
5185000 | Public Information	5420300 | Postage	$88.18	$250	$10.45	$150	$150	$150	$150
5185000 | Public Information	5430100 | Meals & Lodging	$248.00	$1,000	$222.79	$1,000	$1,000	$1,000	$1,000
5185000 | Public Information	5430200 | Mileage	$268.88	$500		$350	$350	$350	$350
5185000 | Public Information	5430700 | Tuition & Registration	$280.00	$5,000	$1,457.00	$2,000	$2,000	$2,000	$2,000
5185000 Other Services & Charges		**$885.06**	**$6,750**	**$1,690.24**	**$3,500**	**$3,500**	**$3,500**	**$3,500**
015100 | Commissioners		**$868,561.54**	**$1,074,733**	**$519,620.67**	**$1,051,342**	**$1,098,016**	**$1,035,070**	**$1,103,101**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		030100 | Board of Equalization						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5142400 | Tax Assess. & Evaluation Serv.	5100100 | Direct Labor	$5,114.03	$10,400	$3,599.44	$11,000	$11,664	$11,000	$11,664
5142400 | Tax Assess. & Evaluation Serv.	5108000 | Extra Help Payroll	$1,911.21	$4,800	$1,495.00	$4,800	$4,800	$4,800	$4,800
5142400 | Tax Assess. & Evaluation Serv.	5200200 | Medical Insurance	$1,188.65	$4,560	$759.26	$4,680	$4,797	$4,680	$4,797
5142400 | Tax Assess. & Evaluation Serv.	5200300 | Social Security	$537.40	$1,160	$389.73	$1,210	$1,259	$1,210	$1,259
5142400 | Tax Assess. & Evaluation Serv.	5200400 | Retirement	$496.44	$950	$327.92	$610	$635	$610	$635
5142400 | Tax Assess. & Evaluation Serv.	5200600 | Paid Family & Medical Leave	$15.01	$60	$13.35	$60	$60	$60	$60
5142400 Salaries & Benefits		**$9,262.74**	**$21,930**	**$6,584.70**	**$22,360**	**$23,215**	**$22,360**	**$23,215**
5142400 | Tax Assess. & Evaluation Serv.	5310100 | Office Supplies	$174.89	$200		$200	$200	$200	$200
5142400 | Tax Assess. & Evaluation Serv.	5320100 | Gas							
5142400 Supplies		**$174.89**	**$200**		**$200**	**$200**	**$200**	**$200**
5142400 | Tax Assess. & Evaluation Serv.	5410100 | Professional & Contract Svc		$1,000		$1,000	$1,000	$0	$0
5142400 | Tax Assess. & Evaluation Serv.	5420300 | Postage	$8.31	$200	$44.75	$150	$150	$150	$150
5142400 | Tax Assess. & Evaluation Serv.	5420400 | Telephone							
5142400 | Tax Assess. & Evaluation Serv.	5430100 | Meals & Lodging							
5142400 | Tax Assess. & Evaluation Serv.	5430200 | Mileage		$250		$125	$125	$125	$125
5142400 | Tax Assess. & Evaluation Serv.	5430700 | Tuition & Registration		$200					
5142400 | Tax Assess. & Evaluation Serv.	5450200 | Equipment Rent - Outside							
5142400 | Tax Assess. & Evaluation Serv.	5490200 | Photocopies		$250		$50	$50	$50	$50
5142400 | Tax Assess. & Evaluation Serv.	5490600 | Printing & Binding		$100		$50	$50	$0	$0
5142400 | Tax Assess. & Evaluation Serv.	5492000 | Other		$100	$1.48	$50	$50	$50	$50
5142400 | Tax Assess. & Evaluation Serv.	5493209 | Internal Serv Fund IT Charges		$486	$486.00	$875	$998	$609	$998

5142400 Other Services & Charges	$8.31	$2,586	$532.23	$2,300	$2,423	$984	$1,373
030100 | Board of Equalization	$9,445.94	$24,716	$7,116.93	$24,860	$25,838	$23,544	$24,788

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		050100 | Treasurer						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3111000 | Real & Personal Property Tax	3000000 | Revenue Summary	$19,668,457.98	$20,300,000	$11,417,759.75	$20,800,000	$21,300,000	$20,800,000	$21,300,000
3111000 | Real & Personal Property Tax	3033100 | St School Tax - Prior	$6,950.20	$716,727	$4,148.71	$3,000	$3,000	$3,000	$3,000
3172000 | Leasehold Excise Tax	3000000 | Revenue Summary	$205,614.14	$180,000	$47,835.68	$180,000	$180,000	$200,000	$200,000
3174000 | Timber Excise Tax	8000000 | Revenue Summary	$1,333,189.77	$1,100,000	$561,390.35	$1,100,000	$1,100,000	$1,100,000	$1,100,000
3229000 | Other Non-Busi Licenses/Per	3025100 | Mobile Home Permits	$80.00	$100	$40.00	$100	$100	$100	$100
3321560 | Payment In-Lieu of Tax	4600600 | Federal In-Lieu Wild Life	$268.96	$300		$300	$300	$300	$300
3350232 | DNR Other Trust 2	3061400 | DNR Other Trust 2	$1,985.45	$2,500	$1,717.99	$2,000	$2,000	$2,000	$2,000
3350235 | DNR Other Trust 1 & 77	3007700 | Oil Gas Lease - Timber	$2,162.60	$3,000	$2,796.52	$3,000	$3,000	$3,000	$3,000
3414200 | Treasurers' Fees	3008400 | Investment Service Fees							
3414200 | Treasurers' Fees	3066100 | Forest Patrol Coll Fee's	$11,329.26	$11,000	$7,498.46	$11,000	$11,000	$11,000	$11,000
3414200 | Treasurers' Fees	3083800 | Financial Services Fees	$2,400.00	$2,400	$2,400.00	$2,400	$2,400	$2,400	$2,400
3414200 | Treasurers' Fees	3087600 | Assessment Districts	$48,455.65	$49,000	$48,740.34	$49,000	$49,000	$49,000	$49,000
3414200 | Treasurers' Fees	8000200 | Exempt 5.00 Excise Fee	$8,104.73	$10,000	$4,398.51	$8,500	$8,500	$8,500	$8,500
3414200 | Treasurers' Fees	8000300 | Excise Coll Fee - State	$151,053.92	$125,000	$64,859.36	$130,000	$130,000	$130,000	$130,000
3414200 | Treasurers' Fees	8000400 | Excise Coll Fee 1% Local	$24,948.71	$20,000	$13,838.61	$23,000	$23,000	$23,000	$23,000
3418100 | Data Process, Print, Duplicate	8000000 | Revenue Summary	$186.00	$250	$102.00	$200	$200	$200	$200
3590000 | Non-Court Fines and Penalties	3111000 | Real & Pers Prop Tax	$161,638.93	$160,000	$58,356.91	$160,000	$160,000	$160,000	$160,000
3590000 | Non-Court Fines and Penalties	3111010 | Penalty-Failure to Rpt Pers Pr	$201,367.45	$140,000	$105,681.09	$175,000	$175,000	$200,000	$200,000
3611000 | Investment Earnings	3000200 | Interest Earnings - Cash Flow	$1,875,495.59	$1,550,000	$786,332.73	$1,000,000	$1,000,000	$1,200,000	$1,200,000
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$1,516,044.83	$600,000	$144,093.84	$800,000	$600,000	$800,000	$600,000
3614000 | Other Interest	3111000 | Real & Pers Prop Tax	$571,256.81	$1,047,975	$297,190.24	$550,000	$550,000	$550,000	$550,000

3614000 | Other Interest	8000600 | Interest Real Excise County	$61.65	$100	$118.84	$100	$100	$100	$100

3614000 | Other Interest	8001300 | Other Interest - DNR	$163.12	$100	$2.11	$100	$100	$100	$100
3614000 | Other Interest	8001400 | Other Interest - Leasehold	$677.96	$100	$288.88	$100	$100	$100	$100
3614000 | Other Interest	8710100 | Other Interest	$103.27	$50	$45.62	$50	$50	$50	$50
3619000 | FMV Investment Earnings	3007800 | Interest Earned on Investments	$180,405.83		$-403,732.04	$100,000	$100,000	$0	$0
3620000 | Rents and Leases	3007700 | Oil Gas Lease - Timber	$0.00	$0					
3694000 | Judgement Settlement	3032100 | Judgement Settlements	$4,250.00	$2,500	$1,636.36	$2,500	$2,500	$2,500	$2,500
3698000 | Cash Adjustments	3000000 | Revenue Summary	$-1,093.33		$-378.41				
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue		$100	$1.00	$100	$100	$100	$100
3699100 | Other Misc Revenue	3032500 | Wire Transfer Fee/Pt Longview	$1,210.00	$1,040	$540.00	$1,080	$1,080	$1,080	$1,080
3699100 | Other Misc Revenue	3033100 | St School Tax - Prior	$0.00						
3699200 | Other Misc Nonoperating	3058800 | Unclaimed Property Release	$181,528.88	$148,697	$148,696.97	$60,000	$60,000	$60,000	$60,000
3953000 | Proceeds Sale of Capital Asset	3003900 | Timber Sales							
3970001 | Operating Transfers In	3048100 | Operating Transfers In	$60,000.00	$65,000					
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund							
3970001 | Operating Transfers In	3970020 | Transfers In Intra Fund							
050100 | Treasurer		$26,218,298.36	$26,235,939	$13,916,400.42	$25,161,530	$25,461,530	$25,306,530	$25,606,530

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		050100 | Treasurer						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5142200 | Fiduciary Services	5100100 | Direct Labor	$595,032.14	$651,300	$325,281.54	$606,900	$632,390	$580,700	$605,089
5142200 | Fiduciary Services	5100200 | Vacation							
5142200 | Fiduciary Services	5100300 | Sick Leave							
5142200 | Fiduciary Services	5101000 | Overtime		$2,000		$1,000	$1,000	$1,000	$1,000
5142200 | Fiduciary Services	5107800 | Cell Phone Usage	$0.00						
5142200 | Fiduciary Services	5108000 | Extra Help Payroll		$1,020					
5142200 | Fiduciary Services	5200200 | Medical Insurance	$173,873.66	$179,280	$90,659.64	$151,740	$155,534	$140,040	$143,541
5142200 | Fiduciary Services	5200300 | Social Security	$42,977.26	$50,050	$23,386.99	$46,510	$48,454	$44,500	$46,366
5142200 | Fiduciary Services	5200400 | Retirement	$55,335.08	$59,510	$29,633.09	$33,920	$35,343	$32,460	$33,820
5142200 | Fiduciary Services	5200600 | Paid Family & Medical Leave	$1,271.35	$2,230	$852.32	$2,070	$2,156	$1,980	$2,063
5142200 Salaries & Benefits		**$868,489.49**	**$945,390**	**$469,813.58**	**$842,140**	**$874,877**	**$800,680**	**$831,879**
5142200 | Fiduciary Services	5310100 | Office Supplies	$19,322.98	$20,000	$14,551.14	$21,000	$21,000	$21,000	$21,000
5142200 | Fiduciary Services	5314100 | Uniforms	$499.97	$500		$500	$500	$500	$500
5142200 | Fiduciary Services	5315600 | Software Maintenance							
5142200 Supplies		**$19,822.95**	**$20,500**	**$14,551.14**	**$21,500**	**$21,500**	**$21,500**	**$21,500**
5142200 | Fiduciary Services	5410100 | Professional & Contract Svc	$8,250.76	$13,000	$7,756.00	$10,000	$10,000	$10,000	$10,000
5142200 | Fiduciary Services	5413200 | Prof. Svcs- Software Maintence	$3,700.16	$4,000	$16.34	$4,000	$4,000	$4,000	$4,000
5142200 | Fiduciary Services	5420300 | Postage	$26,608.78	$30,000	$26,205.51	$31,000	$32,000	$31,000	$32,000
5142200 | Fiduciary Services	5420400 | Telephone	$1,137.07						
5142200 | Fiduciary Services	5420600 | Cellular Phone Charges	$211.15	$600	$211.20	$600	$600	$600	$600
5142200 | Fiduciary Services	5430100 | Meals & Lodging	$1,102.80	$3,000	$166.86	$1,000	$1,000	$1,000	$1,000

5142200 | Fiduciary Services	5430200 | Mileage	$311.77	$1,500		$750	$750	$750	$750
5142200 | Fiduciary Services	5430700 | Tuition & Registration	$1,446.64	$1,000	$133.33	$500	$500	$500	$500
5142200 | Fiduciary Services	5431000 | Airfare		$500	$100.65				
5142200 | Fiduciary Services	5450800 | Lease/Rental-Equipment	$1,600.21	$1,600	$799.91	$1,600	$1,600	$1,600	$1,600
5142200 | Fiduciary Services	5480100 | Repairs & Maintenance							
5142200 | Fiduciary Services	5490200 | Photocopies	$366.58	$433	$241.06	$400	$400	$400	$400
5142200 | Fiduciary Services	5490400 | Dues & Subscriptions	$158.34	$600		$300	$300	$300	$300
5142200 | Fiduciary Services	5490600 | Printing & Binding	$182.41	$600		$300	$300	$300	$300
5142200 | Fiduciary Services	5492000 | Other	$364.30	$1,000		$500	$500	$500	$500
5142200 | Fiduciary Services	5493209 | Internal Serv Fund IT Charges	$68,522.00	$82,826	$82,826.00	$83,297	$94,816	$58,702	$94,816
5142200 Other Services & Charges		**$113,962.97**	**$140,659**	**$118,456.86**	**$134,247**	**$146,766**	**$109,652**	**$146,766**
050100 | Treasurer		**$1,002,275.41**	**$1,106,549**	**$602,821.58**	**$997,887**	**$1,043,143**	**$931,832**	**$1,000,145**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		055100 | Auditor						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3131100 | Local Retail Sales & Use Tax	8000000 | Revenue Summary	$11,548,900.14	$11,500,000	$3,349,514.21	$11,500,000	$11,500,000	$11,500,000	$11,500,000
3131500 | Special Purpose Tax	8012300 | Local Public Safety	$58,448.14	$30,600	$33,826.02	$30,600	$30,600	$30,600	$30,600
3222000 | Marriage Licenses	3000000 | Revenue Summary	$4,816.00	$5,000	$2,040.00	$5,000	$5,000	$5,000	$5,000
3350091 | PUD Privilege Tax	3910000 | Pud Privilege Tax	$2,045,628.24	$2,000,000	$2,031,849.93	$2,000,000	$2,000,000	$2,000,000	$2,000,000
3360642 | Marijuana Excise Tax	8121900 | Marijuana Excise Tax	$165,407.17	$102,000	$73,139.98	$110,000	$110,000	$150,000	$150,000
3360694 | Liquor/Beer Excise Tax	3062500 | State Liquor Excise Tax	$143,063.74	$102,000	$26,119.57	$105,000	$105,000	$150,000	$150,000
3360695 | Liquor Control Board Profits	3062600 | State Liquor Board Profit	$177,967.84	$175,000	$89,277.18	$175,000	$175,000	$175,000	$175,000
3412100 | Auditors' Filing & Recordings	3020200 | Recording Legal Instruments	$151,650.00	$135,000	$78,317.00	$135,000	$135,000	$150,000	$150,000
3412100 | Auditors' Filing & Recordings	3020300 | Survey/Plats	$6,355.00	$4,000	$3,735.00	$4,000	$4,000	$4,000	$4,000
3412100 | Auditors' Filing & Recordings	3020400 | Process Server Registration	$60.00	$80	$30.00	$50	$50	$50	$50
3412100 | Auditors' Filing & Recordings	3020500 | Recording Suspense	$-4,564.60	$1,000	$13,210.48	$1,000	$1,000	$1,000	$1,000
3413500 | Other Stat Certify & Copy Fees	3009400 | Certifications	$8,309.00	$7,500	$5,446.00	$7,500	$7,500	$7,500	$7,500
3413500 | Other Stat Certify & Copy Fees	8012700 | Scanner Copies	$117.00	$200	$154.50	$200	$200	$200	$200
3413500 | Other Stat Certify & Copy Fees	8123400 | Images Reimb-Title Co.	$9,854.52	$8,000	$4,534.47	$8,000	$8,000	$8,000	$8,000
3413500 | Other Stat Certify & Copy Fees	8123500 | Legal Document Copy	$2,627.45	$1,600	$1,146.60	$1,600	$1,600	$1,600	$1,600
3413600 | Auditor Historic Doc Surcharge	3078500 | Historical Program	$16,828.00	$15,000	$8,482.00	$15,000	$15,000	$15,000	$15,000
3414400 | Audit Services	3051500 | Audit Services	$398,490.58	$318,000	$11,981.14	$320,000	$320,000	$453,290	$450,168
3414800 | Motor Vehicle License Fees	3000000 | Revenue Summary	$999,235.47	$875,000	$465,347.80	$875,000	$875,000	$875,000	$875,000
3614000 | Other Interest	3087300 | Local Sales Interest	$64,348.43	$12,000	$20,925.49	$12,000	$12,000	$12,000	$12,000
3698000 | Cash Adjustments	3000000 | Revenue Summary				$0	$0		
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$39.05	$50	$16,818.83	$50	$50	$50	$50

3699100 | Other Misc Revenue	3202100 | Notary Fees	$1,520.00	$500	$600.00	$500	$500	$500	$500

3699100 | Other Misc Revenue	3699100 | NSF Check - Fee	$-25.00		$-25.00	$0	$0		
055100 | Auditor		$15,799,076.17	$15,292,530	$6,236,471.20	$15,305,500	$15,305,500	$15,538,790	$15,535,668

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		055100 | Auditor						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5142300 | Budgeting/Accounting/Auditing	5100100 | Direct Labor	$1,066,479.31	$1,246,200	$575,962.59	$1,282,300	$1,336,157	$1,281,500	$1,335,323
5142300 | Budgeting/Accounting/Auditing	5100200 | Vacation	$7,936.58	$2,377	$765.00			$0	$0
5142300 | Budgeting/Accounting/Auditing	5100300 | Sick Leave	$8,242.56	$1,224	$353.08			$0	$0
5142300 | Budgeting/Accounting/Auditing	5101000 | Overtime	$129.39	$8,000	$2,519.76	$8,000	$8,336	$8,000	$8,336
5142300 | Budgeting/Accounting/Auditing	5109100 | Out of Class Pay	$707.70	$500	$294.77	$500	$521	$500	$521
5142300 | Budgeting/Accounting/Auditing	5200200 | Medical Insurance	$237,047.93	$262,200	$128,028.85	$261,000	$267,525	$282,690	$289,757
5142300 | Budgeting/Accounting/Auditing	5200300 | Social Security	$81,147.01	$95,980	$43,325.80	$98,750	$102,894	$98,690	$102,830
5142300 | Budgeting/Accounting/Auditing	5200400 | Retirement	$99,369.32	$114,300	$52,459.04	$72,030	$75,052	$71,990	$75,005
5142300 | Budgeting/Accounting/Auditing	5200600 | Paid Family & Medical Leave	$2,315.65	$4,280	$1,519.43	$4,400	$4,578	$4,400	$4,576
5142300 Salaries & Benefits		**$1,503,375.45**	**$1,735,061**	**$805,228.32**	**$1,726,980**	**$1,795,063**	**$1,747,770**	**$1,816,348**
5142300 | Budgeting/Accounting/Auditing	5301600 | Employee Recognition	$16,381.81	$18,000	$3,711.64	$18,000	$18,000	$0	$0
5142300 | Budgeting/Accounting/Auditing	5310100 | Office Supplies	$11,158.09	$20,000	$5,871.96	$20,000	$20,000	$20,000	$20,000
5142300 | Budgeting/Accounting/Auditing	5315500 | Computer Software		$5,000		$0	$0	$0	$0
5142300 Supplies		**$27,539.90**	**$43,000**	**$9,583.60**	**$38,000**	**$38,000**	**$20,000**	**$20,000**
5142300 | Budgeting/Accounting/Auditing	5410100 | Professional & Contract Svc	$103,612.97	$125,000	$61,451.22	$140,000	$145,000	$140,000	$145,000
5142300 | Budgeting/Accounting/Auditing	5413200 | Prof. Svcs- Software Maintence	$2,727.66	$2,200	$1,841.50	$2,800	$2,800	$2,800	$2,800
5142300 | Budgeting/Accounting/Auditing	5420300 | Postage	$21,584.43	$28,500	$5,571.67	$29,070	$29,652	$29,070	$29,652
5142300 | Budgeting/Accounting/Auditing	5420400 | Telephone	$1,127.89						
5142300 | Budgeting/Accounting/Auditing	5420600 | Cellular Phone Charges	$1,688.85	$3,000	$1,156.50	$3,000	$3,000	$3,000	$3,000
5142300 | Budgeting/Accounting/Auditing	5430100 | Meals & Lodging	$2,739.66	$9,000	$1,583.15	$8,500	$8,500	$8,500	$8,500
5142300 | Budgeting/Accounting/Auditing	5430200 | Mileage	$371.00	$2,500	$333.20	$1,300	$1,300	$1,300	$1,300

5142300 | Budgeting/Accounting/Auditing	5430400 | Other	$1,079.48	$1,200	$384.37	$1,000	$1,000	$1,000	$1,000
5142300 | Budgeting/Accounting/Auditing	5430700 | Tuition & Registration	$5,470.00	$7,000	$703.39	$6,500	$6,500	$6,500	$6,500
5142300 | Budgeting/Accounting/Auditing	5431000 | Airfare	$0.00	$1,200	$549.91	$1,200	$1,200	$1,200	$1,200
5142300 | Budgeting/Accounting/Auditing	5450200 | Equipment Rent - Outside		$1,500	$161.43	$400	$400	$400	$400
5142300 | Budgeting/Accounting/Auditing	5450800 | Lease/Rental-Equipment	$2,396.49	$2,396	$1,197.96	$2,500	$2,500	$2,396	$2,396
5142300 | Budgeting/Accounting/Auditing	5480100 | Repairs & Maintenance		$1,000		$1,000	$1,000	$1,000	$1,000
5142300 | Budgeting/Accounting/Auditing	5490200 | Photocopies	$1,301.90	$2,271	$473.45	$2,320	$2,366	$2,271	$2,271
5142300 | Budgeting/Accounting/Auditing	5490400 | Dues & Subscriptions	$3,910.00	$5,000	$3,655.60	$5,100	$5,202	$5,100	$5,202
5142300 | Budgeting/Accounting/Auditing	5490600 | Printing & Binding	$4,154.64	$7,000	$183.28	$6,500	$6,500	$6,500	$6,500
5142300 | Budgeting/Accounting/Auditing	5492000 | Other	$99.13	$2,000		$1,500	$1,500	$1,500	$1,500
5142300 | Budgeting/Accounting/Auditing	5493209 | Internal Serv Fund IT Charges	$170,099.00	$159,915	$159,915.00	$160,653	$182,974	$112,972	$182,974
5142300 Other Services & Charges		**$322,363.10**	**$360,682**	**$239,161.63**	**$373,343**	**$401,394**	**$325,509**	**$401,195**
5921400 | Interest/Other Costs-Financial	5800100 | Interest							
5921400 Interest								
5970010 | Transfers Out	5090100 | Transfers Out	$16,750.00	$40,000		$16,500	$16,500	$16,500	$16,500
5970010 Intergovernmental Srvs/Transfers Out		**$16,750.00**	**$40,000**		**$16,500**	**$16,500**	**$16,500**	**$16,500**
055100 | Auditor		**$1,870,028.45**	**$2,178,743**	**$1,053,973.55**	**$2,154,823**	**$2,250,957**	**$2,109,779**	**$2,254,043**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		060100 | Assessor						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3414100 | Assessor Open Space Fees	3000600 | Open Space Proc Fee	$1,210.50	$1,000	$453.50	$900	$900	$900	$900
3414100 | Assessor Open Space Fees	3090400 | Recording Fee-Curr Use Remov	$20,309.43	$20,000	$13,392.50	$17,000	$17,000	$17,000	$17,000
3414100 | Assessor Open Space Fees	3092000 | Designated Fee-Timberland	$2,330.00	$3,000	$1,210.50	$2,000	$2,000	$2,000	$2,000
3418100 | Data Process, Print, Duplicate	8000000 | Revenue Summary	$120.00	$50	$200.00	$100	$100	$100	$100
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$100.00						
3916000 | SBITA Debt Issued	8106400 | Misc Other Nonoperating	$0.00						
060100 | Assessor		**$24,069.93**	**$24,050**	**$15,256.50**	**$20,000**	**$20,000**	**$20,000**	**$20,000**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		060100 | Assessor						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5142400 | Tax Assess. & Evaluation Serv.	5100100 | Direct Labor	$1,464,627.16	$1,491,900	$730,042.54	$1,556,700	$1,622,081	$1,556,700	$1,622,081
5142400 | Tax Assess. & Evaluation Serv.	5100200 | Vacation	$8,478.36	$1,215	$1,214.99			$0	$0
5142400 | Tax Assess. & Evaluation Serv.	5100300 | Sick Leave	$8,603.74	$676	$452.10			$0	$0
5142400 | Tax Assess. & Evaluation Serv.	5100400 | Holidays	$664.62					$0	$0
5142400 | Tax Assess. & Evaluation Serv.	5101000 | Overtime	$57.39	$4,000	$13.91	$1,000	$1,000	$1,000	$1,000
5142400 | Tax Assess. & Evaluation Serv.	5200200 | Medical Insurance	$337,616.26	$353,400	$173,972.70	$354,600	$363,465	$379,800	$389,295
5142400 | Tax Assess. & Evaluation Serv.	5200300 | Social Security	$110,822.19	$114,440	$53,960.57	$119,170	$124,166	$119,170	$124,166
5142400 | Tax Assess. & Evaluation Serv.	5200400 | Retirement	$135,803.30	$136,280	$66,508.02	$86,920	$90,568	$86,920	$90,568
5142400 | Tax Assess. & Evaluation Serv.	5200600 | Paid Family & Medical Leave	$3,164.74	$5,100	$1,917.21	$5,310	$5,525	$5,310	$5,525
5142400 Salaries & Benefits		**$2,069,837.76**	**$2,107,011**	**$1,028,082.04**	**$2,123,700**	**$2,206,805**	**$2,148,900**	**$2,232,635**
5142400 | Tax Assess. & Evaluation Serv.	5310100 | Office Supplies	$8,772.77	$16,000	$1,418.40	$12,500	$13,000	$6,500	$7,000
5142400 | Tax Assess. & Evaluation Serv.	5315500 | Computer Software	$6,585.81	$7,500	$5,874.03	$9,500	$9,500	$8,500	$8,500
5142400 | Tax Assess. & Evaluation Serv.	5315600 | Software Maintenance	$155.81	$500		$250	$250	$250	$250
5142400 | Tax Assess. & Evaluation Serv.	5320100 | Gas	$1,898.91	$5,500	$1,455.56	$5,500	$5,500	$4,500	$4,500
5142400 | Tax Assess. & Evaluation Serv.	5350100 | Small Tools & Minor Equipment	$789.14	$6,500	$2,414.65	$5,000	$5,500	$3,000	$3,500
5142400 Supplies		**$18,202.44**	**$36,000**	**$11,162.64**	**$32,750**	**$33,750**	**$22,750**	**$23,750**
5142400 | Tax Assess. & Evaluation Serv.	5410100 | Professional & Contract Svc	$57,200.54	$100,000	$5,424.96	$100,000	$100,000	$30,000	$30,000
5142400 | Tax Assess. & Evaluation Serv.	5420300 | Postage	$32,432.95	$33,000	$1,534.78	$35,000	$35,000	$35,000	$35,000
5142400 | Tax Assess. & Evaluation Serv.	5420400 | Telephone	$1,827.71						
5142400 | Tax Assess. & Evaluation Serv.	5420600 | Cellular Phone Charges	$6,503.90	$6,000	$2,609.31	$7,000	$7,000	$7,000	$7,000
5142400 | Tax Assess. & Evaluation Serv.	5430100 | Meals & Lodging	$6,249.41	$10,000	$3,585.28	$7,500	$7,500	$7,500	$7,500

5142400 | Tax Assess. & Evaluation Serv.	5430200 | Mileage	$1,133.12	$2,500	$1,080.27	$1,500	$1,500	$1,500	$1,500
5142400 | Tax Assess. & Evaluation Serv.	5430700 | Tuition & Registration	$6,533.19	$8,500	$540.00	$7,500	$7,500	$5,500	$5,500
5142400 | Tax Assess. & Evaluation Serv.	5431000 | Airfare	$646.88	$750	$298.04	$750	$750	$750	$750
5142400 | Tax Assess. & Evaluation Serv.	5450609 | InternalServFd-MP Rent-Monthly	$7,350.00	$15,291		$19,848	$20,443	$19,848	$20,443
5142400 | Tax Assess. & Evaluation Serv.	5450800 | Lease/Rental-Equipment	$2,806.13	$2,806	$1,402.71	$2,900	$2,900	$2,900	$2,900
5142400 | Tax Assess. & Evaluation Serv.	5480100 | Repairs & Maintenance		$300	$10.00	$200	$200	$200	$200
5142400 | Tax Assess. & Evaluation Serv.	5490200 | Photocopies	$1,780.52	$3,730	$877.57	$2,750	$2,750	$2,750	$2,750
5142400 | Tax Assess. & Evaluation Serv.	5490400 | Dues & Subscriptions	$6,387.00	$6,500	$3,654.13	$6,500	$6,500	$6,500	$6,500
5142400 | Tax Assess. & Evaluation Serv.	5490600 | Printing & Binding	$10,673.72	$15,000	$223.97	$12,500	$12,500	$10,500	$10,500
5142400 | Tax Assess. & Evaluation Serv.	5492000 | Other	$32,154.50	$22,000	$11,022.00	$22,000	$22,000	$22,000	$22,000
5142400 | Tax Assess. & Evaluation Serv.	5493209 | Internal Serv Fund IT Charges	$171,306.00	$188,441	$188,441.00	$189,511	$215,719	$133,552	$215,719
5142400 Other Services & Charges		**$344,985.57**	**$414,818**	**$220,704.02**	**$415,459**	**$442,262**	**$285,500**	**$368,262**
060100 | Assessor		**$2,433,025.77**	**$2,557,829**	**$1,259,948.70**	**$2,571,909**	**$2,682,817**	**$2,457,150**	**$2,624,647**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		075100 | OAS - Finance						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3419400 | Purchasing Services	3030300 | Postage Reimbursement Other	$302.79	$500	$206.72	$500	$500	$500	$500
3419600 | Personnel Services	3050600 | Personnel Services	$37,092.94	$207,989	$207,988.86	$107,000	$107,000	$107,000	$107,000
3480000 | Internal Service Funds Sales	3030500 | Cnty Postage Reimbursement	$111,352.93	$100,000	$34,945.61	$136,000	$136,000	$136,000	$136,000
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$101.40	$200		$0	$0		
075100 | OAS - Finance		**$148,850.06**	**$308,689**	**$243,141.19**	**$243,500**	**$243,500**	**$243,500**	**$243,500**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		075100 | OAS - Finance						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5142300 | Budgeting/Accounting/Auditing	5100100 | Direct Labor	$275,692.18	$340,600	$169,695.37	$236,200	$246,120	$246,800	$257,166
5142300 | Budgeting/Accounting/Auditing	5100200 | Vacation	$1,269.54					$0	$0
5142300 | Budgeting/Accounting/Auditing	5100300 | Sick Leave	$676.92					$0	$0
5142300 | Budgeting/Accounting/Auditing	5100500 | Other Leave W/Pay	$166.88	$0	$64.77			$0	$0
5142300 | Budgeting/Accounting/Auditing	5101000 | Overtime							
5142300 | Budgeting/Accounting/Auditing	5108000 | Extra Help Payroll	$0.00					$0	$0
5142300 | Budgeting/Accounting/Auditing	5200200 | Medical Insurance	$28,349.49	$39,900	$13,105.14	$40,050	$41,051	$40,050	$41,051
5142300 | Budgeting/Accounting/Auditing	5200300 | Social Security	$21,002.62	$26,060	$12,986.71	$18,070	$18,828	$18,880	$19,673
5142300 | Budgeting/Accounting/Auditing	5200400 | Retirement	$25,688.04	$31,030	$15,465.15	$13,180	$13,734	$13,770	$14,350
5142300 | Budgeting/Accounting/Auditing	5200600 | Paid Family & Medical Leave	$594.19	$1,160	$444.87	$810	$838	$840	$875
5142300 Salaries & Benefits		**$353,439.86**	**$438,750**	**$211,762.01**	**$308,310**	**$320,571**	**$320,340**	**$333,115**
5142300 | Budgeting/Accounting/Auditing	5310100 | Office Supplies	$2,584.03	$5,000	$247.02	$2,600	$2,600	$2,600	$2,600
5142300 | Budgeting/Accounting/Auditing	5314100 | Uniforms	$602.50	$400		$200	$200	$200	$200
5142300 Supplies		**$3,186.53**	**$5,400**	**$247.02**	**$2,800**	**$2,800**	**$2,800**	**$2,800**
5142300 | Budgeting/Accounting/Auditing	5410100 | Professional & Contract Svc	$36,352.15	$1,000	$86.48			$0	$0
5142300 | Budgeting/Accounting/Auditing	5420300 | Postage	$90.91	$100	$3.65	$100	$100	$100	$100
5142300 | Budgeting/Accounting/Auditing	5420400 | Telephone	$375.16						
5142300 | Budgeting/Accounting/Auditing	5420600 | Cellular Phone Charges		$500	$42.24	$100	$100	$100	$100
5142300 | Budgeting/Accounting/Auditing	5430100 | Meals & Lodging	$350.80	$500	$696.03	$250	$250	$250	$250
5142300 | Budgeting/Accounting/Auditing	5430200 | Mileage	$562.25	$500	$763.56	$250	$250	$250	$250
5142300 | Budgeting/Accounting/Auditing	5430400 | Other		$500					

5142300 | Budgeting/Accounting/Auditing	5430700 | Tuition & Registration	$1,046.00	$2,500	$400.00	$1,250	$1,250	$1,250	$1,250
5142300 | Budgeting/Accounting/Auditing	5440100 | Advertising	$917.15	$2,000	$1,243.68	$2,000	$2,000	$2,000	$2,000
5142300 | Budgeting/Accounting/Auditing	5450800 | Lease/Rental-Equipment	$1,670.79	$1,715	$1,028.51	$2,000	$2,000	$1,715	$1,715
5142300 | Budgeting/Accounting/Auditing	5490200 | Photocopies	$584.67	$1,500	$363.17	$600	$600	$757	$757
5142300 | Budgeting/Accounting/Auditing	5490400 | Dues & Subscriptions	$360.00	$1,500	$435.00	$750	$750	$750	$750
5142300 | Budgeting/Accounting/Auditing	5490600 | Printing & Binding	$27.03	$500		$200	$200	$200	$200
5142300 | Budgeting/Accounting/Auditing	5492000 | Other	$8.41	$500		$100	$100	$100	$100
5142300 | Budgeting/Accounting/Auditing	5493209 | Internal Serv Fund IT Charges	$19,966.00	$33,083	$33,083.00	$33,420	$38,003	$23,652	$38,003
5142300 Other Services & Charges		**$62,311.32**	**$46,398**	**$38,145.32**	**$41,020**	**$45,603**	**$31,124**	**$45,475**
5184500 | Mail Room Services	5310100 | Office Supplies	$1,458.02	$1,500	$143.55	$1,500	$1,500	$1,500	$1,500
5184500 | Mail Room Services	5314100 | Uniforms		$100		$50	$50	$50	$50
5184500 | Mail Room Services	5320109 | InternalServiceFund Gas Fuel	$420.15	$500	$47.48			$500	$500
5184500 | Mail Room Services	5350300 | Minor Equipment	$54.04	$150		$100	$100	$100	$100
5184500 Supplies		**$1,932.21**	**$2,250**	**$191.03**	**$1,650**	**$1,650**	**$2,150**	**$2,150**
5184500 | Mail Room Services	5420300 | Postage	$100,000.00	$120,000	$25,000.00	$120,000	$120,000	$120,000	$120,000
5184500 | Mail Room Services	5420400 | Telephone							
5184500 | Mail Room Services	5420600 | Cellular Phone Charges	$384.06	$500	$168.96	$500	$500	$500	$500
5184500 | Mail Room Services	5430400 | Other							
5184500 | Mail Room Services	5450609 | InternalServFd-MP Rent-Monthly	$525.00	$1,000		$1,000	$1,030	$1,000	$1,030
5184500 | Mail Room Services	5450800 | Lease/Rental-Equipment	$6,596.80	$6,000	$3,016.18	$6,000	$6,000	$6,000	$6,000
5184500 | Mail Room Services	5460109 | InternalServFdInsuranceCharges							
5184500 | Mail Room Services	5480100 | Repairs & Maintenance	$16.00	$100		$100	$100	$100	$100
5184500 | Mail Room Services	5493209 | Internal Serv Fund IT Charges	$5,670.00	$10,755	$10,755.00	$10,743	$12,264	$7,487	$12,264
5184500 Other Services & Charges		**$113,191.86**	**$138,355**	**$38,940.14**	**$138,343**	**$139,894**	**$135,087**	**$139,894**
075100 | OAS - Finance		**$534,061.78**	**$631,153**	**$289,285.52**	**$492,123**	**$510,518**	**$491,501**	**$523,434**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		075200 | OAS - Human Resources						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$375.00						
075200 | OAS - Human Resources		$375.00						

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		075200 | OAS - Human Resources						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5181000 | Personnel Services	5100100 | Direct Labor	$330,088.22	$380,639	$160,306.85	$405,300	$422,323	$405,300	$422,323
5181000 | Personnel Services	5100200 | Vacation		$4,444	$4,443.80			$0	$0
5181000 | Personnel Services	5100300 | Sick Leave		$327	$326.97			$0	$0
5181000 | Personnel Services	5108000 | Extra Help Payroll	$6,417.00	$0					
5181000 | Personnel Services	5200200 | Medical Insurance	$76,798.02	$79,800	$32,802.29	$81,000	$83,025	$68,400	$70,110
5181000 | Personnel Services	5200300 | Social Security	$25,199.12	$29,914	$12,450.98	$31,000	$32,308	$31,000	$32,308
5181000 | Personnel Services	5200400 | Retirement	$30,747.37	$34,676	$14,604.03	$22,620	$23,566	$22,620	$23,566
5181000 | Personnel Services	5200600 | Paid Family & Medical Leave	$719.09	$1,330	$432.44	$1,380	$1,438	$1,380	$1,438
5181000 Salaries & Benefits		**$469,968.82**	**$531,130**	**$225,367.36**	**$541,300**	**$562,660**	**$528,700**	**$549,745**
5181000 | Personnel Services	5301600 | Employee Recognition	$8,508.98	$12,500	$1,874.38	$9,500	$9,500	$9,500	$9,500
5181000 | Personnel Services	5302600 | Lean		$1,000		$1,000	$1,000	$1,000	$1,000
5181000 | Personnel Services	5310100 | Office Supplies	$5,357.61	$5,000	$1,466.06	$3,500	$3,500	$3,500	$3,500
5181000 | Personnel Services	5314100 | Uniforms	$463.51	$500		$500	$500	$500	$500
5181000 | Personnel Services	5315600 | Software Maintenance		$600	$19.99	$0	$0	$0	$0
5181000 | Personnel Services	5320100 | Gas		$250		$100	$100	$100	$100
5181000 Supplies		**$14,330.10**	**$19,850**	**$3,360.43**	**$14,600**	**$14,600**	**$14,600**	**$14,600**
5181000 | Personnel Services	5410100 | Professional & Contract Svc	$25,377.03	$50,000	$13,603.13	$50,000	$50,000	$50,000	$50,000
5181000 | Personnel Services	5420300 | Postage	$505.54	$1,000	$21.45	$300	$300	$300	$300
5181000 | Personnel Services	5420400 | Telephone	$406.17			$0	$0	$0	$0
5181000 | Personnel Services	5420600 | Cellular Phone Charges	$1,139.12	$1,000	$522.50	$1,200	$1,200	$1,200	$1,200
5181000 | Personnel Services	5430100 | Meals & Lodging	$0.00	$3,000	$39.32	$2,000	$2,000	$2,000	$2,000

5181000 | Personnel Services	5430200 | Mileage		$250		$200	$200	$200	$200
5181000 | Personnel Services	5430400 | Other	$25.00	$100		$100	$100	$100	$100
5181000 | Personnel Services	5430700 | Tuition & Registration	$1,493.00	$2,500	$1,340.00	$2,500	$2,500	$2,500	$2,500
5181000 | Personnel Services	5440100 | Advertising	$5,936.31	$6,000	**$7,998.41**	$6,000	**$6,000**	$6,000	$6,000
5181000 | Personnel Services	5450200 | Equipment Rent - Outside		$800		**$0**	**$0**	$0	$0
5181000 | Personnel Services	5450800 | Lease/Rental-Equipment	$802.55	$1,907	$542.24	$1,100	$1,100	$1,100	$1,100
5181000 | Personnel Services	5490200 | Photocopies	$1,000.76	$1,081	$254.06	$1,100	$1,100	$1,100	$1,100
5181000 | Personnel Services	5490400 | Dues & Subscriptions	$475.72	$2,000	$238.22	$1,000	$1,000	$1,000	$1,000
5181000 | Personnel Services	5490600 | Printing & Binding		$1,000		$0	$0	**$0**	**$0**
5181000 | Personnel Services	5493209 | Internal Serv Fund IT Charges	$30,562.00	$41,162	$41,162.00	$41,460	$47,180	$29,252	$47,180
5181000 Other Services & Charges		**$67,723.20**	**$111,800**	**$65,721.33**	**$106,960**	**$112,680**	**$94,752**	**$112,680**
075200 | OAS - Human Resources		**$552,022.12**	**$662,780**	**$294,449.12**	**$662,860**	**$689,940**	**$638,052**	**$677,025**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		075300 | OAS - Purchasing						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5184000 | Purchasing Services	5100100 | Direct Labor	$163,851.89	$184,426	$66,038.09	$191,900	$199,960	$191,900	$199,960
5184000 | Purchasing Services	5100200 | Vacation		$2,066	$2,869.58			$0	$0
5184000 | Purchasing Services	5100300 | Sick Leave		$1,732	$1,732.38			$0	$0
5184000 | Purchasing Services	5100400 | Holidays	$900.72						
5184000 | Purchasing Services	5101000 | Overtime		$1,000	$2.41	$1,000	$1,042	$1,000	$1,042
5184000 | Purchasing Services	5200200 | Medical Insurance	$35,854.06	$41,040	$10,722.52	$41,220	$42,251	$41,220	$42,251
5184000 | Purchasing Services	5200300 | Social Security	$12,326.18	$14,185	$5,174.71	$14,750	$15,377	$14,750	$15,377
5184000 | Purchasing Services	5200400 | Retirement	$15,312.23	$16,892	$6,089.36	$10,760	$11,216	$10,760	$11,216
5184000 | Purchasing Services	5200600 | Paid Family & Medical Leave	$351.95	$508	$185.04	$660	$684	$660	$684
5184000 Salaries & Benefits		**$228,597.03**	**$261,849**	**$92,814.09**	**$260,290**	**$270,530**	**$260,290**	**$270,530**
5184000 | Purchasing Services	5310100 | Office Supplies	$202.52	$1,000		$250	$250	$250	$250
5184000 | Purchasing Services	5314100 | Uniforms	$184.70	$400		$400	$400	$400	$400
5184000 Supplies		**$387.22**	**$1,400**		**$650**	**$650**	**$650**	**$650**
5184000 | Purchasing Services	5420300 | Postage		$500		$500	$500	$500	$500
5184000 | Purchasing Services	5420400 | Telephone	$143.79						
5184000 | Purchasing Services	5430100 | Meals & Lodging		$1,500		$750	$750	$750	$750
5184000 | Purchasing Services	5430200 | Mileage	$44.22	$100		$100	$100	$100	$100
5184000 | Purchasing Services	5430400 | Other		$150		$150	$150	$150	$150
5184000 | Purchasing Services	5430700 | Tuition & Registration	$287.00	$1,500		$750	$750	$750	$750
5184000 | Purchasing Services	5490200 | Photocopies		$500		$500	$500	$500	$500
5184000 | Purchasing Services	5490309 | InternalServFdProfessionalSvcs	$3,080.15						

5184000 | Purchasing Services	5490400 | Dues & Subscriptions	$1,404.22	$1,899	$275.00	$300	$300	$300	$300
5184000 | Purchasing Services	5490600 | Printing & Binding		$500		$500	$500	$500	$500
5184000 | Purchasing Services	5493209 | Internal Serv Fund IT Charges	$15,281.00	$18,123	$18,123.00	$18,178	$20,702	$12,784	$20,702
5184000 Other Services & Charges		**$20,240.38**	**$24,772**	**$18,398.00**	**$21,728**	**$24,252**	**$16,334**	**$24,252**
075300 | OAS - Purchasing		**$249,224.63**	**$288,021**	**$111,212.09**	**$282,668**	**$295,432**	**$277,274**	**$295,432**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		080100 | Civil Service Commission						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5211000 | Law Enforcement	5100100 | Direct Labor							
5211000 | Law Enforcement	5108000 | Extra Help Payroll	$390.56	$5,400	$1,607.66	$5,500	$5,731	$5,500	$5,731
5211000 | Law Enforcement	5200300 | Social Security	$29.87	$410	$122.98	$420	$438	$420	$438
5211000 | Law Enforcement	5200600 | Paid Family & Medical Leave	$0.82	$20	$4.21	$20	$20	$20	$20
5211000 Salaries & Benefits		**$421.25**	**$5,830**	**$1,734.85**	**$5,940**	**$6,189**	**$5,940**	**$6,189**
5211000 | Law Enforcement	5310100 | Office Supplies	$2,310.79	$1,500	$891.98	$1,000	$1,000	$1,000	$1,000
5211000 Supplies		**$2,310.79**	**$1,500**	**$891.98**	**$1,000**	**$1,000**	**$1,000**	**$1,000**
5211000 | Law Enforcement	5410100 | Professional & Contract Svc	$15,970.49	$15,650	$1,893.00	$16,150	$16,150	$16,150	$16,150
5211000 | Law Enforcement	5420300 | Postage		$100		$200	$200	$200	$200
5211000 | Law Enforcement	5430100 | Meals & Lodging	$2,005.06	$5,000		$5,000	$5,000	$5,000	$5,000
5211000 | Law Enforcement	5430200 | Mileage		$50		$50	$50	$50	$50
5211000 | Law Enforcement	5430700 | Tuition & Registration		$650		$150	$150	$150	$150
5211000 | Law Enforcement	5440100 | Advertising		$150		$150	$150	$150	$150
5211000 | Law Enforcement	5490200 | Photocopies		$200		$200	$200	$200	$200
5211000 | Law Enforcement	5493209 | Internal Serv Fund IT Charges	$1,970.00	$5,988	$5,988.00	$4,890	$5,582	$3,409	$5,582
5211000 Other Services & Charges		**$19,945.55**	**$27,788**	**$7,881.00**	**$26,790**	**$27,482**	**$25,309**	**$27,482**
080100 | Civil Service Commission		**$22,677.59**	**$35,118**	**$10,507.83**	**$33,730**	**$34,671**	**$32,249**	**$34,671**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		095100 | Facilities Maintenance						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3172000 | Leasehold Excise Tax	3000000 | Revenue Summary							
3620000 | Rents and Leases	3000000 | Revenue Summary							
3620000 | Rents and Leases	3038700 | Share of Expense - Health Dept	$35,838.55	$68,679		$97,464	$97,464	$97,464	$97,464
3620000 | Rents and Leases	3039500 | Share of Expense - Emerg Mgmt	$27,101.58	$34,442		$48,876	$48,876	$48,876	$48,876
3620000 | Rents and Leases	3039600 | Communication Center							
3620000 | Rents and Leases	3039700 | Records Section	$20,815.66	$26,454		$31,737	$31,737	$31,737	$31,737
3620000 | Rents and Leases	3043700 | Share of Expense - Govt Conf	$20,090.96	$0		$96,672	$96,672	$96,672	$96,672
3620000 | Rents and Leases	3044000 | Share of Expense - Rent Kelso	$7,164.32	$9,105		$9,088	$9,088	$9,088	$9,088
3620000 | Rents and Leases	3044100 | Share of Expense - Rent Lv	$34,067.63	$22,263		$22,913	$22,913	$22,913	$22,913
3620000 | Rents and Leases	3077900 | Share-Exp-Comm Health&Safety		$0					
3620000 | Rents and Leases	3081500 | Property Mgt -Building & Plann	$55,812.58	$67,115		$59,608	$59,608	$59,608	$59,608
3620000 | Rents and Leases	3085000 | Share Exp Annex		$0					
3620000 | Rents and Leases	3089100 | Prop Mgmt-Comm Long Rang Plan	$5,519.93	$6,637					
3620000 | Rents and Leases	3090100 | SH EXP-NOXIOUS WEEDS	$4,286.96	$5,155		$16,406	$16,406	$16,406	$16,406
3620000 | Rents and Leases	8320200 | Share Exp-Environ Hlth Unit	$21,224.96	$0		$24,022	$24,022	$24,022	$24,022
3691000 | Sale of Surplus	3058700 | Recyclables		$0					
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$990.12	$200	$70.40	$4,935	$4,935	$4,935	$4,935
3720000 | Insurance Recovery Proprietary	8010900 | Reimbursement for Insurance	$98,912.03						
095100 | Facilities Maintenance		**$331,825.28**	**$240,050**	**$70.40**	**$411,721**	**$411,721**	**$411,721**	**$411,721**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		095100 | Facilities Maintenance						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5183000 | Custodial/Janitorial/Security	5100100 | Direct Labor	$529,663.15	$639,434	$282,090.71	$668,500	$696,577	$668,500	$696,577
5183000 | Custodial/Janitorial/Security	5100200 | Vacation	$10,295.30						
5183000 | Custodial/Janitorial/Security	5100300 | Sick Leave	$1,479.41						
5183000 | Custodial/Janitorial/Security	5100400 | Holidays	$1,012.77						
5183000 | Custodial/Janitorial/Security	5101000 | Overtime	$20,475.87	$28,695	$14,578.67	$15,000	$15,630	$15,000	$15,630
5183000 | Custodial/Janitorial/Security	5109100 | Out of Class Pay	$441.14	$2,756	$1,800.92				
5183000 | Custodial/Janitorial/Security	5109600 | Standby Time	$4,069.17	$10,000	$1,431.81	$5,000	$5,210	$5,000	$5,210
5183000 | Custodial/Janitorial/Security	5109700 | Call Back	$12,646.97	$6,832	$3,668.87	$10,000	$10,420	$10,000	$10,420
5183000 | Custodial/Janitorial/Security	5200200 | Medical Insurance	$150,874.98	$189,050	$75,415.95	$167,220	$171,401	$179,820	$184,316
5183000 | Custodial/Janitorial/Security	5200300 | Social Security	$42,820.26	$52,610	$22,303.58	$53,440	$55,680	$53,440	$55,680
5183000 | Custodial/Janitorial/Security	5200400 | Retirement	$53,264.60	$62,651	$27,398.64	$38,980	$40,613	$38,980	$40,613
5183000 | Custodial/Janitorial/Security	5200500 | Unemployment Comp.	$20,932.00			$8,433	$8,433	$8,433	$8,433
5183000 | Custodial/Janitorial/Security	5200600 | Paid Family & Medical Leave	$1,237.47	$2,350	$795.58	$2,380	$2,478	$2,380	$2,478
5183000 Salaries & Benefits		**$849,213.09**	**$994,378**	**$429,484.73**	**$968,953**	**$1,006,442**	**$981,553**	**$1,019,357**
5183000 | Custodial/Janitorial/Security	5310100 | Office Supplies	$631.18	$200	$484.55	$200	$200	$200	$200
5183000 | Custodial/Janitorial/Security	5314000 | Misc. O&M Supplies	$388.06	$12,000	$652.90	$12,000	$12,000	$12,000	$12,000
5183000 | Custodial/Janitorial/Security	5314100 | Uniforms	$2,586.69	$2,000	$539.67	$2,000	$2,000	$2,000	$2,000
5183000 | Custodial/Janitorial/Security	5320100 | Gas		$800		$800	$800	$800	$800
5183000 | Custodial/Janitorial/Security	5320109 | InternalServiceFund Gas Fuel	$5,007.83	$4,000	$1,444.71	$4,000	$4,000	$4,000	$4,000
5183000 | Custodial/Janitorial/Security	5350100 | Small Tools & Minor Equipment		$2,000		$2,000	$2,000	$2,000	$2,000
5183000 Supplies		**$8,613.76**	**$21,000**	**$3,121.83**	**$21,000**	**$21,000**	**$21,000**	**$21,000**

5183000 | Custodial/Janitorial/Security	5410100 | Professional & Contract Svc	$3,482.94	$2,000	$955.48	$2,000	$2,000	$2,000	$2,000
5183000 | Custodial/Janitorial/Security	5420300 | Postage	$26.28	$100		$100	$100	$100	$100
5183000 | Custodial/Janitorial/Security	5420400 | Telephone	$2,734.16						
5183000 | Custodial/Janitorial/Security	5420600 | Cellular Phone Charges	$5,522.77	$6,500	$2,026.24	$6,500	$6,500	$6,500	$6,500
5183000 | Custodial/Janitorial/Security	5430200 | Mileage	$512.82						
5183000 | Custodial/Janitorial/Security	5430700 | Tuition & Registration		$1,000		$1,000	$1,000	$1,000	$1,000
5183000 | Custodial/Janitorial/Security	5440100 | Advertising	$473.98	$750	$347.10	$750	$750	$750	$750
5183000 | Custodial/Janitorial/Security	5450200 | Equipment Rent - Outside	$1,154.49	$500		$500	$500	$500	$500
5183000 | Custodial/Janitorial/Security	5450609 | InternalServFd-MP Rent-Monthly	$16,800.00	$25,070		$30,096	$30,999	$30,096	$30,999
5183000 | Custodial/Janitorial/Security	5450800 | Lease/Rental-Equipment	$1,407.79	$0	$521.34				
5183000 | Custodial/Janitorial/Security	5460109 | InternalServFdInsuranceCharges	$25,780.00	$47,558	$47,558.00	$60,106	$69,212	$60,106	$69,212
5183000 | Custodial/Janitorial/Security	5480100 | Repairs & Maintenance	$51.89	$1,500		$1,500	$1,500	$1,500	$1,500
5183000 | Custodial/Janitorial/Security	5490200 | Photocopies	$194.67	$750	$0.11	$750	$750	$750	$750
5183000 | Custodial/Janitorial/Security	5490400 | Dues & Subscriptions	$5,326.40	$7,000	$5,310.70	$7,000	$7,000	$7,000	$7,000
5183000 | Custodial/Janitorial/Security	5490600 | Printing & Binding		$500		$500	$500	$500	$500
5183000 | Custodial/Janitorial/Security	5490900 | Industrial Acc. Lost Time	$9,331.00	$13,691	$13,691.00	$14,892	$14,892	$9,214	$14,892
5183000 | Custodial/Janitorial/Security	5492000 | Other	$486.11	$1,000	$223.78	$1,000	$1,000	$1,000	$1,000
5183000 | Custodial/Janitorial/Security	5493209 | Internal Serv Fund IT Charges	$80,104.00	$97,545	$97,545.00	$97,932	$111,320	$69,311	$111,320
5183000 Other Services & Charges		**$153,389.30**	**$205,464**	**$168,178.75**	**$224,626**	**$248,023**	**$190,327**	**$248,023**
5183010 | Hall of Justice - Operations	5314000 | Misc. O&M Supplies	$46,402.84	$40,000	$17,012.57	$40,000	$40,000	$40,000	$40,000
5183010 | Hall of Justice - Operations	5350100 | Small Tools & Minor Equipment	$3,547.20	$500	$1,087.17	$500	$500	$500	$500
5183010 Supplies		**$49,950.04**	**$40,500**	**$18,099.74**	**$40,500**	**$40,500**	**$40,500**	**$40,500**
5183010 | Hall of Justice - Operations	5410100 | Professional & Contract Svc	$99,304.26	$86,500	$30,910.60	$86,500	$86,500	$86,500	$86,500
5183010 | Hall of Justice - Operations	5450200 | Equipment Rent - Outside	$27,448.39	$1,000	$1,002.09	$1,000	$1,000	$1,000	$1,000
5183010 | Hall of Justice - Operations	5460109 | InternalServFdInsuranceCharges	$263,862.00	$262,643	$262,643.00	$192,209	$211,430	$192,209	$211,430
5183010 | Hall of Justice - Operations	5470100 | PUD	$218,554.91	$255,000	$95,428.91	$255,000	$255,000	$255,000	$255,000
5183010 | Hall of Justice - Operations	5470300 | Kelso Utilities	$33,061.79	$50,000	$17,554.61	$50,000	$50,000	$50,000	$50,000
5183010 | Hall of Justice - Operations	5470400 | Solid Waste	$1,826.16	$1,400	$729.83	$1,400	$1,400	$1,400	$1,400
5183010 | Hall of Justice - Operations	5480100 | Repairs & Maintenance	$105,764.05	$90,000	$12,898.94	$90,000	$90,000	$90,000	$90,000
5183010 | Hall of Justice - Operations	5482100 | Equipment Mtnc Agreements	$13,036.08	$18,000	$6,644.28	$18,000	$18,000	$18,000	$18,000
5183010 | Hall of Justice - Operations	5490700 | Taxes	$11,440.96	$14,000	$6,483.76	$14,000	$14,000	$14,000	$14,000
5183010 | Hall of Justice - Operations	5491000 | Fire Protection	$18,625.00	$18,555	$18,329.85	$18,330	$18,400	$18,330	$18,400

5183010 | Hall of Justice - Operations	5492000 | Other	$3,898.49	$4,000	$2,054.47	$4,000	$4,000	$4,000	$4,000
5183010 Other Services & Charges		**$796,822.09**	**$801,098**	**$454,680.34**	**$730,439**	**$749,730**	**$730,439**	**$749,730**
5183020 | Admin. Bldg. Operations	5314000 | Misc. O&M Supplies	$14,303.26	$15,000	$12,920.59	$15,000	$15,000	$15,000	$15,000
5183020 | Admin. Bldg. Operations	5350100 | Small Tools & Minor Equipment	$751.33	$500		$500	$500	$500	$500
5183020 Supplies		**$15,054.59**	**$15,500**	**$12,920.59**	**$15,500**	**$15,500**	**$15,500**	**$15,500**
5183020 | Admin. Bldg. Operations	5410100 | Professional & Contract Svc	$73,364.28	$60,000	$24,540.48	$60,000	$60,000	$60,000	$60,000
5183020 | Admin. Bldg. Operations	5450200 | Equipment Rent - Outside		$600		$600	$600	$600	$600
5183020 | Admin. Bldg. Operations	5460109 | InternalServFdInsuranceCharges	$158,317.00	$128,267	$128,267.00	$82,499	$90,749	$82,499	$90,749
5183020 | Admin. Bldg. Operations	5470100 | PUD	$187,023.28	$190,000	$112,008.42	$190,000	$190,000	$190,000	$190,000
5183020 | Admin. Bldg. Operations	5470300 | Kelso Utilities	$33,018.54	$33,000	$16,797.73	$33,000	$33,000	$33,000	$33,000
5183020 | Admin. Bldg. Operations	5470400 | Solid Waste	$1,584.31	$1,000	$663.94	$1,000	$1,000	$1,000	$1,000
5183020 | Admin. Bldg. Operations	5480100 | Repairs & Maintenance	$9,894.34	$24,000	$11,844.78	$24,000	$24,000	$24,000	$24,000
5183020 | Admin. Bldg. Operations	5482100 | Equipment Mtnc Agreements	$6,518.04	$20,000	$3,322.14	$20,000	$20,000	$20,000	$20,000
5183020 | Admin. Bldg. Operations	5490700 | Taxes		$5	$26.70	$5	$5	$5	$5
5183020 | Admin. Bldg. Operations	5491000 | Fire Protection	$11,492.16	$11,492	$11,339.02	$11,340	$11,500	$11,340	$11,500
5183020 | Admin. Bldg. Operations	5492000 | Other	$2,917.24	$1,000	$419.80	$1,000	$1,000	$1,000	$1,000
5183020 Other Services & Charges		**$484,129.19**	**$469,364**	**$309,230.01**	**$423,444**	**$431,854**	**$423,444**	**$431,854**
5183030 | Administration Annex	5314000 | Misc. O&M Supplies	$3,182.62	$2,500	$554.24	$2,500	$2,500	$2,500	$2,500
5183030 Supplies		**$3,182.62**	**$2,500**	**$554.24**	**$2,500**	**$2,500**	**$2,500**	**$2,500**
5183030 | Administration Annex	5410100 | Professional & Contract Svc	$7,515.17	$6,000	$2,632.20	$6,000	$6,000	$6,000	$6,000
5183030 | Administration Annex	5460109 | InternalServFdInsuranceCharges		$29,318		$22,582	$24,840	$22,582	$24,840
5183030 | Administration Annex	5470400 | Solid Waste	$9.25	$0					
5183030 | Administration Annex	5480100 | Repairs & Maintenance	$32,475.11	$20,000	$12,765.29	$20,000	$20,000	$20,000	$20,000
5183030 | Administration Annex	5482100 | Equipment Mtnc Agreements	$6,518.04	$6,000	$3,322.14	$6,000	$6,000	$6,000	$6,000
5183030 | Administration Annex	5490700 | Taxes		$5	$13.35	$5	$5	$5	$5
5183030 | Administration Annex	5491000 | Fire Protection	$1,856.67	$1,857	$1,831.92	$1,832	$1,860	$1,832	$1,860
5183030 | Administration Annex	5492000 | Other	$2,476.35	$500	$654.15	$500	$500	$500	$500
5183030 Other Services & Charges		**$50,850.59**	**$63,680**	**$21,219.05**	**$56,919**	**$59,205**	**$56,919**	**$59,205**
5183050 | Coroner	5314000 | Misc. O&M Supplies	$2,905.64	$2,500	$1,415.20	$2,500	$2,500	$2,500	$2,500
5183050 Supplies		**$2,905.64**	**$2,500**	**$1,415.20**	**$2,500**	**$2,500**	**$2,500**	**$2,500**
5183050 | Coroner	5410100 | Professional & Contract Svc	$7,338.15	$12,000	$2,504.63	$12,000	$12,000	$12,000	$12,000

5183050 | Coroner	5470100 | PUD	$13,288.01	$12,000	$6,111.67	$12,000	$12,000	$12,000	$12,000
5183050 | Coroner	5470200 | Longview Utilities	$4,422.83	$8,000	$2,329.21	$8,000	$8,000	$8,000	$8,000
5183050 | Coroner	5470400 | Solid Waste		$500		$500	$500	$500	$500
5183050 | Coroner	5470500 | Gas-Utilities	$2,235.61	$6,000	$1,868.77	$6,000	$6,000	$6,000	$6,000
5183050 | Coroner	5480100 | Repairs & Maintenance	$1,152.87	$8,000	$1,548.87	$8,000	$8,000	$8,000	$8,000
5183050 | Coroner	5490700 | Taxes		$500	$66.09	$500	$500	$500	$500
5183050 | Coroner	5492000 | Other		$500		$500	$500	$500	$500
5183050 Other Services & Charges		**$28,437.47**	**$47,500**	**$14,429.24**	**$47,500**	**$47,500**	**$47,500**	**$47,500**
5183060 | Health Department	5314000 | Misc. O&M Supplies	$3,232.65	$6,000	$1,246.27	$6,000	$6,000	$6,000	$6,000
5183060 Supplies		**$3,232.65**	**$6,000**	**$1,246.27**	**$6,000**	**$6,000**	**$6,000**	**$6,000**
5183060 | Health Department	5410100 | Professional & Contract Svc	$8,400.13	$15,000	$3,064.05	$15,000	$15,000	$15,000	$15,000
5183060 | Health Department	5460109 | InternalServFdInsuranceCharges	$26,386.00	$26,264	$26,264.00	$17,036	$18,740	$17,036	$18,740
5183060 | Health Department	5470400 | Solid Waste	$7.77	$25		$25	$25	$25	$25
5183060 | Health Department	5480100 | Repairs & Maintenance	$18,985.82	$11,000	$1,211.61	$11,000	$11,000	$11,000	$11,000
5183060 | Health Department	5490700 | Taxes		$500		$500	$500	$500	$500
5183060 | Health Department	5492000 | Other		$500		$500	$500	$500	$500
5183060 Other Services & Charges		**$53,779.72**	**$53,289**	**$30,539.66**	**$44,061**	**$45,765**	**$44,061**	**$45,765**
5183070 | Jail Annex	5314000 | Misc. O&M Supplies	$12,413.53	$20,000	$1,913.72	$20,000	$20,000	$20,000	$20,000
5183070 | Jail Annex	5350100 | Small Tools & Minor Equipment	$2,527.38	$500	$276.91	$500	$500	$500	$500
5183070 Supplies		**$14,940.91**	**$20,500**	**$2,190.63**	**$20,500**	**$20,500**	**$20,500**	**$20,500**
5183070 | Jail Annex	5410100 | Professional & Contract Svc	$9,285.19	$12,000	$2,527.41	$12,000	$12,000	$12,000	$12,000
5183070 | Jail Annex	5450200 | Equipment Rent - Outside	$2,018.44						
5183070 | Jail Annex	5460109 | InternalServFdInsuranceCharges	$20,454.00	$20,360	$20,360.00	$71,589	$78,748	$71,589	$78,748
5183070 | Jail Annex	5470400 | Solid Waste	$343.89	$500	$25.00	$500	$500	$500	$500
5183070 | Jail Annex	5480100 | Repairs & Maintenance	$66,050.36	$75,000	$32,447.90	$75,000	$75,000	$75,000	$75,000
5183070 | Jail Annex	5492000 | Other	$436.86	$1,000		$1,000	$1,000	$1,000	$1,000
5183070 Other Services & Charges		**$98,588.74**	**$108,860**	**$55,360.31**	**$160,089**	**$167,248**	**$160,089**	**$167,248**
5183080 | Juvenile	5314000 | Misc. O&M Supplies	$5,362.27	$5,000	$3,544.42	$5,000	$5,000	$5,000	$5,000
5183080 | Juvenile	5350100 | Small Tools & Minor Equipment	$5,436.31	$500		$500	$500	$500	$500
5183080 Supplies		**$10,798.58**	**$5,500**	**$3,544.42**	**$5,500**	**$5,500**	**$5,500**	**$5,500**
5183080 | Juvenile	5410100 | Professional & Contract Svc	$7,096.08	$12,000	$2,365.36	$12,000	$12,000	$12,000	$12,000

5183080 | Juvenile	5450200 | Equipment Rent - Outside		$250		$250	$250	$250	$250
5183080 | Juvenile	5460109 | InternalServFdInsuranceCharges	$16,364.00	$16,288	$16,288.00	$64,807	$71,288	$64,807	$71,288
5183080 | Juvenile	5470400 | Solid Waste	$7.77	$500		$500	$500	$500	$500
5183080 | Juvenile	5480100 | Repairs & Maintenance	$36,847.32	$20,000	$9,861.68	$20,000	$20,000	$20,000	$20,000
5183080 | Juvenile	5492000 | Other		$0					
5183080 Other Services & Charges		**$60,315.17**	**$49,038**	**$28,515.04**	**$97,557**	**$104,038**	**$97,557**	**$104,038**
5183090 | Maintenance Shop	5314000 | Misc. O&M Supplies	$17,356.94	$2,500	$9,718.35	$2,500	$2,500	$2,500	$2,500
5183090 | Maintenance Shop	5350100 | Small Tools & Minor Equipment	$13,497.52	$7,000	$10,165.67	$7,000	$7,000	$7,000	$7,000
5183090 Supplies		**$30,854.46**	**$9,500**	**$19,884.02**	**$9,500**	**$9,500**	**$9,500**	**$9,500**
5183090 | Maintenance Shop	5470100 | PUD	$3,126.75	$4,000	$1,320.97	$4,000	$4,000	$4,000	$4,000
5183090 | Maintenance Shop	5470300 | Kelso Utilities		$3,000		$3,000	$3,000	$3,000	$3,000
5183090 | Maintenance Shop	5470400 | Solid Waste	$15.03	$500		$500	$500	$500	$500
5183090 | Maintenance Shop	5470500 | Gas-Utilities	$2,831.51	$4,800	$1,640.16	$4,800	$4,800	$4,800	$4,800
5183090 | Maintenance Shop	5480100 | Repairs & Maintenance	$11,280.37	$7,500	$5,223.28	$7,500	$7,500	$7,500	$7,500
5183090 | Maintenance Shop	5490700 | Taxes		$500	$338.71	$500	$500	$500	$500
5183090 | Maintenance Shop	5491000 | Fire Protection	$807.31	$807	$796.55	$797	$800	$797	$800
5183090 | Maintenance Shop	5492000 | Other	$2,988.61	$200		$200	$200	$200	$200
5183090 Other Services & Charges		**$21,049.58**	**$21,307**	**$9,319.67**	**$21,297**	**$21,300**	**$21,297**	**$21,300**
5183120 | Museum	5314000 | Misc. O&M Supplies	$1,086.52	$1,000	$49.42	$1,000	$1,000	$1,000	$1,000
5183120 Supplies		**$1,086.52**	**$1,000**	**$49.42**	**$1,000**	**$1,000**	**$1,000**	**$1,000**
5183120 | Museum	5410100 | Professional & Contract Svc	$5,834.86	$7,500	$2,038.16	$7,500	$7,500	$7,500	$7,500
5183120 | Museum	5470400 | Solid Waste		$500	$7.77	$500	$500	$500	$500
5183120 | Museum	5480100 | Repairs & Maintenance	$4,143.43	$5,000	$1,104.09	$5,000	$5,000	$5,000	$5,000
5183120 | Museum	5490700 | Taxes		$3,400	$3,966.25	$4,000	$4,100	$4,000	$4,100
5183120 | Museum	5491000 | Fire Protection	$2,525.35	$2,525	$2,491.70	$2,492	$2,500	$2,492	$2,500
5183120 | Museum	5492000 | Other		$1,000		$1,000	$1,000	$1,000	$1,000
5183120 Other Services & Charges		**$12,503.64**	**$19,925**	**$9,607.97**	**$20,492**	**$20,600**	**$20,492**	**$20,600**
5183130 | 304 Cowlitz Way Building	5410100 | Professional & Contract Svc		$0				$0	$0
5183130 | 304 Cowlitz Way Building	5470100 | PUD		$0				$0	$0
5183130 | 304 Cowlitz Way Building	5470300 | Kelso Utilities		$0				$0	$0
5183130 | 304 Cowlitz Way Building	5480100 | Repairs & Maintenance		$0				$0	$0

5183130 | 304 Cowlitz Way Building	5490700 | Taxes		$0				$0	$0
5183130 | 304 Cowlitz Way Building	5491000 | Fire Protection		$0				$0	$0
5183130 Other Services & Charges			**$0**				**$0**	**$0**
5183140 | WSU House	5314000 | Misc. O&M Supplies							
5183140 Supplies								
5183140 | WSU House	5410100 | Professional & Contract Svc	$3,008.52	$3,000	$1,002.84	$3,000	$3,000	$3,000	$3,000
5183140 | WSU House	5470300 | Kelso Utilities							
5183140 | WSU House	5480100 | Repairs & Maintenance	$3,512.63	$4,000	$3,804.67	$4,000	$4,000	$4,000	$4,000
5183140 | WSU House	5490700 | Taxes		$55	$13.35	$55	$55	$55	$55
5183140 | WSU House	5491000 | Fire Protection	$849.23	$849	$837.91	$838	$850	$838	$850
5183140 | WSU House	5492000 | Other	$27.01	$500	$23.49	$500	$500	$500	$500
5183140 Other Services & Charges		**$7,397.39**	**$8,404**	**$5,682.26**	**$8,393**	**$8,405**	**$8,393**	**$8,405**
5183150 | River Suites	5410100 | Professional & Contract Svc		$0				$0	$0
5183150 | River Suites	5470100 | PUD		$0				$0	$0
5183150 | River Suites	5480100 | Repairs & Maintenance		$0				$0	$0
5183150 | River Suites	5490700 | Taxes		$0				$0	$0
5183150 | River Suites	5491000 | Fire Protection		$0				$0	$0
5183150 Other Services & Charges			**$0**				**$0**	**$0**
5183200 | Miscellaneous Buildings	5314000 | Misc. O&M Supplies	$361.90	$13,000	$320.15	$13,000	$13,000	$13,000	$13,000
5183200 Supplies		**$361.90**	**$13,000**	**$320.15**	**$13,000**	**$13,000**	**$13,000**	**$13,000**
5183200 | Miscellaneous Buildings	5410100 | Professional & Contract Svc	$12,691.77	$18,500	$4,119.00	$18,500	$18,500	$18,500	$18,500
5183200 | Miscellaneous Buildings	5460109 | InternalServFdInsuranceCharges	$88,567.00	$72,889	$102,207.00	$96,642	$106,307	$96,642	$106,307
5183200 | Miscellaneous Buildings	5470100 | PUD	$12,128.97	$21,000	$9,960.36	$21,000	$21,000	$21,000	$21,000
5183200 | Miscellaneous Buildings	5470200 | Longview Utilities	$14,404.48	$6,000	$8,581.21	$16,000	$16,000	$16,000	$16,000
5183200 | Miscellaneous Buildings	5470300 | Kelso Utilities	$1,616.35	$7,000	$841.82	$7,000	$7,000	$7,000	$7,000
5183200 | Miscellaneous Buildings	5470400 | Solid Waste	$522.16	$600	$232.37	$600	$600	$600	$600
5183200 | Miscellaneous Buildings	5470500 | Gas-Utilities	$1,456.10	$2,000	$1,217.08	$2,000	$2,000	$2,000	$2,000
5183200 | Miscellaneous Buildings	5480100 | Repairs & Maintenance	$3,408.58	$5,000	$834.15	$5,000	$5,000	$5,000	$5,000
5183200 | Miscellaneous Buildings	5490700 | Taxes		$500	$639.58	$600	$650	$600	$650
5183200 | Miscellaneous Buildings	5491000 | Fire Protection	$1,609.93	$1,610	$1,168.89	$1,169	$1,200	$1,169	$1,200
5183200 | Miscellaneous Buildings	5492000 | Other		$2,000		$2,000	$2,000	$2,000	$2,000

5183200 Other Services & Charges		**$136,405.34**	**$137,099**	**$129,801.46**	**$170,511**	**$180,257**	**$170,511**	**$180,257**
5433000 | General Service	5460109 | InternalServFdInsuranceCharges	$18,000.00	$0	$17,917.00	$0	$0		
5433000 Other Services & Charges		**$18,000.00**	**$0**	**$17,917.00**	**$0**	**$0**		
5941800 | Capital Expense-Central Serv	5620200 | Buildings		$905,000					
5941800 Capital Outlays			**$905,000**					
5970010 | Transfers Out	5090100 | Transfers Out							
5970010 Intergovernmental Srvs/Transfers Out								
095100 | Facilities Maintenance		**$2,911,862.98**	**$4,021,906**	**$1,747,312.00**	**$3,111,781**	**$3,227,867**	**$3,090,082**	**$3,240,782**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		101100 | Family Court						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3222000 | Marriage Licenses	3037100 | Marriage License Fee	$7,826.00	$5,000	$3,315.00				
101100 | Family Court		**$7,826.00**	**$5,000**	**$3,315.00**				

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		105100 | Sheriff						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3111000 | Real & Personal Property Tax	3000000 | Revenue Summary		$25		$25	$25	$25	$25
3168100 | Punch Boards & Pull Tabs	8000000 | Revenue Summary	$6,914.98	$14,000	$41.35	$13,000	$13,000	$13,000	$13,000
3229000 | Other Non-Busi Licenses/Per	3025900 | Gun Permits	$35,662.58	$45,000	$13,302.41	$40,000	$40,000	$40,000	$40,000
3229000 | Other Non-Busi Licenses/Per	3025910 | Dangerous Dog Permit		$3,000	$500.00	$3,000	$3,000	$3,000	$3,000
3311100 | FDG Department of Commerce	4302000 | LE Vehicle Pursuit Tech Grant	$0.00						
3311600 | FDG Department of Justice	3092900 | Coronavirus Safety Response							
3321070 | Title III - County Projects	4063500 | Federal Forest	$0.00						
3331600 | FIG Department of Justice	4300300 | Indirect Federal Grants							
3332000 | FIG Dept of Transportation	4500600 | Traffic Safety Grant							
3339700 | FIG Dept of Homeland Security	4070100 | FEMA Homeland Sec- Proj Staff							
3340040 | SG Office of Financial Managem	4300400 | State Grants							
3340110 | SG Criminal Justice Training	4084100 | Address Res Verification Prgm	$94,862.54	$98,000	$24,151.11	$100,000	$100,000	$100,000	$100,000
3340110 | SG Criminal Justice Training	4300400 | State Grants		$7,000		$5,000	$5,000	$5,000	$5,000
3360610 | Criminal Justice - Counties	3060600 | CRI Just High Crime	$1,348,721.94	$1,300,000	$660,978.31	$1,350,000	$1,350,000	$1,350,000	$1,350,000
3421000 | Law Enforcement Services	3033500 | Salary Reimb Pacific Corp	$214,961.28	$190,000	$67,736.34	$200,000	$200,000	$200,000	$200,000
3421000 | Law Enforcement Services	3033510 | Salary Reimbursement		$40,000		$35,000	$35,000	$35,000	$35,000
3421000 | Law Enforcement Services	3034000 | Sheriff Fees	$31,549.30	$35,000	$15,134.00	$35,000	$35,000	$35,000	$35,000
3421000 | Law Enforcement Services	3067100 | Law Enforcement - Cowlitz							
3421000 | Law Enforcement Services	3092400 | Weyerhaeuser Contract Reimb		$146,650	$37,008.86	$215,000	$215,000	$215,000	$215,000
3421000 | Law Enforcement Services	8001600 | Range Fees - Kelso							
3421000 | Law Enforcement Services	8001700 | Range Fees - Longview							

3421000 | Law Enforcement Services	8007100 | Law Enforcement - Longview				$300	$300	$300	$300

3421000 | Law Enforcement Services	8007200 | Law Enforcement - Kelso	$503.85	$2,000	$664.23	$2,000	$2,000	$2,000	$2,000
3421000 | Law Enforcement Services	8007400 | Law Enforcement - Kalama				$300	$300	$300	$300
3421000 | Law Enforcement Services	8007500 | Law Enforcement - Castle Rock				$300	$300	$300	$300
3421000 | Law Enforcement Services	8007600 | Law Enforcement - Woodland				$300	$300	$300	$300
3421000 | Law Enforcement Services	8205600 | Range Fees/Dept Fish&Wildlife							
3421000 | Law Enforcement Services	8301400 | Range Fees/Corrections							
3423000 | Charge For Detention (Det-Cor)	8001800 | Sex Offender Registration-WSP	$3,200.00	$4,000	$992.00	$4,000	$4,000	$4,000	$4,000
3569010 | OTH CRIMINAL NON-TRAFFIC FINES	3000000 | Revenue Summary							
3572400 | Law Enforcement Cost	3006900 | Sheriff's Serv Cost	$2,375.30	$8,000	$963.09	$6,000	$6,000	$6,000	$6,000
3572400 | Law Enforcement Cost	3021400 | Restitution	$415.35	$250					
3575000 | Crim Profiteering-Confis-State	3000000 | Revenue Summary		$0					
3614000 | Other Interest	8000000 | Revenue Summary		$2,000		$2,000	$2,000	$2,000	$2,000
3670000 | Contributions and Donations	3043210 | BSNF Safety Grant							
3692000 | Unclaimed Money Checks	3073700 | Unclaimed Property-Auction	$4,845.40	$5,000		$2,500	$2,500	$2,500	$2,500
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$2,757.26	$3,000	$-998.12	$3,000	$3,000	$3,000	$3,000
3699100 | Other Misc Revenue	3032900 | Overtime Reimbursement	$62,847.41	$5,000	$877.50	$10,000	$10,000	$10,000	$10,000
3919000 | Other Long-Term Debt Issued	3065600 | Local Program Proceeds							
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$225,491.33	$274,267	$97,240.73				
105100 | Sheriff		**$2,035,108.52**	**$2,182,192**	**$918,591.81**	**$2,026,725**	**$2,026,725**	**$2,026,725**	**$2,026,725**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		105100 | Sheriff						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5211000 | Law Enforcement	5100100 | Direct Labor	$4,546,365.12	$4,889,650	$2,412,726.92	$4,962,000	$5,029,000	$4,950,000	$5,021,000
5211000 | Law Enforcement	5100200 | Vacation	$3,220.34	$22,733	$17,271.60				
5211000 | Law Enforcement	5100300 | Sick Leave	$14,895.97	$52,472	$52,307.68				
5211000 | Law Enforcement	5100400 | Holidays	$176,229.13	$236,000	$25,967.39	$236,000	$236,000	$236,000	$236,000
5211000 | Law Enforcement	5101000 | Overtime	$545,840.13	$788,498	$283,851.88	$764,000	$764,000	$664,000	$664,000
5211000 | Law Enforcement	5101100 | Court Security Overtime	$91,887.29	$157,500	$57,962.34	$100,000	$100,000	$225,000	$225,000
5211000 | Law Enforcement	5106100 | Signing Bonus							
5211000 | Law Enforcement	5107100 | SWAT	$3,516.57	$3,500	$2,720.91	$3,500	$3,500	$3,500	$3,500
5211000 | Law Enforcement	5107200 | SWAT - OT	$4,085.24	$3,600	$2,776.02	$5,000	$5,000	$5,000	$5,000
5211000 | Law Enforcement	5107300 | Field Training Coordinator	$141.27	$500		$500	$500	$500	$500
5211000 | Law Enforcement	5107400 | Field Training Coordinator -OT	$24.94	$1,500		$1,500	$1,500	$1,500	$1,500
5211000 | Law Enforcement	5107500 | Department Instructor	$2,578.03	$1,500	$1,923.12	$1,500	$1,500	$1,500	$1,500
5211000 | Law Enforcement	5107600 | Department Instructor - OT	$2,073.50	$1,800	$1,120.49	$1,800	$1,800	$1,800	$1,800
5211000 | Law Enforcement	5108200 | Field Training Officer	$5,982.10	$6,000	$937.05	$6,000	$6,000	$6,000	$6,000
5211000 | Law Enforcement	5108300 | Field Training Officer -OT	$343.21	$1,800	$53.03	$1,800	$1,800	$1,800	$1,800
5211000 | Law Enforcement	5108800 | Training Pay	$2.62	$750		$1,500	$1,500	$1,500	$1,500
5211000 | Law Enforcement	5108900 | Training Pay - OT		$750		$750	$750	$750	$750
5211000 | Law Enforcement	5109100 | Out of Class Pay	$27,187.71	$31,200	$13,422.22	$35,000	$35,000	$35,000	$35,000
5211000 | Law Enforcement	5200200 | Medical Insurance	$1,174,007.39	$1,298,448	$612,286.43	$1,303,900	$1,306,900	$1,303,900	$1,306,900
5211000 | Law Enforcement	5200300 | Social Security	$412,765.52	$473,500	$217,213.20	$468,200	$473,400	$469,300	$474,700
5211000 | Law Enforcement	5200400 | Retirement	$301,348.20	$343,350	$158,010.48	$326,600	$330,200	$327,300	$331,100

5211000 | Law Enforcement	5200600 | Paid Family & Medical Leave	$11,723.76	$21,100	$7,529.32	$20,900	$21,100	$20,900	$21,200
5211000 | Law Enforcement	5201000 | Uniform & Clothing	$57,380.63	$65,000	$20,711.15	$70,000	$70,000	$70,000	$70,000
5211000 Salaries & Benefits		**$7,381,598.67**	**$8,401,151**	**$3,888,791.23**	**$8,310,450**	**$8,389,450**	**$8,325,250**	**$8,408,750**
5211000 | Law Enforcement	5310100 | Office Supplies	$25,927.48	$17,000	$6,436.32	$22,000	$22,000	$22,000	$22,000
5211000 | Law Enforcement	5312500 | SWAT - Arms Qualified Expense	$13,272.98	$38,000	$3,513.46	$40,000	$40,000	$40,000	$40,000
5211000 | Law Enforcement	5312800 | Ammunition	$44,495.46	$10,000	$26,060.25	$20,000	$20,000	$20,000	$20,000
5211000 | Law Enforcement	5312900 | Reserves' Ammunition	$4,671.60	$6,000		$6,000	$6,000	$6,000	$6,000
5211000 | Law Enforcement	5314000 | Misc. O&M Supplies	$5,422.74	$2,000		$5,000	$5,000	$5,000	$5,000
5211000 | Law Enforcement	5315500 | Computer Software	$433.36	$1,000	$75.66	$1,000	$1,000	$1,000	$1,000
5211000 | Law Enforcement	5315600 | Software Maintenance	$43,933.92	$46,000	$28,708.61	$60,000	$140,000	$60,000	$140,000
5211000 | Law Enforcement	5320109 | InternalServiceFund Gas Fuel	$211,258.26	$232,500	$53,627.08	$245,000	$245,000	$245,000	$245,000
5211000 | Law Enforcement	5350100 | Small Tools & Minor Equipment	$340,847.46	$307,100	$19,062.06	$225,000	$225,000	$225,000	$225,000
5211000 Supplies		**$690,263.26**	**$659,600**	**$137,483.44**	**$624,000**	**$704,000**	**$624,000**	**$704,000**
5211000 | Law Enforcement	5410100 | Professional & Contract Svc	$459,541.59	$609,950	$186,912.00	$725,000	$725,000	$770,000	$772,000
5211000 | Law Enforcement	5415000 | Intergovernmental Services	$478,819.00	$478,900	$239,409.50	$560,000	$560,000	$560,000	$560,000
5211000 | Law Enforcement	5420300 | Postage	$5,968.68	$6,000	$1,781.63	$5,000	$5,000	$5,000	$5,000
5211000 | Law Enforcement	5420400 | Telephone	$5,657.45						
5211000 | Law Enforcement	5420600 | Cellular Phone Charges	$55,164.27	$57,000	$18,829.13	$60,000	$60,000	$60,000	$60,000
5211000 | Law Enforcement	5430100 | Meals & Lodging	$42,041.00	$55,000	$21,103.53	$60,000	$60,000	$60,000	$60,000
5211000 | Law Enforcement	5430200 | Mileage	$9,816.86	$11,000	$5,926.83	$12,000	$12,000	$12,000	$12,000
5211000 | Law Enforcement	5430400 | Other	$3.50	$3,000	$1,552.41	$3,000	$3,000	$3,000	$3,000
5211000 | Law Enforcement	5430700 | Tuition & Registration	$40,186.93	$52,000	$22,211.63	$50,000	$50,000	$50,000	$50,000
5211000 | Law Enforcement	5431000 | Airfare	$6,189.17	$5,000	$975.57	$5,000	$5,000	$5,000	$5,000
5211000 | Law Enforcement	5440100 | Advertising							
5211000 | Law Enforcement	5450200 | Equipment Rent - Outside		$4,000	$535.94	$1,000	$1,000	$1,000	$1,000
5211000 | Law Enforcement	5450609 | InternalServFd-MP Rent-Monthly	$1,118,400.00	$1,065,000		$1,141,000	$1,174,970	$1,126,000	$1,159,970
5211000 | Law Enforcement	5450800 | Lease/Rental-Equipment	$4,585.42	$4,713	$2,590.84	$4,725	$4,725	$4,725	$4,725
5211000 | Law Enforcement	5480100 | Repairs & Maintenance	$18,219.44	$13,000	$5,572.01	$19,000	$19,000	$19,000	$19,000
5211000 | Law Enforcement	5482200 | Crystal Pool Shtg Range Maint	$4,179.27	$2,500	$120.00	$5,000	$5,000	$5,000	$5,000
5211000 | Law Enforcement	5490200 | Photocopies	$1,633.64	$1,500	$563.02	$1,700	$1,700	$1,700	$1,700
5211000 | Law Enforcement	5490400 | Dues & Subscriptions	$29,457.12	$50,000	$14,702.68	$70,000	$70,000	$70,000	$70,000
5211000 | Law Enforcement	5490600 | Printing & Binding	$2,584.84	$2,500	$1,150.94	$3,000	$3,000	$3,000	$3,000

5211000 | Law Enforcement	5492000 | Other	$9,708.41	$14,000	$8,974.71	$17,000	$17,000	$17,000	$17,000
5211000 | Law Enforcement	5492400 | Boat moorage	$2,784.00	$5,000	$1,452.00	$4,000	$4,000	$4,000	$4,000
5211000 | Law Enforcement	5492600 | Securing Evidence	$28,835.10	$25,000	$16,480.85	$25,000	$25,000	$25,000	$25,000
5211000 | Law Enforcement	5493209 | Internal Serv Fund IT Charges	$392,491.00	$404,692	$404,691.69	$418,047	$469,498	$262,904	$404,402
5211000 Other Services & Charges		**$2,716,266.69**	**$2,869,755**	**$955,536.91**	**$3,189,472**	**$3,274,893**	**$3,064,329**	**$3,241,797**
5213010 | Community Outreach	5430100 | Meals & Lodging							
5213010 | Community Outreach	5492000 | Other	$5,387.18	$5,500	$250.00	$5,500	$5,500	$5,500	$5,500
5213010 Other Services & Charges		**$5,387.18**	**$5,500**	**$250.00**	**$5,500**	**$5,500**	**$5,500**	**$5,500**
5231000 | Administration	5100100 | Direct Labor	$52,860.29	$62,208	$20,442.76	$63,900	$63,900	$63,900	$63,900
5231000 | Administration	5100200 | Vacation						$0	$0
5231000 | Administration	5100300 | Sick Leave						$0	$0
5231000 | Administration	5100400 | Holidays		$3,300	$298.60	$3,300	$3,300	$3,300	$3,300
5231000 | Administration	5101000 | Overtime		$3,000	$179.16	$3,000	$3,000	$3,000	$3,000
5231000 | Administration	5108800 | Training Pay		$150		$300	$300	$300	$300
5231000 | Administration	5108900 | Training Pay - OT		$150		$150		$150	$150
5231000 | Administration	5200200 | Medical Insurance	$22,043.21	$22,800	$13,655.75	$23,400	$23,400	$23,400	$23,400
5231000 | Administration	5200300 | Social Security	$3,888.28	$5,264	$1,566.64	$5,410	$5,400	$5,410	$5,410
5231000 | Administration	5200400 | Retirement	$4,934.33	$6,268	$1,696.13	$3,950	$3,940	$3,950	$3,950
5231000 | Administration	5200600 | Paid Family & Medical Leave	$113.06	$188	$55.69	$240	$240	$240	$240
5231000 Salaries & Benefits		**$83,839.17**	**$103,328**	**$37,894.73**	**$103,650**	**$103,480**	**$103,650**	**$103,650**
5231000 | Administration	5310100 | Office Supplies		$1,000		$1,000	$1,000	$1,000	$1,000
5231000 Supplies			**$1,000**		**$1,000**	**$1,000**	**$1,000**	**$1,000**
5231000 | Administration	5410100 | Professional & Contract Svc	$7,088.70	$2,500	$1,568.03	$3,000	$3,000	$3,000	$3,000
5231000 | Administration	5420400 | Telephone	$314.31						
5231000 | Administration	5430100 | Meals & Lodging	$43.01	$500	$19.14	$500	$500	$500	$500
5231000 | Administration	5430200 | Mileage		$100		$100	$100	$100	$100
5231000 | Administration	5430700 | Tuition & Registration		$1,000		$1,000	$1,000	$1,000	$1,000
5231000 | Administration	5431000 | Airfare		$500		$500	$500	$500	$500
5231000 | Administration	5450800 | Lease/Rental-Equipment	$609.82	$817	$405.24	$825	$825	$825	$825
5231000 | Administration	5490200 | Photocopies	$245.50	$1,270	$96.61	$800	$800	$800	$800
5231000 | Administration	5492000 | Other		$200	$25.88	$200	$200	$200	$200

5231000 | Administration	5493209 | Internal Serv Fund IT Charges		$7,050	$7,049.95				
5231000 Other Services & Charges		**$8,301.34**	**$13,937**	**$9,164.85**	**$6,925**	**$6,925**	**$6,925**	**$6,925**
5543000 | Animal Control	5100100 | Direct Labor	$120,506.38	$166,300	$73,504.80	$174,600	$183,300	$174,600	$183,300
5543000 | Animal Control	5100400 | Holidays	$6,903.40	$7,326	$3,636.00	$7,326	$7,326	$7,326	$7,326
5543000 | Animal Control	5101000 | Overtime	$3,783.42	$5,420	$2,454.84	$12,420	$12,420	$12,420	$12,420
5543000 | Animal Control	5107900 | Call Pager Call Time	$11,525.77	$12,483	$6,368.40	$12,483	$12,483	$12,483	$12,483
5543000 | Animal Control	5200200 | Medical Insurance	$45,684.65	$45,600	$22,676.76	$46,800	$48,000	$46,800	$48,000
5543000 | Animal Control	5200300 | Social Security	$10,917.99	$15,190	$6,591.95	$15,820	$16,490	$15,820	$16,490
5543000 | Animal Control	5200400 | Retirement	$13,286.11	$18,080	$6,722.23	$11,540	$12,030	$11,540	$12,030
5543000 | Animal Control	5200600 | Paid Family & Medical Leave	$304.91	$680	$225.75	$710	$740	$710	$740
5543000 | Animal Control	5201000 | Uniform & Clothing	$5,812.13	$3,800	$3,748.11	$2,500	$2,500	$2,500	$2,500
5543000 Salaries & Benefits		**$218,724.76**	**$274,879**	**$125,928.84**	**$284,199**	**$295,289**	**$284,199**	**$295,289**
5543000 | Animal Control	5310100 | Office Supplies	$1,456.18	$1,000	$310.36	$1,000	$1,000	$1,000	$1,000
5543000 | Animal Control	5314000 | Misc. O&M Supplies	$5,707.38	$2,000	$1,070.10	$2,500	$2,500	$2,500	$2,500
5543000 | Animal Control	5320109 | InternalServiceFund Gas Fuel	$8,223.18	$10,000	$2,514.78	$9,000	$9,000	$9,000	$9,000
5543000 | Animal Control	5350100 | Small Tools & Minor Equipment	$3,557.03	$1,500	$498.80	$5,000	$5,000	$5,000	$5,000
5543000 | Animal Control	5350300 | Minor Equipment	$12,019.69	$2,500		$5,000	$5,000	$5,000	$5,000
5543000 Supplies		**$30,963.46**	**$17,000**	**$4,394.04**	**$22,500**	**$22,500**	**$22,500**	**$22,500**
5543000 | Animal Control	5410100 | Professional & Contract Svc	$60,919.89	$111,000	$44,479.00	$125,000	$125,000	$134,000	$134,000
5543000 | Animal Control	5411700 | Animal Control	$3,290.71	$750	$261.27	$5,000	$5,000	$5,000	$5,000
5543000 | Animal Control	5430100 | Meals & Lodging		$3,000	$2,736.68	$3,000	$3,000	$3,000	$3,000
5543000 | Animal Control	5430200 | Mileage		$250	$146.39	$200	$200	$200	$200
5543000 | Animal Control	5430400 | Other		$100		$100	$100	$100	$100
5543000 | Animal Control	5430700 | Tuition & Registration		$1,000	$500.00	$1,500	$1,500	$1,500	$1,500
5543000 | Animal Control	5450609 | InternalServFd-MP Rent-Monthly	$25,000.00	$25,000		$26,000	$27,040	$26,000	$27,040
5543000 | Animal Control	5480100 | Repairs & Maintenance	$4,680.75	$1,000	$319.56	$3,000	$3,000	$3,000	$3,000
5543000 | Animal Control	5493209 | Internal Serv Fund IT Charges		$17,256	$17,255.46				
5543000 Other Services & Charges		**$93,891.35**	**$159,356**	**$65,698.36**	**$163,800**	**$164,840**	**$172,800**	**$173,840**
5543000 | Animal Control	5640100 | Machinery & Equipment	$0.00	$500		$5,000	$5,000	$5,000	$5,000
5543000 | Animal Control	5640400 | Computer Software/Hardware							
5543000 Capital Outlays		**$0.00**	**$500**		**$5,000**	**$5,000**	**$5,000**	**$5,000**

5641000 | Mental Health Administration	5100100 | Direct Labor	$117,088.42	$152,564	$69,455.73				
5641000 | Mental Health Administration	5100400 | Holidays							
5641000 | Mental Health Administration	5101000 | Overtime		$500					
5641000 | Mental Health Administration	5200200 | Medical Insurance	$40,435.14	$45,600	$21,983.64				
5641000 | Mental Health Administration	5200300 | Social Security	$8,560.87	$11,786	$5,221.56				
5641000 | Mental Health Administration	5200400 | Retirement	$10,848.88	$14,035	$6,327.44				
5641000 | Mental Health Administration	5200600 | Paid Family & Medical Leave	$249.82	$500	$181.98				
5641000 | Mental Health Administration	5201000 | Uniform & Clothing	$1,117.57	$500	$153.89				
5641000 Salaries & Benefits		**$178,300.70**	**$225,485**	**$103,324.24**				
5641000 | Mental Health Administration	5310100 | Office Supplies	$1,145.06	$500	$217.45				
5641000 | Mental Health Administration	5314000 | Misc. O&M Supplies	$3,573.98	$500					
5641000 | Mental Health Administration	5320109 | InternalServiceFund Gas Fuel	$923.97	$500	$121.27				
5641000 Supplies		**$5,643.01**	**$1,500**	**$338.72**				
5641000 | Mental Health Administration	5410100 | Professional & Contract Svc		$200					
5641000 | Mental Health Administration	5450609 | InternalServFd-MP Rent-Monthly	$15,000.00	$15,000					
5641000 | Mental Health Administration	5480100 | Repairs & Maintenance		$500					
5641000 | Mental Health Administration	5493209 | Internal Serv Fund IT Charges		$14,100	$14,099.90				
5641000 Other Services & Charges		**$15,000.00**	**$29,800**	**$14,099.90**				
5641000 | Mental Health Administration	5640400 | Computer Software/Hardware		$250					
5641000 Capital Outlays			**$250**					
5912100 | Debt Repayment-Law Enforcement	5740100 | LOCAL Program	$5,986.70						
5912100 Principal		**$5,986.70**						
5922100 | Interest-Law Enforcement	5830100 | Longterm External Debt Interst	$0.00						
5922100 Interest		**$0.00**						
5942100 | Capital Expense-Law Enforcemnt	5640100 | Machinery & Equipment	$72,880.58	$0		$50,000	$50,000	$50,000	$50,000
5942100 Capital Outlays		**$72,880.58**	**$0**		**$50,000**	**$50,000**	**$50,000**	**$50,000**
5970010 | Transfers Out	5090100 | Transfers Out	$36,500.00	$215,000	$65,000.00	$410,000	$415,000	$353,900	$415,000
5970010 Intergovernmental Srvs/Transfers Out		**$36,500.00**	**$215,000**	**$65,000.00**	**$410,000**	**$415,000**	**$353,900**	**$415,000**
105100 | Sheriff		**$11,543,546.87**	**$12,978,041**	**$5,407,905.26**	**$13,176,496**	**$13,437,877**	**$13,019,053**	**$13,433,251**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		106100 | Sheriff Extradition						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5211000 | Law Enforcement	5101000 | Overtime	$5,739.29	$17,000	$6,253.60	$12,000	$12,000	$12,000	$12,000
5211000 | Law Enforcement	5200200 | Medical Insurance	$1,613.66	$4,672	$395.30	$4,680	$4,680	$4,680	$4,680
5211000 | Law Enforcement	5200300 | Social Security	$424.74	$1,310	$477.65	$920	$920	$920	$920
5211000 | Law Enforcement	5200400 | Retirement	$292.39	$910	$332.72	$640	$640	$640	$640
5211000 | Law Enforcement	5200600 | Paid Family & Medical Leave	$12.60	$60	$16.38	$50	$50	$50	$50
5211000 Salaries & Benefits		**$8,082.68**	**$23,952**	**$7,475.65**	**$18,290**	**$18,290**	**$18,290**	**$18,290**
5211000 | Law Enforcement	5430100 | Meals & Lodging	$1,587.20	$5,000	$491.77	$6,000	$6,000	$6,000	$6,000
5211000 | Law Enforcement	5430200 | Mileage	$997.78	$3,000	$320.88	$2,500	$2,500	$2,500	$2,500
5211000 | Law Enforcement	5431000 | Airfare	$8,227.14	$16,500	$2,390.95	$16,000	$16,000	$16,000	$16,000
5211000 | Law Enforcement	5450200 | Equipment Rent - Outside		$1,000		$1,000	$1,000	$1,000	$1,000
5211000 | Law Enforcement	5492000 | Other	$24.91	$500		$1,000	$1,000	$1,000	$1,000
5211000 Other Services & Charges		**$10,837.03**	**$26,000**	**$3,203.60**	**$26,500**	**$26,500**	**$26,500**	**$26,500**
106100 | Sheriff Extradition		**$18,919.71**	**$49,952**	**$10,679.25**	**$44,790**	**$44,790**	**$44,790**	**$44,790**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		109100 | District Ct-Probation Services						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3417000 | Sale of Merchandise	3053500 | Vending Machine Collection			$200.00	$200	$200	$200	$200
3423000 | Charge For Detention (Det-Cor)	3046400 | Probation Svc - District Court	$151,485.36	$150,000	$74,245.10	$150,000	$150,000	$150,000	$150,000
3423000 | Charge For Detention (Det-Cor)	3046500 | Probation Svc - Kelso	$29,023.28	$20,000	$6,351.28	$15,000	$15,000	$15,000	$15,000
3423000 | Charge For Detention (Det-Cor)	3046600 | Probation Svc - Kalama	$4,815.00	$5,000	$3,070.00	$5,000	$5,000	$5,000	$5,000
3423000 | Charge For Detention (Det-Cor)	3046800 | Probation Svc - Woodland	$12,764.82	$15,000	$7,362.00	$15,000	$15,000	$15,000	$15,000
3423000 | Charge For Detention (Det-Cor)	3046900 | Probation Svc - Longview	$73,849.08	$60,000	$30,915.89	$60,000	$60,000	$60,000	$60,000
3423000 | Charge For Detention (Det-Cor)	3048800 | DWI Victim Impact	$14,640.00	$16,000	$4,040.00	$10,000	$10,000	$10,000	$10,000
3423000 | Charge For Detention (Det-Cor)	3049100 | 24 Hour Dep	$67.80		$92.19	$150	$150	$150	$150
3423000 | Charge For Detention (Det-Cor)	3073900 | Urinalysis	$490.50	$1,000	$140.00	$750	$750	$750	$750
3423000 | Charge For Detention (Det-Cor)	3074000 | Direct Referrals Fee	$300.00	$750	$100.00	$250	$250	$250	$250
3423000 | Charge For Detention (Det-Cor)	3088200 | Vict Impact Panel Rschdlng Fee	$1,620.00	$750	$540.00	$750	$750	$750	$750
3572400 | Law Enforcement Cost	3021400 | Restitution	$1,950.00	$500	$900.00	$1,750	$1,750	$1,750	$1,750
3699100 | Other Misc Revenue	3699100 | NSF Check - Fee							
109100 | District Ct-Probation Services		**$291,005.84**	**$269,000**	**$127,956.46**	**$258,850**	**$258,850**	**$258,850**	**$258,850**

2026 - 2027

OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		109100 | District Ct-Probation Services						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5233000 | Probation and Parole Services	5100100 | Direct Labor	$327,937.15	$410,900	$195,460.44	$430,300	$448,373	$430,300	$448,373
5233000 | Probation and Parole Services	5100200 | Vacation	$9,845.22					$0	$0
5233000 | Probation and Parole Services	5100300 | Sick Leave	$16,145.13					$0	$0
5233000 | Probation and Parole Services	5100400 | Holidays	$170.08						
5233000 | Probation and Parole Services	5101000 | Overtime	$15,383.50	$15,000	$3,380.45	$15,000	$15,630	$15,000	$15,630
5233000 | Probation and Parole Services	5108000 | Extra Help Payroll	$14,775.70	$0	$4,853.22			$0	$0
5233000 | Probation and Parole Services	5200200 | Medical Insurance	$59,877.39	$79,800	$38,702.78	$79,200	$81,180	$79,200	$81,180
5233000 | Probation and Parole Services	5200300 | Social Security	$29,000.15	$32,580	$15,343.37	$34,070	$35,496	$34,070	$35,496
5233000 | Probation and Parole Services	5200400 | Retirement	$32,125.19	$40,500	$18,777.51	$31,670	$32,991	$31,670	$32,991
5233000 | Probation and Parole Services	5200600 | Paid Family & Medical Leave	$819.11	$1,450	$533.71	$1,520	$1,579	$1,520	$1,579
5233000 Salaries & Benefits		**$506,078.62**	**$580,230**	**$277,051.48**	**$591,760**	**$615,249**	**$591,760**	**$615,249**
5233000 | Probation and Parole Services	5310100 | Office Supplies	$7,110.05	$8,500	$2,741.60	$8,500	$8,500	$8,500	$8,500
5233000 | Probation and Parole Services	5310300 | Food	$147.98	$400	$122.46	$400	$400	$400	$400
5233000 Supplies		**$7,258.03**	**$8,900**	**$2,864.06**	**$8,900**	**$8,900**	**$8,900**	**$8,900**
5233000 | Probation and Parole Services	5410100 | Professional & Contract Svc	$13,635.61	$15,000	$3,174.26	$15,000	$15,000	$15,000	$15,000
5233000 | Probation and Parole Services	5420300 | Postage	$2,808.54	$3,300	$790.01	$3,300	$3,300	$3,300	$3,300
5233000 | Probation and Parole Services	5420400 | Telephone	$663.21						
5233000 | Probation and Parole Services	5420600 | Cellular Phone Charges		$0					
5233000 | Probation and Parole Services	5430100 | Meals & Lodging		$1,000	$737.22	$1,200	$1,200	$1,200	$1,200
5233000 | Probation and Parole Services	5430700 | Tuition & Registration		$1,000	$550.00	$1,200	$1,200	$1,200	$1,200
5233000 | Probation and Parole Services	5440100 | Advertising		$400		$400	$400	$400	$400

5233000 | Probation and Parole Services	5450800 | Lease/Rental-Equipment	$1,912.86	$1,766	$735.56	$2,000	$2,000	$2,000	$2,000
5233000 | Probation and Parole Services	5480100 | Repairs & Maintenance		$400		$400	$400	$400	$400
5233000 | Probation and Parole Services	5490200 | Photocopies	$536.66	$503	$211.79	$600	$600	$600	$600
5233000 | Probation and Parole Services	5490400 | Dues & Subscriptions	$160.00	$300	$200.00	$300	$300	$300	$300
5233000 | Probation and Parole Services	5490600 | Printing & Binding	$988.16	$2,200	$842.53	$2,200	$2,200	$2,200	$2,200
5233000 | Probation and Parole Services	5490900 | Industrial Acc. Lost Time	$1,042.00	$1,498	$1,498.00	$3,367	$3,367	$2,083	$3,367
5233000 | Probation and Parole Services	5493209 | Internal Serv Fund IT Charges	$41,902.00	$47,531	$47,531.00	$48,287	$54,868	$34,245	$54,868
5233000 Other Services & Charges		**$63,649.04**	**$74,898**	**$56,270.37**	**$78,254**	**$84,835**	**$62,928**	**$84,835**
109100 | District Ct-Probation Services		**$576,985.69**	**$664,028**	**$336,185.91**	**$678,914**	**$708,984**	**$663,588**	**$708,984**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		110100 | CCCD-Jail						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3331000 | FIG Department of Agriculture	4553000 | Federal Breakfast Program	$9,012.59	$8,000	$4,674.64	$9,000	$9,000	$9,000	$9,000
3331000 | FIG Department of Agriculture	4555000 | Federal Lunch Program	$14,328.32	$13,000	$14,913.90	$25,000	$25,000	$25,000	$25,000
3340310 | SG Department of Ecology	4102300 | Dept of Ecology - Illegal Dump				$0	$0		
3340690 | SG Other State Agencies	4062000 | MOUD in Jails Program	$359,105.19	$300,000	$179,583.33	$300,000	$300,000	$300,000	$300,000
3370000 | Local Grants/Entitlement/Other	8002200 | Other Health Services	$125,000.00						
3421000 | Law Enforcement Services	3107200 | Sup Crt-DNA Collector Fee Jail	$791.46	$1,000	$413.83	$800	$800	$800	$800
3423000 | Charge For Detention (Det-Cor)	3026300 | Medical Visits	$1,275.59	$2,000	$406.62	$1,000	$1,000	$1,000	$1,000
3423000 | Charge For Detention (Det-Cor)	3045800 | Booking Fee	$38,089.99	$35,000	$21,931.52	$40,000	$40,000	$40,000	$40,000
3423000 | Charge For Detention (Det-Cor)	3049600 | B/Room Prison - Kelso	$310,661.08	$300,000	$150,575.58	$350,000	$350,000	$350,000	$350,000
3423000 | Charge For Detention (Det-Cor)	3049700 | B/Room Prison - Kalama	$13,172.98	$15,000	$9,781.56	$18,000	$18,000	$18,000	$18,000
3423000 | Charge For Detention (Det-Cor)	3049800 | B/Room Prison - Castle Rock	$22,323.49	$15,000	$6,274.90	$18,000	$18,000	$18,000	$18,000
3423000 | Charge For Detention (Det-Cor)	3049900 | B/Room Prison - Woodland	$73,209.84	$60,000	$23,580.51	$70,000	$70,000	$70,000	$70,000
3423000 | Charge For Detention (Det-Cor)	3050000 | B/Room Prison - Longview	$1,067,372.14	$900,000	$387,732.23	$1,000,000	$1,000,000	$1,000,000	$1,000,000
3423000 | Charge For Detention (Det-Cor)	8001900 | DOC - Housing Inmate Fee	$234,314.84	$150,000	$90,293.34	$200,000	$200,000	$200,000	$200,000
3423000 | Charge For Detention (Det-Cor)	8002100 | DOC - Medical	$2,244.65	$2,000	$1,886.12	$2,000	$2,000	$2,000	$2,000
3423000 | Charge For Detention (Det-Cor)	8300100 | SSA Incentive Payment	$1,000.00	$1,000	$1,200.00	$1,000	$1,000	$1,000	$1,000
3423000 | Charge For Detention (Det-Cor)	8300700 | WORK CREW SUPERVISION - RDS				$0	$0		
3423000 | Charge For Detention (Det-Cor)	8300800 | WORK CREW REVENUE				$0	$0		
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$3,912.70	$1,000	$175.80	$1,000	$1,000	$1,000	$1,000
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$1,326,587.58	$1,334,738	$429,110.57	$1,371,389	$1,411,478	$1,371,389	$1,411,478
110100 | CCCD-Jail		**$3,602,402.44**	**$3,137,738**	**$1,322,534.45**	**$3,407,189**	**$3,447,278**	**$3,407,189**	**$3,447,278**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		110100 | CCCD-Jail						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5236000 | Care and Custody of Prisoners	5100100 | Direct Labor	$3,569,893.11	$3,883,600	$1,977,923.17	$4,476,300	$4,565,826	$4,484,900	$4,574,598
5236000 | Care and Custody of Prisoners	5100200 | Vacation	$14,384.77	$17,736	$14,453.94			$0	$0
5236000 | Care and Custody of Prisoners	5100300 | Sick Leave	$9,274.40	$6,532	$6,429.56			$0	$0
5236000 | Care and Custody of Prisoners	5100400 | Holidays	$66,771.93	$102,000	$27,834.70	$75,000	$75,000	$75,000	$75,000
5236000 | Care and Custody of Prisoners	5100700 | Severence							
5236000 | Care and Custody of Prisoners	5101000 | Overtime	$641,088.25	$630,000	$297,846.67	$560,000	$560,000	$560,000	$560,000
5236000 | Care and Custody of Prisoners	5106100 | Signing Bonus		$142,000		$120,000	$25,000	$120,000	$25,000
5236000 | Care and Custody of Prisoners	5108000 | Extra Help Payroll	$145,488.48	$200,000	$96,956.67	$45,000	$45,000	$45,000	$45,000
5236000 | Care and Custody of Prisoners	5109100 | Out of Class Pay	$3,668.94	$5,100	$2,344.69	$5,100	$5,100	$5,100	$5,100
5236000 | Care and Custody of Prisoners	5109200 | Differ. Swing Shift		$1,020		$1,020	$1,020	$1,020	$1,020
5236000 | Care and Custody of Prisoners	5109300 | Differ. Graveyard	$15,402.45	$18,360	$8,343.35	$18,360	$18,360	$18,360	$18,360
5236000 | Care and Custody of Prisoners	5109400 | Diff Swingshift Overtime	$4,514.90	$5,100	$1,601.01	$5,100	$5,100	$5,100	$5,100
5236000 | Care and Custody of Prisoners	5109700 | Call Back	$8,220.31	$5,100	$3,540.62	$5,100	$5,100	$5,100	$5,100
5236000 | Care and Custody of Prisoners	5200200 | Medical Insurance	$1,186,488.02	$1,343,400	$614,122.08	$1,461,600	$1,461,600	$1,461,600	$1,461,600
5236000 | Care and Custody of Prisoners	5200300 | Social Security	$338,494.59	$373,190	$185,079.36	$406,290	$405,871	$406,950	$406,542
5236000 | Care and Custody of Prisoners	5200400 | Retirement	$413,001.14	$462,960	$219,346.00	$374,410	$374,022	$375,020	$374,646
5236000 | Care and Custody of Prisoners	5200500 | Unemployment Comp.		$0		$19,150	$19,150	$19,150	$19,150
5236000 | Care and Custody of Prisoners	5200600 | Paid Family & Medical Leave	$9,592.15	$16,610	$6,416.42	$18,080	$18,060	$18,110	$18,090
5236000 | Care and Custody of Prisoners	5201000 | Uniform & Clothing	$71,364.23	$71,400	$30,915.01	$71,400	$71,400	$71,400	$71,400
5236000 Salaries & Benefits		**$6,497,647.67**	**$7,284,108**	**$3,493,153.25**	**$7,661,910**	**$7,655,609**	**$7,671,810**	**$7,665,706**
5236000 | Care and Custody of Prisoners	5310100 | Office Supplies	$47,006.52	$100,000	$20,794.92	$100,000	$100,000	$100,000	$100,000

5236000 | Care and Custody of Prisoners	5310300 | Food	$518,186.68	$600,000	$205,995.59	$550,000	$550,000	$550,000	$550,000
5236000 | Care and Custody of Prisoners	5310500 | Drugs	$241,323.91	$300,000	$69,265.52	$250,000	$250,000	$250,000	$250,000
5236000 | Care and Custody of Prisoners	5314000 | Misc. O&M Supplies	$5,093.20	$1,000	$712.67	$1,000	$1,000	$1,000	$1,000
5236000 | Care and Custody of Prisoners	5314400 | Inmate Supplies	$89,246.23	$110,000	$39,066.48	$110,000	$110,000	$110,000	$110,000
5236000 | Care and Custody of Prisoners	5315500 | Computer Software		$10,000		$0	$0	$0	$0
5236000 | Care and Custody of Prisoners	5315600 | Software Maintenance		$34,000					
5236000 | Care and Custody of Prisoners	5320109 | InternalServiceFund Gas Fuel	$7,464.03	$9,000	$2,259.40	$8,000	$8,000	$8,000	$8,000
5236000 | Care and Custody of Prisoners	5350100 | Small Tools & Minor Equipment	$12,268.25	$20,000	$1,808.16	$15,000	$15,000	$15,000	$15,000
5236000 | Care and Custody of Prisoners	5351000 | COVID-19 Supplies				$0	$0		
5236000 Supplies		**$920,588.82**	**$1,184,000**	**$339,902.74**	**$1,034,000**	**$1,034,000**	**$1,034,000**	**$1,034,000**
5236000 | Care and Custody of Prisoners	5410100 | Professional & Contract Svc	$56,906.23	$100,000	$39,130.37	$75,000	$75,000	$75,000	$75,000
5236000 | Care and Custody of Prisoners	5410800 | Jail Medical	$2,628,932.19	$2,900,000	$1,377,798.60	$4,000,000	$4,000,000	$4,100,827	$4,244,356
5236000 | Care and Custody of Prisoners	5420300 | Postage	$478.36	$700	$70.25	$500	$500	$500	$500
5236000 | Care and Custody of Prisoners	5420400 | Telephone	$7,131.14	$600	$561.24	$1,200	$1,200	$1,200	$1,200
5236000 | Care and Custody of Prisoners	5420600 | Cellular Phone Charges		$2,000	$733.68	$2,000	$2,000	$2,000	$2,000
5236000 | Care and Custody of Prisoners	5430100 | Meals & Lodging	$10,272.20	$15,000	$3,732.24	$7,500	$7,500	$7,500	$7,500
5236000 | Care and Custody of Prisoners	5430200 | Mileage	$1,123.18	$2,000		$1,000	$1,000	$1,000	$1,000
5236000 | Care and Custody of Prisoners	5430400 | Other	$985.05	$500	$230.35	$500	$500	$500	$500
5236000 | Care and Custody of Prisoners	5430700 | Tuition & Registration	$43,570.48	$50,000	$26,805.00	$50,000	$50,000	$50,000	$50,000
5236000 | Care and Custody of Prisoners	5431000 | Airfare	$2,390.51	$5,000	$1,179.72	$2,500	$2,500	$2,500	$2,500
5236000 | Care and Custody of Prisoners	5440100 | Advertising	$6,320.77	$500	$8,445.07	$8,000	$8,000	$8,000	$8,000
5236000 | Care and Custody of Prisoners	5450609 | InternalServFd-MP Rent-Monthly	$24,675.00	$5,765		$15,021	$15,472	$15,021	$15,472
5236000 | Care and Custody of Prisoners	5450800 | Lease/Rental-Equipment	$6,638.82	$6,240	$2,625.06	$6,200	$6,200	$6,200	$6,200
5236000 | Care and Custody of Prisoners	5451000 | COVID-19 Services				$0	$0	$0	$0
5236000 | Care and Custody of Prisoners	5460109 | InternalServFdInsuranceCharges	$244,955.00	$290,885		$333,342	$385,310	$333,342	$385,310
5236000 | Care and Custody of Prisoners	5470100 | PUD	$73,477.68	$85,000	$34,252.35	$85,000	$85,000	$85,000	$85,000
5236000 | Care and Custody of Prisoners	5470200 | Longview Utilities	$144,598.86	$152,000	$63,167.67	$160,000	$160,000	$160,000	$160,000
5236000 | Care and Custody of Prisoners	5470400 | Solid Waste	$8,576.42	$700	$396.66	$900	$900	$900	$900
5236000 | Care and Custody of Prisoners	5470500 | Gas-Utilities	$61,871.62	$98,000	$49,665.97	$100,000	$100,000	$100,000	$100,000
5236000 | Care and Custody of Prisoners	5480100 | Repairs & Maintenance	$41,991.31	$60,000	$49,159.61	$50,000	$50,000	$50,000	$50,000
5236000 | Care and Custody of Prisoners	5490200 | Photocopies	$3,259.81	$4,950	$1,335.59	$3,000	$3,000	$3,000	$3,000
5236000 | Care and Custody of Prisoners	5490400 | Dues & Subscriptions	$2,994.53	$4,000	$7,133.50	$12,000	$12,000	$12,000	$12,000

5236000 | Care and Custody of Prisoners	5490600 | Printing & Binding	$2,657.76	$4,000	$841.61	$2,700	$2,700	$2,700	$2,700
5236000 | Care and Custody of Prisoners	5490700 | Taxes	$7,855.60	$8,000	$8,357.90	$8,500	$8,500	$8,500	$8,500
5236000 | Care and Custody of Prisoners	5490900 | Industrial Acc. Lost Time	$113,406.00	$183,443		$165,395	$165,395	$102,332	$165,395
5236000 | Care and Custody of Prisoners	5492000 | Other		$1,000		$0	$0	$0	$0
5236000 | Care and Custody of Prisoners	5493209 | Internal Serv Fund IT Charges	$339,073.00	$374,171	$374,171.00	$375,001	$426,925	$264,000	$426,925
5236000 Other Services & Charges		**$3,834,141.52**	**$4,354,454**	**$2,049,793.44**	**$5,465,259**	**$5,569,602**	**$5,392,022**	**$5,813,958**
5236000 | Care and Custody of Prisoners	5640400 | Computer Software/Hardware		$33,600	$16,156.58	$26,310	$26,310	$26,310	$26,310
5236000 Capital Outlays			**$33,600**	**$16,156.58**	**$26,310**	**$26,310**	**$26,310**	**$26,310**
5944810 | Capital Expense-PW Cent Serv	5640100 | Machinery & Equipment		$90,000	$17,370.59	$30,000	$30,000	$30,000	$30,000
5944810 Capital Outlays			**$90,000**	**$17,370.59**	**$30,000**	**$30,000**	**$30,000**	**$30,000**
110100 | CCCD-Jail		**$11,252,378.01**	**$12,946,162**	**$5,916,376.60**	**$14,217,479**	**$14,315,521**	**$14,154,142**	**$14,569,974**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		111100 | CCCD-Offender Services						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3340310 | SG Department of Ecology	4102300 | Dept of Ecology - Illegal Dump	$39,715.95	$40,000	$11,153.76	$40,000	$40,000	$40,000	$40,000
3360651 | DUI and Other Criminal Justice	3107600 | Extra Impaired Driving (DUI)	$15,810.59	$20,000	$6,386.91	$12,000	$12,000	$12,000	$12,000
3423000 | Charge For Detention (Det-Cor)	3006400 | Urinalysis - Custody	$7,580.00	$3,000	$60.00	$200	$200	$200	$200
3423000 | Charge For Detention (Det-Cor)	8300200 | Work Release Revenue		$100	$0.00	$0	$0		
3423000 | Charge For Detention (Det-Cor)	8300500 | HOME DETENTION	$34,140.00	$35,000	$9,985.00	$25,000	$25,000	$25,000	$25,000
3423000 | Charge For Detention (Det-Cor)	8300700 | WORK CREW SUPERVISION - RDS	$7,875.00	$20,000		$10,000	$10,000	$10,000	$10,000
3423000 | Charge For Detention (Det-Cor)	8300800 | WORK CREW REVENUE	$17,805.00	$30,000	$24,737.50	$30,000	$30,000	$30,000	$30,000
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$120.00	$100		$100	$100	$100	$100
3699100 | Other Misc Revenue	3699100 | NSF Check - Fee	$-25.00						
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund							
111100 | CCCD-Offender Services		**$123,021.54**	**$148,200**	**$52,323.17**	**$117,300**	**$117,300**	**$117,300**	**$117,300**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		111100 | CCCD-Offender Services						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5232000 | Monitoring of Prisoners	5100100 | Direct Labor	$557,194.03	$587,400	$256,362.21	$608,900	$634,474	$546,000	$568,932
5232000 | Monitoring of Prisoners	5100200 | Vacation	$8,497.21	$5,542	$5,542.33				
5232000 | Monitoring of Prisoners	5100300 | Sick Leave	$19,294.36	$3,071	$3,070.43				
5232000 | Monitoring of Prisoners	5100700 | Severence	$17,592.00						
5232000 | Monitoring of Prisoners	5101000 | Overtime	$14,877.21	$51,000	$2,804.24	$25,000	$53,142	$25,000	$53,142
5232000 | Monitoring of Prisoners	5108000 | Extra Help Payroll	$20,417.06	$50,000	$12,782.33	$40,000	$52,100	$40,000	$52,100
5232000 | Monitoring of Prisoners	5200200 | Medical Insurance	$142,053.58	$159,600	$65,157.26	$162,000	$166,050	$151,200	$154,980
5232000 | Monitoring of Prisoners	5200300 | Social Security	$46,972.03	$52,670	$20,475.59	$51,560	$56,588	$46,740	$51,574
5232000 | Monitoring of Prisoners	5200400 | Retirement	$54,888.24	$60,720	$25,000.98	$45,070	$48,889	$40,600	$44,229
5232000 | Monitoring of Prisoners	5200500 | Unemployment Comp.		$7,469	$7,469.00	$657	$657	$657	$657
5232000 | Monitoring of Prisoners	5200600 | Paid Family & Medical Leave	$1,360.28	$2,350	$735.02	$2,300	$2,518	$2,080	$2,295
5232000 Salaries & Benefits		**$883,146.00**	**$979,822**	**$399,399.39**	**$935,487**	**$1,014,418**	**$852,277**	**$927,909**
5232000 | Monitoring of Prisoners	5310100 | Office Supplies	$4,900.94	$5,500	$1,631.74	$5,000	$5,000	$5,000	$5,000
5232000 | Monitoring of Prisoners	5320109 | InternalServiceFund Gas Fuel	$3,975.37	$6,000	$1,475.26	$5,000	$5,000	$5,000	$5,000
5232000 | Monitoring of Prisoners	5350100 | Small Tools & Minor Equipment	$228.56	$4,100	$45.39	$500	$500	$500	$500
5232000 Supplies		**$9,104.87**	**$15,600**	**$3,152.39**	**$10,500**	**$10,500**	**$10,500**	**$10,500**
5232000 | Monitoring of Prisoners	5410100 | Professional & Contract Svc	$33,105.72	$35,000	$11,023.61	$35,000	$35,000	$35,000	$35,000
5232000 | Monitoring of Prisoners	5420300 | Postage	$590.05	$500	$95.58	$500	$500	$500	$500
5232000 | Monitoring of Prisoners	5420400 | Telephone	$779.02			$0	$0		
5232000 | Monitoring of Prisoners	5420600 | Cellular Phone Charges	$1,588.97	$5,000	$922.21	$3,000	$3,000	$3,000	$3,000
5232000 | Monitoring of Prisoners	5430100 | Meals & Lodging	$249.04	$1,500		$750	$750	$750	$750

5232000 | Monitoring of Prisoners	5430700 | Tuition & Registration	$445.00	$2,500		$1,250	$1,250	$1,250	$1,250
5232000 | Monitoring of Prisoners	5440100 | Advertising		$1,000	$141.42	$1,000	$1,000	$1,000	$1,000
5232000 | Monitoring of Prisoners	5450609 | InternalServFd-MP Rent-Monthly	$3,437.28	$6,741		$4,867	$5,013	$4,867	$5,013
5232000 | Monitoring of Prisoners	5450800 | Lease/Rental-Equipment	$2,047.79	$2,210	$1,023.76	$2,210	$2,210	$2,210	$2,210
5232000 | Monitoring of Prisoners	5480100 | Repairs & Maintenance	$8,763.45	$12,000	$4,482.87	$11,000	$11,000	$11,000	$11,000
5232000 | Monitoring of Prisoners	5490200 | Photocopies	$210.55	$406	$111.69	$300	$300	$300	$300
5232000 | Monitoring of Prisoners	5490400 | Dues & Subscriptions		$500		$250	$250	$250	$250
5232000 | Monitoring of Prisoners	5490600 | Printing & Binding	$535.59	$500	$144.85	$400	$400	$400	$400
5232000 | Monitoring of Prisoners	5490900 | Industrial Acc. Lost Time	$17,167.00	$27,769	$27,769.00	$18,492	$18,492	$11,441	$18,492
5232000 | Monitoring of Prisoners	5492000 | Other		$600		$0	$0		
5232000 | Monitoring of Prisoners	5493209 | Internal Serv Fund IT Charges	$76,404.00	$82,826	$82,826.00	$78,925	$89,825	$55,658	$89,825
5232000 Other Services & Charges		**$145,323.46**	**$179,052**	**$128,540.99**	**$157,944**	**$168,990**	**$127,626**	**$168,990**
111100 | CCCD-Offender Services		**$1,037,574.33**	**$1,174,474**	**$531,092.77**	**$1,103,931**	**$1,193,908**	**$990,403**	**$1,107,399**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		112100 | CCCD-Jail Concessions						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3417000 | Sale of Merchandise	3000000 | Revenue Summary	$50,955.81	$60,000	$26,249.96	$60,000	$60,000	$60,000	$60,000
3620000 | Rents and Leases	3019900 | Rent of Phone Booth	$58,173.24	$25,000	$23,362.84	$60,000	$60,000	$60,000	$60,000
112100 | CCCD-Jail Concessions		**$109,129.05**	**$85,000**	**$49,612.80**	**$120,000**	**$120,000**	**$120,000**	**$120,000**

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OFM Recommendation

Cowlitz County
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00199 | General Fund		112100 | CCCD-Jail Concessions						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5239000 | Jail Concessions	5310100 | Office Supplies	$11,243.60	$10,000	$631.14	$6,500	$6,500	$6,500	$6,500
5239000 | Jail Concessions	5314400 | Inmate Supplies	$10,631.46	$30,000	$10,531.28	$25,000	$25,000	$25,000	$25,000
5239000 | Jail Concessions	5340000 | Inventory For Resale	$15,890.94	$15,000	$5,780.92	$15,000	$15,000	$15,000	$15,000
5239000 | Jail Concessions	5350100 | Small Tools & Minor Equipment	$10,653.66	$15,000		$7,500	$7,500	$7,500	$7,500
5239000 Supplies		**$48,419.66**	**$70,000**	**$16,943.34**	**$54,000**	**$54,000**	**$54,000**	**$54,000**
5239000 | Jail Concessions	5416000 | Intergovt Taxes & Oper Assess	$70.47	$1,000	$21.85	$1,000	$1,000	$1,000	$1,000
5239000 | Jail Concessions	5480100 | Repairs & Maintenance	$283.04	$5,000		$2,500	$2,500	$2,500	$2,500
5239000 | Jail Concessions	5490600 | Printing & Binding	$406.83	$1,000	$370.04	$1,000	$1,000	$1,000	$1,000
5239000 | Jail Concessions	5491300 | Other Inmates	$754.74	$10,000	$3,287.82	$5,000	$5,000	$5,000	$5,000
5239000 | Jail Concessions	5491400 | Vol Med Insurance	$340.00	$400	$340.00	$400	$400	$400	$400
5239000 | Jail Concessions	5492000 | Other	$1,877.50	$500	$290.00	$500	$500	$500	$500
5239000 Other Services & Charges		**$3,732.58**	**$17,900**	**$4,309.71**	**$10,400**	**$10,400**	**$10,400**	**$10,400**
112100 | CCCD-Jail Concessions		**$52,152.24**	**$87,900**	**$21,253.05**	**$64,400**	**$64,400**	**$64,400**	**$64,400**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		114100 | Juvenile Detention						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3340460 | SG DSHS	4609800 | DSHS/JRA Room & Board	$1,216.00	$1,000		$1,000	$1,000	$1,000	$1,000
3423000 | Charge For Detention (Det-Cor)	3045900 | B/Room Prison - Juvenile	$53,159.00	$55,500	$47,320.00	$55,500	$55,500	$55,500	$55,500
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue			$886.22				
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund		$32,800					
114100 | Juvenile Detention		**$54,375.00**	**$89,300**	**$48,206.22**	**$56,500**	**$56,500**	**$56,500**	**$56,500**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		114100 | Juvenile Detention						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5276000 | Juvenile Detention	5100100 | Direct Labor	$1,073,732.64	$1,337,242	$644,486.64	$1,557,000	$1,622,394	$1,549,300	$1,614,371
5276000 | Juvenile Detention	5100200 | Vacation	$12,514.70	$1,627				$0	$0
5276000 | Juvenile Detention	5100300 | Sick Leave	$11,943.50	$112				$0	$0
5276000 | Juvenile Detention	5100400 | Holidays	$49,009.93	$63,240	$24,772.10	$63,240	$63,240	$63,240	$63,240
5276000 | Juvenile Detention	5101000 | Overtime	$349,046.90	$388,560	$194,582.52	$310,000	$310,000	$310,000	$310,000
5276000 | Juvenile Detention	5108000 | Extra Help Payroll	$140,829.15	$140,000	$53,231.61	$140,000	$140,000	$140,000	$140,000
5276000 | Juvenile Detention	5108800 | Training Pay	$7,534.70	$6,030	$305.03	$10,000	$10,420	$10,000	$10,420
5276000 | Juvenile Detention	5108900 | Training Pay - OT		$3,970					
5276000 | Juvenile Detention	5109100 | Out of Class Pay	$7,664.65	$9,500	$1,241.40	$9,500	$9,899	$9,500	$9,899
5276000 | Juvenile Detention	5109200 | Differ. Swing Shift	$8,474.90	$13,500	$4,545.25	$13,500	$14,067	$13,500	$14,067
5276000 | Juvenile Detention	5109300 | Differ. Graveyard	$6,794.78	$10,000	$4,265.79	$10,000	$10,420	$10,000	$10,420
5276000 | Juvenile Detention	5109400 | Diff Swingshift Overtime	$3,366.75	$3,300	$1,663.33	$3,300	$3,439	$3,300	$3,439
5276000 | Juvenile Detention	5109500 | Differ. Graveyard Overtime	$1,756.06	$5,600	$1,752.03	$3,500	$3,647	$3,500	$3,647
5276000 | Juvenile Detention	5200200 | Medical Insurance	$335,600.00	$478,836	$200,487.15	$498,600	$511,065	$486,000	$498,150
5276000 | Juvenile Detention	5200300 | Social Security	$124,319.12	$150,673	$69,583.24	$162,190	$167,346	$161,590	$166,732
5276000 | Juvenile Detention	5200400 | Retirement	$153,492.38	$183,685	$87,945.34	$120,120	$124,289	$119,690	$123,841
5276000 | Juvenile Detention	5200500 | Unemployment Comp.	$21,529.00	$1,949		$256	$256	$256	$256
5276000 | Juvenile Detention	5200600 | Paid Family & Medical Leave	$3,548.35	$5,393	$2,438.80	$7,220	$7,446	$7,200	$7,419
5276000 | Juvenile Detention	5201000 | Uniform & Clothing	$8,870.08	$9,487	$1,175.20	$9,500	$9,500	$9,500	$9,500
5276000 Salaries & Benefits		**$2,320,027.59**	**$2,812,704**	**$1,292,475.43**	**$2,917,926**	**$3,007,428**	**$2,896,576**	**$2,985,401**
5276000 | Juvenile Detention	5310100 | Office Supplies	$4,000.90	$8,000	$4,045.69	$7,500	$7,750	$7,500	$7,750

5276000 | Juvenile Detention	5310300 | Food	$606.53	$1,700	$454.81	$4,500	$4,500	$4,500	$4,500
5276000 | Juvenile Detention	5310500 | Drugs	$644.53	$1,173	$394.71	$1,200	$1,200	$1,200	$1,200
5276000 | Juvenile Detention	5311300 | Clean/Sanitary Supplies	$6,155.61	$7,000	$2,884.76	$7,500	$7,750	$7,500	$7,750
5276000 | Juvenile Detention	5311600 | Detention-Clothing	$2,509.50	$3,500	$197.93	$3,500	$3,750	$3,500	$3,750
5276000 | Juvenile Detention	5311700 | Detention-Miscellaneous	$5,287.56	$2,350	$274.38	$10,500	$3,500	$10,500	$3,500
5276000 | Juvenile Detention	5320100 | Gas	$1,584.51	$900	$337.89	$900	$900	$900	$900
5276000 | Juvenile Detention	5320109 | InternalServiceFund Gas Fuel							
5276000 | Juvenile Detention	5350100 | Small Tools & Minor Equipment	$1,699.67	$2,000	$57.67	$2,000	$2,000	$2,000	$2,000
5276000 | Juvenile Detention	5350300 | Minor Equipment		$32,800	$23,026.82				
5276000 Supplies		**$22,488.81**	**$59,423**	**$31,674.66**	**$37,600**	**$31,350**	**$37,600**	**$31,350**
5276000 | Juvenile Detention	5410100 | Professional & Contract Svc	$123,703.23	$128,160	$53,068.02	$135,000	$137,500	$228,300	$237,000
5276000 | Juvenile Detention	5411500 | Extra Trial Expense	$44.00	$100		$100	$100	$100	$100
5276000 | Juvenile Detention	5411800 | Infection Control	$171.62	$1,000	$51.70	$1,000	$1,000	$1,000	$1,000
5276000 | Juvenile Detention	5420300 | Postage		$250		$250	$250	$250	$250
5276000 | Juvenile Detention	5420400 | Telephone	$2,009.07						
5276000 | Juvenile Detention	5420600 | Cellular Phone Charges	$2,668.20	$3,600	$1,073.95	$3,600	$3,760	$3,600	$3,760
5276000 | Juvenile Detention	5430100 | Meals & Lodging	$1,571.70	$5,000	$1,416.06	$5,000	$5,700	$5,000	$5,700
5276000 | Juvenile Detention	5430400 | Other	$314.74	$300	$127.55	$300	$300	$300	$300
5276000 | Juvenile Detention	5430700 | Tuition & Registration	$5,154.00	$2,000	$715.00	$3,000	$3,700	$3,000	$3,700
5276000 | Juvenile Detention	5440100 | Advertising	$43.69	$200	$36.83	$200	$200	$200	$200
5276000 | Juvenile Detention	5450609 | InternalServFd-MP Rent-Monthly	$7,980.00	$9,977		$10,629	$10,948	$10,629	$10,948
5276000 | Juvenile Detention	5450800 | Lease/Rental-Equipment	$1,807.74	$1,914	$904.08	$2,600	$2,760	$2,600	$2,760
5276000 | Juvenile Detention	5460109 | InternalServFdInsuranceCharges	$101,841.00	$121,503	$121,503.00	$156,920	$181,383	$156,920	$181,383
5276000 | Juvenile Detention	5480100 | Repairs & Maintenance	$5,503.57	$5,500	$2,050.72	$14,000	$14,000	$14,000	$14,000
5276000 | Juvenile Detention	5490200 | Photocopies	$358.48	$813	$192.49	$1,200	$1,500	$1,200	$1,500
5276000 | Juvenile Detention	5490600 | Printing & Binding	$85.69	$200		$200	$200	$200	$200
5276000 | Juvenile Detention	5490900 | Industrial Acc. Lost Time	$47,149.00	$76,267	$76,267.00	$79,345	$79,345	$49,091	$79,345
5276000 | Juvenile Detention	5493209 | Internal Serv Fund IT Charges	$145,168.00	$172,225	$172,225.00	$181,537	$206,670	$127,817	$206,670
5276000 Other Services & Charges		**$445,573.73**	**$529,009**	**$429,631.40**	**$594,881**	**$649,316**	**$604,207**	**$748,816**
5942700 | Capital Expense-Juvenile Serv	5640100 | Machinery & Equipment							
5942700 Capital Outlays								

114100 | Juvenile Detention	$2,788,090.13	$3,401,136	$1,753,781.49	$3,550,407	$3,688,094	$3,538,383	$3,765,567

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		115100 | Juvenile Probation						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3340120 | SG Other Judicial Agencies	4201000 | CASA - Gal							
3340120 | SG Other Judicial Agencies	4608700 | BECCA Impact							
3340460 | SG DSHS	4002000 | DSHS-CONSOLIDATED JUVENILE SVC	$213,324.88	$269,743	$147,148.34	$347,425	$347,425	$347,425	$347,425
3340460 | SG DSHS	4606400 | DSHS/JRA Evidence Based Exp Pj	$10,058.31	$40,596	$24,790.67	$20,239	$20,239	$20,239	$20,239
3370000 | Local Grants/Entitlement/Other	3093600 | AOC Interpreter Reimbursement	$7,091.80	$3,880	$587.50	$3,880	$3,880	$3,880	$3,880
3370000 | Local Grants/Entitlement/Other	4201000 | CASA - Gal	$71,113.29	$91,960	$55,761.03	$91,960	$91,960	$91,960	$91,960
3418100 | Data Process, Print, Duplicate	8000000 | Revenue Summary	$3.20						
3418100 | Data Process, Print, Duplicate	8123500 | Legal Document Copy	$180.00	$200		$200	$200	$200	$200
3427000 | Juvenile Services	3400400 | Juvenile Diversion Fees							
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$1,158.90	$200	$429.00	$200	$200	$200	$200
3699100 | Other Misc Revenue	4608700 | BECCA Impact	$77,671.85	$226,071	$158,110.89	$71,327	$71,327	$71,327	$71,327
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$133,061.07	$148,958	$57,713.75				
115100 | Juvenile Probation		**$513,663.30**	**$781,608**	**$444,541.18**	**$535,231**	**$535,231**	**$535,231**	**$535,231**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		115100 | Juvenile Probation						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5271000 | Juvenile Administration	5100100 | Direct Labor	$932,471.96	$1,128,511	$485,929.85	$1,087,000	$1,132,654	$1,042,200	$1,085,972
5271000 | Juvenile Administration	5100200 | Vacation		$4,493	$4,492.91			$0	$0
5271000 | Juvenile Administration	5100300 | Sick Leave		$1,210	$1,209.75			$0	$0
5271000 | Juvenile Administration	5101000 | Overtime	$6,777.45	$6,120	$983.31	$6,120	$6,377	$1,120	$1,167
5271000 | Juvenile Administration	5108000 | Extra Help Payroll	$1,475.29	$5,000	$3,302.87	$5,000	$5,210	$5,000	$5,210
5271000 | Juvenile Administration	5109100 | Out of Class Pay							
5271000 | Juvenile Administration	5200200 | Medical Insurance	$198,046.32	$296,400	$93,450.35	$277,200	$284,130	$253,800	$260,145
5271000 | Juvenile Administration	5200300 | Social Security	$70,691.35	$87,182	$36,697.35	$84,010	$87,534	$80,200	$83,565
5271000 | Juvenile Administration	5200400 | Retirement	$91,179.23	$105,117	$45,650.67	$61,000	$63,849	$58,220	$60,953
5271000 | Juvenile Administration	5200600 | Paid Family & Medical Leave	$2,040.43	$3,120	$1,299.27	$3,740	$3,895	$3,570	$3,718
5271000 Salaries & Benefits		**$1,302,682.03**	**$1,637,153**	**$673,016.33**	**$1,524,070**	**$1,583,649**	**$1,444,110**	**$1,500,730**
5271000 | Juvenile Administration	5310100 | Office Supplies	$15,917.49	$11,000	$4,277.64	$16,000	$16,000	$11,000	$11,000
5271000 | Juvenile Administration	5310300 | Food	$998.33	$900		$1,000	$1,000	$1,000	$1,000
5271000 | Juvenile Administration	5310600 | Grant Purchased Supplies	$4,328.91	$5,000	$2,025.88	$6,720	$6,720	$6,720	$6,720
5271000 | Juvenile Administration	5320100 | Gas	$2,178.35	$2,000	$1,019.55	$2,000	$2,000	$2,000	$2,000
5271000 | Juvenile Administration	5320109 | InternalServiceFund Gas Fuel							
5271000 | Juvenile Administration	5350100 | Small Tools & Minor Equipment	$16.17	$6,600		$50	$50	$50	$50
5271000 Supplies		**$23,439.25**	**$25,500**	**$7,323.07**	**$25,770**	**$25,770**	**$20,770**	**$20,770**
5271000 | Juvenile Administration	5410100 | Professional & Contract Svc	$152,570.38	$188,000	$82,957.64	$80,000	$80,000	$80,000	$80,000
5271000 | Juvenile Administration	5410200 | Court Appointed Attorneys		$500		$0	$0	$0	$0
5271000 | Juvenile Administration	5411500 | Extra Trial Expense	$13,415.82	$5,500	$1,654.29	$13,000	$13,000	$13,000	$13,000

5271000 | Juvenile Administration	5412400 | Guardian Ad Litem	$99,988.88	$91,960	$38,885.44	$91,960	$91,960	$91,960	$91,960
5271000 | Juvenile Administration	5412500 | Ur. Analysis	$8,492.40	$4,500	$2,231.53	$5,000	$5,000	$5,000	$5,000
5271000 | Juvenile Administration	5420300 | Postage	$601.96	$1,000	$112.98	$800	$800	$400	$400
5271000 | Juvenile Administration	5420400 | Telephone	$1,700.49						
5271000 | Juvenile Administration	5420600 | Cellular Phone Charges	$8,091.68	$7,200	$3,222.25	$9,000	$9,000	$9,000	$9,000
5271000 | Juvenile Administration	5430100 | Meals & Lodging	$6,081.67	$5,000	$2,489.62	$6,000	$7,000	$3,500	$3,500
5271000 | Juvenile Administration	5430200 | Mileage	$381.90	$200		$100	$100	$0	$0
5271000 | Juvenile Administration	5430400 | Other	$132.00	$200	$35.00	$200	$200	$100	$100
5271000 | Juvenile Administration	5430700 | Tuition & Registration	$2,890.25	$2,500	$530.00	$4,000	$4,000	$1,600	$1,600
5271000 | Juvenile Administration	5431000 | Airfare	$576.10	$1,000		$600	$600	$0	$0
5271000 | Juvenile Administration	5440100 | Advertising							
5271000 | Juvenile Administration	5450609 | InternalServFd-MP Rent-Monthly	$17,115.00	$17,133		$20,040	$20,040	$20,040	$20,040
5271000 | Juvenile Administration	5450800 | Lease/Rental-Equipment	$2,892.78	$3,026	$1,446.72	$3,350	$3,685	$3,350	$3,685
5271000 | Juvenile Administration	5460109 | InternalServFdInsuranceCharges	$55,579.00	$64,364	$64,364.00	$79,563	$91,967	$79,563	$91,967
5271000 | Juvenile Administration	5470100 | PUD	$31,237.97	$34,000	$16,309.91	$37,000	$39,000	$37,000	$39,000
5271000 | Juvenile Administration	5470200 | Longview Utilities	$23,377.52	$24,000	$10,960.30	$25,000	$26,000	$25,000	$26,000
5271000 | Juvenile Administration	5470500 | Gas-Utilities	$30,987.13	$47,000	$23,167.74	$32,000	$32,500	$32,000	$32,500
5271000 | Juvenile Administration	5480100 | Repairs & Maintenance	$45.68	$300		$200	$200	$200	$200
5271000 | Juvenile Administration	5481000 | Vehicle- Repairs & Maintenance	$29.25						
5271000 | Juvenile Administration	5490200 | Photocopies	$1,234.98	$1,405	$529.35	$1,300	$1,300	$1,300	$1,300
5271000 | Juvenile Administration	5490400 | Dues & Subscriptions	$3,584.94	$5,500	$2,987.00	$5,000	$5,000	$5,000	$5,000
5271000 | Juvenile Administration	5490600 | Printing & Binding	$354.94	$1,000		$400	$400	$400	$400
5271000 | Juvenile Administration	5490700 | Taxes	$3,689.25	$6,000	$4,046.39	$4,500	$4,500	$4,500	$4,500
5271000 | Juvenile Administration	5490900 | Industrial Acc. Lost Time	$2,715.00	$3,902	$3,902.00	$21,889	$21,889	$13,543	$21,889
5271000 | Juvenile Administration	5492000 | Other	$208.51	$200	$-0.04	$150	$150	$0	$0
5271000 | Juvenile Administration	5492300 | Jury Fees		$1,000					
5271000 | Juvenile Administration	5493209 | Internal Serv Fund IT Charges	$189,080.00	$191,605	$191,605.00	$142,287	$161,859	$100,528	$161,859
5271000 Other Services & Charges		**$657,055.48**	**$707,995**	**$451,437.12**	**$583,339**	**$620,150**	**$526,984**	**$612,900**
115100 | Juvenile Probation		**$1,983,176.76**	**$2,370,648**	**$1,131,776.52**	**$2,133,179**	**$2,229,569**	**$1,991,864**	**$2,134,400**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		116100 | Prosecuting Attorney						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3331600 | FIG Department of Justice	4880000 | Violence Against Women Formula							
3340011 | 1/2 County Prosecutor's Salary	4110100 | Attorney Salary Grant	$112,318.88	$114,130	$38,043.52	$114,130	$114,130	$114,130	$114,130
3340120 | SG Other Judicial Agencies	4400100 | Blake Funding							
3340120 | SG Other Judicial Agencies	4608700 | BECCA Impact							
3340121 | SG - OPD Blake Decision	4400100 | Blake Funding	$5,440.16	$2,192	$2,192.28	$2,192	$2,192	$2,192	$2,192
3340420 | SG Department of Commerce	4001500 | CTED-Victim Witness Unit Grant							
3414900 | Court Services	3999900 | See Account for Description	$13,162.50	$6,143	$6,142.50	$13,000	$13,000	$13,000	$13,000
3414910 | Court Fees and Charges	3999900 | See Account for Description							
3418100 | Data Process, Print, Duplicate	8000000 | Revenue Summary							
3694000 | Judgement Settlement	3032100 | Judgement Settlements		$5,000					
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$12.30	$50					
3916000 | SBITA Debt Issued	8106400 | Misc Other Nonoperating	$0.00						
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$134,005.50	$142,545	$55,218.72				
3970002 | Transfers In-Intrafund	3970020 | Transfers In Intra Fund				$25,000	$25,000	$135,740	$25,000
116100 | Prosecuting Attorney		**$264,939.34**	**$270,060**	**$101,597.02**	**$154,322**	**$154,322**	**$265,062**	**$154,322**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		116100 | Prosecuting Attorney						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5153000 | Legal Services	5415000 | Intergovernmental Services							
5153000 Other Services & Charges								
5153100 | Internal Legal Services - Advi	5100100 | Direct Labor	$320,082.63	$392,000	$194,372.52	$400,500	$417,321	$410,900	$428,158
5153100 | Internal Legal Services - Advi	5100200 | Vacation							
5153100 | Internal Legal Services - Advi	5100300 | Sick Leave							
5153100 | Internal Legal Services - Advi	5101000 | Overtime		$473					
5153100 | Internal Legal Services - Advi	5200200 | Medical Insurance	$50,196.37	$74,328	$31,689.18	$76,290	$78,197	$76,290	$78,198
5153100 | Internal Legal Services - Advi	5200300 | Social Security	$24,026.90	$30,020	$14,689.87	$30,640	$31,925	$31,440	$32,754
5153100 | Internal Legal Services - Advi	5200400 | Retirement	$29,794.22	$35,750	$17,614.82	$22,350	$23,287	$22,930	$23,891
5153100 | Internal Legal Services - Advi	5200600 | Paid Family & Medical Leave	$672.34	$1,340	$509.28	$1,370	$1,421	$1,400	$1,457
5153100 Salaries & Benefits		**$424,772.46**	**$533,911**	**$258,875.67**	**$531,150**	**$552,151**	**$542,960**	**$564,458**
5153100 | Internal Legal Services - Advi	5310100 | Office Supplies	$1,600.96	$3,000	$324.97	$3,000	$3,000	$3,000	$3,000
5153100 Supplies		**$1,600.96**	**$3,000**	**$324.97**	**$3,000**	**$3,000**	**$3,000**	**$3,000**
5153100 | Internal Legal Services - Advi	5410100 | Professional & Contract Svc		$1,000	$151.80	$1,000	$1,000	$1,000	$1,000
5153100 | Internal Legal Services - Advi	5420300 | Postage	$205.68	$500	$14.50	$500	$500	$500	$500
5153100 | Internal Legal Services - Advi	5420400 | Telephone	$220.67						
5153100 | Internal Legal Services - Advi	5420600 | Cellular Phone Charges	$931.46	$3,600	$633.60	$1,500	$1,500	$1,500	$1,500
5153100 | Internal Legal Services - Advi	5430100 | Meals & Lodging	$122.61	$1,000		$1,000	$1,000	$1,000	$1,000
5153100 | Internal Legal Services - Advi	5430200 | Mileage	$38.36	$1,000		$1,000	$1,000	$1,000	$1,000
5153100 | Internal Legal Services - Advi	5430700 | Tuition & Registration	$-210.00	$1,000		$1,000	$1,000	$1,000	$1,000

5153100 | Internal Legal Services - Advi	5490400 | Dues & Subscriptions	$10,226.45	$10,000	$5,768.44	$15,000	$15,000	$15,000	$15,000
5153100 | Internal Legal Services - Advi	5493209 | Internal Serv Fund IT Charges							
5153100 Other Services & Charges		**$11,535.23**	**$18,100**	**$6,568.34**	**$21,000**	**$21,000**	**$21,000**	**$21,000**
5153500 | Internal Legal Ser Claim & Lit	5100100 | Direct Labor	$1,511,780.82	$1,800,000	$802,323.17	$1,796,600	$1,872,057	$1,877,100	$1,955,938
5153500 | Internal Legal Ser Claim & Lit	5100200 | Vacation	$36,011.31	$1,582					
5153500 | Internal Legal Ser Claim & Lit	5100300 | Sick Leave	$41,813.15	$796					
5153500 | Internal Legal Ser Claim & Lit	5101000 | Overtime	$661.39	$1,000		$1,000	$1,042	$1,000	$1,042
5153500 | Internal Legal Ser Claim & Lit	5107800 | Cell Phone Usage							
5153500 | Internal Legal Ser Claim & Lit	5108000 | Extra Help Payroll	$38,930.00	$54,939	$28,459.05	$39,939	$41,617	$39,939	$41,617
5153500 | Internal Legal Ser Claim & Lit	5200200 | Medical Insurance	$307,401.40	$328,092	$159,270.42	$328,630	$336,846	$353,830	$362,676
5153500 | Internal Legal Ser Claim & Lit	5200300 | Social Security	$120,228.42	$141,980	$62,266.69	$140,570	$146,476	$146,730	$152,893
5153500 | Internal Legal Ser Claim & Lit	5200400 | Retirement	$142,378.43	$165,440	$73,081.20	$100,310	$104,519	$104,800	$109,199
5153500 | Internal Legal Ser Claim & Lit	5200600 | Paid Family & Medical Leave	$3,421.11	$6,320	$2,177.02	$6,260	$6,518	$6,530	$6,803
5153500 Salaries & Benefits		**$2,202,626.03**	**$2,500,149**	**$1,127,577.55**	**$2,413,309**	**$2,509,075**	**$2,529,929**	**$2,630,168**
5153500 | Internal Legal Ser Claim & Lit	5310100 | Office Supplies	$27,202.98	$25,000	$11,020.36	$25,000	$25,000	$25,000	$25,000
5153500 | Internal Legal Ser Claim & Lit	5315600 | Software Maintenance	$18,686.56	$25,000	$20,890.33	$25,000	$25,000	$25,000	$25,000
5153500 | Internal Legal Ser Claim & Lit	5320100 | Gas	$170.50	$1,000					
5153500 Supplies		**$46,060.04**	**$51,000**	**$31,910.69**	**$50,000**	**$50,000**	**$50,000**	**$50,000**
5153500 | Internal Legal Ser Claim & Lit	5410100 | Professional & Contract Svc	$19,714.73	$30,000	$20,025.99	$40,000	$40,000	$40,000	$40,000
5153500 | Internal Legal Ser Claim & Lit	5415000 | Intergovernmental Services	$2,682.52	$15,000	$678.50	$2,500	$2,500	$2,500	$2,500
5153500 | Internal Legal Ser Claim & Lit	5420300 | Postage	$2,020.79	$2,500	$339.00	$2,500	$2,500	$2,500	$2,500
5153500 | Internal Legal Ser Claim & Lit	5420400 | Telephone	$1,986.26						
5153500 | Internal Legal Ser Claim & Lit	5420600 | Cellular Phone Charges	$3,872.25	$15,000	$2,649.41	$6,000	$6,000	$6,000	$6,000
5153500 | Internal Legal Ser Claim & Lit	5430100 | Meals & Lodging	$10,992.17	$7,500	$6,025.94	$10,000	$10,000	$10,000	$10,000
5153500 | Internal Legal Ser Claim & Lit	5430200 | Mileage	$4,322.94	$3,000	$2,145.01	$5,000	$5,000	$5,000	$5,000
5153500 | Internal Legal Ser Claim & Lit	5430700 | Tuition & Registration	$1,660.00	$2,000		$2,000	$2,000	$2,000	$2,000
5153500 | Internal Legal Ser Claim & Lit	5450200 | Equipment Rent - Outside							
5153500 | Internal Legal Ser Claim & Lit	5450609 | InternalServFd-MP Rent-Monthly	$5,198.00						
5153500 | Internal Legal Ser Claim & Lit	5450800 | Lease/Rental-Equipment	$4,780.10	$4,615	$2,307.06	$5,000	$5,000	$5,000	$5,000
5153500 | Internal Legal Ser Claim & Lit	5490200 | Photocopies	$2,031.26	$1,838	$806.87	$2,000	$2,000	$2,000	$2,000
5153500 | Internal Legal Ser Claim & Lit	5490400 | Dues & Subscriptions	$28,933.27	$65,000	$79,034.39	$85,000	$85,000	$85,000	$85,000
5153500 | Internal Legal Ser Claim & Lit	5492000 | Other	$245.22	$2,000	$100.65	$2,000	$2,000	$2,000	$2,000

5153500 | Internal Legal Ser Claim & Lit	5492300 | Jury Fees	$12,605.61	$20,000	$2,459.45	$20,000	$20,000	$20,000	$20,000
5153500 | Internal Legal Ser Claim & Lit	5493209 | Internal Serv Fund IT Charges	$195,562.00	$209,127	$209,127.00	$209,505	$238,370	$147,907	$238,370
5153500 Other Services & Charges		**$296,607.12**	**$377,580**	**$325,699.27**	**$391,505**	**$420,370**	**$329,907**	**$420,370**
116100 | Prosecuting Attorney		**$2,983,201.84**	**$3,483,740**	**$1,750,956.49**	**$3,409,964**	**$3,555,596**	**$3,476,796**	**$3,688,996**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		117100 | Child Supp Services						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3339300 | FIG DHHS	4563000 | Child Support Enforcement/Fed	$354,511.00	$400,000	$93,876.00	$423,151	$440,581	$423,151	$440,581
3340460 | SG DSHS	4600200 | State Support Enforcement	$168,214.00	$200,000	$44,611.00	$198,587	$206,781	$198,587	$206,781
117100 | Child Supp Services		**$522,725.00**	**$600,000**	**$138,487.00**	**$621,738**	**$647,362**	**$621,738**	**$647,362**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		117100 | Child Supp Services						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5158000 | Child Support Enforcement	5100100 | Direct Labor	$297,235.69	$370,610	$150,881.40	$387,600	$403,879	$320,800	$334,274
5158000 | Child Support Enforcement	5100200 | Vacation	$11,877.38					$0	$0
5158000 | Child Support Enforcement	5100300 | Sick Leave	$7,807.57					$0	$0
5158000 | Child Support Enforcement	5200200 | Medical Insurance	$53,173.54	$79,800	$23,262.96	$79,200	$81,180	$68,400	$70,110
5158000 | Child Support Enforcement	5200300 | Social Security	$23,867.10	$28,352	$11,336.14	$29,650	$30,897	$24,540	$25,572
5158000 | Child Support Enforcement	5200400 | Retirement	$27,654.40	$33,763	$13,745.28	$21,630	$22,536	$17,900	$18,652
5158000 | Child Support Enforcement	5200600 | Paid Family & Medical Leave	$676.09	$1,015	$395.46	$1,320	$1,375	$1,100	$1,138
5158000 Salaries & Benefits		**$422,291.77**	**$513,540**	**$199,621.24**	**$519,400**	**$539,867**	**$432,740**	**$449,746**
5158000 | Child Support Enforcement	5310100 | Office Supplies	$7,975.18	$5,000	$635.71	$5,000	$5,000	$5,000	$5,000
5158000 Supplies		**$7,975.18**	**$5,000**	**$635.71**	**$5,000**	**$5,000**	**$5,000**	**$5,000**
5158000 | Child Support Enforcement	5410100 | Professional & Contract Svc	$7,059.67	$10,000	$1,968.96	$5,000	$5,000	$5,000	$5,000
5158000 | Child Support Enforcement	5415000 | Intergovernmental Services	$50.00	$500		$500	$500	$500	$500
5158000 | Child Support Enforcement	5420300 | Postage	$3,461.48	$5,000	$1,090.49	$5,000	$5,000	$5,000	$5,000
5158000 | Child Support Enforcement	5420400 | Telephone	$1,145.77						
5158000 | Child Support Enforcement	5420600 | Cellular Phone Charges		$0					
5158000 | Child Support Enforcement	5430100 | Meals & Lodging		$500	$167.00	$500	$500	$500	$500
5158000 | Child Support Enforcement	5430200 | Mileage	$54.74	$500	$498.68	$1,000	$1,000	$1,000	$1,000
5158000 | Child Support Enforcement	5450800 | Lease/Rental-Equipment							
5158000 | Child Support Enforcement	5490200 | Photocopies							
5158000 | Child Support Enforcement	5492000 | Other		$500		$500	$500	$500	$500
5158000 | Child Support Enforcement	5492500 | Lease/Rentals-Real Property	$34,200.00						

5158000 | Child Support Enforcement	5493209 | Internal Serv Fund IT Charges	$23,404.00	$27,093	$27,093.00	$27,934	$31,597	$20,140	$31,597
5158000 Other Services & Charges		**$69,375.66**	**$44,093**	**$30,818.13**	**$40,434**	**$44,097**	**$32,640**	**$44,097**
117100 | Child Supp Services		**$499,642.61**	**$562,633**	**$231,075.08**	**$564,834**	**$588,964**	**$470,380**	**$498,843**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		120100 | Superior Court						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3339300 | FIG DHHS	4563000 | Child Support Enforcement/Fed	$16,442.00	$17,000	$4,127.00	$17,000	$17,000	$17,000	$17,000
3340120 | SG Other Judicial Agencies	3093800 | AOC Audio/Visual							
3340120 | SG Other Judicial Agencies	4300400 | State Grants	$0.00	$0					
3340120 | SG Other Judicial Agencies	4608700 | BECCA Impact							
3340121 | SG - OPD Blake Decision	4400100 | Blake Funding	$955.52		$361.13	$500	$500	$500	$500
3340460 | SG DSHS	4608200 | DSHS Reimb - State	$2,850.00	$2,500	$725.00	$2,800	$2,800	$2,800	$2,800
3360631 | Adult Court Cost - Juvenile Of	3161300 | Adult Court Costs	$6,842.24	$7,500	$3,331.80	$7,000	$7,000	$7,000	$7,000
3370000 | Local Grants/Entitlement/Other	3093600 | AOC Interpreter Reimbursement	$15,173.00	$12,000	$8,286.63	$11,500	$11,500	$11,500	$11,500
3370000 | Local Grants/Entitlement/Other	3093700 | AOC Uniform Guardianship Act	$46,045.70	$87,000	$56,003.53	$70,000	$70,000	$70,000	$70,000
3370000 | Local Grants/Entitlement/Other	3093900 | AOC-Court Security Equipment	$168,812.85	$47,000					
3412350 | Filing fees	3210600 | CIV/PROB/DOM FILINGS SC 7/11	$14,211.27	$10,000	$8,187.50	$10,000	$10,000	$10,000	$10,000
3413400 | Superior Court Record Services	3230800 | Mandatory Arbitration Fees	$4,370.00	$3,500	$1,900.00	$3,500	$3,500	$3,500	$3,500
3413400 | Superior Court Record Services	8299900 | DomFacFilings $17 LawLibr 7/15	$90.90		$52.50				
3414900 | Court Services	3999900 | See Account for Description	$9,750.00	$9,000	$4,550.00	$9,000	$9,000	$9,000	$9,000
3414910 | Court Fees and Charges	3999900 | See Account for Description							
3416500 | Sup Court Transcription Fees	3050300 | Videos	$690.00	$0					
3614000 | Other Interest	3008900 | Interest LFO Revenue	$8,324.98	$10,000	$1,845.99	$8,000	$8,000	$8,000	$8,000
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$7,480.03	$7,500	$10,239.41	$8,000	$8,000	$8,000	$8,000
3699100 | Other Misc Revenue	4608700 | BECCA Impact	$2,400.50	$5,000	$3,986.64	$4,500	$4,500	$4,500	$4,500
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$109,585.92	$21,593	$3,085.12	$15,000	$15,000	$15,000	$15,000
120100 | Superior Court		**$414,024.91**	**$239,593**	**$106,682.25**	**$166,800**	**$166,800**	**$166,800**	**$166,800**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		120100 | Superior Court						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5122100 | Superior Court	5100100 | Direct Labor	$977,717.74	$1,046,849	$514,235.26	$1,089,100	$1,134,842	$1,089,100	$1,134,842
5122100 | Superior Court	5100200 | Vacation	$1,410.04						
5122100 | Superior Court	5100300 | Sick Leave	$283.42						
5122100 | Superior Court	5101000 | Overtime	$97.16	$1,050		$1,050	$1,094	$1,050	$1,094
5122100 | Superior Court	5108000 | Extra Help Payroll	$18,062.74	$63,000	$12,633.55	$63,000	$65,646	$63,000	$65,646
5122100 | Superior Court	5108500 | Judge Pro Tem	$10,219.81	$120,000	$6,069.16	$100,000	$125,040	$80,000	$80,000
5122100 | Superior Court	5108600 | Court Commissioner	$179,818.84	$412,612	$107,432.56	$412,612	$429,942	$412,612	$429,942
5122100 | Superior Court	5200200 | Medical Insurance	$132,729.06	$135,660	$73,499.47	$137,430	$140,866	$150,030	$153,781
5122100 | Superior Court	5200300 | Social Security	$46,719.01	$80,982	$26,083.80	$81,340	$86,341	$79,810	$82,895
5122100 | Superior Court	5200400 | Retirement	$49,347.22	$90,698	$25,798.89	$55,810	$59,315	$54,700	$56,802
5122100 | Superior Court	5200600 | Paid Family & Medical Leave	$1,345.62	$5,590	$930.17	$3,620	$3,842	$3,560	$3,689
5122100 | Superior Court	5201000 | Uniform & Clothing	$1,661.59	$1,575	$0.00	$2,000	$1,600	$2,000	$2,000
5122100 Salaries & Benefits		**$1,419,412.25**	**$1,958,016**	**$766,682.86**	**$1,945,962**	**$2,048,528**	**$1,935,862**	**$2,010,691**
5122100 | Superior Court	5310100 | Office Supplies	$11,953.12	$19,000	$1,829.56	$19,000	$19,000	$19,000	$19,000
5122100 | Superior Court	5315600 | Software Maintenance		$10,000		$10,000	$10,000	$10,000	$10,000
5122100 | Superior Court	5350100 | Small Tools & Minor Equipment		$8,000		$8,000	$8,000	$8,000	$8,000
5122100 Supplies		**$11,953.12**	**$37,000**	**$1,829.56**	**$37,000**	**$37,000**	**$37,000**	**$37,000**
5122100 | Superior Court	5410100 | Professional & Contract Svc	$496,174.47	$431,000	$175,249.80	$450,000	$470,000	$450,000	$470,000
5122100 | Superior Court	5410200 | Court Appointed Attorneys	$897.00	$30,000	$25,347.25	$50,000	$50,000	$30,000	$30,000
5122100 | Superior Court	5420300 | Postage	$1,050.89	$1,500	$267.73	$1,500	$1,500	$1,500	$1,500
5122100 | Superior Court	5420400 | Telephone	$3,684.36						

5122100 | Superior Court	5420600 | Cellular Phone Charges		$2,000	$506.88	$2,000	$2,000	$2,000	$2,000
5122100 | Superior Court	5430100 | Meals & Lodging	$5,356.12	$16,745	$1,135.94	$16,745	$16,745	$16,745	$16,745
5122100 | Superior Court	5430200 | Mileage	$1,137.63	$5,000	$69.69	$5,000	$5,000	$5,000	$5,000
5122100 | Superior Court	5430400 | Other							
5122100 | Superior Court	5430700 | Tuition & Registration	$4,466.18	$10,000	$1,179.24	$10,000	$10,000	$10,000	$10,000
5122100 | Superior Court	5431000 | Airfare	$435.46	$600	$131.43	$600	$600	$600	$600
5122100 | Superior Court	5440100 | Advertising		$500					
5122100 | Superior Court	5450200 | Equipment Rent - Outside							
5122100 | Superior Court	5450800 | Lease/Rental-Equipment		$1,888	$419.35				
5122100 | Superior Court	5480100 | Repairs & Maintenance		$7,000		$7,000	$7,000	$7,000	$7,000
5122100 | Superior Court	5490200 | Photocopies		$1,371	$204.81	$1,500	$1,500	$1,500	$1,500
5122100 | Superior Court	5490400 | Dues & Subscriptions	$8,308.14	$14,000	$7,028.62	$14,000	$14,000	$14,000	$14,000
5122100 | Superior Court	5490600 | Printing & Binding	$5,084.87	$8,000	$56.00	$7,000	$7,000	$7,000	$7,000
5122100 | Superior Court	5492000 | Other	$0.00						
5122100 | Superior Court	5492300 | Jury Fees	$98,054.39	$125,000	$49,247.36	$125,000	$125,000	$125,000	$125,000
5122100 | Superior Court	5492500 | Lease/Rentals-Real Property	$4,046.26	$1,241	$1,240.07	$4,500	$4,500	$4,500	$4,500
5122100 | Superior Court	5493209 | Internal Serv Fund IT Charges	$122,813.00	$234,365	$234,365.00	$237,370	$270,121	$167,506	$270,121
5122100 Other Services & Charges		**$751,508.77**	**$890,210**	**$496,449.17**	**$932,215**	**$984,966**	**$842,351**	**$964,966**
5122100 | Superior Court	5640100 | Machinery & Equipment	$266,850.49	$120,016	$92,119.82				
5122100 | Superior Court	5640400 | Computer Software/Hardware							
5122100 | Superior Court	5652800 | Hall of Justice							
5122100 Capital Outlays		**$266,850.49**	**$120,016**	**$92,119.82**				
120100 | Superior Court		**$2,449,724.63**	**$3,005,242**	**$1,357,081.41**	**$2,915,177**	**$3,070,494**	**$2,815,213**	**$3,012,657**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		121100 | District Justice Crt						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3340120 | SG Other Judicial Agencies	3074900 | Therapeutic Court Grant							
3360129 | Judicial Salary Contribution	3993000 | Judicial Salary Contrib-State	$67,180.00	$68,000	$33,584.00	$68,000	$68,000	$68,000	$68,000
3370000 | Local Grants/Entitlement/Other	3000000 | Revenue Summary		$0					
3370000 | Local Grants/Entitlement/Other	3093600 | AOC Interpreter Reimbursement	$29,024.79	$42,944	$42,944.00	$43,000	$43,000	$43,000	$43,000
3412200 | Dis/Sup Crt Civil/Prob/Dom Fil	3000000 | Revenue Summary	$73,906.38	$60,000	$43,878.84	$75,000	$75,000	$75,000	$75,000
3412210 | Dist Crt-File Fee	3900400 | Other Fees Small Claims	$5,519.37	$2,408	$2,407.55	$5,000	$5,000	$5,000	$5,000
3412800 | District/Muni Other Filing	3000000 | Revenue Summary	$1,532.63	$900	$1,274.79	$1,700	$1,700	$1,700	$1,700
3413200 | District/Muni Records Services	3000000 | Revenue Summary	$37,267.01	$35,000	$20,944.83	$38,000	$38,000	$38,000	$38,000
3413300 | District/Muni Admin Fees	3000000 | Revenue Summary	$4,268.26	$5,000	$2,052.23	$5,000	$5,000	$5,000	$5,000
3413300 | District/Muni Admin Fees	3030100 | Jury's Fee - Kelso	$1,317.46	$1,000	$543.41	$1,000	$1,000	$1,000	$1,000
3413300 | District/Muni Admin Fees	3030200 | Jury's Fee - Longview	$904.71	$2,000		$2,000	$2,000	$2,000	$2,000
3413300 | District/Muni Admin Fees	3055500 | Jury's Fee - Woodland		$1,000		$1,000	$1,000	$1,000	$1,000
3413300 | District/Muni Admin Fees	3701000 | Relicensing Program Fee Dist C	$891.86	$500	$71.75	$200	$200	$200	$200
3414900 | Court Services	8122900 | MUNI CONTRACT-WOODLAND	$40,894.62	$40,000	$9,146.10	$50,504	$58,893	$50,504	$58,893
3414900 | Court Services	8123000 | MUNI CONTRACT - KELSO	$110,455.41	$100,000	$43,480.02	$133,665	$155,963	$133,665	$155,963
3414900 | Court Services	8123100 | MUNI CONTRACT - LONGVIEW	$298,553.28	$275,000	$74,880.54	$359,925	$420,492	$359,925	$420,492
3414900 | Court Services	8123200 | MUNI CONTRACT - KALAMA	$6,006.90	$5,000	$1,909.05	$7,180	$8,352	$7,180	$8,352
3414900 | Court Services	8123300 | MUNI CONTRACT - CASTLE ROCK	$8,542.30	$8,000	$2,115.45	$11,296	$13,160	$11,296	$13,160
3416200 | Muni/Dist Printing&Duplicating	3000000 | Revenue Summary	$590.03	$200	$202.14	$300	$300	$300	$300
3423000 | Charge For Detention (Det-Cor)	3000000 | Revenue Summary	$485.00	$500	$343.21	$650	$650	$650	$650
3425000 | Disaster Preparedness Services	3000000 | Revenue Summary	$1,890.19	$2,000	$1,514.78	$2,500	$2,500	$2,500	$2,500

3523000 | Mandatory Insurance Admin Cost	3000000 | Revenue Summary	$554.75	$600	$343.82	$600	$600	$600	$600

3524000 | Boating Safety Penalties	3000000 | Revenue Summary	$206.32	$200		$200	$200	$200	$200
3529000 | Other Civil Penalties	3000000 | Revenue Summary	$138.50			$150	$150	$150	$150
3531000 | Traffic Infraction Pen/School	3000000 | Revenue Summary	$562,245.23	$375,000	$278,052.76	$550,000	$550,000	$550,000	$550,000
3531080 | Deferred Finding Admin Fee	3000000 | Revenue Summary	$155,305.00	$120,000	$74,206.00	$140,000	$140,000	$140,000	$140,000
3537000 | Non-Traffic Infraction Penalty	3000000 | Revenue Summary	$16,174.91	$10,000	$6,946.34	$11,000	$11,000	$11,000	$11,000
3540000 | Civil Parking Infraction Penal	3000000 | Revenue Summary	$126.67						
3552000 | DUI Fines	3000000 | Revenue Summary	$28,415.24	$30,000	$18,309.35	$30,000	$30,000	$30,000	$30,000
3558000 | Other Crim Traffic Misd. Fines	3000000 | Revenue Summary	$21,771.35	$30,000	$16,240.41	$30,000	$30,000	$30,000	$30,000
3569000 | Other Crim Non-Traffic Fines	3000000 | Revenue Summary	$8,174.87	$12,000	$6,186.89	$12,000	$12,000	$12,000	$12,000
3573300 | Public Defense Cost	3000000 | Revenue Summary	$2,938.74	$4,500	$2,116.09	$4,250	$4,250	$4,250	$4,250
3573400 | Law Enforcement Services	3000000 | Revenue Summary							
3573700 | District/Municipal Court Cost	3000000 | Revenue Summary	$5,454.97	$3,500	$4,243.61	$5,000	$5,000	$5,000	$5,000
3614000 | Other Interest	3000000 | Revenue Summary	$14,857.62	$12,000	$8,467.98	$12,500	$12,500	$12,500	$12,500
3698000 | Cash Adjustments	3000000 | Revenue Summary	$-233.50		$24.00	$200	$200	$200	$200
3699100 | Other Misc Revenue	3000000 | Revenue Summary	$212.55		$5.97	$100	$100	$100	$100
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund							
121100 | District Justice Crt		**$1,505,573.42**	**$1,247,252**	**$696,435.91**	**$1,601,920**	**$1,696,210**	**$1,601,920**	**$1,696,210**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		121100 | District Justice Crt						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5124000 | District Court	5100100 | Direct Labor	$1,498,149.47	$1,629,900	$794,389.79	$1,691,100	$1,762,126	$1,664,400	$1,734,305
5124000 | District Court	5100200 | Vacation	$6,433.77					$0	$0
5124000 | District Court	5100300 | Sick Leave	$2,053.24					$0	$0
5124000 | District Court	5101000 | Overtime	$369.81	$2,000		$2,000	$2,084	$2,000	$2,084
5124000 | District Court	5108000 | Extra Help Payroll	$34,334.85	$12,600	$10,888.36	$13,000	$13,546	$13,000	$13,546
5124000 | District Court	5108500 | Judge Pro Tem	$80,650.16	$150,000	$25,931.33	$150,000	$150,000	$150,000	$150,000
5124000 | District Court	5200200 | Medical Insurance	$334,036.14	$376,200	$181,668.84	$358,200	$367,155	$370,800	$380,070
5124000 | District Court	5200300 | Social Security	$112,354.77	$125,422	$60,519.48	$128,800	$134,278	$126,750	$132,150
5124000 | District Court	5200400 | Retirement	$122,226.63	$162,270	$63,285.88	$94,480	$98,443	$92,980	$96,890
5124000 | District Court	5200600 | Paid Family & Medical Leave	$3,191.10	$6,120	$2,177.85	$6,320	$6,562	$6,230	$6,467
5124000 Salaries & Benefits		**$2,193,799.94**	**$2,464,512**	**$1,138,861.53**	**$2,443,900**	**$2,534,194**	**$2,426,160**	**$2,515,512**
5124000 | District Court	5310100 | Office Supplies	$15,528.98	$28,000	$7,620.11	$28,000	$28,000	$28,000	$28,000
5124000 | District Court	5315600 | Software Maintenance	$40,000.00	$15,000		$20,000	$20,000	$20,000	$20,000
5124000 Supplies		**$55,528.98**	**$43,000**	**$7,620.11**	**$48,000**	**$48,000**	**$48,000**	**$48,000**
5124000 | District Court	5410100 | Professional & Contract Svc	$2,448.77	$5,000	$692.69	$5,000	$5,000	$5,000	$50,000
5124000 | District Court	5415000 | Intergovernmental Services		$7,000	$7,900.40	$25,000		$25,000	
5124000 | District Court	5417000 | Interpreter Services	$80,687.88	$90,000	$43,345.34	$65,000	$65,000	$65,000	$65,000
5124000 | District Court	5420300 | Postage	$14,876.87	$15,000	$4,408.92	$15,000	$15,000	$15,000	$15,000
5124000 | District Court	5420400 | Telephone	$2,389.06						
5124000 | District Court	5420600 | Cellular Phone Charges	$1,912.16	$2,500	$1,043.76	$2,500	$2,800	$2,500	$2,800
5124000 | District Court	5430100 | Meals & Lodging	$332.40	$5,000	$922.80	$5,000	$5,000	$5,000	$5,000

5124000 | District Court	5430200 | Mileage	$222.04	$2,000	$346.15	$2,000	$2,000	$2,000	$2,000
5124000 | District Court	5430400 | Other		$250		$250	$250	$250	$250
5124000 | District Court	5430700 | Tuition & Registration	$400.00	$2,500	$400.00	$2,500	$2,700	$2,500	$2,700
5124000 | District Court	5450800 | Lease/Rental-Equipment	$1,855.48	$2,010	$772.95	$2,000	$2,000	$2,000	$2,000
5124000 | District Court	5480100 | Repairs & Maintenance		$10,000		$10,000	$10,000	$10,000	$10,000
5124000 | District Court	5490200 | Photocopies	$1,563.73	$1,737	$652.72	$1,800	$2,000	$1,800	$2,000
5124000 | District Court	5490400 | Dues & Subscriptions	$4,964.25	$5,500	$4,460.00	$5,500	$5,500	$5,500	$5,500
5124000 | District Court	5490500 | Bank Fees	$2,213.40	$3,500	$1,135.38	$3,500	$3,800	$3,500	$3,800
5124000 | District Court	5490600 | Printing & Binding	$7,886.67	$15,000	$4,268.29	$15,000	$16,000	$15,000	$16,000
5124000 | District Court	5492000 | Other	$644.67	$1,500	$169.00	$1,500	$1,500	$1,500	$1,500
5124000 | District Court	5492300 | Jury Fees	$21,058.02	$25,000	$6,027.41	$25,000	$25,000	$25,000	$25,000
5124000 | District Court	5493000 | J/W Fees - Longview	$904.71	$6,500	$270.41	$2,500	$2,500	$2,500	$2,500
5124000 | District Court	5493209 | Internal Serv Fund IT Charges	$196,961.00	$272,426	$272,426.00	$274,284	$312,392	$192,933	$312,392
5124000 | District Court	5494000 | J/W Fees - Kelso	$1,317.46	$1,500	$931.77	$1,500	$1,500	$1,500	$1,500
5124000 | District Court	5494500 | J/W Fees - Castle Rock		$900		$900	$900	$900	$900
5124000 | District Court	5495000 | J/W Fees - Kalama		$900		$900	$900	$900	$900
5124000 | District Court	5496000 | J/W Fees - Woodland		$1,200		$1,200	$1,200	$1,200	$1,200
5124000 Other Services & Charges		**$342,638.57**	**$476,923**	**$350,173.99**	**$467,834**	**$482,942**	**$386,483**	**$527,942**
121100 | District Justice Crt		**$2,591,967.49**	**$2,984,435**	**$1,496,655.63**	**$2,959,734**	**$3,065,136**	**$2,860,643**	**$3,091,454**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		122100 | Clerk						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3339300 | FIG DHHS	4563000 | Child Support Enforcement/Fed	$123,767.00	$120,000	$80,129.00	$120,000	$120,000	$120,000	$120,000
3340120 | SG Other Judicial Agencies	4608700 | BECCA Impact		$20,000		$0	$0		
3340121 | SG - OPD Blake Decision	4400100 | Blake Funding	$5,567.47	$3,910	$3,909.54	$2,500	$1,500	$2,500	$1,500
3340460 | SG DSHS	4608200 | DSHS Reimb - State	$21,749.00	$14,169	$14,169.00	$25,000	$25,000	$25,000	$25,000
3340690 | SG Other State Agencies	8009200 | LegalFinancialObligationGrants		$13,792		$17,000	$13,000	$17,000	$13,000
3412300 | Civil Prob/Dom File	3090200 | CC 3PTY CLAIM FILE$17 LIBR7/11	$2,093.00	$1,000	$1,547.00	$2,000	$2,000	$2,000	$2,000
3412300 | Civil Prob/Dom File	3106900 | Anti-Harassment Filing	$661.20	$500	$174.00	$200	$200	$200	$200
3412300 | Civil Prob/Dom File	3210600 | CIV/PROB/DOM FILINGS SC 7/11				$0	$0		
3412300 | Civil Prob/Dom File	3210601 | CIV/PROB/DOM FILINGS SC 7/11 C	$61,436.60	$50,000	$36,764.00	$60,000	$60,000	$60,000	$60,000
3412300 | Civil Prob/Dom File	3402100 | UNL DET COMB FILINGS SC 7/11	$12,136.20	$6,509	$5,695.20	$12,000	$12,000	$12,000	$12,000
3412300 | Civil Prob/Dom File	3801400 | CLJ APPEAL FILING SC 7/11	$364.00	$500	$91.00	$300	$300	$300	$300
3412300 | Civil Prob/Dom File	3801500 | CASE TYPE 3.5 FAC FIL SC 7/11	$10,374.00	$7,098	$6,643.00	$10,000	$10,000	$10,000	$10,000
3412300 | Civil Prob/Dom File	8299900 | DomFacFilings $17 LawLibr 7/15	$27,573.00	$20,000	$15,925.00	$30,000	$30,000	$30,000	$30,000
3412340 | FILING FEES	3900300 | Juvenile Emancipation	$99.00		$33.00	$100	$100	$100	$100
3412500 | Water Rights & Torrens Filing	3417000 | Fee Frivolous Lien				$0	$0		
3412900 | Superior Court Other Filings	3002100 | Modification Filings	$260.00	$100	$220.00	$200	$200	$200	$200
3412900 | Superior Court Other Filings	3002200 | Other Case Filings	$442.80	$300	$302.40	$300	$300	$300	$300
3412900 | Superior Court Other Filings	3400500 | Tax Warrant Filing Fee	$4,177.20	$2,500	$2,318.70	$3,000	$3,000	$3,000	$3,000
3412900 | Superior Court Other Filings	3501000 | Modification-Facilitator Filin	$2,736.00	$1,500	$1,476.00	$2,000	$2,000	$2,000	$2,000
3412900 | Superior Court Other Filings	3600800 | Fee-Transcript filings	$1,123.20	$300	$777.60	$1,000	$1,000	$1,000	$1,000
3412900 | Superior Court Other Filings	3700500 | Fee-Unlawful Detainer Answer	$3,327.50	$1,500	$1,573.00	$2,500	$2,500	$2,500	$2,500

3412900 | Superior Court Other Filings	3800600 | Fee-Non Judicial Probate Doc	$140.40	$100	$162.00	$200	$200	$200	$200

3413400 | Superior Court Record Services	3000000 | Revenue Summary	$81,830.33	$54,129	$48,152.05	$75,000	$75,000	$75,000	$75,000
3413400 | Superior Court Record Services	3230800 | Mandatory Arbitration Fees	$750.00	$1,000		$750	$750	$750	$750
3413400 | Superior Court Record Services	3401600 | DEFENDANT COLLECTION COST	$10,802.54	$4,997	$4,214.78	$5,000	$5,000	$5,000	$5,000
3413400 | Superior Court Record Services	3580900 | Post Conviction Criminal Fees	$26.27			$0	$0		
3413400 | Superior Court Record Services	8008800 | Subscription Fees		$20,000		$0	$0		
3413700 | Superior Court Admin Fees	3065100 | Crime Lab Analysis Fee	$43.24		$14.80	$20	$20	$20	$20
3414300 | Budgeting and Accounting Servi	3092200 | Service Fees		$43,280					
3414300 | Budgeting and Accounting Servi	3092210 | Fee Registry Service	$30,830.00		$42,645.00	$35,000	$35,000	$35,000	$35,000
3414900 | Court Services	3999900 | See Account for Description	$4,309.75	$1,820	$1,820.00	$2,000	$2,000	$2,000	$2,000
3414910 | Court Fees and Charges	3999900 | See Account for Description				$0	$0		
3416500 | Sup Court Transcription Fees	3050200 | Superior Ct Xerox Copy	$23,983.34	$10,000	$9,479.94	$12,000	$12,000	$12,000	$12,000
3423000 | Charge For Detention (Det-Cor)	3065700 | Housing/Monitoring Prisoners	$6,327.73	$2,803	$2,589.90	$3,000	$3,000	$3,000	$3,000
3425000 | Disaster Preparedness Services	3067900 | DUI Emergency RSP	$150.00			$0	$0		
3513000 | Criminal Filing Fees	3033600 | Criminal Filing Fee	$209.35		$5.99	$0	$0		
3513000 | Criminal Filing Fees	3107000 | Fees-criminal	$12,313.38	$7,262	$6,665.21	$8,000	$8,000	$8,000	$8,000
3513100 | Criminal Filing Fees	3107000 | Fees-criminal				$0	$0		
3518000 | Crime Victim PenaltyAssessment	3028000 | CV Pen Post - June 6	$-5.82		$72.16	$0	$0		
3519000 | Other Superior Court Penalties	3028300 | Fine Forfeiture Sup	$4,779.79	$3,104	$3,075.81	$4,000	$4,000	$4,000	$4,000
3519000 | Other Superior Court Penalties	3031400 | Lab Blood/Breath	$12.09			$0	$0		
3519000 | Other Superior Court Penalties	3110500 | DUI-DEF ACCT FEE(DUS)SC7/11	$346.26		$138.69	$300	$300	$300	$300
3572100 | Jury Demand Costs	3006500 | Jury Demand Costs	$49.95		$679.80	$500	$500	$500	$500
3572200 | Witness Costs	3006600 | Witness Costs		$400	$14.67	$0	$0		
3572300 | Public Defense Cost	3006700 | Court Appointed Attys	$31,357.81	$13,254	$12,229.85	$15,000	$15,000	$15,000	$15,000
3572800 | Cost Recoupment - Mandates	8300900 | INVESTIGATOR FEES				$0	$0		
3614000 | Other Interest	3008800 | Interest LFO Rev-County	$8,324.78	$2,070	$1,845.77	$1,000	$1,000	$1,000	$1,000
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$25.00	$5,833	$144.20	$0	$0		
3699100 | Other Misc Revenue	3033000 | Overpayment Revenue				$0	$0		
3699100 | Other Misc Revenue	4608700 | BECCA Impact	$8,668.75	$12,809	$11,571.24	$15,000	$15,000	$15,000	$15,000
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$185,532.82	$117,054	$28,811.20				
122100 | Clerk		**$688,694.93**	**$563,593**	**$346,080.50**	**$464,870**	**$459,870**	**$464,870**	**$459,870**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		122100 | Clerk						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5123000 | County Clerk	5100100 | Direct Labor	$1,000,954.03	$1,233,107	$486,138.56	$1,224,100	$1,275,512	$1,225,800	$1,277,284
5123000 | County Clerk	5100200 | Vacation	$3,502.08	$4,800	$4,799.54			$0	$0
5123000 | County Clerk	5100300 | Sick Leave	$2,421.37	$13,615	$13,517.95			$0	$0
5123000 | County Clerk	5101000 | Overtime	$3,775.69	$3,000	$89.01	$3,000	$3,126	$3,000	$3,126
5123000 | County Clerk	5108000 | Extra Help Payroll		$25,760	$8,404.80			$0	$0
5123000 | County Clerk	5109600 | Standby Time		$1,020		$1,020	$1,063	$1,020	$1,063
5123000 | County Clerk	5109700 | Call Back		$1,020		$1,020	$1,063	$1,020	$1,063
5123000 | County Clerk	5200200 | Medical Insurance	$286,207.13	$387,600	$136,140.85	$369,000	$378,225	$381,600	$391,140
5123000 | County Clerk	5200300 | Social Security	$75,243.03	$96,689	$38,131.24	$94,030	$97,974	$94,160	$98,114
5123000 | County Clerk	5200400 | Retirement	$93,649.71	$115,142	$44,292.29	$68,590	$71,467	$68,690	$71,565
5123000 | County Clerk	5200600 | Paid Family & Medical Leave	$2,157.22	$4,250	$1,344.16	$4,190	$4,360	$4,190	$4,366
5123000 Salaries & Benefits		**$1,467,910.26**	**$1,886,003**	**$732,858.40**	**$1,764,950**	**$1,832,790**	**$1,779,480**	**$1,847,721**
5123000 | County Clerk	5310100 | Office Supplies	$14,149.47	$15,000	$4,846.57	$15,000	$15,000	$15,000	$15,000
5123000 | County Clerk	5315500 | Computer Software	$129.59	$500		$0	$0		
5123000 | County Clerk	5350100 | Small Tools & Minor Equipment	$29,340.34	$6,000		$6,000	$6,000	$6,000	$6,000
5123000 Supplies		**$43,619.40**	**$21,500**	**$4,846.57**	**$21,000**	**$21,000**	**$21,000**	**$21,000**
5123000 | County Clerk	5410100 | Professional & Contract Svc	$13,434.20	$85,000	$17,300.16	$62,000	$64,000	$62,000	$64,000
5123000 | County Clerk	5420300 | Postage	$14,855.22	$15,000	$4,533.16	$15,000	$15,000	$15,000	$15,000
5123000 | County Clerk	5420400 | Telephone	$2,072.87			$0	$0		
5123000 | County Clerk	5420600 | Cellular Phone Charges	$1,517.33	$1,591	$790.16	$2,000	$2,000	$2,000	$2,000
5123000 | County Clerk	5430100 | Meals & Lodging	$737.24	$2,450	$282.00	$1,302	$1,350	$1,302	$1,350

5123000 | County Clerk	5430200 | Mileage	$185.84	$500	$114.24	$150	$150	$150	$150
5123000 | County Clerk	5430400 | Other		$500	$0.00	$0	$0		
5123000 | County Clerk	5430700 | Tuition & Registration	$675.00	$1,000	$150.00	$475	$500	$475	$500
5123000 | County Clerk	5431000 | Airfare		$500		$500	$500	$500	$500
5123000 | County Clerk	5440100 | Advertising	$12,339.25	$13,000	$3,989.86	$10,000	$10,000	$10,000	$10,000
5123000 | County Clerk	5450200 | Equipment Rent - Outside	$215.32	$875		$460	$525	$460	$525
5123000 | County Clerk	5450800 | Lease/Rental-Equipment	$3,047.65	$3,047	$1,269.55	$3,100	$3,100	$3,100	$3,100
5123000 | County Clerk	5453000 | Blake LFO Payments				$0	$0		
5123000 | County Clerk	5480100 | Repairs & Maintenance	$104.52	$1,000	$702.65	$1,000	$1,000	$1,000	$1,000
5123000 | County Clerk	5482100 | Equipment Mtnc Agreements	$729.68	$800		$0	$0		
5123000 | County Clerk	5490200 | Photocopies	$2,070.47	$3,000	$1,053.02	$3,000	$3,000	$3,000	$3,000
5123000 | County Clerk	5490400 | Dues & Subscriptions	$2,800.00	$3,000	$2,912.00	$3,000	$3,100	$3,000	$3,100
5123000 | County Clerk	5490600 | Printing & Binding	$5,296.08	$5,000	$3,547.40	$5,300	$5,300	$5,300	$5,300
5123000 | County Clerk	5492000 | Other	$21,278.66			$0	$0		
5123000 | County Clerk	5493209 | Internal Serv Fund IT Charges	$205,567.00	$245,108	$245,108.00	$237,651	$270,624	$167,245	$270,624
5123000 Other Services & Charges		**$286,926.33**	**$381,371**	**$281,752.20**	**$344,938**	**$380,149**	**$274,532**	**$380,149**
5123000 | County Clerk	5640400 | Computer Software/Hardware	$0.00			$0	$0		
5123000 Capital Outlays		**$0.00**			**$0**	**$0**		
5123010 | Collection Expansion Project	5100100 | Direct Labor	$58,596.00	$60,700	$30,324.00	$62,300	$64,917	$62,300	$64,917
5123010 | Collection Expansion Project	5100200 | Vacation						$0	$0
5123010 | Collection Expansion Project	5100300 | Sick Leave						$0	$0
5123010 | Collection Expansion Project	5101000 | Overtime	$687.38	$510		$510	$531	$510	$530
5123010 | Collection Expansion Project	5200200 | Medical Insurance	$21,986.00	$22,800	$11,302.62	$23,400	$23,985	$23,400	$23,985
5123010 | Collection Expansion Project	5200300 | Social Security	$4,447.47	$4,680	$2,274.48	$4,810	$5,007	$4,810	$5,007
5123010 | Collection Expansion Project	5200400 | Retirement	$5,515.91	$5,580	$2,763.23	$3,510	$3,652	$3,510	$3,652
5123010 | Collection Expansion Project	5200600 | Paid Family & Medical Leave	$126.55	$210	$79.46	$220	$223	$220	$223
5123010 Salaries & Benefits		**$91,359.31**	**$94,480**	**$46,743.79**	**$94,750**	**$98,315**	**$94,750**	**$98,314**
5123010 | Collection Expansion Project	5310100 | Office Supplies	$519.93	$800	$783.95	$800	$800	$800	$800
5123010 Supplies		**$519.93**	**$800**	**$783.95**	**$800**	**$800**	**$800**	**$800**
5123010 | Collection Expansion Project	5420300 | Postage	$220.87	$500	$80.36	$500	$500	$500	$500
5123010 | Collection Expansion Project	5430100 | Meals & Lodging		$300		$150	$150	$150	$150

5123010 | Collection Expansion Project	5490200 | Photocopies		$150		$150	$150	$150	$150
5123010 Other Services & Charges		**$220.87**	**$950**	**$80.36**	**$800**	**$800**	**$800**	**$800**
122100 | Clerk		**$1,890,556.10**	**$2,385,104**	**$1,067,065.27**	**$2,227,238**	**$2,333,854**	**$2,171,362**	**$2,348,784**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		123100 | PA Diversion Prog						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3694000 | Judgement Settlement	3032100 | Judgement Settlements	$8,850.00	$6,100	$5,750.00				
123100 | PA Diversion Prog		**$8,850.00**	**$6,100**	**$5,750.00**				

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		124100 | Courthouse Facilitator Program						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3222000 | Marriage Licenses	3037100 | Marriage License Fee	$3,010.00	$2,000	$1,275.00	$2,500	$2,500	$2,500	$2,500
3416500 | Sup Court Transcription Fees	3202200 | Notary Fee's-District Court	$8,231.10	$5,000	$4,860.75	$6,000	$6,000	$6,000	$6,000
3416500 | Sup Court Transcription Fees	3301200 | Facilitator Copy Fee	$11,279.65	$8,000	$7,851.25	$10,000	$10,000	$10,000	$10,000
3465000 | Domestic Relation-Family Court	8122800 | CASE TYPE 3,5 FAC FILE SC	$11,660.00	$8,000	$6,680.00	$10,000	$10,000	$10,000	$10,000
3465000 | Domestic Relation-Family Court	8201100 | SUPERIOR COURT USE FEE	$100.00		$20.00	$100	$100	$100	$100
124100 | Courthouse Facilitator Program		**$34,280.75**	**$23,000**	**$20,687.00**	**$28,600**	**$28,600**	**$28,600**	**$28,600**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		124100 | Courthouse Facilitator Program						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5122200 | Family Court Fees & Charges	5100100 | Direct Labor	$57,216.35	$59,600	$28,554.00	$63,400	$66,063	$63,400	$66,063
5122200 | Family Court Fees & Charges	5100200 | Vacation	$5,047.37					$0	$0
5122200 | Family Court Fees & Charges	5100300 | Sick Leave	$2,636.22					$0	$0
5122200 | Family Court Fees & Charges	5101000 | Overtime	$732.70						
5122200 | Family Court Fees & Charges	5200200 | Medical Insurance	$22,359.49	$22,800	$11,209.50	$23,400	$23,985	$23,400	$23,985
5122200 | Family Court Fees & Charges	5200300 | Social Security	$4,739.26	$4,560	$2,138.49	$4,850	$5,054	$4,850	$5,054
5122200 | Family Court Fees & Charges	5200400 | Retirement	$5,393.96	$5,430	$2,601.28	$3,540	$3,686	$3,540	$3,686
5122200 | Family Court Fees & Charges	5200600 | Paid Family & Medical Leave	$139.93	$210	$74.84	$220	$225	$220	$225
5122200 Salaries & Benefits		**$98,265.28**	**$92,600**	**$44,578.11**	**$95,410**	**$99,013**	**$95,410**	**$99,013**
5122200 | Family Court Fees & Charges	5310100 | Office Supplies	$238.08	$350	$345.01	$400	$400	$400	$400
5122200 Supplies		**$238.08**	**$350**	**$345.01**	**$400**	**$400**	**$400**	**$400**
5122200 | Family Court Fees & Charges	5430100 | Meals & Lodging		$200		$100	$100	$100	$100
5122200 | Family Court Fees & Charges	5430200 | Mileage		$100		$100	$100	$100	$100
5122200 | Family Court Fees & Charges	5430700 | Tuition & Registration		$150		$100	$100	$100	$100
5122200 | Family Court Fees & Charges	5493209 | Internal Serv Fund IT Charges	$7,640.00	$8,196	$8,196.00	$8,169	$9,325	$5,691	$9,325
5122200 Other Services & Charges		**$7,640.00**	**$8,646**	**$8,196.00**	**$8,469**	**$9,625**	**$5,991**	**$9,625**
124100 | Courthouse Facilitator Program		**$106,143.36**	**$101,596**	**$53,119.12**	**$104,279**	**$109,038**	**$101,801**	**$109,038**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		124100 | Courthouse Facilitator Program						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5122200 | Family Court Fees & Charges	5100100 | Direct Labor	$57,216.35	$59,600	$28,554.00	$63,400	$66,063	$63,400	$66,063
5122200 | Family Court Fees & Charges	5100200 | Vacation	$5,047.37					$0	$0
5122200 | Family Court Fees & Charges	5100300 | Sick Leave	$2,636.22					$0	$0
5122200 | Family Court Fees & Charges	5101000 | Overtime	$732.70						
5122200 | Family Court Fees & Charges	5200200 | Medical Insurance	$22,359.49	$22,800	$11,209.50	$23,400	$23,985	$23,400	$23,985
5122200 | Family Court Fees & Charges	5200300 | Social Security	$4,739.26	$4,560	$2,138.49	$4,850	$5,054	$4,850	$5,054
5122200 | Family Court Fees & Charges	5200400 | Retirement	$5,393.96	$5,430	$2,601.28	$3,540	$3,686	$3,540	$3,686
5122200 | Family Court Fees & Charges	5200600 | Paid Family & Medical Leave	$139.93	$210	$74.84	$220	$225	$220	$225
5122200 Salaries & Benefits		**$98,265.28**	**$92,600**	**$44,578.11**	**$95,410**	**$99,013**	**$95,410**	**$99,013**
5122200 | Family Court Fees & Charges	5310100 | Office Supplies	$238.08	$350	$345.01	$400	$400	$400	$400
5122200 Supplies		**$238.08**	**$350**	**$345.01**	**$400**	**$400**	**$400**	**$400**
5122200 | Family Court Fees & Charges	5430100 | Meals & Lodging		$200		$100	$100	$100	$100
5122200 | Family Court Fees & Charges	5430200 | Mileage		$100		$100	$100	$100	$100
5122200 | Family Court Fees & Charges	5430700 | Tuition & Registration		$150		$100	$100	$100	$100
5122200 | Family Court Fees & Charges	5493209 | Internal Serv Fund IT Charges	$7,640.00	$8,196	$8,196.00	$8,169	$9,325	$5,691	$9,325
5122200 Other Services & Charges		**$7,640.00**	**$8,646**	**$8,196.00**	**$8,469**	**$9,625**	**$5,991**	**$9,625**
124100 | Courthouse Facilitator Program		**$106,143.36**	**$101,596**	**$53,119.12**	**$104,279**	**$109,038**	**$101,801**	**$109,038**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		126100 | Office of Public Defense						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3340121 | SG - OPD Blake Decision	4400100 | Blake Funding							
3340690 | SG Other State Agencies	3800800 | Counties-Public Defense Servic		$72,592					
3340690 | SG Other State Agencies	4300400 | State Grants		$44,437					
3360120 | County Clerks LFO Collections	3800800 | Counties-Public Defense Servic							
3360128 | Counties - Public Defense Serv	3800800 | Counties-Public Defense Servic	$160,182.00	$179,493	$135,056.00	$263,343	$263,343	$263,343	$263,343
3413400 | Superior Court Record Services	3000000 | Revenue Summary	$690.00		$300.00				
3414900 | Court Services	3999900 | See Account for Description	$21,937.50	$50,000	$10,237.50	$50,000	$50,000	$50,000	$50,000
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$202.46		$0.00				
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$264,244.49	$320,812	$129,505.25	$0	$0	$270,840	
126100 | Office of Public Defense		**$447,256.45**	**$667,334**	**$275,098.75**	**$313,343**	**$313,343**	**$584,183**	**$313,343**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		126100 | Office of Public Defense						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5159100 | General Indigent Defense	5100100 | Direct Labor	$1,877,226.34	$2,263,078	$1,008,941.59	$2,189,900	$2,281,876	$2,398,200	$2,550,399
5159100 | General Indigent Defense	5100200 | Vacation	$11,602.81	$17,241	$17,238.65			$0	$0
5159100 | General Indigent Defense	5100300 | Sick Leave	$5,032.82	$4,636	$4,634.93			$0	$0
5159100 | General Indigent Defense	5100700 | Severence	$8,676.00						
5159100 | General Indigent Defense	5101000 | Overtime	$1,106.46						
5159100 | General Indigent Defense	5108000 | Extra Help Payroll	$25,833.95	$22,400	$9,408.00			$0	$0
5159100 | General Indigent Defense	5200200 | Medical Insurance	$378,138.29	$444,600	$193,425.73	$426,600	$437,265	$451,050	$472,320
5159100 | General Indigent Defense	5200300 | Social Security	$144,550.57	$174,839	$78,036.83	$167,530	$174,563	$183,460	$195,106
5159100 | General Indigent Defense	5200400 | Retirement	$174,491.11	$206,166	$91,750.87	$122,200	$127,329	$133,820	$142,312
5159100 | General Indigent Defense	5200600 | Paid Family & Medical Leave	$4,127.18	$6,272	$2,725.90	$7,460	$7,768	$8,170	$8,682
5159100 Salaries & Benefits		**$2,630,785.53**	**$3,139,232**	**$1,406,162.50**	**$2,913,690**	**$3,028,801**	**$3,174,700**	**$3,368,819**
5159100 | General Indigent Defense	5310100 | Office Supplies	$6,882.77	$10,000	$1,920.93	$11,000	$12,000	$11,000	$12,000
5159100 | General Indigent Defense	5315500 | Computer Software	$-22,401.72	$15,000	$39,081.72	$20,000	$22,500	$20,000	$22,500
5159100 | General Indigent Defense	5352000 | BLAKE Supplies							
5159100 Supplies		**$-15,518.95**	**$25,000**	**$41,002.65**	**$31,000**	**$34,500**	**$31,000**	**$34,500**
5159100 | General Indigent Defense	5410100 | Professional & Contract Svc	$207,394.83	$195,000	$67,748.03	$201,000	$202,000	$201,000	$202,000
5159100 | General Indigent Defense	5410200 | Court Appointed Attorneys	$62,715.15	$85,000	$86,375.32	$100,000	$110,000	$75,000	$75,000
5159100 | General Indigent Defense	5410300 | Public Defenders	$640,534.00	$800,000	$236,113.00	$800,000	$800,000	$800,000	$800,000
5159100 | General Indigent Defense	5411500 | Extra Trial Expense	$9,191.73	$35,000	$1,513.24	$12,500	$13,000	$12,500	$13,000
5159100 | General Indigent Defense	5420300 | Postage	$401.40	$700	$225.48	$600	$600	$600	$600
5159100 | General Indigent Defense	5420400 | Telephone	$1,842.12						

5159100 | General Indigent Defense	5420600 | Cellular Phone Charges	$2,025.96	$2,600	$844.80	$4,500	$4,500	$4,500	$4,500
5159100 | General Indigent Defense	5430100 | Meals & Lodging		$5,400					
5159100 | General Indigent Defense	5430200 | Mileage		$637					
5159100 | General Indigent Defense	5450800 | Lease/Rental-Equipment	$4,577.90	$4,457	$2,219.06	$8,000	$8,000	$8,000	$8,000
5159100 | General Indigent Defense	5452000 | BLAKE Services	$0.00						
5159100 | General Indigent Defense	5470100 | PUD	$3,558.99	$4,000	$1,575.15	$8,500	$8,500	$8,500	$8,500
5159100 | General Indigent Defense	5470600 | Other Utilities		$12,800		$9,600	$9,600	$38,400	$38,400
5159100 | General Indigent Defense	5490200 | Photocopies	$2,096.57	$2,703	$1,551.98	$3,200	$3,500	$3,200	$3,500
5159100 | General Indigent Defense	5490400 | Dues & Subscriptions	$62,627.55	$70,000	$19,074.13	$75,000	$80,000	$75,000	$80,000
5159100 | General Indigent Defense	5490600 | Printing & Binding		$1,000		$1,000	$1,000	$1,000	$1,000
5159100 | General Indigent Defense	5492500 | Lease/Rentals-Real Property	$95,426.10	$69,401	$52,050.60				
5159100 | General Indigent Defense	5493209 | Internal Serv Fund IT Charges	$190,527.00	$214,464	$214,464.00	$215,429	$245,330	$151,553	$245,330
5159100 Other Services & Charges		**$1,282,919.30**	**$1,503,162**	**$683,754.79**	**$1,439,329**	**$1,486,030**	**$1,379,253**	**$1,479,830**
126100 | Office of Public Defense		**$3,898,185.88**	**$4,667,394**	**$2,130,919.94**	**$4,384,019**	**$4,549,331**	**$4,584,953**	**$4,883,149**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		135100 | Coroner						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3331600 | FIG Department of Justice	4300300 | Indirect Federal Grants	$61,589.53	$61,590	$0.00				
3360692 | Autopsy Cost	3062400 | Autopsy Cost Reimbursement	$122,606.10	$80,000	$-315.65	$80,000	$80,000	$80,000	$80,000
3468000 | Coroners' Fees	3013400 | Coroner's Fees	$850.00						
3468000 | Coroners' Fees	8013000 | CORONER FEE-WAHKIAKUM COUNTY	$1,100.00	$13,000	$5,000.00	$13,000	$13,000	$13,000	$13,000
3468000 | Coroners' Fees	8014000 | CORONER FEE-PACIFIC COUNTY	$4,515.57	$7,000	$0.00	$7,000	$7,000	$7,000	$7,000
3468000 | Coroners' Fees	8015000 | CORONER FEE-YAKIMA COUNTY							
3620000 | Rents and Leases	3070900 | Space Rent - Long Term	$4,900.00	$13,000		$13,000	$13,000	$13,000	$13,000
135100 | Coroner		**$195,561.20**	**$174,590**	**$4,684.35**	**$113,000**	**$113,000**	**$113,000**	**$113,000**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		135100 | Coroner						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5632000 | Coroner Services	5100100 | Direct Labor	$484,981.48	$513,200	$224,889.66	$530,700	$552,989	$535,100	$557,574
5632000 | Coroner Services	5100200 | Vacation		$8,498	$10,740.69			$0	$0
5632000 | Coroner Services	5100300 | Sick Leave	$4,718.68	$3,451	$5,563.33			$0	$0
5632000 | Coroner Services	5100400 | Holidays	$8,614.64	$7,000	$4,601.87	$7,000	$7,294	$13,600	$14,171
5632000 | Coroner Services	5101000 | Overtime	$38,473.72	$68,500	$15,322.37	$68,500	$71,377	$68,500	$71,377
5632000 | Coroner Services	5107800 | Cell Phone Usage	$0.00	$0					
5632000 | Coroner Services	5108000 | Extra Help Payroll	$11,179.96	$25,000	$16,391.37	$25,000	$26,050	$25,000	$26,050
5632000 | Coroner Services	5200200 | Medical Insurance	$132,758.44	$136,800	$59,355.66	$138,600	$142,065	$138,600	$142,065
5632000 | Coroner Services	5200300 | Social Security	$40,101.03	$46,450	$20,384.48	$48,290	$50,315	$49,130	$51,192
5632000 | Coroner Services	5200400 | Retirement	$49,905.26	$53,630	$22,878.34	$33,830	$35,247	$34,440	$35,886
5632000 | Coroner Services	5200600 | Paid Family & Medical Leave	$1,172.26	$2,070	$727.11	$2,150	$2,239	$2,190	$2,278
5632000 Salaries & Benefits		**$771,905.47**	**$864,599**	**$380,854.88**	**$854,070**	**$887,576**	**$866,560**	**$900,593**
5632000 | Coroner Services	5310100 | Office Supplies	$6,850.95	$8,500	$5,389.35	$8,000	$8,000	$8,000	$8,000
5632000 | Coroner Services	5314100 | Uniforms	$9,111.59	$8,000	$3,054.57	$5,000	$5,000	$5,000	$5,000
5632000 | Coroner Services	5314300 | Morgue Supplies	$24,959.37	$27,000	$3,282.93	$25,000	$25,000	$25,000	$25,000
5632000 | Coroner Services	5320100 | Gas	$0.00	$1,200		$1,200	$1,200	$1,200	$1,200
5632000 | Coroner Services	5320109 | InternalServiceFund Gas Fuel	$4,156.97	$4,000	$884.38	$4,000		$4,000	
5632000 | Coroner Services	5350100 | Small Tools & Minor Equipment	$32.41	$300		$200	$200	$200	$200
5632000 | Coroner Services	5350300 | Minor Equipment		$47,833					
5632000 | Coroner Services	5351000 | COVID-19 Supplies				$0	$0		
5632000 Supplies		**$45,111.29**	**$96,833**	**$12,611.23**	**$43,400**	**$39,400**	**$43,400**	**$39,400**

5632000 | Coroner Services	5410100 | Professional & Contract Svc	$218,224.35	$273,167	$97,957.17	$175,000	$175,000	$175,000	$175,000
5632000 | Coroner Services	5412200 | Indigent Burials	$1,650.00	$5,600		$700	$700	$700	$700
5632000 | Coroner Services	5420300 | Postage	$1,139.80	$1,000	$318.05	$1,000	$1,000	$1,000	$1,000
5632000 | Coroner Services	5420400 | Telephone	$2,859.22			$3,000	$3,000	$3,000	$3,000
5632000 | Coroner Services	5420600 | Cellular Phone Charges	$1,393.16	$1,500	$633.60	$1,500	$1,500	$1,500	$1,500
5632000 | Coroner Services	5430100 | Meals & Lodging	$1,568.15	$900	$249.33	$1,000	$1,000	$1,000	$1,000
5632000 | Coroner Services	5430200 | Mileage	$-257.37	$700		$500	$500	$500	$500
5632000 | Coroner Services	5430700 | Tuition & Registration	$850.00	$3,200		$2,500	$2,500	$2,500	$2,500
5632000 | Coroner Services	5431000 | Airfare	$347.58	$2,100		$1,500	$1,500	$1,500	$1,500
5632000 | Coroner Services	5450609 | InternalServFd-MP Rent-Monthly	$6,825.00	$18,935		$21,815	$22,469	$21,815	$22,469
5632000 | Coroner Services	5450800 | Lease/Rental-Equipment	$1,723.11	$1,880	$940.46	$1,900	$1,900	$1,900	$1,900
5632000 | Coroner Services	5480100 | Repairs & Maintenance	$19,857.82	$1,500	$864.79	$1,000	$1,000	$1,000	$1,000
5632000 | Coroner Services	5490200 | Photocopies	$704.69	$736	$463.16	$700	$700	$700	$700
5632000 | Coroner Services	5490400 | Dues & Subscriptions	$2,003.66	$2,650	$943.64	$2,000	$2,000	$2,000	$2,000
5632000 | Coroner Services	5490600 | Printing & Binding		$50		$0	$0		
5632000 | Coroner Services	5492000 | Other	$2,544.69	$3,000	$41.20	$2,500	$2,500	$2,500	$2,500
5632000 | Coroner Services	5493209 | Internal Serv Fund IT Charges	$56,458.00	$82,096	$82,096.00	$82,940	$94,309	$58,705	$94,309
5632000 Other Services & Charges		**$317,891.86**	**$399,014**	**$184,507.40**	**$299,555**	**$311,578**	**$275,320**	**$311,578**
5632000 | Coroner Services	5640100 | Machinery & Equipment	$82,826.07			$0	$0		
5632000 Capital Outlays		**$82,826.07**			**$0**	**$0**		
5916300 | Redemption of Db-Coroner/Medic	5750100 | Lease Principal							
5916300 Principal								
135100 | Coroner		**$1,217,734.69**	**$1,360,446**	**$577,973.51**	**$1,197,025**	**$1,238,554**	**$1,185,280**	**$1,251,571**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		140100 | Extension Programs						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund							
140100 | Extension Programs								

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		140100 | Extension Programs						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5711000 | Education	5100100 | Direct Labor							
5711000 | Education	5100300 | Sick Leave							
5711000 | Education	5100400 | Holidays							
5711000 | Education	5108000 | Extra Help Payroll	$0.00	$0					
5711000 | Education	5200300 | Social Security	$0.00	$0					
5711000 | Education	5200400 | Retirement							
5711000 | Education	5200600 | Paid Family & Medical Leave	$0.00	$0					
5711000 Salaries & Benefits		**$0.00**	**$0**					
5711000 | Education	5310100 | Office Supplies							
5711000 Supplies								
5711000 | Education	5410100 | Professional & Contract Svc							
5711000 | Education	5490600 | Printing & Binding							
5711000 Other Services & Charges								
5712100 | Agriculture	5100100 | Direct Labor	$22,909.93	$25,300	$12,278.13	$26,300	$27,405	$26,300	$27,405
5712100 | Agriculture	5100300 | Sick Leave							
5712100 | Agriculture	5100400 | Holidays	$910.36						
5712100 | Agriculture	5108000 | Extra Help Payroll		$1,531		$1,531	$1,595	$1,531	$1,595
5712100 | Agriculture	5200300 | Social Security	$1,822.25	$2,000	$939.28	$2,130	$2,218	$2,130	$2,218
5712100 | Agriculture	5200400 | Retirement	$2,216.67	$2,240	$1,118.53	$1,470	$1,618	$1,470	$1,618
5712100 | Agriculture	5200600 | Paid Family & Medical Leave	$50.89	$90	$32.18	$100	$100	$100	$100

5712100 Salaries & Benefits		**$27,910.10**	**$31,161**	**$14,368.12**	**$31,531**	**$32,936**	**$31,531**	**$32,936**
5712100 | Agriculture	5310100 | Office Supplies	$1,763.28	$1,800	$297.34	$1,800	$1,800	$1,800	$1,800
5712100 Supplies		**$1,763.28**	**$1,800**	**$297.34**	**$1,800**	**$1,800**	**$1,800**	**$1,800**
5712100 | Agriculture	5410100 | Professional & Contract Svc	$54,044.00	$59,007	$22,518.33	$55,000	$55,000	$55,000	$55,000
5712100 | Agriculture	5420300 | Postage	$26.40	$150		$150	$150	$150	$150
5712100 | Agriculture	5420400 | Telephone	$1,031.73						
5712100 | Agriculture	5430200 | Mileage	$20.61			$25	$25	$25	$25
5712100 | Agriculture	5450800 | Lease/Rental-Equipment	$2,680.20	$2,680	$1,116.50	$2,700	$2,750	$2,680	$2,680
5712100 | Agriculture	5470100 | PUD	$4,876.63	$5,800	$2,644.35	$5,800	$5,900	$5,800	$5,900
5712100 | Agriculture	5470300 | Kelso Utilities	$3,606.53	$3,800	$1,986.55	$4,500	$4,500	$4,500	$4,500
5712100 | Agriculture	5490200 | Photocopies	$800.48	$865	$144.20	$800	$800	$865	$865
5712100 | Agriculture	5490600 | Printing & Binding							
5712100 | Agriculture	5493209 | Internal Serv Fund IT Charges	$35,266.00	$37,629	$37,629.00	$38,130	$43,296	$27,128	$43,269
5712100 Other Services & Charges		**$102,352.58**	**$109,931**	**$66,038.93**	**$107,105**	**$112,421**	**$96,148**	**$112,389**
140100 | Extension Programs		**$132,025.96**	**$142,892**	**$80,704.39**	**$140,436**	**$147,157**	**$129,479**	**$147,125**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		150100 | Museum						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5183120 | Museum	5314100 | Uniforms							
5183120 Supplies								
5753000 | Museums And Art Galleries	5100100 | Direct Labor	$84,516.00	$87,500	$43,740.00	$89,900	$93,676	$89,900	$93,676
5753000 | Museums And Art Galleries	5100200 | Vacation							
5753000 | Museums And Art Galleries	5100300 | Sick Leave							
5753000 | Museums And Art Galleries	5200200 | Medical Insurance	$22,376.95	$22,988	$11,493.12	$23,400	$23,985	$23,600	$24,190
5753000 | Museums And Art Galleries	5200300 | Social Security	$6,042.08	$6,700	$3,100.62	$6,880	$7,166	$6,880	$7,166
5753000 | Museums And Art Galleries	5200400 | Retirement	$7,865.64	$7,970	$3,984.72	$5,020	$5,227	$5,020	$5,227
5753000 | Museums And Art Galleries	5200600 | Paid Family & Medical Leave	$180.58	$300	$114.60	$310	$319	$310	$319
5753000 Salaries & Benefits		**$120,981.25**	**$125,458**	**$62,433.06**	**$125,510**	**$130,373**	**$125,710**	**$130,578**
5753000 | Museums And Art Galleries	5310100 | Office Supplies		$120		$120	$120	$120	$120
5753000 | Museums And Art Galleries	5314100 | Uniforms				$0	$0	$0	$0
5753000 | Museums And Art Galleries	5350300 | Minor Equipment		$22,000		$0	$0	$0	$0
5753000 Supplies			**$22,120**		**$120**	**$120**	**$120**	**$120**
5753000 | Museums And Art Galleries	5420400 | Telephone	$560.53						
5753000 | Museums And Art Galleries	5420600 | Cellular Phone Charges		$560	$517.37	$600	$600	$600	$600
5753000 | Museums And Art Galleries	5430100 | Meals & Lodging		$800		$400	$400	$400	$400
5753000 | Museums And Art Galleries	5430700 | Tuition & Registration	$1,997.72	$600		$300	$300	$300	$300
5753000 | Museums And Art Galleries	5450800 | Lease/Rental-Equipment	$1,402.54	$1,567	$670.20	$1,500	$1,500	$1,567	$1,567
5753000 | Museums And Art Galleries	5470100 | PUD	$8,904.80	$23,000	$4,617.47	$11,000	$11,000	$11,000	$11,000

5753000 | Museums And Art Galleries	5470300 | Kelso Utilities	$2,140.39	$2,500	$299.90	$2,200	$2,200	$2,200	$2,200
5753000 | Museums And Art Galleries	5490200 | Photocopies	$321.54	$973	$183.15	$0	$0	$973	$973
5753000 | Museums And Art Galleries	5490600 | Printing & Binding		$50		$0	$0	$0	$0
5753000 | Museums And Art Galleries	5493209 | Internal Serv Fund IT Charges	$33,537.00	$35,470	$35,470.00	$35,935	$40,874	$25,418	$40,874
5753000 Other Services & Charges		**$48,864.52**	**$65,520**	**$41,758.09**	**$51,935**	**$56,874**	**$42,458**	**$57,914**
150100 | Museum		**$169,845.77**	**$213,098**	**$104,191.15**	**$177,565**	**$187,367**	**$168,288**	**$188,612**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		155100 | Non Departmental						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3172000 | Leasehold Excise Tax	3000000 | Revenue Summary							
3219100 | Franchise Fees and Royalties	3073500 | Comcast Cable TV Franch Fee	$345,810.97	$200,000	$175,310.00	$350,000	$350,000	$350,000	$350,000
3222000 | Marriage Licenses	3067600 | MarriageLic-CrtAptSpecAdvocat	$3,010.00	$3,500	$1,275.00	$2,700	$2,700	$2,700	$2,700
3321523 | Payment In-Lieu of Tax	4300100 | US Dept of Interior	$41,675.00	$42,697	$42,697.00	$40,000	$40,000	$40,000	$40,000
3620000 | Rents and Leases	3000000 | Revenue Summary	$7,500,000.00	$7,500,000	$3,750,000.00	$7,500,000	$7,500,000	$7,500,000	$7,500,000
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$523,038.44	$116,369		$0	$0	$165,400	$8,427,508
3699100 | Other Misc Revenue	8106500 | OAS Misc Rev-Pcard Incentives	$35,185.26	$35,000	$19,499.99	$35,000	$35,000	$35,000	$35,000
3699200 | Other Misc Nonoperating	3040500 | Intergovt. Misc. Revenue	$150.00	$0					
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund						$5,000	
3970002 | Transfers In-Intrafund	3048200 | Contributions from Active Fund	$299,625.45	$850,000	$771,528.87	$303,000	$303,000	$303,000	$303,000
155100 | Non Departmental		**$8,748,495.12**	**$8,747,566**	**$4,760,310.86**	**$8,230,700**	**$8,230,700**	**$8,401,100**	**$16,658,208**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		155100 | Non Departmental						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5116000 | Legislative Services	5410100 | Professional & Contract Svc		$25,000					
5116000 | Legislative Services	5490400 | Dues & Subscriptions	$229,629.00	$285,000	$195,786.10	$294,000	$294,000	$244,000	$244,000
5116000 Other Services & Charges		**$229,629.00**	**$310,000**	**$195,786.10**	**$294,000**	**$294,000**	**$244,000**	**$244,000**
5142200 | Fiduciary Services	5410100 | Professional & Contract Svc	$7,609.07	$25,000	$6,575.00	$7,800	$7,800	$7,800	$7,800
5142200 | Fiduciary Services	5490500 | Bank Fees	$41,472.35	$65,000	$738.03	$50,000	$50,000	$50,000	$50,000
5142200 Other Services & Charges		**$49,081.42**	**$90,000**	**$7,313.03**	**$57,800**	**$57,800**	**$57,800**	**$57,800**
5142300 | Budgeting/Accounting/Auditing	5410100 | Professional & Contract Svc	$163,177.29	$180,000		$170,000	$170,000	$170,000	$170,000
5142300 Other Services & Charges		**$163,177.29**	**$180,000**		**$170,000**	**$170,000**	**$170,000**	**$170,000**
5153500 | Internal Legal Ser Claim & Lit	5410100 | Professional & Contract Svc	$3,005.00	$1,500	$495.00	$1,000	$10,000	$1,000	$1,000
5153500 Other Services & Charges		**$3,005.00**	**$1,500**	**$495.00**	**$1,000**	**$10,000**	**$1,000**	**$1,000**
5177000 | Unemployment Comp Services	5200500 | Unemployment Comp.	$87,217.00	$54,929	$54,929.00	$28,283	$28,283	$28,283	$28,283
5177000 Salaries & Benefits		**$87,217.00**	**$54,929**	**$54,929.00**	**$28,283**	**$28,283**	**$28,283**	**$28,283**
5179000 | Other Employee Benefit Program	5100200 | Vacation		$71,889		$412,000	$691,500	$312,000	$550,000
5179000 | Other Employee Benefit Program	5100300 | Sick Leave		$71,888		$412,000	$691,500	$312,000	$550,000
5179000 | Other Employee Benefit Program	5200300 | Social Security		$5,000		$5,000	$5,000	$5,000	$5,000
5179000 | Other Employee Benefit Program	5200400 | Retirement	$7,281.07	$5,000	$179.45	$5,000	$5,000	$5,000	$5,000
5179000 Salaries & Benefits		**$7,281.07**	**$153,777**	**$179.45**	**$834,000**	**$1,393,000**	**$634,000**	**$1,110,000**
5182000 | Property Management Services	5490700 | Taxes	$4,025.57	$5,000	$3,888.02	$5,000	$5,000	$5,000	$5,000
5182000 Other Services & Charges		**$4,025.57**	**$5,000**	**$3,888.02**	**$5,000**	**$5,000**	**$5,000**	**$5,000**

5183000 | Custodial/Janitorial/Security	5460109 | InternalServFdInsuranceCharges	$983,340.00	$1,145,422	$1,145,422.00	$1,338,275	$1,546,911	$1,338,275	$1,546,911
5183000 | Custodial/Janitorial/Security	5490900 | Industrial Acc. Lost Time	$141,819.00	$222,878	$222,878.00	$201,480	$201,480	$124,657	$201,480
5183000 | Custodial/Janitorial/Security	5492000 | Other							
5183000 Other Services & Charges		**$1,125,159.00**	**$1,368,300**	**$1,368,300.00**	**$1,539,755**	**$1,748,391**	**$1,462,932**	**$1,748,391**
5183020 | Admin. Bldg. Operations	5492000 | Other	$5,785.45						
5183020 Other Services & Charges		**$5,785.45**						
5186100 | Judgments/Settlement(PropFund)	5499800 | Active Claims							
5186100 Other Services & Charges								
5186300 | Distributions to Local Gov'ts	5491000 | Fire Protection	$1,694.33	$1,695	$2,094.83	$2,095	$2,100	$2,095	$2,100
5186300 | Distributions to Local Gov'ts	5492000 | Other	$4,230.89	$4,231		$5,000	$5,000	$5,000	$5,000
5186300 Other Services & Charges		**$5,925.22**	**$5,926**	**$2,094.83**	**$7,095**	**$7,100**	**$7,095**	**$7,100**
5189000 | Other Internal Services	5314000 | Misc. O&M Supplies		$2,907	$1,692.09				
5189000 Supplies			**$2,907**	**$1,692.09**				
5189000 | Other Internal Services	5450509 | InternalServFd-MP Rent-Hourly						$105,000	$108,150
5189000 Other Services & Charges							**$105,000**	**$108,150**
5197000 | Other Jobbing & Contract Work	5410100 | Professional & Contract Svc	$222,688.33	$190,000	$63,357.01	$200,000	$200,000	$80,000	$76,975
5197000 Other Services & Charges		**$222,688.33**	**$190,000**	**$63,357.01**	**$200,000**	**$200,000**	**$80,000**	**$76,975**
5211000 | Law Enforcement	5415000 | Intergovernmental Services	$1,011,104.29	$1,012,456	$532,452.10	$998,863	$1,029,881	$833,171	$1,029,881
5211000 Other Services & Charges		**$1,011,104.29**	**$1,012,456**	**$532,452.10**	**$998,863**	**$1,029,881**	**$833,171**	**$1,029,881**
5251000 | Emergency Mgt. Admin.	5415000 | Intergovernmental Services	$178,809.00	$202,491	$104,213.00	$231,440	$242,875	$231,440	$242,875
5251000 Other Services & Charges		**$178,809.00**	**$202,491**	**$104,213.00**	**$231,440**	**$242,875**	**$231,440**	**$242,875**
5340000 | Water Utilities	5470300 | Kelso Utilities	$982.08	$2,500	$491.04	$1,500	$1,500	$1,500	$1,500
5340000 Other Services & Charges		**$982.08**	**$2,500**	**$491.04**	**$1,500**	**$1,500**	**$1,500**	**$1,500**
5415000 | Structures Preservation	5410100 | Professional & Contract Svc	$100,000.00						
5415000 | Structures Preservation	5415000 | Intergovernmental Services							
5415000 Other Services & Charges		**$100,000.00**						
5425000 | Structures	5415000 | Intergovernmental Services	$179.79						
5425000 Other Services & Charges		**$179.79**						
5433700 | Miscellaneous	5415000 | Intergovernmental Services		$0					

5433700 Other Services & Charges			**$0**					
5466000 | Airport-Operat. Contract Svcs	5415000 | Intergovernmental Services	$76,000.00	$91,000	$76,000.00	$91,000	$91,000	$91,000	$91,000
5466000 Other Services & Charges		**$76,000.00**	**$91,000**	**$76,000.00**	**$91,000**	**$91,000**	**$91,000**	**$91,000**
5531000 | Soil and Water Conservation	5415000 | Intergovernmental Services	$1,000.00	$1,000	$500.00	$1,000	$1,000	$1,000	$1,000
5531000 Other Services & Charges		**$1,000.00**	**$1,000**	**$500.00**	**$1,000**	**$1,000**	**$1,000**	**$1,000**
5543000 | Animal Control	5411700 | Animal Control							
5543000 Other Services & Charges								
5572000 | Community Services	5421100 | PEG Access	$150,000.00	$150,000	$75,000.00	$150,000	$150,000	$150,000	$150,000
5572000 Other Services & Charges		**$150,000.00**	**$150,000**	**$75,000.00**	**$150,000**	**$150,000**	**$150,000**	**$150,000**
5586000 | Planning&Comm Devel-Admin	5415000 | Intergovernmental Services		$107,000		$0	$0		
5586000 Other Services & Charges			**$107,000**		**$0**	**$0**		
5587000 | Economic Development	5415000 | Intergovernmental Services		$16,000		$0	$0		
5587000 Other Services & Charges			**$16,000**		**$0**	**$0**		
5724000 | Training	5430700 | Tuition & Registration	$1,000.00	$30,000		$15,000	$15,000	$0	$0
5724000 Other Services & Charges		**$1,000.00**	**$30,000**		**$15,000**	**$15,000**	**$0**	**$0**
5769000 | Other Park Facilities	5492000 | Other							
5769000 Other Services & Charges								
5913700 | Redemption of Db-Solid Waste	5710200 | LTGO Bond	$1,760,000.00	$1,810,000		$1,865,000	$1,925,000	$1,865,000	$1,925,000
5913700 Principal		**$1,760,000.00**	**$1,810,000**		**$1,865,000**	**$1,925,000**	**$1,865,000**	**$1,925,000**
5913700 | Redemption of Db-Solid Waste	5890200 | Bond Arbitrage Rebate		$5,000					
5913700 Interest			**$5,000**					
5916300 | Redemption of Db-Coroner/Medic	5740100 | LOCAL Program	$134,355.62	$140,574	$140,573.40	$151,853	$158,195	$151,853	$158,195
5916300 Principal		**$134,355.62**	**$140,574**	**$140,573.40**	**$151,853**	**$158,195**	**$151,853**	**$158,195**
5923700 | Interest/Other Costs-SolidWste	5710200 | LTGO Bond							
5923700 Principal								
5923700 | Interest/Other Costs-SolidWste	5830100 | Longterm External Debt Interst	$607,418.50	$554,995	$277,397.25	$500,676	$444,912	$500,676	$444,912
5923700 | Interest/Other Costs-SolidWste	5840100 | Debt Issue Costs	$200.00						
5923700 Interest		**$607,618.50**	**$554,995**	**$277,397.25**	**$500,676**	**$444,912**	**$500,676**	**$444,912**

5926300 | Interest/Other Costs-Coroner	5830100 | Longterm External Debt Interst	$165,269.83	$166,000	$80,955.47	$151,086	$143,335	$151,086	$143,335
5926300 Interest		**$165,269.83**	**$166,000**	**$80,955.47**	**$151,086**	**$143,335**	**$151,086**	**$143,335**
5941200 | Capital Expense-Judicial	5640100 | Machinery & Equipment		$125,000					
5941200 Capital Outlays			**$125,000**					
5941800 | Capital Expense-Central Serv	5620200 | Buildings							
5941800 Capital Outlays								
5970010 | Transfers Out	5450609 | InternalServFd-MP Rent-Monthly	$105,000.00	$105,000		$105,000	$108,150		
5970010 Other Services & Charges		**$105,000.00**	**$105,000**		**$105,000**	**$108,150**		
5970010 | Transfers Out	5070300 | Transfer Out-Drug Task Force							
5970010 | Transfers Out	5070800 | Transfer Out-Expo Center	$125,000.00	$125,000	$125,000.00	$125,000	$125,000	$62,500	$125,000
5970010 | Transfers Out	5070900 | Transfer Out-Election Reserve	$486,879.00	$450,000		$450,000	$450,000	$520,000	$530,000
5970010 | Transfers Out	5071900 | Transfer Out-Capital Impr Fund	$1,000,000.00	$1,000,000	$1,000,000.00	$1,000,000	$1,000,000	$0	$1,000,000
5970010 | Transfers Out	5072000 | Transfer Out-PA Victim Witness	$48,512.00	$95,000	$50,000.00	$95,000	$105,000	$95,000	$105,000
5970010 | Transfers Out	5072600 | Transfers Out-Shooting Range	$75,000.00	$0					
5970010 | Transfers Out	5072700 | Transfers Out-PW Reimbursable							
5970010 | Transfers Out	5090100 | Transfers Out	$1,689,272.00	$769,292	$50,281.17	$631,000	$635,000	$761,400	$761,000
5970010 Intergovernmental Srvs/Transfers Out		**$3,424,663.00**	**$2,439,292**	**$1,225,281.17**	**$2,301,000**	**$2,315,000**	**$1,438,900**	**$2,521,000**
5970020 | Transfers Out Intra Fund	5090210 | Transfer Out Intra-Benefits Ad	$300,000.00	$300,000	$300,000.00	$300,000	$300,000	$300,000	$300,000
5970020 Intergovernmental Srvs/Transfers Out		**$300,000.00**	**$300,000**	**$300,000.00**	**$300,000**	**$300,000**	**$300,000**	**$300,000**
155100 | Non Departmental		**$9,918,956.46**	**$9,620,647**	**$4,510,897.96**	**$10,000,351**	**$10,839,422**	**$8,510,736**	**$10,565,397**

2026 - 2027

OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		160100 | St Helens Recovery						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5313000 | Flood Control	5410100 | Professional & Contract Svc	$525.00						
5313000 Other Services & Charges		**$525.00**						
160100 | St Helens Recovery		**$525.00**						

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		165100 | Community Long Range Planning						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3418100 | Data Process, Print, Duplicate	8000000 | Revenue Summary		$100		$100	$100	$100	$100
3458100 | Zoning & Subdivision	3004000 | Land Use Amendments	$4,400.00	$6,000	$3,000.00	$3,000	$3,000	$3,000	$3,000
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue			$817.06	$1,000	$1,000	$1,000	$1,000
3699100 | Other Misc Revenue	3999900 | See Account for Description	$5,219.06	$10,994	$10,994.29	$5,000	$5,000	$5,000	$5,000
165100 | Community Long Range Planning		**$9,619.06**	**$17,094**	**$14,811.35**	**$9,100**	**$9,100**	**$9,100**	**$9,100**

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OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		165100 | Community Long Range Planning						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5586000 | Planning&Comm Devel-Admin	5100100 | Direct Labor	$248,602.95	$301,100	$120,099.17	$317,400	$330,731	$301,700	$314,371
5586000 | Planning&Comm Devel-Admin	5100200 | Vacation	$5,536.03						
5586000 | Planning&Comm Devel-Admin	5100300 | Sick Leave	$3,563.16						
5586000 | Planning&Comm Devel-Admin	5100400 | Holidays	$4,484.39						
5586000 | Planning&Comm Devel-Admin	5101000 | Overtime	$1,072.85	$1,020		$1,020	$1,063	$1,020	$1,063
5586000 | Planning&Comm Devel-Admin	5109100 | Out of Class Pay							
5586000 | Planning&Comm Devel-Admin	5200200 | Medical Insurance	$53,686.44	$70,908	$26,156.46	$71,880	$73,677	$66,030	$67,681
5586000 | Planning&Comm Devel-Admin	5200300 | Social Security	$19,621.51	$23,120	$8,805.09	$24,360	$25,382	$23,160	$24,131
5586000 | Planning&Comm Devel-Admin	5200400 | Retirement	$23,932.35	$27,530	$10,940.98	$17,770	$18,514	$16,900	$17,601
5586000 | Planning&Comm Devel-Admin	5200600 | Paid Family & Medical Leave	$560.73	$1,030	$314.68	$1,090	$1,129	$1,040	$1,074
5586000 | Planning&Comm Devel-Admin	5201000 | Uniform & Clothing							
5586000 Salaries & Benefits		**$361,060.41**	**$424,708**	**$166,316.38**	**$433,520**	**$450,496**	**$409,850**	**$425,921**
5586000 | Planning&Comm Devel-Admin	5310100 | Office Supplies	$430.76	$3,500	$279.74	$3,000	$3,000	$3,000	$3,000
5586000 | Planning&Comm Devel-Admin	5314100 | Uniforms				$100	$100	$100	$100
5586000 | Planning&Comm Devel-Admin	5320100 | Gas		$250		$125	$125	$125	$125
5586000 | Planning&Comm Devel-Admin	5350100 | Small Tools & Minor Equipment		$100		$100	$100	$100	$100
5586000 Supplies		**$430.76**	**$3,850**	**$279.74**	**$3,325**	**$3,325**	**$3,325**	**$3,325**
5586000 | Planning&Comm Devel-Admin	5410100 | Professional & Contract Svc	$86,988.57	$81,500	$41,217.19	$109,000	$110,000	$109,000	$110,000
5586000 | Planning&Comm Devel-Admin	5413700 | Internal Facilities Charg/Serv	$5,519.93	$7,500		$7,500	$7,500	$7,500	$7,500
5586000 | Planning&Comm Devel-Admin	5420300 | Postage	$368.49	$500	$76.03	$500	$500	$500	$500
5586000 | Planning&Comm Devel-Admin	5420400 | Telephone	$2,469.03			$1,500	$1,500	$0	$0

5586000 | Planning&Comm Devel-Admin	5420600 | Cellular Phone Charges		$0	$718.45	$1,500	$1,500	$3,000	$3,000
5586000 | Planning&Comm Devel-Admin	5430100 | Meals & Lodging		$2,000		$500	$500	$500	$500
5586000 | Planning&Comm Devel-Admin	5430200 | Mileage		$100		$50	$50	$50	$50
5586000 | Planning&Comm Devel-Admin	5430700 | Tuition & Registration	$83.47	$4,000		$500	$500	$500	$500
5586000 | Planning&Comm Devel-Admin	5431000 | Airfare		$1,500		$0	$0	$0	$0
5586000 | Planning&Comm Devel-Admin	5440100 | Advertising	$2,504.43	$6,000	$2,401.06	$6,000	$6,000	$6,000	$6,000
5586000 | Planning&Comm Devel-Admin	5450800 | Lease/Rental-Equipment	$2,199.26	$2,200	$1,099.38	$2,200	$2,200	$2,200	$2,200
5586000 | Planning&Comm Devel-Admin	5460109 | InternalServFdInsuranceCharges	$3,160.00	$18,448	$18,448.00	$17,605	$20,349	$17,605	$20,349
5586000 | Planning&Comm Devel-Admin	5490200 | Photocopies	$562.29	$720	$206.57	$700	$700	$720	$720
5586000 | Planning&Comm Devel-Admin	5490400 | Dues & Subscriptions	$10.00	$1,500		$1,500	$1,500	$1,500	$1,500
5586000 | Planning&Comm Devel-Admin	5490600 | Printing & Binding	$712.64	$3,500	$28.11	$3,500	$3,500	$3,500	$3,500
5586000 | Planning&Comm Devel-Admin	5490900 | Industrial Acc. Lost Time	$154.00	$222	$222.00	$3,094	$3,094	$1,914	$3,094
5586000 | Planning&Comm Devel-Admin	5492000 | Other	$45.94	$1,000	$143.69	$1,000	$1,000	$1,000	$1,000
5586000 | Planning&Comm Devel-Admin	5493209 | Internal Serv Fund IT Charges	$25,936.00	$33,271	$33,271.00	$30,970	$35,354	$21,578	$35,354
5586000 Other Services & Charges		**$130,714.05**	**$163,961**	**$97,831.48**	**$187,619**	**$195,747**	**$177,067**	**$195,767**
165100 | Community Long Range Planning		**$492,205.22**	**$592,519**	**$264,427.60**	**$624,464**	**$649,568**	**$590,242**	**$625,013**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		170100 | Disaster Assistance						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3312100 | FDG Department of Treasury	4300900 | American Rescue Plan Funding							
3331100 | FIG Department of Commerce	4300700 | CARES Act Funding							
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue							
3970002 | Transfers In-Intrafund	3048100 | Operating Transfers In							
170100 | Disaster Assistance								

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		170100 | Disaster Assistance						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5253000 | Disaster Recovery	5310100 | Office Supplies							
5253000 | Disaster Recovery	5310300 | Food							
5253000 | Disaster Recovery	5310400 | Medical Supplies							
5253000 | Disaster Recovery	5311300 | Clean/Sanitary Supplies							
5253000 | Disaster Recovery	5312300 | Safety Supplies							
5253000 | Disaster Recovery	5320100 | Gas							
5253000 | Disaster Recovery	5351000 | COVID-19 Supplies							
5253000 Supplies								
5253000 | Disaster Recovery	5410100 | Professional & Contract Svc							
5253000 | Disaster Recovery	5413400 | Catering							
5253000 | Disaster Recovery	5430400 | Other							
5253000 | Disaster Recovery	5440100 | Advertising							
5253000 | Disaster Recovery	5450800 | Lease/Rental-Equipment							
5253000 | Disaster Recovery	5451000 | COVID-19 Services							
5253000 Other Services & Charges								
5255000 | Disaster Services- Facilities	5410100 | Professional & Contract Svc							
5255000 | Disaster Services- Facilities	5413700 | Internal Facilities Charg/Serv							
5255000 | Disaster Services- Facilities	5450200 | Equipment Rent - Outside							
5255000 | Disaster Services- Facilities	5450400 | Building Rentals							
5255000 Other Services & Charges								

170100 | Disaster Assistance							

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		235100 | Park & Recreation						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3340270 | SG Recreation and Conservation	4300400 | State Grants				$250,000	$250,000	$250,000	$250,000
3620000 | Rents and Leases	3007600 | Camping Fees	$41,036.55	$40,000	$20,395.75	$40,000	$40,000	$40,000	$40,000
3620000 | Rents and Leases	3036500 | Rents	$5,300.00	$4,000	$3,625.00	$5,500	$5,700	$5,500	$5,700
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue							
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$112,364.08	$29,636		$250,000	$273,000	$250,000	$273,000
235100 | Park & Recreation		**$158,700.63**	**$73,636**	**$24,020.75**	**$545,500**	**$568,700**	**$545,500**	**$568,700**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		235100 | Park & Recreation						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5768100 | Park & Recreation General Ops	5100100 | Direct Labor	$125,942.62	$133,053	$65,719.00	$136,700	$142,441	$136,700	$142,441
5768100 | Park & Recreation General Ops	5100300 | Sick Leave							
5768100 | Park & Recreation General Ops	5101000 | Overtime	$6,642.35	$8,500	$3,179.81	$8,500	$8,857	$8,500	$8,857
5768100 | Park & Recreation General Ops	5108000 | Extra Help Payroll	$23,292.00	$30,400	$4,144.00	$33,000	$35,000	$33,000	$35,000
5768100 | Park & Recreation General Ops	5109600 | Standby Time	$13,194.69	$14,100	$7,042.66	$12,000	$12,504	$12,000	$12,504
5768100 | Park & Recreation General Ops	5200200 | Medical Insurance	$33,186.86	$34,200	$13,662.75	$34,200	$35,055	$21,600	$22,140
5768100 | Park & Recreation General Ops	5200300 | Social Security	$12,578.36	$13,970	$6,126.54	$14,550	$15,208	$14,550	$15,208
5768100 | Park & Recreation General Ops	5200400 | Retirement	$13,522.43	$13,996	$6,914.55	$8,780	$9,140	$8,780	$9,140
5768100 | Park & Recreation General Ops	5200600 | Paid Family & Medical Leave	$360.37	$679	$209.83	$650	$677	$650	$677
5768100 Salaries & Benefits		**$228,719.68**	**$248,898**	**$106,999.14**	**$248,380**	**$258,882**	**$235,780**	**$245,967**
5768100 | Park & Recreation General Ops	5310100 | Office Supplies	$65.16	$100	$30.17	$100	$100	$100	$100
5768100 | Park & Recreation General Ops	5314000 | Misc. O&M Supplies	$16,821.22	$15,000	$6,467.13	$16,000	$16,000	$16,000	$16,000
5768100 | Park & Recreation General Ops	5320109 | InternalServiceFund Gas Fuel	$10,542.85	$11,000	$2,117.53	$11,000	$11,000	$11,000	$11,000
5768100 | Park & Recreation General Ops	5320300 | Diesel Fuel	$1,484.98	$3,500	$30.01	$2,000	$2,000	$2,000	$2,000
5768100 | Park & Recreation General Ops	5350100 | Small Tools & Minor Equipment		$3,000		$1,500	$1,500	$1,500	$1,500
5768100 Supplies		**$28,914.21**	**$32,600**	**$8,644.84**	**$30,600**	**$30,600**	**$30,600**	**$30,600**
5768100 | Park & Recreation General Ops	5410100 | Professional & Contract Svc	$6,095.59	$15,000	$14,913.81	$15,000	$15,000	$15,000	$15,000
5768100 | Park & Recreation General Ops	5416000 | Intergovt Taxes & Oper Assess		$100		$100	$100	$100	$100
5768100 | Park & Recreation General Ops	5420300 | Postage	$0.69	$100					
5768100 | Park & Recreation General Ops	5420400 | Telephone							
5768100 | Park & Recreation General Ops	5420409 | InternalServiceFund Telephone							

5768100 | Park & Recreation General Ops	5420600 | Cellular Phone Charges	$1,211.00	$1,600	$490.99	$1,600	$1,600	$1,600	$1,600
5768100 | Park & Recreation General Ops	5420800 | Internet	$1,573.86	$1,600	$793.35	$1,600	$1,600	$1,600	$1,600
5768100 | Park & Recreation General Ops	5450609 | InternalServFd-MP Rent-Monthly	$30,450.00	$37,884		$47,407	$48,829	$47,407	$48,829
5768100 | Park & Recreation General Ops	5460109 | InternalServFdInsuranceCharges	$12,715.00	$14,590	$14,590.00	$12,005	$13,877	$12,005	$13,877
5768100 | Park & Recreation General Ops	5470100 | PUD	$6,545.30	$8,000	$3,316.20	$8,000	$8,000	$8,000	$8,000
5768100 | Park & Recreation General Ops	5470400 | Solid Waste	$3,621.58	$4,800	$1,965.17	$4,800	$4,800	$4,800	$4,800
5768100 | Park & Recreation General Ops	5470600 | Other Utilities	$5,253.74	$6,000	$2,224.80	$5,500	$5,500	$5,500	$5,500
5768100 | Park & Recreation General Ops	5480100 | Repairs & Maintenance	$122,253.14	$45,636	$2,698.06	$95,000	$50,000	$95,000	$50,000
5768100 | Park & Recreation General Ops	5490200 | Photocopies		$100					
5768100 | Park & Recreation General Ops	5490600 | Printing & Binding		$100					
5768100 | Park & Recreation General Ops	5490700 | Taxes	$35,154.80	$35,000	$30,527.96	$40,000	$40,000	$40,000	$40,000
5768100 | Park & Recreation General Ops	5490900 | Industrial Acc. Lost Time	$4,602.00	$6,753	$6,753.00	$4,159	$4,159	$2,573	$4,159
5768100 | Park & Recreation General Ops	5491000 | Fire Protection	$11,599.46	$11,599	$11,444.89	$11,445	$11,500	$11,445	$11,500
5768100 | Park & Recreation General Ops	5492000 | Other	$14,392.86	$25,000		$17,000	$17,000	$17,000	$17,000
5768100 | Park & Recreation General Ops	5492900 | Credit Card Fees	$3,349.63	$3,600	$1,777.12	$3,600	$3,600	$3,600	$3,600
5768100 | Park & Recreation General Ops	5493209 | Internal Serv Fund IT Charges	$15,281.00	$20,809	$20,809.00	$16,338	$18,650	$11,383	$18,650
5768100 | Park & Recreation General Ops	5493509 | InternalServFdOtherSvc&Charges	$13,712.34						
5768100 Other Services & Charges		**$287,811.99**	**$238,271**	**$112,304.35**	**$283,554**	**$244,215**	**$277,013**	**$244,215**
5768100 | Park & Recreation General Ops	5640100 | Machinery & Equipment	$0.00			$500,000	$525,000	$500,000	$525,000
5768100 Capital Outlays		**$0.00**			**$500,000**	**$525,000**	**$500,000**	**$525,000**
5768500 | Harry Gardner Park	5310100 | Office Supplies		$250		$0	$0		
5768500 | Harry Gardner Park	5314000 | Misc. O&M Supplies	$2,625.33	$1,500	$155.11	$1,500	$1,500	$1,500	$1,500
5768500 Supplies		**$2,625.33**	**$1,750**	**$155.11**	**$1,500**	**$1,500**	**$1,500**	**$1,500**
5768500 | Harry Gardner Park	5410100 | Professional & Contract Svc	$10,439.97	$4,500		$4,500	$4,500	$4,500	$4,500
5768500 | Harry Gardner Park	5420400 | Telephone		$100					
5768500 | Harry Gardner Park	5420409 | InternalServiceFund Telephone		$100					
5768500 | Harry Gardner Park	5420600 | Cellular Phone Charges	$35.52	$2,400	$19.50	$2,400	$2,400	$2,400	$2,400
5768500 | Harry Gardner Park	5470100 | PUD	$3,605.43	$4,500	$824.20	$4,500	$4,500	$4,500	$4,500
5768500 | Harry Gardner Park	5470400 | Solid Waste	$6,633.24	$6,600	$2,803.99	$6,600	$6,600	$6,600	$6,600
5768500 | Harry Gardner Park	5490200 | Photocopies		$50					
5768500 | Harry Gardner Park	5492000 | Other	$10,673.96	$15,000	$1,079.90	$15,000	$15,000	$15,000	$15,000
5768500 | Harry Gardner Park	5493509 | InternalServFdOtherSvc&Charges		$21,755		$21,755	$21,755	$21,755	$21,755

5768500 Other Services & Charges	$31,388.12	$55,005	$4,727.59	$54,755	$54,755	$54,755	$54,755
235100 | Park & Recreation	$579,459.33	$576,524	$232,831.03	$1,118,789	$1,114,952	$1,099,648	$1,102,037

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		235200 | LTI						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5549000 | Other Envrnmntl Srvs	5100100 | Direct Labor	$36,850.00						
5549000 | Other Envrnmntl Srvs	5100200 | Vacation	$10,544.77						
5549000 | Other Envrnmntl Srvs	5100300 | Sick Leave	$7,738.50						
5549000 | Other Envrnmntl Srvs	5101000 | Overtime							
5549000 | Other Envrnmntl Srvs	5200200 | Medical Insurance	$7,430.80						
5549000 | Other Envrnmntl Srvs	5200300 | Social Security	$4,078.61						
5549000 | Other Envrnmntl Srvs	5200400 | Retirement	$3,511.80						
5549000 | Other Envrnmntl Srvs	5200600 | Paid Family & Medical Leave	$116.56						
5549000 Salaries & Benefits		**$70,271.04**						
5549000 | Other Envrnmntl Srvs	5314000 | Misc. O&M Supplies	$2,684.17						
5549000 | Other Envrnmntl Srvs	5320109 | InternalServiceFund Gas Fuel	$554.14						
5549000 Supplies		**$3,238.31**						
5549000 | Other Envrnmntl Srvs	5410100 | Professional & Contract Svc	$506.44	$100,000					
5549000 | Other Envrnmntl Srvs	5420600 | Cellular Phone Charges	$386.46						
5549000 | Other Envrnmntl Srvs	5450609 | InternalServFd-MP Rent-Monthly							
5549000 Other Services & Charges		**$892.90**	**$100,000**					
235200 | LT1		**$74,402.25**	**$100,000**					

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

00199 | General Fund		285100 | Drug Crt Grant Prog						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3319500 | FDG Executive Office of Pres	4010400 | HIGH INTENSITY DRUG TRAFF AREA				$0	$0		
3340460 | SG DSHS	4010300 | DSHS-Div Beh Hlth Recovery	$58,747.08	$60,000	$18,882.36	$60,000	$60,000	$60,000	$60,000
3414900 | Court Services	3999900 | See Account for Description							
3423000 | Charge For Detention (Det-Cor)	3056400 | DC Par/Supv Fee's	$29,090.34	$20,000	$10,473.61	$15,000	$15,000	$15,000	$15,000
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$510,975.10	$629,871	$192,445.70			$32,500	$32,500
285100 | Drug Crt Grant Prog		**$598,812.52**	**$709,871**	**$221,801.67**	**$75,000**	**$75,000**	**$107,500**	**$107,500**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

00199 | General Fund		285100 | Drug Crt Grant Prog						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5274000 | Case Supervision	5100100 | Direct Labor	$384,176.91	$451,412	$166,832.80	$144,900	$150,986	$144,900	$150,986
5274000 | Case Supervision	5100200 | Vacation	$926.29	$11,800	$11,799.55			$0	$0
5274000 | Case Supervision	5100300 | Sick Leave	$385.98	$18,338	$18,800.05			$0	$0
5274000 | Case Supervision	5101000 | Overtime	$802.86	$1,377		$1,377	$1,435	$1,377	$1,435
5274000 | Case Supervision	5200200 | Medical Insurance	$84,023.45	$102,600	$33,133.52	$39,080	$40,057	$39,080	$40,057
5274000 | Case Supervision	5200300 | Social Security	$29,121.65	$34,638	$14,929.26	$11,190	$11,660	$11,190	$11,660
5274000 | Case Supervision	5200400 | Retirement	$35,839.30	$41,249	$15,240.62	$8,160	$8,505	$8,160	$8,505
5274000 | Case Supervision	5200600 | Paid Family & Medical Leave	$824.48	$1,240	$517.27	$500	$519	$500	$519
5274000 Salaries & Benefits		**$536,100.92**	**$662,654**	**$261,253.07**	**$205,207**	**$213,162**	**$205,207**	**$213,162**
5274000 | Case Supervision	5310300 | Food	$74.50	$750		$0	$0		
5274000 | Case Supervision	5310600 | Grant Purchased Supplies	$298.06	$1,500	$170.00	$1,500	$1,500	$1,500	$1,500
5274000 Supplies		**$372.56**	**$2,250**	**$170.00**	**$1,500**	**$1,500**	**$1,500**	**$1,500**
5274000 | Case Supervision	5412500 | Ur. Analysis		$750		$0	$0		
5274000 | Case Supervision	5430100 | Meals & Lodging	$1,520.55	$1,016		$1,800	$1,800	$1,678	$1,678
5274000 | Case Supervision	5430700 | Tuition & Registration	$1,245.00	$700		$700	$700	$700	$700
5274000 | Case Supervision	5490900 | Industrial Acc. Lost Time	$1,191.00	$1,712	$1,712.00	$1,661	$1,661	$1,028	$1,661
5274000 | Case Supervision	5492000 | Other	$404.46	$500		$500	$500	$1,000	$1,000
5274000 Other Services & Charges		**$4,361.01**	**$4,678**	**$1,712.00**	**$4,661**	**$4,661**	**$4,406**	**$5,039**
5661000 | Substance Abuse Administration	5310100 | Office Supplies	$2,249.32	$4,000	$1,004.33	$4,000	$4,000	$4,000	$4,000
5661000 | Substance Abuse Administration	5315600 | Software Maintenance	$4,500.00	$4,725	$4,725.00	$5,000	$5,000	$5,000	$5,000

5661000 Supplies		**$6,749.32**	**$8,725**	**$5,729.33**	**$9,000**	**$9,000**	**$9,000**	**$9,000**
5661000 | Substance Abuse Administration	5410100 | Professional & Contract Svc	$5,061.93	$2,500	$1,254.98	$3,000	$3,000	$3,000	$3,000
5661000 | Substance Abuse Administration	5412500 | Ur. Analysis	$19,010.65	$32,500	$15,084.28	$32,500	$32,500	$32,500	$32,500
5661000 | Substance Abuse Administration	5420300 | Postage	$209.59	$75		$100	$100	$100	$100
5661000 | Substance Abuse Administration	5420400 | Telephone	$552.13			$0	$0		
5661000 | Substance Abuse Administration	5420600 | Cellular Phone Charges	$1,981.98	$2,300	$643.72	$2,300	$2,300	$1,150	$1,150
5661000 | Substance Abuse Administration	5430100 | Meals & Lodging	$3,334.29	$2,032		$3,600	$3,600	$1,678	$1,678
5661000 | Substance Abuse Administration	5430400 | Other	$2,824.84	$500	$111.76	$500	$500	$500	$500
5661000 | Substance Abuse Administration	5430700 | Tuition & Registration	$4,280.00	$1,400		$1,400	$1,400	$1,400	$1,400
5661000 | Substance Abuse Administration	5440100 | Advertising		$500		$0	$0		
5661000 | Substance Abuse Administration	5450800 | Lease/Rental-Equipment	$1,836.56	$2,379	$985.84	$2,100	$2,100	$2,100	$2,100
5661000 | Substance Abuse Administration	5490200 | Photocopies	$655.54	$541	$126.29	$700	$700	$700	$700
5661000 | Substance Abuse Administration	5490400 | Dues & Subscriptions	$300.00	$425	$300.00	$425	$425	$425	$425
5661000 | Substance Abuse Administration	5490600 | Printing & Binding		$100	$56.21	$100	$100	$100	$100
5661000 | Substance Abuse Administration	5493209 | Internal Serv Fund IT Charges	$44,857.00	$59,123	$59,123.00	$56,982	$64,801	$9,716	$64,801
5661000 Other Services & Charges		**$84,904.51**	**$104,375**	**$77,686.08**	**$103,707**	**$111,526**	**$53,369**	**$108,454**
5662000 | Substance Abuse Prevention	5315600 | Software Maintenance	$10,378.28	$10,700	$10,725.00	$11,250	$11,250	$11,250	$11,250
5662000 Supplies		**$10,378.28**	**$10,700**	**$10,725.00**	**$11,250**	**$11,250**	**$11,250**	**$11,250**
5662000 | Substance Abuse Prevention	5410100 | Professional & Contract Svc	$16,206.55	$20,800	$4,218.54	$20,800	$20,800	$17,000	$17,000
5662000 | Substance Abuse Prevention	5492000 | Other	$2,026.25	$3,500	$1,395.42	$3,500	$3,500	$2,100	$2,100
5662000 Other Services & Charges		**$18,232.80**	**$24,300**	**$5,613.96**	**$24,300**	**$24,300**	**$19,100**	**$19,100**
5663000 | Substn Abus Comm Int & Ref Svc	5310600 | Grant Purchased Supplies		$500		$0	$0		
5663000 | Substn Abus Comm Int & Ref Svc	5315600 | Software Maintenance	$4,500.00	$4,725	$4,725.00	$5,000	$5,000	$5,000	$5,000
5663000 Supplies		**$4,500.00**	**$5,225**	**$4,725.00**	**$5,000**	**$5,000**	**$5,000**	**$5,000**
5663000 | Substn Abus Comm Int & Ref Svc	5410100 | Professional & Contract Svc		$3,000		$0	$0		
5663000 | Substn Abus Comm Int & Ref Svc	5430100 | Meals & Lodging	$1,432.87	$1,016		$1,800	$1,800	$1,500	$1,500
5663000 | Substn Abus Comm Int & Ref Svc	5430400 | Other	$340.38	$1,200		$1,000	$1,000	$1,000	$1,000
5663000 | Substn Abus Comm Int & Ref Svc	5430700 | Tuition & Registration	$1,595.00	$2,300		$2,300	$2,300	$1,150	$1,150
5663000 | Substn Abus Comm Int & Ref Svc	5460109 | InternalServFdInsuranceCharges	$24,382.00	$28,583	$28,583.00	$37,710	$43,589	$14,562	$43,589
5663000 Other Services & Charges		**$27,750.25**	**$36,099**	**$28,583.00**	**$42,810**	**$48,689**	**$18,212**	**$47,239**

285100 | Drug Crt Grant Prog	$693,349.65	$859,006	$396,197.44	$407,435	$429,088	$327,044	$419,744

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
						5081000	Ending Fund Balance			14,714,153		9,589,818	6,052,102
10101	County Road	200100	Roads Administration	5081000	Ending Fund Balance	5100100	Direct Labor	5,046.94					
10101	County Road	200100	Roads Administration	5413000	Roadway Preservation	5101000	Overtime						
10101	County Road	200100	Roads Administration	5413000	Roadway Preservation	5108000	Extra Help Payroll	462.00					
10101	County Road	200100	Roads Administration	5413000	Roadway Preservation	5109100	Out of Class Pay	64.82					
10101	County Road	200100	Roads Administration	5413000	Roadway Preservation	5200200	Medical Insurance						
10101	County Road	200100	Roads Administration	5413000	Roadway Preservation	5200300	Social Security	423.47					
10101	County Road	200100	Roads Administration	5413000	Roadway Preservation	5200400	Retirement	464.84					
10101	County Road	200100	Roads Administration	5413000	Roadway Preservation	5200500	Unemployment Comp.						
10101	County Road	200100	Roads Administration	5413000	Roadway Preservation	5200600	Paid Family & Medical Leave	12.23					
10101	County Road	200100	Roads Administration	5413000	Roadway Preservation	5313300	Road Oil	49,831.34					
10101	County Road	200100	Roads Administration	5413000	Roadway Preservation	5440100	Advertising	3,487.67					
10101	County Road	200100	Roads Administration	5413000	Roadway Preservation	5450109	Internal Serv Fund-Rental ER&R	19,619.30					
10101	County Road	200100	Roads Administration	5413000	Roadway Preservation	5480100	Repairs & Maintenance	1,844,767.36					
10101	County Road	200100	Roads Administration	5413000	Roadway Preservation	5480109	InternalServFdRepairs&Maint	8,689.61					
10101	County Road	200100	Roads Administration	5413000	Roadway Preservation	5492000	Other						
10101	County Road	200100	Roads Administration	5423000	Roadway	5100100	Direct Labor	296,984.80	481,792.27	483,135	234,745.24	416,043	431,853
10101	County Road	200100	Roads Administration	5423000	Roadway	5101000	Overtime	4,525.70	11,170.52	0	9,858.94	0	0
10101	County Road	200100	Roads Administration	5423000	Roadway	5108000	Extra Help Payroll	16,306.00	29,988.00	0	16,105.50	0	0
10101	County Road	200100	Roads Administration	5423000	Roadway	5109100	Out of Class Pay	3,684.89	5,663.12	0	3,020.35	0	0
10101	County Road	200100	Roads Administration	5423000	Roadway	5200200	Medical Insurance	85,225.27	125,734.94	140,336	58,933.21	122,360	125,419
10101	County Road	200100	Roads Administration	5423000	Roadway	5200300	Social Security	23,528.82	39,559.82	52,073	19,563.10	38,191	39,637
10101	County Road	200100	Roads Administration	5423000	Roadway	5200400	Retirement	30,355.78	46,161.30	59,271	22,366.47	27,389	28,427
10101	County Road	200100	Roads Administration	5423000	Roadway	5200600	Paid Family & Medical Leave	766.53	1,119.82	1,864	690.92	1,703	1,764
10101	County Road	200100	Roads Administration	5423000	Roadway	5313100	Oil Rock		322,029.09	600,000	432,279.04	500,000	500,000
10101	County Road	200100	Roads Administration	5423000	Roadway	5313200	Other Rock & Sand	132,985.73	120,437.63	145,000	50,131.40	145,000	145,000
10101	County Road	200100	Roads Administration	5423000	Roadway	5313300	Road Oil		927,018.05	1,500,000	423,752.73	1,400,000	1,400,000
10101	County Road	200100	Roads Administration	5423000	Roadway	5313800	Road Mix	172,280.56	138,951.20	190,000	55,030.70	190,000	190,000
10101	County Road	200100	Roads Administration	5423000	Roadway	5314000	Misc. O&M Supplies	18,125.25	8,613.54	0	59.44	0	0
10101	County Road	200100	Roads Administration	5423000	Roadway	5350100	Small Tools & Minor Equipment	79,539.68					
10101	County Road	200100	Roads Administration	5423000	Roadway	5415000	Intergovernmental Services	43,179.80					
10101	County Road	200100	Roads Administration	5423000	Roadway	5440100	Advertising		2,377.37				
10101	County Road	200100	Roads Administration	5423000	Roadway	5450109	Internal Serv Fund-Rental ER&R	282,759.23	504,553.74	909,319	51,342.24	909,319	909,319
10101	County Road	200100	Roads Administration	5423000	Roadway	5450200	Equipment Rent - Outside	17,253.57	69,149.81	75,000	1,512.32	75,000	75,000
10101	County Road	200100	Roads Administration	5423000	Roadway	5480100	Repairs & Maintenance		2,299,037.23	3,000,000	93,230.22	3,000,000	3,000,000
10101	County Road	200100	Roads Administration	5423000	Roadway	5480109	InternalServFdRepairs&Maint						
10101	County Road	200100	Roads Administration	5423000	Roadway	5492000	Other	273.75	164.31	0		0	0
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5100100	Direct Labor	376,692.49	371,671.44	515,965	215,941.49	538,683	559,153
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5101000	Overtime	959.47	3,911.13	0	817.22	0	0
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5108000	Extra Help Payroll	7,131.00	5,294.00	0	1,802.50	0	0
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5109100	Out of Class Pay	5,632.06	5,815.45	0	3,418.53	0	0
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5200200	Medical Insurance	101,395.13	106,128.79	152,182	64,400.09	158,429	162,390
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5200300	Social Security	28,723.12	28,790.74	46,659	16,364.39	49,448	51,321
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5200400	Retirement	38,043.54	35,341.89	54,963	20,053.11	35,463	36,807
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5200600	Paid Family & Medical Leave	1,038.68	828.39	1,670	581.80	2,205	2,284
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5313200	Other Rock & Sand	16,096.56	14,211.18	27,000	13,426.22	27,000	27,000
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5313400	Culvert Pipe	52,090.81	3,064.84	35,000	7,444.98	20,000	20,000
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5314000	Misc. O&M Supplies	1,157.67	1,024.07	0	48.88	0	0
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5320200	Propane-Fuel Consumed						
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5350100	Small Tools & Minor Equipment						
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5410100	Professional & Contract Svc	4,729.35	10,129.67	11,000		11,000	11,000
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5450109	Internal Serv Fund-Rental ER&R	387,095.29	401,023.76	409,273	187,547.57	409,273	409,273
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5450200	Equipment Rent - Outside		1,971.74				

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
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5470100	PUD	2,955.64	3,085.26	0	1,578.55	0	0
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5470400	Solid Waste						
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5480100	Repairs & Maintenance		27,673.60	5,000	1,593.02	5,000	5,000
10101	County Road	200100	Roads Administration	5424000	Storm Drainage	5492000	Other			0	550.00	0	0
10101	County Road	200100	Roads Administration	5425000	Structures	5100100	Direct Labor		240.56	1,975		2,062	2,140
10101	County Road	200100	Roads Administration	5425000	Structures	5101000	Overtime						
10101	County Road	200100	Roads Administration	5425000	Structures	5108000	Extra Help Payroll		112.00			0	0
10101	County Road	200100	Roads Administration	5425000	Structures	5109100	Out of Class Pay						
10101	County Road	200100	Roads Administration	5425000	Structures	5200200	Medical Insurance			582		606	621
10101	County Road	200100	Roads Administration	5425000	Structures	5200300	Social Security		26.45	179		189	196
10101	County Road	200100	Roads Administration	5425000	Structures	5200400	Retirement		21.72	210		136	141
10101	County Road	200100	Roads Administration	5425000	Structures	5200600	Paid Family & Medical Leave		0.74	6		8	9
10101	County Road	200100	Roads Administration	5425000	Structures	5450109	Internal Serv Fund-Rental ER&R			5,846		5,846	5,846
10101	County Road	200100	Roads Administration	5425000	Structures	5470100	PUD	86.74		0		0	0
10101	County Road	200100	Roads Administration	5426000	Traffic & Pedestrian Servi	5313200	Other Rock & Sand						
10101	County Road	200100	Roads Administration	5426000	Traffic & Pedestrian Servi	5313700	Signs/Traffic Control						
10101	County Road	200100	Roads Administration	5426000	Traffic & Pedestrian Servi	5470100	PUD	1,727.72		0		0	0
10101	County Road	200100	Roads Administration	5426100	Sidewalk Maintenance	5100100	Direct Labor	3,908.88		3,720		3,884	4,031
10101	County Road	200100	Roads Administration	5426100	Sidewalk Maintenance	5108000	Extra Help Payroll	340.00		0		0	0
10101	County Road	200100	Roads Administration	5426100	Sidewalk Maintenance	5109100	Out of Class Pay	108.93		0		0	0
10101	County Road	200100	Roads Administration	5426100	Sidewalk Maintenance	5200200	Medical Insurance	2,406.84		1,097		1,142	1,171
10101	County Road	200100	Roads Administration	5426100	Sidewalk Maintenance	5200300	Social Security	308.40		336		357	370
10101	County Road	200100	Roads Administration	5426100	Sidewalk Maintenance	5200400	Retirement	402.94		396		256	265
10101	County Road	200100	Roads Administration	5426100	Sidewalk Maintenance	5200600	Paid Family & Medical Leave	9.50		12		16	16
10101	County Road	200100	Roads Administration	5426100	Sidewalk Maintenance	5450109	Internal Serv Fund-Rental ER&R	2,933.32					
10101	County Road	200100	Roads Administration	5426100	Sidewalk Maintenance	5480100	Repairs & Maintenance	12,508.26		10,000		10,000	10,000
10101	County Road	200100	Roads Administration	5426300	Street Lighting Maintenar	5100100	Direct Labor	3,305.19	5,059.96	2,438	4,003.56	2,546	2,642
10101	County Road	200100	Roads Administration	5426300	Street Lighting Maintenar	5101000	Overtime	49.93	194.47	0		0	0
10101	County Road	200100	Roads Administration	5426300	Street Lighting Maintenar	5108000	Extra Help Payroll					0	0
10101	County Road	200100	Roads Administration	5426300	Street Lighting Maintenar	5109100	Out of Class Pay	14.67	8.71	0	4.82	0	0
10101	County Road	200100	Roads Administration	5426300	Street Lighting Maintenar	5200200	Medical Insurance	896.16	918.48	719	737.24	746	767
10101	County Road	200100	Roads Administration	5426300	Street Lighting Maintenar	5200300	Social Security	250.17	393.01	220	298.34	234	243
10101	County Road	200100	Roads Administration	5426300	Street Lighting Maintenar	5200400	Retirement	333.94	492.25	260	365.12	168	174
10101	County Road	200100	Roads Administration	5426300	Street Lighting Maintenar	5200600	Paid Family & Medical Leave	8.41	11.20	8	10.51	10	11
10101	County Road	200100	Roads Administration	5426300	Street Lighting Maintenar	5312200	Plumbing/Electrical		2,141.08	4,000	613.57	4,000	4,000
10101	County Road	200100	Roads Administration	5426300	Street Lighting Maintenar	5314000	Misc. O&M Supplies						
10101	County Road	200100	Roads Administration	5426300	Street Lighting Maintenar	5450109	Internal Serv Fund-Rental ER&R	3,838.96	5,698.70	0	3,071.78	0	0
10101	County Road	200100	Roads Administration	5426300	Street Lighting Maintenar	5480100	Repairs & Maintenance	8,561.59	224.87	15,000	-154.88	15,000	15,000
10101	County Road	200100	Roads Administration	5426400	Traffic Cont Maintenance	5100100	Direct Labor	124,137.95	130,529.76	113,698	82,945.34	118,704	123,214
10101	County Road	200100	Roads Administration	5426400	Traffic Cont Maintenance	5101000	Overtime	2,304.25	2,892.53	0	3,714.65	0	0
10101	County Road	200100	Roads Administration	5426400	Traffic Cont Maintenance	5108000	Extra Help Payroll	323.00	667.00	0	37.00	0	0
10101	County Road	200100	Roads Administration	5426400	Traffic Cont Maintenance	5109100	Out of Class Pay	685.78	684.91	0	282.95	0	0
10101	County Road	200100	Roads Administration	5426400	Traffic Cont Maintenance	5200200	Medical Insurance	26,046.24	27,927.02	33,535	17,964.42	34,911	35,784
10101	County Road	200100	Roads Administration	5426400	Traffic Cont Maintenance	5200300	Social Security	9,484.34	10,063.02	10,282	6,505.96	10,896	11,309
10101	County Road	200100	Roads Administration	5426400	Traffic Cont Maintenance	5200400	Retirement	12,614.85	12,471.33	12,112	7,917.46	7,815	8,111
10101	County Road	200100	Roads Administration	5426400	Traffic Cont Maintenance	5200600	Paid Family & Medical Leave	336.83	286.73	368	227.86	486	503
10101	County Road	200100	Roads Administration	5426400	Traffic Cont Maintenance	5312300	Safety Supplies		11,965.36	5,000	648.60	5,000	5,000
10101	County Road	200100	Roads Administration	5426400	Traffic Cont Maintenance	5313700	Signs/Traffic Control	23,825.10	68,929.70	78,000	60,341.32	100,000	100,000
10101	County Road	200100	Roads Administration	5426400	Traffic Cont Maintenance	5314000	Misc. O&M Supplies	6,736.03	22,388.32	65,000	977.18	65,000	65,000
10101	County Road	200100	Roads Administration	5426400	Traffic Cont Maintenance	5440100	Advertising	2,334.15	1,484.92	0	1,338.05	0	0
10101	County Road	200100	Roads Administration	5426400	Traffic Cont Maintenance	5450109	Internal Serv Fund-Rental ER&R	71,785.47	76,926.64	21,000	19,546.62	21,000	21,000
10101	County Road	200100	Roads Administration	5426400	Traffic Cont Maintenance	5450200	Equipment Rent - Outside						
10101	County Road	200100	Roads Administration	5426400	Traffic Cont Maintenance	5470100	PUD	11,838.10	13,197.55	0	7,156.08	0	0

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
10101	County Road	200100	Roads Administration	5426400	Traffic Cont Maintenance	5480100	Repairs & Maintenance	948,730.67	1,249,253.10	1,200,000	272,787.01	1,200,000	1,200,000
10101	County Road	200100	Roads Administration	5426600	Snow Control	5100100	Direct Labor	59,674.23	68,910.11	90,557	54,074.59	94,544	98,137
10101	County Road	200100	Roads Administration	5426600	Snow Control	5101000	Overtime	23,670.28	44,640.36	0	16,512.68	0	0
10101	County Road	200100	Roads Administration	5426600	Snow Control	5108000	Extra Help Payroll		612.00			0	0
10101	County Road	200100	Roads Administration	5426600	Snow Control	5109100	Out of Class Pay	206.03	231.35	0	78.56	0	0
10101	County Road	200100	Roads Administration	5426600	Snow Control	5200200	Medical Insurance	29,718.22	20,043.68	26,710	6,394.81	27,806	28,501
10101	County Road	200100	Roads Administration	5426600	Snow Control	5200300	Social Security	6,065.45	8,592.38	8,189	5,290.74	8,679	9,007
10101	County Road	200100	Roads Administration	5426600	Snow Control	5200400	Retirement	8,565.56	10,806.55	9,647	6,433.25	6,224	6,460
10101	County Road	200100	Roads Administration	5426600	Snow Control	5200600	Paid Family & Medical Leave	310.44	242.28	293	185.09	387	401
10101	County Road	200100	Roads Administration	5426600	Snow Control	5312300	Safety Supplies	17,943.03	17,903.46	5,000	19,165.90	20,000	20,000
10101	County Road	200100	Roads Administration	5426600	Snow Control	5314000	Misc. O&M Supplies						
10101	County Road	200100	Roads Administration	5426600	Snow Control	5450109	Internal Serv Fund-Rental ER&R	77,827.84	102,906.90	189,000	65,325.90	189,000	189,000
10101	County Road	200100	Roads Administration	5426600	Snow Control	5480100	Repairs & Maintenance	15,394.62	89,992.81	35,000	49,233.92	35,000	35,000
10101	County Road	200100	Roads Administration	5426600	Snow Control	5480109	InternalServFdRepairs&Maint		13,037.80				
10101	County Road	200100	Roads Administration	5426700	Street Cleaning	5100100	Direct Labor	121,166.70	127,141.68	93,159	46,487.81	97,261	100,957
10101	County Road	200100	Roads Administration	5426700	Street Cleaning	5101000	Overtime	88.05	3,496.17	0	1,658.21	0	0
10101	County Road	200100	Roads Administration	5426700	Street Cleaning	5108000	Extra Help Payroll	119.00	883.00	0	425.00	0	0
10101	County Road	200100	Roads Administration	5426700	Street Cleaning	5109100	Out of Class Pay	1,267.21	1,379.71	0	411.00	0	0
10101	County Road	200100	Roads Administration	5426700	Street Cleaning	5200200	Medical Insurance	31,636.87	38,324.98	27,477	11,503.35	28,605	29,320
10101	County Road	200100	Roads Administration	5426700	Street Cleaning	5200300	Social Security	9,051.11	9,843.18	8,424	3,634.15	8,928	9,266
10101	County Road	200100	Roads Administration	5426700	Street Cleaning	5200400	Retirement	12,091.67	12,210.28	9,924	4,423.55	6,403	6,646
10101	County Road	200100	Roads Administration	5426700	Street Cleaning	5200600	Paid Family & Medical Leave	313.82	284.56	302	128.31	398	412
10101	County Road	200100	Roads Administration	5426700	Street Cleaning	5314000	Misc. O&M Supplies	15,547.71	49,117.81	0	3,935.66	0	0
10101	County Road	200100	Roads Administration	5426700	Street Cleaning	5450109	Internal Serv Fund-Rental ER&R	299,410.64	287,934.37	173,023	61,725.59	173,023	173,023
10101	County Road	200100	Roads Administration	5426700	Street Cleaning	5480109	InternalServFdRepairs&Maint			0			
10101	County Road	200100	Roads Administration	5426900	Other Traffic Maintenanc	5450109	Internal Serv Fund-Rental ER&R			26,250		26,250	26,250
10101	County Road	200100	Roads Administration	5427000	Roadside	5100100	Direct Labor	399,131.88	372,264.23	615,443	160,447.34	642,541	666,958
10101	County Road	200100	Roads Administration	5427000	Roadside	5101000	Overtime	3,537.27	13,007.79	0	5,579.92	0	0
10101	County Road	200100	Roads Administration	5427000	Roadside	5108000	Extra Help Payroll	13,974.50	13,680.00	115,000	4,126.00	115,000	119,370
10101	County Road	200100	Roads Administration	5427000	Roadside	5109100	Out of Class Pay	7,219.97	6,612.06	31,000	2,573.53	31,000	32,178
10101	County Road	200100	Roads Administration	5427000	Roadside	5200200	Medical Insurance	114,440.91	117,413.80	181,523	47,787.84	188,974	193,699
10101	County Road	200100	Roads Administration	5427000	Roadside	5200300	Social Security	31,105.67	30,219.26	57,185	12,779.24	58,982	61,216
10101	County Road	200100	Roads Administration	5427000	Roadside	5200400	Retirement	41,011.97	36,458.84	65,560	15,325.60	42,300	43,903
10101	County Road	200100	Roads Administration	5427000	Roadside	5200600	Paid Family & Medical Leave	1,171.21	870.90	1,992	452.61	2,630	2,724
10101	County Road	200100	Roads Administration	5427000	Roadside	5313200	Other Rock & Sand	159.90	11,190.87	2,000		2,000	2,000
10101	County Road	200100	Roads Administration	5427000	Roadside	5313600	Chemicals/Vegetation	100,006.88	124,840.45	150,000	92,069.11	150,000	150,000
10101	County Road	200100	Roads Administration	5427000	Roadside	5314000	Misc. O&M Supplies	1,343.76	6,064.34	0	343.52	0	0
10101	County Road	200100	Roads Administration	5427000	Roadside	5320200	Propane-Fuel Consumed		14.97				
10101	County Road	200100	Roads Administration	5427000	Roadside	5410100	Professional & Contract Svc		3,780.90	0		0	0
10101	County Road	200100	Roads Administration	5427000	Roadside	5415000	Intergovernmental Services						
10101	County Road	200100	Roads Administration	5427000	Roadside	5450109	Internal Serv Fund-Rental ER&R	509,758.64	452,832.31	350,805	124,960.78	350,805	350,805
10101	County Road	200100	Roads Administration	5427000	Roadside	5450200	Equipment Rent - Outside			0		0	0
10101	County Road	200100	Roads Administration	5427000	Roadside	5470400	Solid Waste	993.71	1,439.44	2,450	403.45	2,450	2,450
10101	County Road	200100	Roads Administration	5427000	Roadside	5480100	Repairs & Maintenance	4,937.50	6,608.66	10,000		10,000	10,000
10101	County Road	200100	Roads Administration	5427000	Roadside	5490300	Interfund Professional Svcs			0		0	0
10101	County Road	200100	Roads Administration	5427000	Roadside	5490400	Dues & Subscriptions	5,200.00	14,018.00	18,000	4,400.00	18,000	18,000
10101	County Road	200100	Roads Administration	5427000	Roadside	5492000	Other	14,607.50	10,335.00	0	954.00	0	0
10101	County Road	200100	Roads Administration	5427000	Roadside	5493509	InternalServFdOtherSvc&Charges			0		0	0
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5100100	Direct Labor	398,023.49	326,171.85	550,374	219,557.41	574,607	596,443
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5101000	Overtime	6,067.71	8,203.37	0	8,626.75	0	0
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5108000	Extra Help Payroll	5,625.00	15,869.00	0	906.50	0	0
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5109100	Out of Class Pay	2,592.81	2,720.54	0	854.31	0	0
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5200200	Medical Insurance	98,597.94	97,441.34	162,331	45,982.26	168,995	173,219

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
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5200300	Social Security	30,041.22	25,957.73	49,771	17,291.95	52,746	54,744
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5200400	Retirement	40,207.00	31,021.95	58,628	20,768.27	37,828	39,261
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5200600	Paid Family & Medical Leave	1,069.54	750.40	1,781	602.27	2,352	2,436
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5313200	Other Rock & Sand	22,669.26	7,182.84	30,000	257.98	30,000	30,000
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5313800	Road Mix	5,213.31	13,574.23	0	1,151.87	0	0
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5314000	Misc. O&M Supplies	3,193.91	515.70	0		0	0
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5410100	Professional & Contract Svc	84,945.61	42,784.43	45,000	1,661.45	45,000	45,000
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5415000	Intergovernmental Services	6,177.79	3,240.44	10,000	302.76	10,000	10,000
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5430200	Mileage			0		0	0
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5440100	Advertising			0		0	0
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5450109	Internal Serv Fund-Rental ER&R	169,719.34	133,408.94	117,149	16,716.50	117,149	117,149
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5450200	Equipment Rent - Outside			0		0	0
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5470400	Solid Waste			0		0	0
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5480100	Repairs & Maintenance	385.00		0	20,737.00	0	0
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5490400	Dues & Subscriptions			0	933.98	0	0
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5492000	Other	13,375.79	1,155.60	0		0	0
10101	County Road	200100	Roads Administration	5428000	Ancillary Operations	5493509	InternalServFdOtherSvc&Charges						
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5100100	Direct Labor	380,713.15	417,531.98	582,246	185,372.54	677,583	728,905
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5101000	Overtime	15,570.95	17,873.23	0	13,127.51	0	0
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5108000	Extra Help Payroll	339.50	152.00	0	129.50	0	0
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5109100	Out of Class Pay	2,711.18	3,754.82	0	4,401.22	0	0
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5200200	Medical Insurance	69,906.90	72,228.96	171,732	31,287.94	178,781	183,250
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5200300	Social Security	30,152.19	33,418.96	52,653	15,485.74	61,111	65,792
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5200400	Retirement	39,700.39	40,888.20	62,024	18,483.16	43,891	47,252
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5200600	Paid Family & Medical Leave	1,067.02	936.83	1,884	532.06	2,710	2,928
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5313200	Other Rock & Sand						
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5313400	Culvert Pipe						
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5313600	Chemicals/Vegetation						
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5313800	Road Mix	1,670.87		0		0	0
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5314000	Misc. O&M Supplies	13,129.04	15,132.19	0	4,151.43	0	0
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5314009	InternalServiceFdMiscSupplies	76,573.19	81,784.31	70,000	23,696.34	70,000	70,000
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5320109	InternalServiceFund Gas Fuel	3,898.44	9,906.43	5,500	1,584.43	5,500	5,500
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5320200	Propane-Fuel Consumed	195.40	243.05	0	18.07	0	0
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5320309	InternalServFund Diesel Fuel			0			
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5350100	Small Tools & Minor Equipment	33,221.66	21,598.50	10,000	2,644.81	10,000	10,000
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5410100	Professional & Contract Svc	8,704.24		0	126.02	0	0
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5420309	Internal Service Fund Postage						
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5430400	Other						
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5440100	Advertising						
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5450109	Internal Serv Fund-Rental ER&R	99,517.63	110,699.29	70,161	29,375.45	70,161	70,161
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5450200	Equipment Rent - Outside			0		0	0
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5480100	Repairs & Maintenance	715.53	3,266.24	5,000	7,018.18	5,000	5,000
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5480109	InternalServFdRepairs&Maint	99,287.84	60,014.37	50,000	23,373.27	50,000	50,000
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5490000	Other Services & Charges	133.00					
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5490800	Laundry	9,432.81	118.16	11,000		11,000	11,000
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5490900	Industrial Acc. Lost Time	132,815.00	108,764.00	159,583	159,583.00	71,435	115,458
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5492000	Other	20,462.04	20,150.33	0	7,165.42	0	0
10101	County Road	200100	Roads Administration	5429000	Mtnc Administration/Ove	5493509	InternalServFdOtherSvc&Charges						
10101	County Road	200100	Roads Administration	5431000	Management	5100100	Direct Labor	114,151.68	2,363.72	355,576	4,885.81	371,232	385,339
10101	County Road	200100	Roads Administration	5431000	Management	5100300	Sick Leave						
10101	County Road	200100	Roads Administration	5431000	Management	5100400	Holidays						
10101	County Road	200100	Roads Administration	5431000	Management	5100600	Emergency Paid Sick Leave						
10101	County Road	200100	Roads Administration	5431000	Management	5108000	Extra Help Payroll						

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
10101	County Road	200100	Roads Administration	5431000	Management	5200200	Medical Insurance	8,858.13	314.95	104,876	365.03	109,181	111,911
10101	County Road	200100	Roads Administration	5431000	Management	5200300	Social Security	8,709.79	171.05	32,155	373.77	34,077	35,368
10101	County Road	200100	Roads Administration	5431000	Management	5200400	Retirement	11,339.87	220.68	37,878	445.12	24,439	25,365
10101	County Road	200100	Roads Administration	5431000	Management	5200600	Paid Family & Medical Leave	307.05	5.03	1,151	12.80	1,520	1,574
10101	County Road	200100	Roads Administration	5431000	Management	5410100	Professional & Contract Svc	7,500.00		0		0	0
10101	County Road	200100	Roads Administration	5431000	Management	5430100	Meals & Lodging	261.00	105.00	4,000	201.00	4,000	4,000
10101	County Road	200100	Roads Administration	5431000	Management	5430200	Mileage						
10101	County Road	200100	Roads Administration	5431000	Management	5430400	Other						
10101	County Road	200100	Roads Administration	5431000	Management	5430700	Tuition & Registration			0		0	0
10101	County Road	200100	Roads Administration	5431000	Management	5450109	Internal Serv Fund-Rental ER&R	7,084.56	8,606.00	2,338	2,125.37	2,338	2,338
10101	County Road	200100	Roads Administration	5431000	Management	5490400	Dues & Subscriptions			0		0	0
10101	County Road	200100	Roads Administration	5431000	Management	5492000	Other		110.00				
10101	County Road	200100	Roads Administration	5433000	General Service	5100100	Direct Labor	807,338.69	830,297.33	926,206	510,453.67	966,988	1,003,733
10101	County Road	200100	Roads Administration	5433000	General Service	5100200	Vacation	337,164.13	358,101.32	300,000	163,415.61	300,000	311,400
10101	County Road	200100	Roads Administration	5433000	General Service	5100300	Sick Leave	167,655.57	228,125.23	151,000	102,587.86	151,000	156,738
10101	County Road	200100	Roads Administration	5433000	General Service	5100400	Holidays	290,733.20	294,086.09	300,000	142,114.02	300,000	311,400
10101	County Road	200100	Roads Administration	5433000	General Service	5100500	Other Leave W/Pay	4,774.85	5,755.55	20,000	5,705.66	20,000	20,760
10101	County Road	200100	Roads Administration	5433000	General Service	5100600	Emergency Paid Sick Leave						
10101	County Road	200100	Roads Administration	5433000	General Service	5101000	Overtime	7,841.35	11,087.80	225,000	4,689.07	225,000	233,550
10101	County Road	200100	Roads Administration	5433000	General Service	5101100	Court Security Overtime						
10101	County Road	200100	Roads Administration	5433000	General Service	5108000	Extra Help Payroll	2,272.50	9,079.50	0	29,129.75	0	0
10101	County Road	200100	Roads Administration	5433000	General Service	5108200	Field Training Officer			0			
10101	County Road	200100	Roads Administration	5433000	General Service	5109100	Out of Class Pay	4,585.63	1,876.41	0	1,620.14	0	0
10101	County Road	200100	Roads Administration	5433000	General Service	5200200	Medical Insurance	401,634.86	414,503.65	273,182	224,210.54	284,395	291,505
10101	County Road	200100	Roads Administration	5433000	General Service	5200300	Social Security	118,546.21	129,041.29	83,758	71,330.23	88,765	92,127
10101	County Road	200100	Roads Administration	5433000	General Service	5200400	Retirement	157,130.69	152,909.09	98,664	80,502.59	63,659	66,071
10101	County Road	200100	Roads Administration	5433000	General Service	5200500	Unemployment Comp.						
10101	County Road	200100	Roads Administration	5433000	General Service	5200600	Paid Family & Medical Leave	4,218.67	3,728.96	2,998	2,514.64	3,959	4,099
10101	County Road	200100	Roads Administration	5433000	General Service	5201000	Uniform & Clothing	337.50	9,344.46	9,238	4,036.62	9,300	9,300
10101	County Road	200100	Roads Administration	5433000	General Service	5310100	Office Supplies	40,037.04	27,163.02	37,000	13,088.62	37,000	35,000
10101	County Road	200100	Roads Administration	5433000	General Service	5312300	Safety Supplies	7,300.49	8,775.70	10,000	3,069.71	10,000	10,000
10101	County Road	200100	Roads Administration	5433000	General Service	5314000	Misc. O&M Supplies	42,950.97	43,771.38	80,000	30,921.27	80,000	80,000
10101	County Road	200100	Roads Administration	5433000	General Service	5314009	InternalServiceFdMiscSupplies	3,363.33	2,858.27	5,000	52.06	5,000	5,000
10101	County Road	200100	Roads Administration	5433000	General Service	5315500	Computer Software		207.75	10,000	15,232.48	10,000	10,000
10101	County Road	200100	Roads Administration	5433000	General Service	5350100	Small Tools & Minor Equipment	35,959.38	2,345.98	25,000	12,702.56	25,000	25,000
10101	County Road	200100	Roads Administration	5433000	General Service	5410100	Professional & Contract Svc	10,620.91	24,677.77	8,000	8,293.05	8,000	8,000
10101	County Road	200100	Roads Administration	5433000	General Service	5415000	Intergovernmental Services	6,646.66	11,172.73	10,000	6,101.19	10,000	10,000
10101	County Road	200100	Roads Administration	5433000	General Service	5420309	Internal Service Fund Postage	1,869.81	853.25	2,000		2,000	2,000
10101	County Road	200100	Roads Administration	5433000	General Service	5420400	Telephone	12,647.26	12,289.90	10,000	5,506.52	10,000	10,000
10101	County Road	200100	Roads Administration	5433000	General Service	5420409	InternalServiceFund Telephone	3,774.72	3,439.50	5,000		5,000	5,000
10101	County Road	200100	Roads Administration	5433000	General Service	5420600	Cellular Phone Charges			0		0	0
10101	County Road	200100	Roads Administration	5433000	General Service	5420800	Internet	1,397.68	1,602.80	1,500	691.97	1,500	1,500
10101	County Road	200100	Roads Administration	5433000	General Service	5430100	Meals & Lodging	6,298.40	10,185.96	20,000	9,321.82	20,000	20,000
10101	County Road	200100	Roads Administration	5433000	General Service	5430200	Mileage	111.36	809.90	1,500	1,141.56	1,500	1,500
10101	County Road	200100	Roads Administration	5433000	General Service	5430400	Other	557.89	26.00	1,000	51.88	1,000	1,000
10101	County Road	200100	Roads Administration	5433000	General Service	5430700	Tuition & Registration	17,545.70	10,029.00	15,000	9,374.85	15,000	15,000
10101	County Road	200100	Roads Administration	5433000	General Service	5431000	Airfare	471.18	801.30	0	1,016.91	0	0
10101	County Road	200100	Roads Administration	5433000	General Service	5440100	Advertising	8,742.44	9,424.71	23,000	7,444.41	23,000	23,000
10101	County Road	200100	Roads Administration	5433000	General Service	5450109	Internal Serv Fund-Rental ER&R	64,022.03	52,867.97	9,355	4,709.66	9,355	9,355
10101	County Road	200100	Roads Administration	5433000	General Service	5450800	Lease/Rental-Equipment	7,675.73	10,708.84	0	3,381.03	0	0
10101	County Road	200100	Roads Administration	5433000	General Service	5460109	InternalServFdInsuranceCharges	282,121.00	300,497.00	393,567	375,650.00	501,687	575,469
10101	County Road	200100	Roads Administration	5433000	General Service	5480100	Repairs & Maintenance	6,592.22	5,979.67	30,000	417.34	30,000	30,000
10101	County Road	200100	Roads Administration	5433000	General Service	5480109	InternalServFdRepairs&Maint			0		0	0

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
10101	County Road	200100	Roads Administration	5433000	General Service	5490100	Computer Services - Outside	428.08	502.45	25,000		25,000	25,000
10101	County Road	200100	Roads Administration	5433000	General Service	5490200	Photocopies	5,381.16	4,541.67	7,500	2,838.72	7,500	7,500
10101	County Road	200100	Roads Administration	5433000	General Service	5490300	Interfund Professional Svcs	92,939.12	117,689.83	170,000	192,237.37	200,000	200,000
10101	County Road	200100	Roads Administration	5433000	General Service	5490309	InternalServFdProfessionalSvcs	14,314.86	-1,793.44	28,000	13,673.47	28,000	28,000
10101	County Road	200100	Roads Administration	5433000	General Service	5490400	Dues & Subscriptions	28,395.88	41,825.37	28,000	16,929.71	28,000	28,000
10101	County Road	200100	Roads Administration	5433000	General Service	5490700	Taxes	11,487.60	23,687.72	13,500	13,275.58	13,500	13,500
10101	County Road	200100	Roads Administration	5433000	General Service	5490800	Laundry	251.74		0		0	0
10101	County Road	200100	Roads Administration	5433000	General Service	5492000	Other	22,531.55	19,713.89	70,000	5,279.40	70,000	70,000
10101	County Road	200100	Roads Administration	5433000	General Service	5493100	Auditor Services	60,556.00	65,415.00	67,972	67,632.00	86,028	87,749
10101	County Road	200100	Roads Administration	5433000	General Service	5493209	Internal Serv Fund IT Charges	442,263.00	437,069.00	501,641	501,641.00	355,177	576,397
10101	County Road	200100	Roads Administration	5433000	General Service	5493509	InternalServFdOtherSvc&Charges	2,206.00	4,299.80	2,500	112.08	2,500	2,500
10101	County Road	200100	Roads Administration	5433600	Training	5100100	Direct Labor						
10101	County Road	200100	Roads Administration	5433600	Training	5101000	Overtime						
10101	County Road	200100	Roads Administration	5433600	Training	5108000	Extra Help Payroll						
10101	County Road	200100	Roads Administration	5433600	Training	5109100	Out of Class Pay						
10101	County Road	200100	Roads Administration	5433600	Training	5200200	Medical Insurance						
10101	County Road	200100	Roads Administration	5433600	Training	5200300	Social Security						
10101	County Road	200100	Roads Administration	5433600	Training	5200400	Retirement						
10101	County Road	200100	Roads Administration	5433600	Training	5200600	Paid Family & Medical Leave						
10101	County Road	200100	Roads Administration	5433600	Training	5314000	Misc. O&M Supplies						
10101	County Road	200100	Roads Administration	5433600	Training	5430100	Meals & Lodging						
10101	County Road	200100	Roads Administration	5433600	Training	5430200	Mileage						
10101	County Road	200100	Roads Administration	5433600	Training	5430400	Other						
10101	County Road	200100	Roads Administration	5433600	Training	5430700	Tuition & Registration						
10101	County Road	200100	Roads Administration	5433600	Training	5431000	Airfare						
10101	County Road	200100	Roads Administration	5433600	Training	5450109	Internal Serv Fund-Rental ER&R	1,180.76	1,003.65	0	354.23	0	0
10101	County Road	200100	Roads Administration	5433600	Training	5450200	Equipment Rent - Outside						
10101	County Road	200100	Roads Administration	5433600	Training	5492000	Other						
10101	County Road	200100	Roads Administration	5433700	Miscellaneous	5100100	Direct Labor						
10101	County Road	200100	Roads Administration	5433700	Miscellaneous	5100200	Vacation						
10101	County Road	200100	Roads Administration	5433700	Miscellaneous	5100300	Sick Leave						
10101	County Road	200100	Roads Administration	5433700	Miscellaneous	5100400	Holidays						
10101	County Road	200100	Roads Administration	5433700	Miscellaneous	5200200	Medical Insurance						
10101	County Road	200100	Roads Administration	5433700	Miscellaneous	5200300	Social Security						
10101	County Road	200100	Roads Administration	5433700	Miscellaneous	5200400	Retirement						
10101	County Road	200100	Roads Administration	5433700	Miscellaneous	5200600	Paid Family & Medical Leave						
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5100100	Direct Labor	72,821.82	58,833.74	52,191	36,585.19	54,489	56,559
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5100200	Vacation						
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5101000	Overtime	55.07	575.68	0	286.62	0	0
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5108000	Extra Help Payroll	4,340.50	2,540.00	0	1,284.25	0	0
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5109100	Out of Class Pay	718.84	410.85	0	113.82	0	0
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5200200	Medical Insurance	18,911.78	16,063.41	15,394	7,868.92	16,025	16,426
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5200300	Social Security	5,764.68	4,662.16	4,720	2,849.87	5,002	5,191
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5200400	Retirement	7,197.38	5,556.45	5,560	3,356.07	3,587	3,723
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5200600	Paid Family & Medical Leave	193.71	134.52	169	100.21	223	231
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5312200	Plumbing/Electrical	282.91		750			
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5313800	Road Mix	2,737.42	2,314.47	0	554.98	0	0
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5314000	Misc. O&M Supplies	30,759.32	4,450.22	0	1,061.63	0	0
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5320200	Propane-Fuel Consumed	8,417.22	10,278.17	17,000	6,688.74	17,000	17,000
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5350100	Small Tools & Minor Equipment		72,505.49	75,000		75,000	75,000
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5410100	Professional & Contract Svc	7,388.53	18,016.76	15,000	4,258.53	15,000	15,000
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5415000	Intergovernmental Services	5,543.07	6,713.63	26,714	8,735.23	26,714	26,714
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5420400	Telephone	7,837.66	8,403.14	10,000	4,834.73	10,000	10,000

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
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5420600	Cellular Phone Charges			0		0	0
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5420800	Internet	4,324.26	4,810.04	4,800	2,599.62	4,800	4,800
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5450109	Internal Serv Fund-Rental ER&R	39,106.46	13,934.27	14,545	3,192.07	14,545	14,545
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5450200	Equipment Rent - Outside	4,482.77	372.95	0		0	0
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5470100	PUD	30,560.76	28,153.04	55,000	16,342.44	55,000	55,000
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5470200	Longview Utilities	16,798.66	24,498.08	19,000	8,442.35	19,000	19,000
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5470300	Kelso Utilities	9,350.90	9,963.69	10,000	3,065.49	10,000	10,000
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5470400	Solid Waste	288.85	122.58	0	19.08	0	0
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5470500	Gas-Utilities	3,376.07	3,624.77	3,500	2,604.12	3,500	3,500
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5470600	Other Utilities	5,430.32	5,781.20	5,500	2,483.62	5,500	5,500
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5480100	Repairs & Maintenance	78,837.29	32,013.54	30,000	19,812.78	30,000	30,000
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5480109	InternalServFdRepairs&Maint	16,254.90	6,508.55	0	520.08	0	0
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5490300	Interfund Professional Svcs						
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5492000	Other	2,437.25	2,546.52	0	1,068.18	0	0
10101	County Road	200100	Roads Administration	5435000	Road Facilities Maintenan	5493509	InternalServFdOtherSvc&Charges						
10101	County Road	200100	Roads Administration	5442100	General Engineering	5100100	Direct Labor	347,314.75	429,649.05	413,270	268,279.30	431,466	447,862
10101	County Road	200100	Roads Administration	5442100	General Engineering	5101000	Overtime	24.81	15.00	0	54.98	0	0
10101	County Road	200100	Roads Administration	5442100	General Engineering	5108000	Extra Help Payroll	10,671.00	11,896.00	0	8,121.00	0	0
10101	County Road	200100	Roads Administration	5442100	General Engineering	5109100	Out of Class Pay	1,189.27	1,639.39	0	2,916.63	0	0
10101	County Road	200100	Roads Administration	5442100	General Engineering	5200200	Medical Insurance	66,334.62	77,927.11	121,893	56,968.45	126,896	130,068
10101	County Road	200100	Roads Administration	5442100	General Engineering	5200300	Social Security	26,645.31	33,286.17	37,372	21,040.51	39,606	41,107
10101	County Road	200100	Roads Administration	5442100	General Engineering	5200400	Retirement	34,517.19	40,172.22	44,023	24,696.61	28,405	29,481
10101	County Road	200100	Roads Administration	5442100	General Engineering	5200600	Paid Family & Medical Leave	912.45	946.22	1,338	732.18	1,766	1,829
10101	County Road	200100	Roads Administration	5442100	General Engineering	5314000	Misc. O&M Supplies	103.02		0		0	0
10101	County Road	200100	Roads Administration	5442100	General Engineering	5410100	Professional & Contract Svc	34,800.98	14,827.13	15,000	867.00	15,000	15,000
10101	County Road	200100	Roads Administration	5442100	General Engineering	5415000	Intergovernmental Services	20,302.82	33,828.65	0		0	0
10101	County Road	200100	Roads Administration	5442100	General Engineering	5430100	Meals & Lodging						
10101	County Road	200100	Roads Administration	5442100	General Engineering	5440100	Advertising	293.00		0		0	0
10101	County Road	200100	Roads Administration	5442100	General Engineering	5450109	Internal Serv Fund-Rental ER&R	10,030.64	14,848.30	11,694	4,441.15	11,694	11,694
10101	County Road	200100	Roads Administration	5442100	General Engineering	5490300	Interfund Professional Svcs			0		0	0
10101	County Road	200100	Roads Administration	5442100	General Engineering	5492000	Other	416.27	0.00	0		0	0
10101	County Road	200100	Roads Administration	5442100	General Engineering	5493509	InternalServFdOtherSvc&Charges	600.00		0		0	0
10101	County Road	200100	Roads Administration	5444000	Planning	5100100	Direct Labor	87,652.61	63,388.17	99,388	32,631.02	103,764	107,707
10101	County Road	200100	Roads Administration	5444000	Planning	5101000	Overtime			0	369.00	0	0
10101	County Road	200100	Roads Administration	5444000	Planning	5108000	Extra Help Payroll			0		0	0
10101	County Road	200100	Roads Administration	5444000	Planning	5109100	Out of Class Pay	14.74	94.88	29,314	4,885.40	30,517	31,280
10101	County Road	200100	Roads Administration	5444000	Planning	5200200	Medical Insurance	16,983.49	11,611.18	8,988	2,510.92	9,525	9,886
10101	County Road	200100	Roads Administration	5444000	Planning	5200300	Social Security	6,441.74	4,712.78	10,587	2,972.69	6,831	7,090
10101	County Road	200100	Roads Administration	5444000	Planning	5200400	Retirement	8,687.17	5,893.93	322	86.41	425	440
10101	County Road	200100	Roads Administration	5444000	Planning	5200600	Paid Family & Medical Leave	228.38	134.68				
10101	County Road	200100	Roads Administration	5444000	Planning	5314000	Misc. O&M Supplies			0			
10101	County Road	200100	Roads Administration	5444000	Planning	5410100	Professional & Contract Svc						
10101	County Road	200100	Roads Administration	5444000	Planning	5415000	Intergovernmental Services						
10101	County Road	200100	Roads Administration	5444000	Planning	5450109	Internal Serv Fund-Rental ER&R	1,799.14	1,642.74	0	354.23	0	0
10101	County Road	200100	Roads Administration	5444000	Planning	5470100	PUD						
10101	County Road	200100	Roads Administration	5444000	Planning	5492000	Other						
10101	County Road	200100	Roads Administration	5449000	Operations Admin and Ov	5100100	Direct Labor			0			
10101	County Road	200100	Roads Administration	5449000	Operations Admin and Ov	5101000	Overtime			0			
10101	County Road	200100	Roads Administration	5449000	Operations Admin and Ov	5109100	Out of Class Pay			0			
10101	County Road	200100	Roads Administration	5449000	Operations Admin and Ov	5200200	Medical Insurance			0			
10101	County Road	200100	Roads Administration	5449000	Operations Admin and Ov	5200300	Social Security			0			
10101	County Road	200100	Roads Administration	5449000	Operations Admin and Ov	5200400	Retirement			0			
10101	County Road	200100	Roads Administration	5449000	Operations Admin and Ov	5200600	Paid Family & Medical Leave			0			

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
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5100100	Direct Labor	27,321.68	4,017.56	165,493		172,780	179,346
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5101000	Overtime	4,188.82	52.43	0		0	0
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5108000	Extra Help Payroll			0		0	0
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5109100	Out of Class Pay	262.32	48.16	0		0	0
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5200200	Medical Insurance	3,717.79	236.34	48,812		50,815	52,086
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5200300	Social Security	2,381.27	310.58	14,966		15,860	16,461
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5200400	Retirement	3,106.08	392.47	17,629		11,375	11,806
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5200600	Paid Family & Medical Leave	77.35	8.70	536		707	732
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5313200	Other Rock & Sand			0			
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5313800	Road Mix						
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5314000	Misc. O&M Supplies		45.71	0		0	0
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5320200	Propane-Fuel Consumed						
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5410100	Professional & Contract Svc	3,704.57		250,000		250,000	250,000
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5415000	Intergovernmental Services	18,343.21	10,885.00	10,000		10,000	10,000
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5440100	Advertising			0		0	0
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5450109	Internal Serv Fund-Rental ER&R	19,633.94	4,512.16	105,241	966.97	105,241	105,241
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5450200	Equipment Rent - Outside						
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5470400	Solid Waste						
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5480100	Repairs & Maintenance			0		0	0
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5490300	Interfund Professional Svcs						
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5492000	Other			0		0	0
10101	County Road	200100	Roads Administration	5450000	Roads Extraordinary Oper	5493509	InternalServFdOtherSvc&Charges						
10101	County Road	200100	Roads Administration	5451000	Engineering	5101000	Overtime						
10101	County Road	200100	Roads Administration	5451000	Engineering	5108000	Extra Help Payroll						
10101	County Road	200100	Roads Administration	5451000	Engineering	5109100	Out of Class Pay						
10101	County Road	200100	Roads Administration	5451000	Engineering	5410100	Professional & Contract Svc	7,077.67		0		0	0
10101	County Road	200100	Roads Administration	5451000	Engineering	5490300	Interfund Professional Svcs						
10101	County Road	200100	Roads Administration	5452000	Right Of Way	5410100	Professional & Contract Svc			410,000		410,000	410,000
10101	County Road	200100	Roads Administration	5452000	Right Of Way	5480100	Repairs & Maintenance						
10101	County Road	200100	Roads Administration	5452000	Right Of Way	5492000	Other						
10101	County Road	200100	Roads Administration	5453000	Roadway	5108000	Extra Help Payroll						
10101	County Road	200100	Roads Administration	5453000	Roadway	5109100	Out of Class Pay						
10101	County Road	200100	Roads Administration	5453000	Roadway	5313200	Other Rock & Sand	135.06		0			
10101	County Road	200100	Roads Administration	5453000	Roadway	5450200	Equipment Rent - Outside						
10101	County Road	200100	Roads Administration	5454000	Storm Drainage	5109100	Out of Class Pay						
10101	County Road	200100	Roads Administration	5457000	Roadside	5101000	Overtime						
10101	County Road	200100	Roads Administration	5457000	Roadside	5108000	Extra Help Payroll						
10101	County Road	200100	Roads Administration	5457000	Roadside	5109100	Out of Class Pay						
10101	County Road	200100	Roads Administration	5457000	Roadside	5313200	Other Rock & Sand						
10101	County Road	200100	Roads Administration	5457000	Roadside	5450200	Equipment Rent - Outside						
10101	County Road	200100	Roads Administration	5459000	Admin & Overhead	5101000	Overtime						
10101	County Road	200100	Roads Administration	5459000	Admin & Overhead	5440100	Advertising						
10101	County Road	200100	Roads Administration	5459000	Admin & Overhead	5490300	Interfund Professional Svcs						
10101	County Road	200100	Roads Administration	5459000	Admin & Overhead	5493509	InternalServFdOtherSvc&Charges	450.00		0		0	0
10101	County Road	200100	Roads Administration	5944400	Capital Expense-RdStOper	5640100	Machinery & Equipment	32,318.39	1,359.06	85,000	45,942.39	0	0
10101	County Road	200100	Roads Administration	5951000	Capital Expense-Engineeri	5100100	Direct Labor	379,645.75	416,035.86	455,097	144,308.70	475,135	493,190
10101	County Road	200100	Roads Administration	5951000	Capital Expense-Engineeri	5101000	Overtime	9,301.53	21,873.64	0	273.94	0	0
10101	County Road	200100	Roads Administration	5951000	Capital Expense-Engineeri	5108000	Extra Help Payroll	4,885.50	5,440.00	0	899.50	0	0
10101	County Road	200100	Roads Administration	5951000	Capital Expense-Engineeri	5109100	Out of Class Pay	666.60	879.75	0	301.93	0	0
10101	County Road	200100	Roads Administration	5951000	Capital Expense-Engineeri	5200200	Medical Insurance	70,711.29	80,997.97	134,229	26,984.53	139,739	143,233
10101	County Road	200100	Roads Administration	5951000	Capital Expense-Engineeri	5200300	Social Security	29,353.72	33,272.76	41,155	10,944.05	43,615	45,267
10101	County Road	200100	Roads Administration	5951000	Capital Expense-Engineeri	5200400	Retirement	38,588.79	40,793.48	48,479	13,196.01	31,279	32,465
10101	County Road	200100	Roads Administration	5951000	Capital Expense-Engineeri	5200600	Paid Family & Medical Leave	1,030.12	945.43	1,473	381.84	1,945	2,014

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
10101	County Road	200100	Roads Administration	5951000	Capital Expense-Engineeri	5410100	Professional & Contract Svc	1,386.94		0		0	0
10101	County Road	200100	Roads Administration	5951000	Capital Expense-Engineeri	5415000	Intergovernmental Services	188.05		0		0	0
10101	County Road	200100	Roads Administration	5951000	Capital Expense-Engineeri	5440100	Advertising	499.50		0		0	0
10101	County Road	200100	Roads Administration	5951000	Capital Expense-Engineeri	5450109	Internal Serv Fund-Rental ER&R						
10101	County Road	200100	Roads Administration	5951000	Capital Expense-Engineeri	5490300	Interfund Professional Svcs		5,806.50				
10101	County Road	200100	Roads Administration	5951000	Capital Expense-Engineeri	5650100	Construction	352,023.46	61,492.58	3,980,000	7,125.57	1,850,000	1,174,000
10101	County Road	200100	Roads Administration	5951000	Capital Expense-Engineeri	5670010	PW Capital Engineering	2,009.49	849.68	0		0	0
10101	County Road	200100	Roads Administration	5951000	Capital Expense-Engineeri	5670020	PW Capital Prof Services	1,089,531.60	1,222,477.90	0	421,215.40	0	0
10101	County Road	200100	Roads Administration	5952000	Capital Expense-Right of \	5100100	Direct Labor	11,466.81	15,286.03	0	4,382.98		
10101	County Road	200100	Roads Administration	5952000	Capital Expense-Right of \	5101000	Overtime			0			
10101	County Road	200100	Roads Administration	5952000	Capital Expense-Right of \	5200200	Medical Insurance	3,715.80	3,744.62	0	927.57	0	0
10101	County Road	200100	Roads Administration	5952000	Capital Expense-Right of \	5200300	Social Security	842.79	1,152.68	0	329.04	0	0
10101	County Road	200100	Roads Administration	5952000	Capital Expense-Right of \	5200400	Retirement	1,087.40	1,419.20	0	399.34	0	0
10101	County Road	200100	Roads Administration	5952000	Capital Expense-Right of \	5200600	Paid Family & Medical Leave	24.98	32.50	0	11.56	0	0
10101	County Road	200100	Roads Administration	5952000	Capital Expense-Right of \	5410100	Professional & Contract Svc						
10101	County Road	200100	Roads Administration	5952000	Capital Expense-Right of \	5670020	PW Capital Prof Services	5,813.50	106,760.07	0	78,011.12	0	0
10101	County Road	200100	Roads Administration	5953000	Capital Expense-Roadway	5100100	Direct Labor	22,022.73	4,710.42	26,353		27,514	28,559
10101	County Road	200100	Roads Administration	5953000	Capital Expense-Roadway	5101000	Overtime	406.99		0		0	0
10101	County Road	200100	Roads Administration	5953000	Capital Expense-Roadway	5108000	Extra Help Payroll	1,751.00	390.00	0		0	0
10101	County Road	200100	Roads Administration	5953000	Capital Expense-Roadway	5109100	Out of Class Pay	410.45	96.68	0		0	0
10101	County Road	200100	Roads Administration	5953000	Capital Expense-Roadway	5200200	Medical Insurance	9,677.25	327.60	7,773		8,092	8,294
10101	County Road	200100	Roads Administration	5953000	Capital Expense-Roadway	5200300	Social Security	1,798.36	392.25	2,383		2,526	2,621
10101	County Road	200100	Roads Administration	5953000	Capital Expense-Roadway	5200400	Retirement	2,141.26	443.37	2,807		1,811	1,880
10101	County Road	200100	Roads Administration	5953000	Capital Expense-Roadway	5200600	Paid Family & Medical Leave	53.54	11.03	85		113	117
10101	County Road	200100	Roads Administration	5953000	Capital Expense-Roadway	5450109	Internal Serv Fund-Rental ER&R						
10101	County Road	200100	Roads Administration	5953000	Capital Expense-Roadway	5650100	Construction	2,903,830.50	3,130,580.16	972,136	-40,919.27	8,300,000	250,000
10101	County Road	200100	Roads Administration	5954000	Capital Expense-Drainage	5650100	Construction		102,326.29	5,825,000		209,000	2,180,000
10101	County Road	200100	Roads Administration	5955000	Capital Expense-Structure	5100100	Direct Labor						
10101	County Road	200100	Roads Administration	5955000	Capital Expense-Structure	5200300	Social Security						
10101	County Road	200100	Roads Administration	5955000	Capital Expense-Structure	5200400	Retirement						
10101	County Road	200100	Roads Administration	5955000	Capital Expense-Structure	5200600	Paid Family & Medical Leave						
10101	County Road	200100	Roads Administration	5955000	Capital Expense-Structure	5650100	Construction	1,166,919.31	15,205.23	6,459,000		6,250,000	10,300,000
10101	County Road	200100	Roads Administration	5956900	Capital Expense-OthTrfc&	5100100	Direct Labor			0	3,687.15		
10101	County Road	200100	Roads Administration	5956900	Capital Expense-OthTrfc&	5109100	Out of Class Pay			0	48.67		
10101	County Road	200100	Roads Administration	5956900	Capital Expense-OthTrfc&	5200200	Medical Insurance			0	1,057.47		
10101	County Road	200100	Roads Administration	5956900	Capital Expense-OthTrfc&	5200300	Social Security			0	276.04		
10101	County Road	200100	Roads Administration	5956900	Capital Expense-OthTrfc&	5200400	Retirement			0	340.35		
10101	County Road	200100	Roads Administration	5956900	Capital Expense-OthTrfc&	5200600	Paid Family & Medical Leave			0	9.67		
10101	County Road	200100	Roads Administration	5957000	Capital Expense-Rdside Dr	5100100	Direct Labor						
10101	County Road	200100	Roads Administration	5957000	Capital Expense-Rdside Dr	5108000	Extra Help Payroll						
10101	County Road	200100	Roads Administration	5957000	Capital Expense-Rdside Dr	5109100	Out of Class Pay						
10101	County Road	200100	Roads Administration	5957000	Capital Expense-Rdside Dr	5200200	Medical Insurance						
10101	County Road	200100	Roads Administration	5957000	Capital Expense-Rdside Dr	5200300	Social Security						
10101	County Road	200100	Roads Administration	5957000	Capital Expense-Rdside Dr	5200400	Retirement						
10101	County Road	200100	Roads Administration	5957000	Capital Expense-Rdside Dr	5200600	Paid Family & Medical Leave						
10101	County Road	200100	Roads Administration	5957000	Capital Expense-Rdside Dr	5313200	Other Rock & Sand						
10101	County Road	200100	Roads Administration	5957000	Capital Expense-Rdside Dr	5314000	Misc. O&M Supplies						
10101	County Road	200100	Roads Administration	5957000	Capital Expense-Rdside Dr	5450109	Internal Serv Fund-Rental ER&R						
10101	County Road	200100	Roads Administration	5957000	Capital Expense-Rdside Dr	5450200	Equipment Rent - Outside						
10101	County Road	200100	Roads Administration	5957000	Capital Expense-Rdside Dr	5650100	Construction			830,000	190.03	390,000	280,000
10101	County Road	200100	Roads Administration	5957000	Capital Expense-Rdside Dr	5670020	PW Capital Prof Services	17,973.27	87,586.40			0	0
10101	County Road	200100	Roads Administration	5959000	Capital Expense-Admin ar	5100100	Direct Labor	13,072.65	10,935.31	13,289	8,582.06	13,875	14,402
10101	County Road	200100	Roads Administration	5959000	Capital Expense-Admin ar	5101000	Overtime						

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
10101	County Road	200100	Roads Administration	5959000	Capital Expense-Admin ar	5200200	Medical Insurance	4,160.84	3,123.98	3,920	2,568.45	4,081	4,183
10101	County Road	200100	Roads Administration	5959000	Capital Expense-Admin ar	5200300	Social Security	945.47	788.16	1,202	627.33	1,274	1,322
10101	County Road	200100	Roads Administration	5959000	Capital Expense-Admin ar	5200400	Retirement	1,278.37	1,027.18	1,416	781.90	913	948
10101	County Road	200100	Roads Administration	5959000	Capital Expense-Admin ar	5200600	Paid Family & Medical Leave	32.05	23.20	43	22.52	57	59
10101	County Road	200100	Roads Administration	5959000	Capital Expense-Admin ar	5410100	Professional & Contract Svc						
10101	County Road	200100	Roads Administration	5959000	Capital Expense-Admin ar	5415000	Intergovernmental Services						
10101	County Road	200100	Roads Administration	5959000	Capital Expense-Admin ar	5440100	Advertising						
10101	County Road	200100	Roads Administration	5959000	Capital Expense-Admin ar	5493509	InternalServFdOtherSvc&Charges						
10101	County Road	200100	Roads Administration	5959000	Capital Expense-Admin ar	5640400	Computer Software/Hardware		130,292.65	120,000	22,020.00		
10301	Paths & Trails Rese	220100	Paths & Trails Reser	5081000	Ending Fund Balance	5081000	Ending Fund Balance			576,500		32,000	87,000
10301	Paths & Trails Rese	220100	Paths & Trails Reser	5426200	Special Purpose Paths	5410100	Professional & Contract Svc			250,000		850,000	0
10501	Cook Ferry	235100	Park & Recreation	5081000	Ending Fund Balance	5081000	Ending Fund Balance			291,200		231,200	171,200
10501	Cook Ferry	235100	Park & Recreation	5769000	Other Park Facilities	5410100	Professional & Contract Svc			10,000		10,000	10,000
10501	Cook Ferry	235100	Park & Recreation	5769000	Other Park Facilities	5490300	Interfund Professional Svcs					150,000	150,000
10601	Noxious Weed Pro	224100	Noxious Weed Program	5081000	Ending Fund Balance	5081000	Ending Fund Balance			200,088		177,344	25,773
10601	Noxious Weed Pro	224100	Noxious Weed Program	5081000	Ending Fund Balance	5085000	Ending Fund Balance Reserved			50,694		75,652	33,694
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5100100	Direct Labor	167,533.11	182,325.06	249,304	112,940.77	258,000	260,000
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5100200	Vacation	11,428.99	9,365.22	11,000	4,574.53	10,000	12,000
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5100300	Sick Leave	5,686.74	5,365.74	6,000	3,836.44	5,500	6,000
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5100400	Holidays	8,910.56	10,378.96	10,000	4,652.16	12,800	12,900
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5100500	Other Leave W/Pay	639.95		0			
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5101000	Overtime	819.32	1,574.22	5,000	759.54	4,000	4,000
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5200200	Medical Insurance	78,322.15	75,250.34	108,300	40,208.68	111,200	114,000
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5200300	Social Security	13,528.41	15,175.64	21,520	9,256.86	22,500	23,000
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5200400	Retirement	19,348.10	19,414.84	25,627	11,548.16	16,400	16,500
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5200500	Unemployment Comp.					3,699	4,000
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5200600	Paid Family & Medical Leave	499.63	447.02	770	332.15	1,050	1,100
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5310100	Office Supplies	916.29	1,420.78	2,000	882.95	2,100	2,200
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5313600	Chemicals/Vegetation	2,599.79	3,367.33	13,000	1,171.78	13,000	13,000
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5314000	Misc. O&M Supplies	2,328.49	4,476.15	4,500	1,512.55	4,750	5,000
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5314009	InternalServiceFdMiscSupplies						
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5320100	Gas	7,035.03	8,367.27	11,000	2,665.75	10,000	10,000
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5350100	Small Tools & Minor Equipment	523.01	9,447.76	3,500	3,040.34	5,500	5,000
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5410100	Professional & Contract Svc			5,000		5,000	5,000
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5413500	Temp Services	22,140.93	43,063.40	45,000	19,294.07	45,000	45,000
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5413700	Internal Facilities Charg/Serv					16,407	16,407
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5420300	Postage	1,535.28	2,279.58	3,500	911.12	3,200	3,300
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5420309	Internal Service Fund Postage			600		200	200
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5420409	InternalServiceFund Telephone	307.93	254.29	100	43.52		
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5420600	Cellular Phone Charges	1,975.90	1,941.14	2,400	675.84	2,500	2,600
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5430100	Meals & Lodging	759.40	1,738.96	2,500	586.62	2,600	2,700
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5430200	Mileage	823.05	715.09	1,000	77.70	1,050	1,100
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5430400	Other			25		25	25
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5430700	Tuition & Registration	628.55	532.46	1,400	501.88	1,200	1,200
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5440100	Advertising	887.00	1,805.19	1,700	607.90	1,400	1,400
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5450200	Equipment Rent - Outside	96.19	110.35	300		150	150
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5460100	Insurance/Premiums	2,585.43	2,444.51	3,700	1,444.03	3,800	4,000
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5460109	InternalServFdInsuranceCharges	9,967.00	16,434.00	20,613	20,613.00	24,889	28,769
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5470400	Solid Waste	33.78	306.76	500	7.77	500	500
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5480100	Repairs & Maintenance	451.11	1,072.42	1,200		1,000	1,000
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5481000	Vehicle- Repairs & Maintenance	1,938.33	3,014.72	3,200	83.67	3,400	3,500
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5490200	Photocopies	1,544.47	2,035.16	3,000	2,040.78	3,200	3,000
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5490300	Interfund Professional Svcs	3,610.00	4,286.96	4,000			

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
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5490309	InternalServFdProfessionalSvcs						
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5490400	Dues & Subscriptions	735.76	1,242.52	3,000	302.19	1,500	1,500
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5490500	Printing & Binding	462.67	988.63	1,250	497.01	1,000	1,000
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5490900	Industrial Acc. Lost Time	5,784.00	5,948.00	8,727	8,727.00	4,138	6,689
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5492000	Other	594.00	67.02	1,000	1,094.05	400	400
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5493100	Auditor Services	6,896.00	8,419.00	8,776	8,854.00	10,233	10,438
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5493209	Internal Serv Fund IT Charges	28,230.00	30,562.00	33,331	33,331.00	25,842	41,852
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5493509	InternalServFdOtherSvc&Charges		64.77	250		100	100
10601	Noxious Weed Pro	224100	Noxious Weed Program	5536000	Weed Control	5640100	Machinery & Equipment			15,000		0	40,000
10601	Noxious Weed Pro	224100	Noxious Weed Program	5945300	Capital Expense-Conserva	5081000	Ending Fund Balance			1,234,617		1,703,054	1,525,517
11001	Rural County Publi	75100	OAS - Finance	5081000	Ending Fund Balance	5415000	Intergovernmental Services	2,150,000.00	5,850,000.00	3,136,000	1,015,000.00	2,418,450	2,545,000
11001	Rural County Publi	75100	OAS - Finance	5587000	Economic Development	5493100	Auditor Services	377.00	290.00	383	383.00	396	404
11001	Rural County Publi	75100	OAS - Finance	5587000	Economic Development	5480100	Repairs & Maintenance						
11001	Rural County Publi	75100	OAS - Finance	5925800	Interest/Other Costs-Com	5840100	Debt Issue Costs	1,184.70	350.00	1,000			
11001	Rural County Publi	75100	OAS - Finance	5925800	Interest/Other Costs-Com	5072400	Transfer Out-Debt Service Fund	608,475.00	396,337.50	0			
11001	Rural County Publi	75100	OAS - Finance	5970010	Transfers Out	5090100	Transfers Out					250,000	423,000
11001	Rural County Publi	75100	OAS - Finance	5970010	Transfers Out	5081000	Ending Fund Balance						
11201	Federal Forest Title	75100	OAS - Finance	5081000	Ending Fund Balance	5492000	Other	18,115.19	12,000.00	1,425		1,400	0
11201	Federal Forest Title	75100	OAS - Finance	5549000	Other Envrnmntl Srvs	5081000	Ending Fund Balance			480,000		537,000	547,000
11801	Stadium Conventic	75100	OAS - Finance	5081000	Ending Fund Balance	5071800	Transfer Out-TFD&M		60,000.00	60,000	60,000.00	60,000	60,000
11801	Stadium Conventic	75100	OAS - Finance	5970010	Transfers Out	5081000	Ending Fund Balance			210,862		205,260	198,855
12201	Superior Court Law	240100	Superior Crt Law Lib	5081000	Ending Fund Balance	5100100	Direct Labor	2,513.82	2,738.60	3,100	1,504.80	3,200	3,334
12201	Superior Court Law	240100	Superior Crt Law Lib	5722000	Library Services	5100300	Sick Leave						
12201	Superior Court Law	240100	Superior Crt Law Lib	5722000	Library Services	5101000	Overtime						
12201	Superior Court Law	240100	Superior Crt Law Lib	5722000	Library Services	5200200	Medical Insurance	535.30	534.04	1,140	266.58	1,170	1,199
12201	Superior Court Law	240100	Superior Crt Law Lib	5722000	Library Services	5200300	Social Security	192.32	209.60	240	115.08	250	255
12201	Superior Court Law	240100	Superior Crt Law Lib	5722000	Library Services	5200400	Retirement	249.68	254.76	280	137.04	180	186
12201	Superior Court Law	240100	Superior Crt Law Lib	5722000	Library Services	5200600	Paid Family & Medical Leave	5.11	5.90	20	3.96	20	20
12201	Superior Court Law	240100	Superior Crt Law Lib	5722000	Library Services	5310100	Office Supplies	29,914.63	34,595.93	35,000	14,785.09	42,000	45,000
12201	Superior Court Law	240100	Superior Crt Law Lib	5722000	Library Services	5460109	InternalServFdInsuranceCharges	162.00				299	345
12201	Superior Court Law	240100	Superior Crt Law Lib	5722000	Library Services	5490400	Dues & Subscriptions			0		0	0
12201	Superior Court Law	240100	Superior Crt Law Lib	5722000	Library Services	5490900	Industrial Acc. Lost Time	12.00				8	13
12201	Superior Court Law	240100	Superior Crt Law Lib	5722000	Library Services	5493100	Auditor Services	2,494.00	1,579.00	3,969		4,109	4,191
12201	Superior Court Law	240100	Superior Crt Law Lib	5722000	Library Services	5493209	Internal Serv Fund IT Charges	4,705.00	3,897.00	221	221.00	152	250
13101	Veterans Relief	250100	Veteran's Relief	5081000	Ending Fund Balance	5081000	Ending Fund Balance			937,615		1,040,144	1,043,610
13101	Veterans Relief	250100	Veteran's Relief	5652100	Veterans Services Admin	5100100	Direct Labor	19,342.00	20,213.72	22,821	10,213.51	21,449	22,017
13101	Veterans Relief	250100	Veteran's Relief	5652100	Veterans Services Admin	5200200	Medical Insurance	4,779.58	5,538.32	5,928	2,415.20	5,733	5,880
13101	Veterans Relief	250100	Veteran's Relief	5652100	Veterans Services Admin	5200300	Social Security	1,399.27	1,487.13	1,746	749.32	1,641	1,684
13101	Veterans Relief	250100	Veteran's Relief	5652100	Veterans Services Admin	5200400	Retirement	1,910.06	1,879.34	2,079	930.43	1,197	1,229
13101	Veterans Relief	250100	Veteran's Relief	5652100	Veterans Services Admin	5200600	Paid Family & Medical Leave	39.37	42.97	62	26.77	73	75
13101	Veterans Relief	250100	Veteran's Relief	5652100	Veterans Services Admin	5410100	Professional & Contract Svc			300	160.00		
13101	Veterans Relief	250100	Veteran's Relief	5652100	Veterans Services Admin	5420309	Internal Service Fund Postage	31.89		150	65.93	66	66
13101	Veterans Relief	250100	Veteran's Relief	5652100	Veterans Services Admin	5420400	Telephone			0			
13101	Veterans Relief	250100	Veteran's Relief	5652100	Veterans Services Admin	5440100	Advertising			0			
13101	Veterans Relief	250100	Veteran's Relief	5652100	Veterans Services Admin	5460109	InternalServFdInsuranceCharges			100	10.27	40	40
13101	Veterans Relief	250100	Veteran's Relief	5652100	Veterans Services Admin	5490200	Photocopies	10.53	46.89	2,500	1,086.54		
13101	Veterans Relief	250100	Veteran's Relief	5652100	Veterans Services Admin	5490600	Printing & Binding		369.76	0			
13101	Veterans Relief	250100	Veteran's Relief	5652100	Veterans Services Admin	5492000	Other			0			
13101	Veterans Relief	250100	Veteran's Relief	5652100	Veterans Services Admin	5492500	Lease/Rentals-Real Property			0			
13101	Veterans Relief	250100	Veteran's Relief	5652500	Veterans Facilities	5493100	Auditor Services	3,473.00	4,794.00	5,013		4,882	4,980
13101	Veterans Relief	250100	Veteran's Relief	5652600	Soldiers & Sailors Relief	5492500	Lease/Rentals-Real Property	40,422.00	32,532.00	39,192	10,236.00	34,872	34,872
13101	Veterans Relief	250100	Veteran's Relief	5081000	Ending Fund Balance	5492000	Other	58,455.33	111,137.49	200,000	51,470.61	200,000	200,000
13502	GIS O&M	255100	Graphic Info Systems			5081000	Ending Fund Balance			35,600		29,800	27,000

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
13502	GIS O&M	255100	Graphic Info Systems	5142400	Tax Assess. & Evaluation S	5410100	Professional & Contract Svc	1,600.00	2,855.00	2,800	2,800.00	2,800	2,800
14001	Human Services	270100	Human Services Dept	5081000	Ending Fund Balance	5081000	Ending Fund Balance			1,792,521		2,408,655	2,694,351
14001	Human Services	270100	Human Services Dept	5510000	Public Housing Services	5440100	Advertising						
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5100100	Direct Labor	91,019.48	77,341.56	207,301	70,844.48	175,231	180,011
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5100200	Vacation	27,093.68	27,379.55	0	11,835.50		
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5100300	Sick Leave	11,597.13	10,413.03	0	9,762.95		
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5100400	Holidays	18,548.97	21,183.15	0	9,926.73		
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5101000	Overtime	39.49		250		3,000	3,000
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5200200	Medical Insurance	35,791.43	35,663.69	57,174	29,405.96	46,917	48,120
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5200300	Social Security	10,697.80	9,805.91	18,000	7,287.28	13,635	14,000
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5200400	Retirement	14,427.59	12,666.47	20,000	9,325.78	9,945	10,212
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5200600	Paid Family & Medical Leave	486.72	291.33	670	268.15	607	623
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5310100	Office Supplies	70.24	211.53	2,250	1,560.11	1,100	1,100
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5315500	Computer Software			5,466	4,372.07	5,465	5,465
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5320100	Gas	206.57	143.76	250	58.60	500	500
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5410100	Professional & Contract Svc	10,496.83	8,755.75	11,199	2,215.74	25,634	25,634
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5420309	Internal Service Fund Postage	7.83	8.19	300		19	19
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5420409	InternalServiceFund Telephone	541.41	520.38	600		1,390	1,414
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5420600	Cellular Phone Charges			0			
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5430100	Meals & Lodging	0.00	570.75	0			
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5430200	Mileage			0		35	35
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5430700	Tuition & Registration	100.00	138.42	0		3,000	3,000
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5440100	Advertising	266.33		0			
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5450609	InternalServFd-MP Rent-Monthly	7,500.00	7,875.00	8,111		1,960	2,018
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5450800	Lease/Rental-Equipment	535.14	867.47	1,020	303.93	630	630
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5460109	InternalServFdInsuranceCharges	14,956.00	18,534.00	24,057	24,057.00	30,225	34,937
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5470100	PUD	2,830.50	2,994.76	4,200	3,896.43	4,630	4,630
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5470200	Longview Utilities	1,392.33	1,436.09	2,000	2,072.58	2,050	2,050
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5490200	Photocopies	155.98	130.70	125	37.94	630	630
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5490400	Dues & Subscriptions	1,638.00	2,078.51	3,337	2,072.00	2,500	2,500
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5490600	Printing & Binding	1,081.85	798.23	100		1,500	1,500
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5490900	Industrial Acc. Lost Time	953.00	325.00	467	467.00	824	1,332
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5492000	Other	868.28	252.47	800	658.63	188	188
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5493100	Auditor Services	14,225.00	17,943.00	16,473		18,104	18,467
14001	Human Services	270100	Human Services Dept	5611000	Human Services Administ	5493209	Internal Serv Fund IT Charges	51,754.00	53,000.00	60,833	60,833.00	43,086	68,295
14001	Human Services	270100	Human Services Dept	5651000	Meals	5100100	Direct Labor	4,107.96	6,316.50	2,500	1,252.01	6,697	6,876
14001	Human Services	270100	Human Services Dept	5651000	Meals	5200200	Medical Insurance	965.34	1,157.15	575	200.28	1,872	1,920
14001	Human Services	270100	Human Services Dept	5651000	Meals	5200300	Social Security	303.76	475.39	586	94.17	512	526
14001	Human Services	270100	Human Services Dept	5651000	Meals	5200400	Retirement	409.33	592.54	600	114.06	374	384
14001	Human Services	270100	Human Services Dept	5651000	Meals	5200600	Paid Family & Medical Leave	12.03	13.34	7	3.28	23	23
14001	Human Services	270100	Human Services Dept	5651000	Meals	5410100	Professional & Contract Svc	64,500.00	59,026.29	62,500	44,793.92	62,500	62,500
14001	Human Services	270100	Human Services Dept	5651000	Meals	5440100	Advertising	118.00		500		500	500
14001	Human Services	270100	Human Services Dept	5661000	Substance Abuse Adminis	5100100	Direct Labor			5,000		27,735	28,429
14001	Human Services	270100	Human Services Dept	5661000	Substance Abuse Adminis	5200200	Medical Insurance			650		6,903	7,080
14001	Human Services	270100	Human Services Dept	5661000	Substance Abuse Adminis	5200300	Social Security			792		2,122	2,175
14001	Human Services	270100	Human Services Dept	5661000	Substance Abuse Adminis	5200400	Retirement			943		1,548	1,586
14001	Human Services	270100	Human Services Dept	5661000	Substance Abuse Adminis	5200600	Paid Family & Medical Leave			11		94	97
14001	Human Services	270100	Human Services Dept	5661000	Substance Abuse Adminis	5410100	Professional & Contract Svc			69,000		209,174	209,174
14001	Human Services	270100	Human Services Dept	5661000	Substance Abuse Adminis	5430100	Meals & Lodging			0			
14001	Human Services	270100	Human Services Dept	5661000	Substance Abuse Adminis	5430700	Tuition & Registration			0			
14001	Human Services	270100	Human Services Dept	5661000	Substance Abuse Adminis	5440100	Advertising			0		250	250
14001	Human Services	270100	Human Services Dept	5661000	Substance Abuse Adminis	5490200	Photocopies			25		25	25
14001	Human Services	270100	Human Services Dept	5661000	Substance Abuse Adminis	5490400	Dues & Subscriptions			0			

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
14001	Human Services	270100	Human Services Dept	5661000	Substance Abuse Adminis	5490600	Printing & Binding			0			
14001	Human Services	270100	Human Services Dept	5661000	Substance Abuse Adminis	5492000	Other			0		25	25
14001	Human Services	270100	Human Services Dept	5681000	Developmental Disabilits	5100100	Direct Labor			61,188		120,474	123,283
14001	Human Services	270100	Human Services Dept	5681000	Developmental Disabilits	5101000	Overtime			500		1,000	1,000
14001	Human Services	270100	Human Services Dept	5681000	Developmental Disabilits	5200200	Medical Insurance			5,700		33,111	33,960
14001	Human Services	270100	Human Services Dept	5681000	Developmental Disabilits	5200300	Social Security			3,900		9,293	9,508
14001	Human Services	270100	Human Services Dept	5681000	Developmental Disabilits	5200400	Retirement			3,798		6,778	6,935
14001	Human Services	270100	Human Services Dept	5681000	Developmental Disabilits	5200600	Paid Family & Medical Leave			135		413	423
14001	Human Services	270100	Human Services Dept	5681000	Developmental Disabilits	5310100	Office Supplies			5,000			
14001	Human Services	270100	Human Services Dept	5681000	Developmental Disabilits	5410100	Professional & Contract Svc			874,960		2,762,644	2,762,644
14001	Human Services	270100	Human Services Dept	5681000	Developmental Disabilits	5430100	Meals & Lodging			750		1,000	1,000
14001	Human Services	270100	Human Services Dept	5681000	Developmental Disabilits	5430200	Mileage			25			
14001	Human Services	270100	Human Services Dept	5681000	Developmental Disabilits	5430700	Tuition & Registration			250		500	500
14001	Human Services	270100	Human Services Dept	5681000	Developmental Disabilits	5440100	Advertising			250		250	250
14001	Human Services	270100	Human Services Dept	5681000	Developmental Disabilits	5490200	Photocopies			250		80	80
14001	Human Services	270100	Human Services Dept	5681000	Developmental Disabilits	5490400	Dues & Subscriptions			0			
14001	Human Services	270100	Human Services Dept	5681000	Developmental Disabilits	5490600	Printing & Binding			250		5,000	5,000
14001	Human Services	270100	Human Services Dept	5970010	Transfers Out	5090100	Transfers Out	75,000.00		91,250		32,500	32,500
14101	CMH Substance At	270100	Human Services Dept	5081000	Ending Fund Balance	5081000	Ending Fund Balance			1,198,281			
14101	CMH Substance At	270100	Human Services Dept	5611000	Human Services Administ	5100100	Direct Labor						
14101	CMH Substance At	270100	Human Services Dept	5611000	Human Services Administ	5200200	Medical Insurance						
14101	CMH Substance At	270100	Human Services Dept	5611000	Human Services Administ	5200300	Social Security						
14101	CMH Substance At	270100	Human Services Dept	5611000	Human Services Administ	5200400	Retirement						
14101	CMH Substance At	270100	Human Services Dept	5611000	Human Services Administ	5200600	Paid Family & Medical Leave						
14101	CMH Substance At	270100	Human Services Dept	5611000	Human Services Administ	5410100	Professional & Contract Svc						
14101	CMH Substance At	270100	Human Services Dept	5661000	Substance Abuse Adminis	5100100	Direct Labor	14,565.81	14,409.30	20,689	5,545.94		
14101	CMH Substance At	270100	Human Services Dept	5661000	Substance Abuse Adminis	5200200	Medical Insurance	2,940.84	3,054.93	5,700	978.23		
14101	CMH Substance At	270100	Human Services Dept	5661000	Substance Abuse Adminis	5200300	Social Security	1,081.56	1,079.36	1,583	418.05		
14101	CMH Substance At	270100	Human Services Dept	5661000	Substance Abuse Adminis	5200400	Retirement	1,435.40	1,355.57	1,885	505.19		
14101	CMH Substance At	270100	Human Services Dept	5661000	Substance Abuse Adminis	5200600	Paid Family & Medical Leave	46.56	30.75	57	14.54		
14101	CMH Substance At	270100	Human Services Dept	5661000	Substance Abuse Adminis	5410100	Professional & Contract Svc						
14101	CMH Substance At	270100	Human Services Dept	5661000	Substance Abuse Adminis	5430100	Meals & Lodging			1,500			
14101	CMH Substance At	270100	Human Services Dept	5661000	Substance Abuse Adminis	5430700	Tuition & Registration			250			
14101	CMH Substance At	270100	Human Services Dept	5661000	Substance Abuse Adminis	5440100	Advertising			250			
14101	CMH Substance At	270100	Human Services Dept	5661000	Substance Abuse Adminis	5490200	Photocopies			500			
14101	CMH Substance At	270100	Human Services Dept	5661000	Substance Abuse Adminis	5490400	Dues & Subscriptions			1,500			
14101	CMH Substance At	270100	Human Services Dept	5661000	Substance Abuse Adminis	5490600	Printing & Binding			200			
14101	CMH Substance At	270100	Human Services Dept	5661000	Substance Abuse Adminis	5492000	Other	0.00		25			
14101	CMH Substance At	270100	Human Services Dept	5665000	Subst Abuse Outpat Treat	5410100	Professional & Contract Svc	34,745.69	135,048.10	140,000	40,662.27		
14101	CMH Substance At	270100	Human Services Dept	5681000	Developmental Disabilits	5100100	Direct Labor	80,624.69	77,418.37	82,376	60,210.16		
14101	CMH Substance At	270100	Human Services Dept	5681000	Developmental Disabilits	5101000	Overtime			1,000			
14101	CMH Substance At	270100	Human Services Dept	5681000	Developmental Disabilits	5200200	Medical Insurance	15,262.22	14,073.83	24,852	10,816.57		
14101	CMH Substance At	270100	Human Services Dept	5681000	Developmental Disabilits	5200300	Social Security	6,096.88	5,827.30	6,378	4,549.20		
14101	CMH Substance At	270100	Human Services Dept	5681000	Developmental Disabilits	5200400	Retirement	8,013.90	7,204.51	7,596	5,485.09		
14101	CMH Substance At	270100	Human Services Dept	5681000	Developmental Disabilits	5200600	Paid Family & Medical Leave	270.86	165.11	228	157.75		
14101	CMH Substance At	270100	Human Services Dept	5681000	Developmental Disabilits	5310100	Office Supplies			0	3,007.50		
14101	CMH Substance At	270100	Human Services Dept	5681000	Developmental Disabilits	5410100	Professional & Contract Svc		1,825,803.01	1,859,920	578,918.40		
14101	CMH Substance At	270100	Human Services Dept	5681000	Developmental Disabilits	5430100	Meals & Lodging	979.32	1,975.13	1,500			
14101	CMH Substance At	270100	Human Services Dept	5681000	Developmental Disabilits	5430200	Mileage			300			
14101	CMH Substance At	270100	Human Services Dept	5681000	Developmental Disabilits	5430700	Tuition & Registration		500.00	500			
14101	CMH Substance At	270100	Human Services Dept	5681000	Developmental Disabilits	5440100	Advertising			500			
14101	CMH Substance At	270100	Human Services Dept	5681000	Developmental Disabilits	5460109	InternalServFdInsuranceCharges			0			
14101	CMH Substance At	270100	Human Services Dept	5681000	Developmental Disabilits	5490200	Photocopies			500			

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
14101	CMH Substance At	270100	Human Services Dept	5681000	Developmental Disabilits	5490400	Dues & Subscriptions			1,500			
14101	CMH Substance At	270100	Human Services Dept	5681000	Developmental Disabilits	5490600	Printing & Binding		242.37	500			
14101	CMH Substance At	270100	Human Services Dept	5681000	Developmental Disabilits	5492000	Other	1,300.65		0			
14101	CMH Substance At	270100	Human Services Dept	5683000	Developmtl Disabilts Trair	5410100	Professional & Contract Svc	23,382.14		0			
14101	CMH Substance At	270100	Human Services Dept	5684000	Developmtl Disabilts Com	5410100	Professional & Contract Svc	314,943.60		0			
14101	CMH Substance At	270100	Human Services Dept	5686000	Developmtl Disabilits Con	5410100	Professional & Contract Svc	1,060,852.83	-343.75	0			
14101	CMH Substance At	270100	Human Services Dept	5686000	Developmtl Disabilits Con	5492000	Other			0			
14101	CMH Substance At	270100	Human Services Dept	5689000	Developmtl Disabilts Oth	5410100	Professional & Contract Svc	14,000.00		0			
14101	CMH Substance At	270100	Human Services Dept	5970010	Transfers Out	5090100	Transfers Out	37,726.62	21,678.53	32,500	8,256.72		
14102	Chem Depend/Me	270100	Human Services Dept	5081000	Ending Fund Balance	5081000	Ending Fund Balance			2,491,399		1,384,948	0
14102	Chem Depend/Me	270100	Human Services Dept	5123000	County Clerk	5100100	Direct Labor	0.00					
14102	Chem Depend/Me	270100	Human Services Dept	5123000	County Clerk	5200200	Medical Insurance	0.00					
14102	Chem Depend/Me	270100	Human Services Dept	5123000	County Clerk	5200300	Social Security	0.00					
14102	Chem Depend/Me	270100	Human Services Dept	5123000	County Clerk	5200400	Retirement	0.00					
14102	Chem Depend/Me	270100	Human Services Dept	5123000	County Clerk	5200600	Paid Family & Medical Leave	0.00					
14102	Chem Depend/Me	270100	Human Services Dept	5611000	Human Services Administ	5100100	Direct Labor	16,865.17	6,126.09	7,729	659.07		
14102	Chem Depend/Me	270100	Human Services Dept	5611000	Human Services Administ	5100400	Holidays						
14102	Chem Depend/Me	270100	Human Services Dept	5611000	Human Services Administ	5200200	Medical Insurance	4,914.72	1,339.43	1,938	144.06		
14102	Chem Depend/Me	270100	Human Services Dept	5611000	Human Services Administ	5200300	Social Security	1,266.16	442.92	591	46.83		
14102	Chem Depend/Me	270100	Human Services Dept	5611000	Human Services Administ	5200400	Retirement	1,702.68	570.03	704	60.02		
14102	Chem Depend/Me	270100	Human Services Dept	5611000	Human Services Administ	5200600	Paid Family & Medical Leave	46.02	12.91	21	1.72		
14102	Chem Depend/Me	270100	Human Services Dept	5611000	Human Services Administ	5410100	Professional & Contract Svc	367,436.25	49,551.58	0			
14102	Chem Depend/Me	270100	Human Services Dept	5611000	Human Services Administ	5430700	Tuition & Registration						
14102	Chem Depend/Me	270100	Human Services Dept	5611000	Human Services Administ	5440100	Advertising			0			
14102	Chem Depend/Me	270100	Human Services Dept	5611000	Human Services Administ	5492000	Other						
14102	Chem Depend/Me	270100	Human Services Dept	5611000	Human Services Administ	5493100	Auditor Services			8,935		8,026	8,187
14102	Chem Depend/Me	270100	Human Services Dept	5970010	Transfers Out	5090100	Transfers Out	2,394,164.25	2,682,355.28	2,973,588	984,874.32	1,382,026	1,406,761
14301	Health Departmen	290100	Health Department Admin	5081000	Ending Fund Balance	5081000	Ending Fund Balance			806,313		1,039,600	1,109,925
14301	Health Departmen	290100	Health Department Admin	5621000	Epidemiology	5100100	Direct Labor	345.11					
14301	Health Departmen	290100	Health Department Admin	5621000	Epidemiology	5100400	Holidays		291.19				
14301	Health Departmen	290100	Health Department Admin	5621000	Epidemiology	5200200	Medical Insurance	81.37					
14301	Health Departmen	290100	Health Department Admin	5621000	Epidemiology	5200300	Social Security	26.17					
14301	Health Departmen	290100	Health Department Admin	5621000	Epidemiology	5200400	Retirement	35.87					
14301	Health Departmen	290100	Health Department Admin	5621000	Epidemiology	5200600	Paid Family & Medical Leave	1.23					
14301	Health Departmen	290100	Health Department Admin	5621000	Epidemiology	5315500	Computer Software			0			
14301	Health Departmen	290100	Health Department Admin	5621000	Epidemiology	5410100	Professional & Contract Svc	4,440.00	1,080.00	7,920	440.00	2,950	2,950
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respor	5100100	Direct Labor	62,758.69	40,750.88	11,000	5,446.26	14,621	14,958
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respor	5101000	Overtime		15.74				
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respor	5200200	Medical Insurance	19,319.90	10,603.70	5,000	1,378.49	2,457	2,520
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respor	5200300	Social Security	4,709.08	3,098.96	1,000	402.69	1,118	1,144
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respor	5200400	Retirement	6,263.27	3,751.38	1,500	496.19	816	835
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respor	5200500	Unemployment Comp.	1,089.02		0			
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respor	5200600	Paid Family & Medical Leave	160.70	86.30	30	14.26	40	41
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respor	5310400	Medical Supplies						
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respor	5314000	Misc. O&M Supplies	25.37	64.16	250	114.22		
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respor	5410100	Professional & Contract Svc	195.00		0		1,000	1,000
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respor	5430100	Meals & Lodging	3,630.07	1,163.52	0			
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respor	5430200	Mileage	308.89	159.46	0			
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respor	5430700	Tuition & Registration	660.00	750.00	100			
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respor	5431000	Airfare	312.80	706.20	0			
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respor	5440100	Advertising						
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respor	5450800	Lease/Rental-Equipment	287.99					
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respor	5490200	Photocopies	39.81	221.35	100	21.08	10	10

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
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respoi	5490600	Printing & Binding	23.59	66.09	0			
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respoi	5490900	Industrial Acc. Lost Time			0			
14301	Health Departmen	290100	Health Department Admin	5621200	Emergency Prep & Respoi	5492000	Other	23.64					
14301	Health Departmen	290100	Health Department Admin	5621300	Communication	5100100	Direct Labor	85,043.33	78,792.99	70,000	36,404.67	51,830	50,740
14301	Health Departmen	290100	Health Department Admin	5621300	Communication	5200200	Medical Insurance	20,057.05	19,867.40	23,712	7,983.24	15,678	11,520
14301	Health Departmen	290100	Health Department Admin	5621300	Communication	5200300	Social Security	5,897.95	5,896.13	7,290	2,737.76	3,965	3,882
14301	Health Departmen	290100	Health Department Admin	5621300	Communication	5200400	Retirement	8,435.08	7,342.35	8,681	3,316.50	2,892	2,831
14301	Health Departmen	290100	Health Department Admin	5621300	Communication	5200600	Paid Family & Medical Leave	217.18	168.14	261	95.40	142	139
14301	Health Departmen	290100	Health Department Admin	5621300	Communication	5314000	Misc. O&M Supplies			100	30.87	50	50
14301	Health Departmen	290100	Health Department Admin	5621300	Communication	5315500	Computer Software			500		650	650
14301	Health Departmen	290100	Health Department Admin	5621300	Communication	5420600	Cellular Phone Charges	653.77	669.61	500	228.17	670	670
14301	Health Departmen	290100	Health Department Admin	5621300	Communication	5430100	Meals & Lodging			0			
14301	Health Departmen	290100	Health Department Admin	5621300	Communication	5430200	Mileage			0		25	25
14301	Health Departmen	290100	Health Department Admin	5621300	Communication	5430700	Tuition & Registration	99.00		100			
14301	Health Departmen	290100	Health Department Admin	5621300	Communication	5431000	Airfare						
14301	Health Departmen	290100	Health Department Admin	5621300	Communication	5440100	Advertising	162.04		0			
14301	Health Departmen	290100	Health Department Admin	5621300	Communication	5490400	Dues & Subscriptions	670.69	636.22	650	635.63		
14301	Health Departmen	290100	Health Department Admin	5621300	Communication	5490600	Printing & Binding	23.59		0			
14301	Health Departmen	290100	Health Department Admin	5621300	Communication	5492000	Other			0		25	25
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5100100	Direct Labor	214,608.92	201,050.00	482,733	219,640.65	371,685	371,079
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5100200	Vacation	126,339.76	116,518.59				
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5100300	Sick Leave	65,589.58	71,560.00				
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5100400	Holidays	97,358.93	103,102.84				
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5101000	Overtime	222.10	33.82	1,000	0.27	2,700	2,700
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5200200	Medical Insurance	130,620.24	122,744.73	158,752	59,212.99	131,625	105,600
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5200300	Social Security	36,549.55	36,367.17	36,186	16,138.06	29,405	28,977
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5200400	Retirement	48,282.13	43,929.87	47,792	19,811.83	21,449	21,136
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5200500	Unemployment Comp.	211.05		17,446	17,446.00		
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5200600	Paid Family & Medical Leave	1,306.36	1,056.27	1,376	575.35	1,052	1,037
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5200700	Severance			5,000		10,000	5,000
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5314000	Misc. O&M Supplies	20,464.52	15,582.21	9,500	3,595.63	12,200	12,200
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5315500	Computer Software	64,708.16	62,885.48	35,531	36,623.43	48,818	48,818
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5320100	Gas	6,830.21	5,262.77	6,750	2,536.50	1,100	1,100
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5410100	Professional & Contract Svc	139,637.26	136,102.99	918,557	35,578.88	108,762	108,762
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5420300	Postage	44.20		10			
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5420309	Internal Service Fund Postage	2,726.80	3,025.65	3,750	1,245.97	4,137	4,137
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5420400	Telephone	1,279.33	724.78	715	293.70	587	587
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5420409	InternalServiceFund Telephone	2,315.76	2,427.60	4,777	4,777.00	6,951	7,070
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5420600	Cellular Phone Charges	10,203.17	7,999.84	6,100	3,220.71	4,996	4,996
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5430100	Meals & Lodging	2,964.13	1,139.88	1,500	1,106.12		
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5430200	Mileage	623.56	109.88	0			
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5430700	Tuition & Registration	3,915.11	2,107.00	2,000	1,738.75		
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5440100	Advertising	1,871.60	8,127.17	250		500	500
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5450609	InternalServFd-MP Rent-Monthly	24,100.00	25,305.00	7,298		5,939	5,879
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5450800	Lease/Rental-Equipment	4,642.07	4,768.69	7,000	2,886.94	5,420	5,420
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5460109	InternalServFdInsuranceCharges	91,136.00	109,949.00	136,849	136,849.00	145,292	167,943
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5470100	PUD	14,860.08	15,722.53	15,670	4,488.24	15,520	15,520
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5470200	Longview Utilities	7,310.39	7,539.37	7,610	1,871.04	6,880	6,880
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5490200	Photocopies	2,239.48	1,401.27	4,535	659.16	1,120	1,120
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5490400	Dues & Subscriptions	7,789.49	7,466.69	5,897	5,675.45	5,396	5,396
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5490600	Printing & Binding	480.82	506.55	600	373.59	600	600
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5490900	Industrial Acc. Lost Time	6,095.00	5,371.00	7,719	7,719.00	12,556	20,294
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5492000	Other	6,621.60	35,266.53	6,693	2,267.53	879	879

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
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5493100	Auditor Services	28,813.00	30,381.00	30,518		36,981	37,721
14301	Health Departmen	290100	Health Department Admin	5621600	Public Health Administrat	5493209	Internal Serv Fund iT Charges	268,181.00	266,646.00	251,115	251,115.00	181,555	286,043
14301	Health Departmen	290100	Health Department Admin	5621700	FPHS Technology	5100100	Direct Labor	68,513.57	71,472.98	73,040	36,659.95	5,309	5,571
14301	Health Departmen	290100	Health Department Admin	5621700	FPHS Technology	5101000	Overtime			0			
14301	Health Departmen	290100	Health Department Admin	5621700	FPHS Technology	5200200	Medical Insurance	18,234.14	19,332.55	20,064	9,593.84	1,170	1,200
14301	Health Departmen	290100	Health Department Admin	5621700	FPHS Technology	5200300	Social Security	4,744.60	5,166.13	5,588	2,630.62	406	426
14301	Health Departmen	290100	Health Department Admin	5621700	FPHS Technology	5200400	Retirement	6,823.70	6,655.83	6,654	3,339.70	296	311
14301	Health Departmen	290100	Health Department Admin	5621700	FPHS Technology	5200600	Paid Family & Medical Leave	175.98	152.23	200	96.03	15	15
14301	Health Departmen	290100	Health Department Admin	5621700	FPHS Technology	5315500	Computer Software	-48,041.73	-43,845.93	6,644	58,780.49	3,322	3,322
14301	Health Departmen	290100	Health Department Admin	5621700	FPHS Technology	5410100	Professional & Contract Svc	577.50	157.92	2,000		10,000	10,000
14301	Health Departmen	290100	Health Department Admin	5621700	FPHS Technology	5430100	Meals & Lodging			0			
14301	Health Departmen	290100	Health Department Admin	5621700	FPHS Technology	5430200	Mileage			0			
14301	Health Departmen	290100	Health Department Admin	5621700	FPHS Technology	5430700	Tuition & Registration	700.00		500		500	500
14301	Health Departmen	290100	Health Department Admin	5621700	FPHS Technology	5490400	Dues & Subscriptions	1,839.28		0			
14301	Health Departmen	290100	Health Department Admin	5622000	CD Data & Planning	5100100	Direct Labor	54,716.19	56,649.45	73,000	33,104.54	72,449	76,130
14301	Health Departmen	290100	Health Department Admin	5622000	CD Data & Planning	5200200	Medical Insurance	17,870.58	8,715.52	19,836	4,336.06	20,358	20,880
14301	Health Departmen	290100	Health Department Admin	5622000	CD Data & Planning	5200300	Social Security	3,828.44	4,330.99	5,600	2,531.15	5,542	5,824
14301	Health Departmen	290100	Health Department Admin	5622000	CD Data & Planning	5200400	Retirement	5,430.17	5,274.55	6,000	3,015.75	4,043	4,248
14301	Health Departmen	290100	Health Department Admin	5622000	CD Data & Planning	5200600	Paid Family & Medical Leave	136.98	121.06	193	86.81	198	208
14301	Health Departmen	290100	Health Department Admin	5622000	CD Data & Planning	5430100	Meals & Lodging		388.87	100		50	50
14301	Health Departmen	290100	Health Department Admin	5622000	CD Data & Planning	5430700	Tuition & Registration	395.00	223.23	400		50	50
14301	Health Departmen	290100	Health Department Admin	5622000	CD Data & Planning	5490400	Dues & Subscriptions		13.86				
14301	Health Departmen	290100	Health Department Admin	5622000	CD Data & Planning	5492000	Other		156.56				
14301	Health Departmen	290100	Health Department Admin	5622100	Immunization Promotion	5100100	Direct Labor	427.01	1,328.34	1,750	252.65	2,035	2,138
14301	Health Departmen	290100	Health Department Admin	5622100	Immunization Promotion	5200200	Medical Insurance	192.64	318.42	315	81.48	468	480
14301	Health Departmen	290100	Health Department Admin	5622100	Immunization Promotion	5200300	Social Security	28.08	100.65	170	19.28	156	164
14301	Health Departmen	290100	Health Department Admin	5622100	Immunization Promotion	5200400	Retirement	44.06	120.34	135	23.00	114	119
14301	Health Departmen	290100	Health Department Admin	5622100	Immunization Promotion	5200600	Paid Family & Medical Leave	0.94	2.81	5	0.68	6	6
14301	Health Departmen	290100	Health Department Admin	5622100	Immunization Promotion	5310400	Medical Supplies	2,074.86	1,403.63	2,000		1,700	1,700
14301	Health Departmen	290100	Health Department Admin	5622100	Immunization Promotion	5315500	Computer Software	54.05					
14301	Health Departmen	290100	Health Department Admin	5622300	Tuberculosis	5100100	Direct Labor	27,860.33	43,310.29	20,000	8,702.84	60,567	63,633
14301	Health Departmen	290100	Health Department Admin	5622300	Tuberculosis	5101000	Overtime		98.39				
14301	Health Departmen	290100	Health Department Admin	5622300	Tuberculosis	5109100	Out of Class Pay						
14301	Health Departmen	290100	Health Department Admin	5622300	Tuberculosis	5200200	Medical Insurance	6,947.15	10,011.90	13,224	2,466.67	13,923	14,280
14301	Health Departmen	290100	Health Department Admin	5622300	Tuberculosis	5200300	Social Security	1,984.15	3,206.90	1,750	643.86	4,633	4,868
14301	Health Departmen	290100	Health Department Admin	5622300	Tuberculosis	5200400	Retirement	2,775.63	4,078.11	4,000	792.85	3,380	3,551
14301	Health Departmen	290100	Health Department Admin	5622300	Tuberculosis	5200600	Paid Family & Medical Leave	70.00	91.97	65	22.80	166	174
14301	Health Departmen	290100	Health Department Admin	5622300	Tuberculosis	5310400	Medical Supplies	728.49	2,491.22	1,750	1,138.10	500	500
14301	Health Departmen	290100	Health Department Admin	5622300	Tuberculosis	5314000	Misc. O&M Supplies	1,915.41	5,077.21	500			
14301	Health Departmen	290100	Health Department Admin	5622300	Tuberculosis	5315500	Computer Software		8,622.36	8,432	8,431.80	8,700	8,700
14301	Health Departmen	290100	Health Department Admin	5622300	Tuberculosis	5410100	Professional & Contract Svc	3,938.13	4,929.12	2,000	1,716.13	525	615
14301	Health Departmen	290100	Health Department Admin	5622300	Tuberculosis	5420600	Cellular Phone Charges	400.24	841.50	350	228.97		
14301	Health Departmen	290100	Health Department Admin	5622300	Tuberculosis	5430100	Meals & Lodging		17,483.90	4,450	1,500.00		
14301	Health Departmen	290100	Health Department Admin	5622300	Tuberculosis	5430200	Mileage			200			
14301	Health Departmen	290100	Health Department Admin	5622300	Tuberculosis	5430700	Tuition & Registration			100			
14301	Health Departmen	290100	Health Department Admin	5622300	Tuberculosis	5431000	Airfare			0			
14301	Health Departmen	290100	Health Department Admin	5622300	Tuberculosis	5492000	Other	1,024.00	219.00	10		25	25
14301	Health Departmen	290100	Health Department Admin	5622400	Hepatitis C	5100100	Direct Labor	5,922.69	4,403.31	4,600	1,446.32	2,929	3,076
14301	Health Departmen	290100	Health Department Admin	5622400	Hepatitis C	5200200	Medical Insurance	1,164.33	921.05	890	192.08	702	720
14301	Health Departmen	290100	Health Department Admin	5622400	Hepatitis C	5200300	Social Security	413.66	324.37	350	110.10	224	235
14301	Health Departmen	290100	Health Department Admin	5622400	Hepatitis C	5200400	Retirement	586.68	410.57	340	131.73	163	172
14301	Health Departmen	290100	Health Department Admin	5622400	Hepatitis C	5200600	Paid Family & Medical Leave	14.72	9.45	13	3.80	8	8
14301	Health Departmen	290100	Health Department Admin	5622600	Sexually Transmitted Dise	5100100	Direct Labor	34,570.31	38,578.14	43,500	19,424.32	30,002	31,468

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
14301	Health Departmen	290100	Health Department Admin	5622600	Sexually Transmitted Dise	5200200	Medical Insurance	7,930.16	8,838.72	8,100	3,741.52	7,605	7,800
14301	Health Departmen	290100	Health Department Admin	5622600	Sexually Transmitted Dise	5200300	Social Security	2,412.84	2,850.10	3,250	1,447.83	2,295	2,407
14301	Health Departmen	290100	Health Department Admin	5622600	Sexually Transmitted Dise	5200400	Retirement	3,459.53	3,586.79	3,550	1,765.77	1,674	1,756
14301	Health Departmen	290100	Health Department Admin	5622600	Sexually Transmitted Dise	5200600	Paid Family & Medical Leave	88.52	82.34	114	50.90	82	86
14301	Health Departmen	290100	Health Department Admin	5622600	Sexually Transmitted Dise	5310400	Medical Supplies			300		500	500
14301	Health Departmen	290100	Health Department Admin	5622600	Sexually Transmitted Dise	5314000	Misc. O&M Supplies	95.42	276.07	250	24.25	250	250
14301	Health Departmen	290100	Health Department Admin	5622600	Sexually Transmitted Dise	5410100	Professional & Contract Svc	3,636.00	534.00	2,500	1,920.00	25	25
14301	Health Departmen	290100	Health Department Admin	5622600	Sexually Transmitted Dise	5430100	Meals & Lodging			0			
14301	Health Departmen	290100	Health Department Admin	5622600	Sexually Transmitted Dise	5430200	Mileage			0			
14301	Health Departmen	290100	Health Department Admin	5622600	Sexually Transmitted Dise	5430700	Tuition & Registration	75.00		500			
14301	Health Departmen	290100	Health Department Admin	5622600	Sexually Transmitted Dise	5440100	Advertising			0			
14301	Health Departmen	290100	Health Department Admin	5622600	Sexually Transmitted Dise	5490200	Photocopies		8.83	10			
14301	Health Departmen	290100	Health Department Admin	5622600	Sexually Transmitted Dise	5490600	Printing & Binding	850.45	974.38	50		500	500
14301	Health Departmen	290100	Health Department Admin	5622600	Sexually Transmitted Dise	5492000	Other	26.95		0		25	25
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5100100	Direct Labor	149,894.93	142,595.35	180,000	82,666.95	142,217	148,929
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5101000	Overtime	14.58		100		100	100
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5200200	Medical Insurance	30,919.96	29,471.10	37,438	15,931.77	33,813	34,200
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5200300	Social Security	10,793.88	10,536.95	13,250	6,125.52	10,887	11,401
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5200400	Retirement	14,929.63	13,246.58	14,600	7,489.43	7,941	8,316
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5200600	Paid Family & Medical Leave	397.11	304.24	470	216.62	390	408
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5310400	Medical Supplies			50		100	100
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5314000	Misc. O&M Supplies	32.45	35.41	50		50	50
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5315500	Computer Software			0			
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5410100	Professional & Contract Svc	1,931.11	600.00	500	224.00	25	25
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5420309	Internal Service Fund Postage	3.48	28.95	50	0.69	10	10
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5420600	Cellular Phone Charges	48.19					
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5430100	Meals & Lodging			0			
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5430200	Mileage			0			
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5430700	Tuition & Registration			50		170	170
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5440100	Advertising			50			
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5490200	Photocopies	14.23	78.11	100	8.17	100	100
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5490400	Dues & Subscriptions			260	260.00	414	552
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5490600	Printing & Binding	679.50	31.11	250			
14301	Health Departmen	290100	Health Department Admin	5622900	General CD	5492000	Other			0			
14301	Health Departmen	290100	Health Department Admin	5623400	Tuberculosis	5315500	Computer Software						
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5100100	Direct Labor	278,766.71	254,840.67	360,000	165,750.21	323,871	332,121
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5101000	Overtime			500		1,000	1,000
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5200200	Medical Insurance	81,710.88	79,038.71	107,000	47,998.57	101,556	101,640
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5200300	Social Security	20,267.35	18,623.74	26,500	12,147.24	24,853	25,484
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5200400	Retirement	27,698.80	23,508.63	30,000	15,099.98	18,128	18,588
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5200600	Paid Family & Medical Leave	715.29	546.29	945	434.16	889	912
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5314000	Misc. O&M Supplies	325.58	2,133.26	1,650	468.67	2,500	2,500
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5315500	Computer Software			6,644	6,643.58		
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5320100	Gas					2,000	2,000
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5410100	Professional & Contract Svc		760.64	200	99.00	100	100
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5420309	Internal Service Fund Postage	505.45	1,331.27	750	375.61	1,872	1,872
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5430100	Meals & Lodging			100		580	580
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5430200	Mileage			0			
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5430700	Tuition & Registration			15		450	450
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5440100	Advertising		154.80	200			
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5450609	InternalServFd-MP Rent-Monthly			10,426		15,399	16,563
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5450800	Lease/Rental-Equipment			800	790.00		
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5490200	Photocopies	168.14	320.94	675	260.77	600	600

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
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5490400	Dues & Subscriptions			250		50	50
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5490600	Printing & Binding	605.45	2,282.42	1,500		300	300
14301	Health Departmen	290100	Health Department Admin	5624100	Food	5492000	Other		845.49	0		10	10
14301	Health Departmen	290100	Health Department Admin	5624200	Recreational Water	5100100	Direct Labor	14,013.24	4,342.30	12,000	2,726.15	7,765	8,002
14301	Health Departmen	290100	Health Department Admin	5624200	Recreational Water	5100200	Vacation						
14301	Health Departmen	290100	Health Department Admin	5624200	Recreational Water	5100300	Sick Leave						
14301	Health Departmen	290100	Health Department Admin	5624200	Recreational Water	5200200	Medical Insurance	3,761.47	1,282.07	4,500	814.22	2,574	2,640
14301	Health Departmen	290100	Health Department Admin	5624200	Recreational Water	5200300	Social Security	1,044.32	323.13	900	196.68	594	612
14301	Health Departmen	290100	Health Department Admin	5624200	Recreational Water	5200400	Retirement	1,400.57	402.81	825	248.44	433	447
14301	Health Departmen	290100	Health Department Admin	5624200	Recreational Water	5200600	Paid Family & Medical Leave	35.85	9.14	32	7.09	21	22
14301	Health Departmen	290100	Health Department Admin	5624200	Recreational Water	5314000	Misc. O&M Supplies	325.77	99.45	600	386.18	500	500
14301	Health Departmen	290100	Health Department Admin	5624200	Recreational Water	5430100	Meals & Lodging			50			
14301	Health Departmen	290100	Health Department Admin	5624200	Recreational Water	5430200	Mileage						
14301	Health Departmen	290100	Health Department Admin	5624200	Recreational Water	5430700	Tuition & Registration		350.00	250			
14301	Health Departmen	290100	Health Department Admin	5624200	Recreational Water	5490600	Printing & Binding	27.03		0			
14301	Health Departmen	290100	Health Department Admin	5624200	Recreational Water	5492000	Other						
14301	Health Departmen	290100	Health Department Admin	5624300	Drinking Water Quality	5100100	Direct Labor	63,063.66	65,087.41	77,182	35,504.58	84,524	87,299
14301	Health Departmen	290100	Health Department Admin	5624300	Drinking Water Quality	5200200	Medical Insurance	14,387.89	15,446.13	23,826	6,556.60	25,155	25,800
14301	Health Departmen	290100	Health Department Admin	5624300	Drinking Water Quality	5200300	Social Security	4,710.53	4,955.23	5,904	2,710.21	6,466	6,678
14301	Health Departmen	290100	Health Department Admin	5624300	Drinking Water Quality	5200400	Retirement	6,266.96	6,056.22	7,031	3,234.50	4,716	4,871
14301	Health Departmen	290100	Health Department Admin	5624300	Drinking Water Quality	5200600	Paid Family & Medical Leave	160.50	138.88	211	93.02	231	239
14301	Health Departmen	290100	Health Department Admin	5624300	Drinking Water Quality	5314000	Misc. O&M Supplies		95.18	250		175	175
14301	Health Departmen	290100	Health Department Admin	5624300	Drinking Water Quality	5410100	Professional & Contract Svc	4,131.00	4,124.00	9,000	3,711.00	6,000	6,000
14301	Health Departmen	290100	Health Department Admin	5624300	Drinking Water Quality	5420309	Internal Service Fund Postage	129.85	160.91	182	122.69	285	285
14301	Health Departmen	290100	Health Department Admin	5624300	Drinking Water Quality	5430100	Meals & Lodging			100		125	125
14301	Health Departmen	290100	Health Department Admin	5624300	Drinking Water Quality	5430200	Mileage						
14301	Health Departmen	290100	Health Department Admin	5624300	Drinking Water Quality	5430700	Tuition & Registration			100		125	125
14301	Health Departmen	290100	Health Department Admin	5624300	Drinking Water Quality	5440100	Advertising						
14301	Health Departmen	290100	Health Department Admin	5624300	Drinking Water Quality	5490600	Printing & Binding	208.09	626.18	300	229.03	300	300
14301	Health Departmen	290100	Health Department Admin	5624300	Drinking Water Quality	5492000	Other			0			
14301	Health Departmen	290100	Health Department Admin	5624410	On-site Wastewater	5100100	Direct Labor	200,309.42	211,401.83	255,000	113,214.40	252,465	261,296
14301	Health Departmen	290100	Health Department Admin	5624410	On-site Wastewater	5101000	Overtime	821.52					
14301	Health Departmen	290100	Health Department Admin	5624410	On-site Wastewater	5200200	Medical Insurance	46,440.39	40,797.37	61,516	19,631.33	75,114	77,040
14301	Health Departmen	290100	Health Department Admin	5624410	On-site Wastewater	5200300	Social Security	14,947.69	16,156.70	19,500	8,655.80	19,314	19,989
14301	Health Departmen	290100	Health Department Admin	5624410	On-site Wastewater	5200400	Retirement	19,998.13	19,664.17	20,500	10,313.89	14,088	14,580
14301	Health Departmen	290100	Health Department Admin	5624410	On-site Wastewater	5200600	Paid Family & Medical Leave	514.31	450.98	660	296.51	691	715
14301	Health Departmen	290100	Health Department Admin	5624410	On-site Wastewater	5314000	Misc. O&M Supplies			50		50	50
14301	Health Departmen	290100	Health Department Admin	5624410	On-site Wastewater	5320100	Gas					3,000	3,000
14301	Health Departmen	290100	Health Department Admin	5624410	On-site Wastewater	5430100	Meals & Lodging	29.38	1,970.54	100			
14301	Health Departmen	290100	Health Department Admin	5624410	On-site Wastewater	5430200	Mileage			50			
14301	Health Departmen	290100	Health Department Admin	5624410	On-site Wastewater	5430700	Tuition & Registration	1,086.00	1,054.50	1,000			
14301	Health Departmen	290100	Health Department Admin	5624410	On-site Wastewater	5440100	Advertising						
14301	Health Departmen	290100	Health Department Admin	5624410	On-site Wastewater	5450609	InternalServFd-MP Rent-Monthly			8,341		11,857	11,749
14301	Health Departmen	290100	Health Department Admin	5624410	On-site Wastewater	5490400	Dues & Subscriptions		95.00	250		523	523
14301	Health Departmen	290100	Health Department Admin	5624410	On-site Wastewater	5490600	Printing & Binding		1,803.72	2,500	1,323.36	2,500	2,500
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5100100	Direct Labor	61,934.98	46,560.70	82,083	39,135.04	70,503	72,926
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5100200	Vacation	668.55	427.91				
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5100300	Sick Leave	167.66	283.89				
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5100400	Holidays	258.22	148.94				
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5101000	Overtime	402.48	338.58	500	-10.95	1,000	1,000
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5108200	Field Training Officer			0			
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5109100	Out of Class Pay	0.00		0			
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5200200	Medical Insurance	15,336.95	10,267.28	23,176	6,406.24	20,005	20,482

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
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5200300	Social Security	4,830.51	3,656.01	6,356	2,988.66	5,470	5,655
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5200400	Retirement	6,134.13	4,237.89	7,372	3,384.05	3,976	4,111
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5200600	Paid Family & Medical Leave	166.68	102.45	227	102.38	196	202
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5201000	Uniform & Clothing	33.75	33.75				
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5314000	Misc. O&M Supplies		42.69	0			
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5410100	Professional & Contract Svc			0			
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5430100	Meals & Lodging	311.70	0.00	100		580	580
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5430200	Mileage						
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5430700	Tuition & Registration	1,780.00	2,611.00	4,000	675.00	450	450
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5450800	Lease/Rental-Equipment	201.89					
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5490400	Dues & Subscriptions		1,048.00	1,750	760.00	232	232
14301	Health Departmen	290100	Health Department Admin	5624510	Solid & Hazardous Waste	5490600	Printing & Binding		123.71	300		300	300
14301	Health Departmen	290100	Health Department Admin	5624600	Schools	5100100	Direct Labor	9,177.42	1,928.26	1,500	777.64	3,897	4,020
14301	Health Departmen	290100	Health Department Admin	5624600	Schools	5200200	Medical Insurance	2,092.00	389.01	1,710	135.34	1,287	1,320
14301	Health Departmen	290100	Health Department Admin	5624600	Schools	5200300	Social Security	681.96	144.54	428	59.25	298	308
14301	Health Departmen	290100	Health Department Admin	5624600	Schools	5200400	Retirement	908.55	153.35	510	70.89	217	224
14301	Health Departmen	290100	Health Department Admin	5624600	Schools	5200600	Paid Family & Medical Leave	22.79	4.11	15	2.02	11	11
14301	Health Departmen	290100	Health Department Admin	5624600	Schools	5314000	Misc. O&M Supplies	1,859.51		0			
14301	Health Departmen	290100	Health Department Admin	5624600	Schools	5430100	Meals & Lodging			0			
14301	Health Departmen	290100	Health Department Admin	5624600	Schools	5430200	Mileage			0			
14301	Health Departmen	290100	Health Department Admin	5624600	Schools	5430700	Tuition & Registration			100			
14301	Health Departmen	290100	Health Department Admin	5624600	Schools	5490600	Printing & Binding			0			
14301	Health Departmen	290100	Health Department Admin	5624600	Schools	5492000	Other			0			
14301	Health Departmen	290100	Health Department Admin	5624800	Transient Accomodations	5100100	Direct Labor	16,185.67	6,703.74	6,000	910.80	7,330	7,590
14301	Health Departmen	290100	Health Department Admin	5624800	Transient Accomodations	5200200	Medical Insurance	4,367.52	1,250.02	2,280	157.18	2,340	2,400
14301	Health Departmen	290100	Health Department Admin	5624800	Transient Accomodations	5200300	Social Security	1,183.20	512.52	400	69.68	561	581
14301	Health Departmen	290100	Health Department Admin	5624800	Transient Accomodations	5200400	Retirement	1,615.58	613.38	589	82.97	409	424
14301	Health Departmen	290100	Health Department Admin	5624800	Transient Accomodations	5200600	Paid Family & Medical Leave	46.04	14.29	18	2.36	20	21
14301	Health Departmen	290100	Health Department Admin	5624800	Transient Accomodations	5440100	Advertising	121.50					
14301	Health Departmen	290100	Health Department Admin	5625100	Zoonotics incl. Vectors	5100100	Direct Labor	3,212.25	3,845.89	4,163	623.62	2,293	2,363
14301	Health Departmen	290100	Health Department Admin	5625100	Zoonotics incl. Vectors	5200200	Medical Insurance	621.77	385.72	1,125	53.20	702	720
14301	Health Departmen	290100	Health Department Admin	5625100	Zoonotics incl. Vectors	5200300	Social Security	229.97	287.50	364	47.44	175	181
14301	Health Departmen	290100	Health Department Admin	5625100	Zoonotics incl. Vectors	5200400	Retirement	308.94	363.37	235	56.79	128	132
14301	Health Departmen	290100	Health Department Admin	5625100	Zoonotics incl. Vectors	5200600	Paid Family & Medical Leave	7.11	8.11	10	1.64	6	6
14301	Health Departmen	290100	Health Department Admin	5625100	Zoonotics incl. Vectors	5314000	Misc. O&M Supplies		133.95	0			
14301	Health Departmen	290100	Health Department Admin	5625100	Zoonotics incl. Vectors	5410100	Professional & Contract Svc	240.00	247.20	500		150	150
14301	Health Departmen	290100	Health Department Admin	5625100	Zoonotics incl. Vectors	5420300	Postage	50.78		250		25	25
14301	Health Departmen	290100	Health Department Admin	5625100	Zoonotics incl. Vectors	5420309	Internal Service Fund Postage	10.98					
14301	Health Departmen	290100	Health Department Admin	5625100	Zoonotics incl. Vectors	5490600	Printing & Binding	36.25		0		25	25
14301	Health Departmen	290100	Health Department Admin	5625100	Zoonotics incl. Vectors	5492000	Other			0			
14301	Health Departmen	290100	Health Department Admin	5625610	Haz. Chem & Oth Subst./S	5100100	Direct Labor	404.34	184.12	200		1,584	1,619
14301	Health Departmen	290100	Health Department Admin	5625610	Haz. Chem & Oth Subst./S	5200200	Medical Insurance	114.80	57.10	228		351	360
14301	Health Departmen	290100	Health Department Admin	5625610	Haz. Chem & Oth Subst./S	5200300	Social Security	30.31	13.81	69		121	124
14301	Health Departmen	290100	Health Department Admin	5625610	Haz. Chem & Oth Subst./S	5200400	Retirement	40.24	17.31	82		88	90
14301	Health Departmen	290100	Health Department Admin	5625610	Haz. Chem & Oth Subst./S	5200600	Paid Family & Medical Leave	1.12	0.39	2		4	4
14301	Health Departmen	290100	Health Department Admin	5625610	Haz. Chem & Oth Subst./S	5314000	Misc. O&M Supplies			0			
14301	Health Departmen	290100	Health Department Admin	5625610	Haz. Chem & Oth Subst./S	5492000	Other			0			
14301	Health Departmen	290100	Health Department Admin	5625710	EH Lead	5100100	Direct Labor	395.88	1,237.58	850	438.33	459	481
14301	Health Departmen	290100	Health Department Admin	5625710	EH Lead	5200200	Medical Insurance	88.77	195.17	684	42.16	117	120
14301	Health Departmen	290100	Health Department Admin	5625710	EH Lead	5200300	Social Security	29.87	94.67	199	33.53	35	37
14301	Health Departmen	290100	Health Department Admin	5625710	EH Lead	5200400	Retirement	38.42	115.77	237	39.92	26	27
14301	Health Departmen	290100	Health Department Admin	5625710	EH Lead	5200600	Paid Family & Medical Leave	1.03	2.63	7	1.16	1	1
14301	Health Departmen	290100	Health Department Admin	5625710	EH Lead	5410100	Professional & Contract Svc			0			

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
14301	Health Departmen	290100	Health Department Admin	5625810	Env. Health - Other	5100100	Direct Labor	1,718.23	2,915.97	2,100	1,287.98	4,256	4,451
14301	Health Departmen	290100	Health Department Admin	5625810	Env. Health - Other	5200200	Medical Insurance	363.34	365.54	1,026	102.74	1,287	1,320
14301	Health Departmen	290100	Health Department Admin	5625810	Env. Health - Other	5200300	Social Security	122.53	221.07	256	98.33	326	341
14301	Health Departmen	290100	Health Department Admin	5625810	Env. Health - Other	5200400	Retirement	176.40	266.15	305	117.32	237	248
14301	Health Departmen	290100	Health Department Admin	5625810	Env. Health - Other	5200600	Paid Family & Medical Leave	5.01	6.15	9	3.40	12	12
14301	Health Departmen	290100	Health Department Admin	5625810	Env. Health - Other	5314000	Misc. O&M Supplies		182.16	0		50	50
14301	Health Departmen	290100	Health Department Admin	5625810	Env. Health - Other	5410100	Professional & Contract Svc			100			
14301	Health Departmen	290100	Health Department Admin	5625810	Env. Health - Other	5420300	Postage		269.21	300	117.46		
14301	Health Departmen	290100	Health Department Admin	5625810	Env. Health - Other	5430200	Mileage		39.00				
14301	Health Departmen	290100	Health Department Admin	5625810	Env. Health - Other	5430700	Tuition & Registration		500.00				
14301	Health Departmen	290100	Health Department Admin	5625810	Env. Health - Other	5490600	Printing & Binding						
14301	Health Departmen	290100	Health Department Admin	5625810	Env. Health - Other	5492000	Other			0			
14301	Health Departmen	290100	Health Department Admin	5626100	Pop-Based MCH	5100100	Direct Labor	59,262.17	85,001.66	95,223	46,624.33	26,554	24,799
14301	Health Departmen	290100	Health Department Admin	5626100	Pop-Based MCH	5200200	Medical Insurance	16,401.54	15,418.13	25,992	12,684.22	11,700	6,000
14301	Health Departmen	290100	Health Department Admin	5626100	Pop-Based MCH	5200300	Social Security	4,343.63	6,380.47	7,285	3,499.94	2,031	1,897
14301	Health Departmen	290100	Health Department Admin	5626100	Pop-Based MCH	5200400	Retirement	5,947.70	7,905.43	8,675	4,247.54	1,482	1,384
14301	Health Departmen	290100	Health Department Admin	5626100	Pop-Based MCH	5200600	Paid Family & Medical Leave	158.13	180.93	240	122.13	73	68
14301	Health Departmen	290100	Health Department Admin	5626100	Pop-Based MCH	5314000	Misc. O&M Supplies	843.45	14.87	150			
14301	Health Departmen	290100	Health Department Admin	5626100	Pop-Based MCH	5410100	Professional & Contract Svc	60.00	4,720.00	300	160.00		
14301	Health Departmen	290100	Health Department Admin	5626100	Pop-Based MCH	5420309	Internal Service Fund Postage	33.90	77.20	30	9.96		
14301	Health Departmen	290100	Health Department Admin	5626100	Pop-Based MCH	5430100	Meals & Lodging			100			
14301	Health Departmen	290100	Health Department Admin	5626100	Pop-Based MCH	5430200	Mileage						
14301	Health Departmen	290100	Health Department Admin	5626100	Pop-Based MCH	5430700	Tuition & Registration	100.00	55.00	325			
14301	Health Departmen	290100	Health Department Admin	5626100	Pop-Based MCH	5440100	Advertising	41.92		0		50	50
14301	Health Departmen	290100	Health Department Admin	5626100	Pop-Based MCH	5490200	Photocopies	3.64	27.20	100	3.16		
14301	Health Departmen	290100	Health Department Admin	5626100	Pop-Based MCH	5490600	Printing & Binding	107.12	25.43	0			
14301	Health Departmen	290100	Health Department Admin	5626100	Pop-Based MCH	5492000	Other			0			
14301	Health Departmen	290100	Health Department Admin	5627100	Vital Records	5314000	Misc. O&M Supplies						
14301	Health Departmen	290100	Health Department Admin	5627110	Chronic Disease Preventic	5100100	Direct Labor	531.48	310.10	300	59.94	116	
14301	Health Departmen	290100	Health Department Admin	5627110	Chronic Disease Preventic	5100300	Sick Leave			0			
14301	Health Departmen	290100	Health Department Admin	5627110	Chronic Disease Preventic	5100400	Holidays			0			
14301	Health Departmen	290100	Health Department Admin	5627110	Chronic Disease Preventic	5100600	Emergency Paid Sick Leave			0			
14301	Health Departmen	290100	Health Department Admin	5627110	Chronic Disease Preventic	5200200	Medical Insurance	277.77		684		234	
14301	Health Departmen	290100	Health Department Admin	5627110	Chronic Disease Preventic	5200300	Social Security	34.18	23.27	156	4.59	9	
14301	Health Departmen	290100	Health Department Admin	5627110	Chronic Disease Preventic	5200400	Retirement	50.25	28.75	186	5.46	6	
14301	Health Departmen	290100	Health Department Admin	5627110	Chronic Disease Preventic	5200600	Paid Family & Medical Leave	1.17	0.62	6	0.16		
14301	Health Departmen	290100	Health Department Admin	5627110	Chronic Disease Preventic	5314000	Misc. O&M Supplies			0			
14301	Health Departmen	290100	Health Department Admin	5627110	Chronic Disease Preventic	5410100	Professional & Contract Svc			150,000	70,000.00		
14301	Health Departmen	290100	Health Department Admin	5627110	Chronic Disease Preventic	5492000	Other						
14301	Health Departmen	290100	Health Department Admin	5627200	Tabacco & Vapor Preventi	5100100	Direct Labor						
14301	Health Departmen	290100	Health Department Admin	5627200	Tabacco & Vapor Preventi	5200200	Medical Insurance						
14301	Health Departmen	290100	Health Department Admin	5627200	Tabacco & Vapor Preventi	5200300	Social Security						
14301	Health Departmen	290100	Health Department Admin	5627200	Tabacco & Vapor Preventi	5200400	Retirement						
14301	Health Departmen	290100	Health Department Admin	5627200	Tabacco & Vapor Preventi	5200600	Paid Family & Medical Leave						
14301	Health Departmen	290100	Health Department Admin	5627200	Tabacco & Vapor Preventi	5430100	Meals & Lodging						
14301	Health Departmen	290100	Health Department Admin	5627200	Tabacco & Vapor Preventi	5430200	Mileage						
14301	Health Departmen	290100	Health Department Admin	5627200	Tabacco & Vapor Preventi	5430700	Tuition & Registration						
14301	Health Departmen	290100	Health Department Admin	5627200	Tabacco & Vapor Preventi	5431000	Airfare						
14301	Health Departmen	290100	Health Department Admin	5627200	Tabacco & Vapor Preventi	5490600	Printing & Binding						
14301	Health Departmen	290100	Health Department Admin	5627200	Tabacco & Vapor Preventi	5492000	Other						
14301	Health Departmen	290100	Health Department Admin	5629000	Vital Records	5100100	Direct Labor	94,713.19	120,091.62	147,595	61,597.63	150,003	153,541
14301	Health Departmen	290100	Health Department Admin	5629000	Vital Records	5101000	Overtime	72.92		200	149.64	200	200
14301	Health Departmen	290100	Health Department Admin	5629000	Vital Records	5200200	Medical Insurance	13,636.74	18,470.82	53,124	8,991.38	57,681	54,360

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
14301	Health Departmen	290100	Health Department Admin	5629000	Vital Records	5200300	Social Security	7,204.39	9,048.00	11,306	4,649.02	11,490	11,761
14301	Health Departmen	290100	Health Department Admin	5629000	Vital Records	5200400	Retirement	9,095.03	11,171.20	13,464	5,591.37	8,381	8,579
14301	Health Departmen	290100	Health Department Admin	5629000	Vital Records	5200600	Paid Family & Medical Leave	247.44	256.03	405	161.70	411	421
14301	Health Departmen	290100	Health Department Admin	5629000	Vital Records	5314000	Misc. O&M Supplies	2,094.13	2,048.92	3,000	1,288.52	1,500	1,500
14301	Health Departmen	290100	Health Department Admin	5629000	Vital Records	5315500	Computer Software			16,609	16,608.99	19,931	19,931
14301	Health Departmen	290100	Health Department Admin	5629000	Vital Records	5410100	Professional & Contract Svc	484.51					
14301	Health Departmen	290100	Health Department Admin	5629000	Vital Records	5420300	Postage		39.13	50		50	50
14301	Health Departmen	290100	Health Department Admin	5629000	Vital Records	5420309	Internal Service Fund Postage	1,622.43	1,661.41	2,300	650.18	1,826	1,826
14301	Health Departmen	290100	Health Department Admin	5629000	Vital Records	5490200	Photocopies	60.11	53.61	240	54.11	140	140
14301	Health Departmen	290100	Health Department Admin	5629000	Vital Records	5490600	Printing & Binding	1,780.59	943.50	3,000	1,263.95	3,000	3,000
14301	Health Departmen	290100	Health Department Admin	5629000	Vital Records	5492000	Other			50		50	50
14401	Treasurers Oper &	50100	Treasurer	5081000	Ending Fund Balance	5081000	Ending Fund Balance			2,520,493		1,602,783	1,468,835
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5100100	Direct Labor	67,041.00	55,891.00	73,314	32,335.00	118,400	123,373
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5200200	Medical Insurance	19,866.09	9,755.16	24,800	5,340.96	39,780	40,775
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5200300	Social Security	4,481.51	4,275.66	5,658	2,473.62	9,060	9,438
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5200400	Retirement	6,659.86	5,190.26	6,415	2,945.68	6,610	6,884
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5200600	Paid Family & Medical Leave	165.43	119.43	207	84.68	410	420
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5310100	Office Supplies	1,355.50	4,335.74	2,500		2,500	2,500
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5410100	Professional & Contract Svc	22,368.97	26,104.27	50,000	14,279.69	30,000	30,000
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5420300	Postage	3,620.69	4,299.12	5,000	2,835.43	5,000	5,000
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5420400	Telephone	69.17					
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5430100	Meals & Lodging	467.44	1,102.87	500	166.87	500	500
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5430200	Mileage	130.32	311.77	500		500	500
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5430700	Tuition & Registration	448.66	946.68	500	133.33	500	500
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5431000	Airfare			500	100.64	500	500
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5440100	Advertising	5,541.04	3,367.55	18,000		10,000	10,000
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5460109	InternalServFdInsuranceCharges					5,883	6,800
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5490200	Photocopies			100			
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5490400	Dues & Subscriptions		610.21	300	160.95	300	300
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5490900	Industrial Acc. Lost Time					160	259
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5492000	Other			500	15.00	100	100
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5493100	Auditor Services	5,679.50	8,727.00	5,296	5,181.00	5,568	5,679
14401	Treasurers Oper &	50100	Treasurer	5142200	Fiduciary Services	5493209	Internal Serv Fund IT Charges	4,705.00	3,941.00	4,417	4,417.00	3,043	4,991
14401	Treasurers Oper &	50100	Treasurer	5970010	Transfers Out	5090100	Transfers Out					47,171	85,913
14501	Treasurer Investmı	50100	Treasurer	5081000	Ending Fund Balance	5081000	Ending Fund Balance						
14501	Treasurer Investmı	50100	Treasurer	5142200	Fiduciary Services	5000002	All Direct Labor						
14501	Treasurer Investmı	50100	Treasurer	5142200	Fiduciary Services	5000004	All Payroll Benefits						
14501	Treasurer Investmı	50100	Treasurer	5142200	Fiduciary Services	5100100	Direct Labor			8,500		71,400	74,399
14501	Treasurer Investmı	50100	Treasurer	5142200	Fiduciary Services	5200200	Medical Insurance			2,000		16,380	16,790
14501	Treasurer Investmı	50100	Treasurer	5142200	Fiduciary Services	5200300	Social Security			700		5,460	5,692
14501	Treasurer Investmı	50100	Treasurer	5142200	Fiduciary Services	5200400	Retirement			510		3,990	4,151
14501	Treasurer Investmı	50100	Treasurer	5142200	Fiduciary Services	5200600	Paid Family & Medical Leave			30		250	253
14501	Treasurer Investmı	50100	Treasurer	5142200	Fiduciary Services	5310100	Office Supplies	198.33		500		250	250
14501	Treasurer Investmı	50100	Treasurer	5142200	Fiduciary Services	5315600	Software Maintenance	9,738.00	11,323.48	11,500	11,529.04	12,000	12,500
14501	Treasurer Investmı	50100	Treasurer	5142200	Fiduciary Services	5410100	Professional & Contract Svc	103,125.00	103,125.00	112,500	56,250.00	112,500	112,500
14501	Treasurer Investmı	50100	Treasurer	5142200	Fiduciary Services	5430100	Meals & Lodging	597.77	1,091.46	1,000	166.87	500	500
14501	Treasurer Investmı	50100	Treasurer	5142200	Fiduciary Services	5430200	Mileage		323.09	500		250	250
14501	Treasurer Investmı	50100	Treasurer	5142200	Fiduciary Services	5430700	Tuition & Registration	133.33	1,196.68	500	632.34	500	500
14501	Treasurer Investmı	50100	Treasurer	5142200	Fiduciary Services	5431000	Airfare			500	100.64	250	250
14501	Treasurer Investmı	50100	Treasurer	5142200	Fiduciary Services	5490400	Dues & Subscriptions	106.00	383.34	1,000		500	500
14501	Treasurer Investmı	50100	Treasurer	5142200	Fiduciary Services	5490500	Bank Fees		6,161.02	3,000	0.00	3,000	3,000
14501	Treasurer Investmı	50100	Treasurer	5142200	Fiduciary Services	5492000	Other			4,000		1,000	1,000
14501	Treasurer Investmı	50100	Treasurer	5970010	Transfers Out	5090100	Transfers Out	38,428.00	60,000.00	65,000			

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
14601	Auditor Oper & Mi	55100	Auditor	5081000	Ending Fund Balance	5081000	Ending Fund Balance			400,059		971,137	819,020
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5100100	Direct Labor	100.18				9,900	10,316
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5100300	Sick Leave	29.86	366.56				
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5101000	Overtime	1,622.01					
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5108000	Extra Help Payroll	4,589.98	11,846.18	13,952	7,536.76		
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5200200	Medical Insurance	625.19		510		3,510	3,598
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5200300	Social Security	480.76	937.05	1,067	576.56	760	789
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5200400	Retirement	165.82		200		560	576
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5200600	Paid Family & Medical Leave	13.88	26.36	38	19.76	40	40
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5310100	Office Supplies		167.56	1,500		1,530	1,561
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5350100	Small Tools & Minor Equipment	1,689.69		10,000		10,200	10,404
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5410100	Professional & Contract Svc	25,261.20	19,737.92	100,000	29,144.92	102,000	104,040
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5413200	Prof. Svcs- Software Maintence	70,994.14	42,506.18	100,000	46,223.91	102,000	104,040
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5420300	Postage			100		102	104
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5430100	Meals & Lodging			500		510	520
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5430200	Mileage			500		510	520
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5430700	Tuition & Registration			500		510	520
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5460109	InternalServFdInsuranceCharges	603.00	685.00	772	772.00	1,710	1,977
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5480100	Repairs & Maintenance			1,000		1,020	1,040
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5490900	Industrial Acc. Lost Time	43.00	33.00	48	48.00	47	75
14601	Auditor Oper & Mi	55100	Auditor	5142300	Budgeting/Accounting/Au	5493100	Auditor Services	3,735.00	5,094.00	5,311	3,898.00	4,244	4,329
14601	Auditor Oper & Mi	55100	Auditor	5941400	Capital Expense-Fin,Rcdgt	5640100	Machinery & Equipment			1,000		1,020	1,040
14801	P.A. Victim-Witnes	116100	Prosecuting Attorney	5081000	Ending Fund Balance	5081000	Ending Fund Balance			127,938		125,871	2,510
14801	P.A. Victim-Witnes	116100	Prosecuting Attorney	5157000	Crime Victim/Witness Pro	5100100	Direct Labor	142,950.73	149,819.11	174,059	86,747.56	182,200	189,852
14801	P.A. Victim-Witnes	116100	Prosecuting Attorney	5157000	Crime Victim/Witness Pro	5100200	Vacation	4,465.82		500			
14801	P.A. Victim-Witnes	116100	Prosecuting Attorney	5157000	Crime Victim/Witness Pro	5100300	Sick Leave	412.06					
14801	P.A. Victim-Witnes	116100	Prosecuting Attorney	5157000	Crime Victim/Witness Pro	5101000	Overtime	62.19					
14801	P.A. Victim-Witnes	116100	Prosecuting Attorney	5157000	Crime Victim/Witness Pro	5200200	Medical Insurance	47,819.90	37,148.93	74,100	29,549.04	76,050	77,951
14801	P.A. Victim-Witnes	116100	Prosecuting Attorney	5157000	Crime Victim/Witness Pro	5200300	Social Security	11,029.24	11,470.05	13,354	6,636.25	13,980	14,564
14801	P.A. Victim-Witnes	116100	Prosecuting Attorney	5157000	Crime Victim/Witness Pro	5200400	Retirement	14,309.04	13,967.34	15,902	7,902.64	10,200	10,623
14801	P.A. Victim-Witnes	116100	Prosecuting Attorney	5157000	Crime Victim/Witness Pro	5200600	Paid Family & Medical Leave	410.16	320.45	478	227.56	630	648
14801	P.A. Victim-Witnes	116100	Prosecuting Attorney	5157000	Crime Victim/Witness Pro	5310100	Office Supplies	953.32	173.97	1,500		1,500	1,500
14801	P.A. Victim-Witnes	116100	Prosecuting Attorney	5157000	Crime Victim/Witness Pro	5420300	Postage	2,248.95	4,409.24	4,000	1,134.99	4,000	4,000
14801	P.A. Victim-Witnes	116100	Prosecuting Attorney	5157000	Crime Victim/Witness Pro	5460109	InternalServFdInsuranceCharges	12,938.00	21,806.00	15,635	15,635.00	17,842	20,624
14801	P.A. Victim-Witnes	116100	Prosecuting Attorney	5157000	Crime Victim/Witness Pro	5490900	Industrial Acc. Lost Time	919.00	1,065.00	1,531	1,531.00	486	786
14801	P.A. Victim-Witnes	116100	Prosecuting Attorney	5157000	Crime Victim/Witness Pro	5493100	Auditor Services	4,430.00	5,365.00	5,588	5,061.00	5,935	6,054
14801	P.A. Victim-Witnes	116100	Prosecuting Attorney	5157000	Crime Victim/Witness Pro	5493209	Internal Serv Fund IT Charges	32,935.00	32,532.00	24,589	24,589.00	17,835	29,223
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5081000	Ending Fund Balance	5081000	Ending Fund Balance			1,244,039		1,102,180	947,070
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5100100	Direct Labor	65,778.54	70,600.00	83,800	39,111.60	102,100	106,388
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5100200	Vacation						
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5100300	Sick Leave						
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5101000	Overtime	44.12	1,391.56	1,600		1,600	1,667
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5200200	Medical Insurance	22,076.22	24,849.05	29,940	13,341.04	33,930	34,778
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5200300	Social Security	4,591.11	5,090.85	6,480	2,732.73	7,930	8,266
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5200400	Retirement	6,528.53	6,695.43	7,700	3,563.16	5,790	6,029
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5200600	Paid Family & Medical Leave	166.35	153.84	290	102.60	360	368
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5314000	Misc. O&M Supplies	305.25	60.78	100			
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5314100	Uniforms			200	176.94	200	200
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5410100	Professional & Contract Svc			123,000	1,547.48	5,000	5,000
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5412300	Graphics			500		500	500
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5420300	Postage	12.72	22.09	100	19.60	100	100
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5420400	Telephone	929.94	976.06			1,000	1,000
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5420600	Cellular Phone Charges			0	332.00		

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
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5430100	Meals & Lodging		217.07	500		250	250
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5430700	Tuition & Registration			1,000		1,000	1,000
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5440100	Advertising	128,616.19	67,866.38	80,000	55,138.77	100,000	100,000
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5450800	Lease/Rental-Equipment	6,835.37	35,736.49	7,803	18,268.92	8,000	8,000
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5460109	InternalServFdInsuranceCharges	3,470.00	4,714.00	5,388	5,388.00	7,192	8,313
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5490200	Photocopies	284.97	191.70	300	52.75	200	200
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5490600	Printing & Binding		10,031.91	10,000	1,148.88	10,000	10,000
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5490900	Industrial Acc. Lost Time	247.00	230.00	331	331.00	196	317
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5492000	Other		366.76	1,000	83.00	1,000	1,000
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5493100	Auditor Services	5,738.00	8,127.00	8,488		8,017	8,177
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5493209	Internal Serv Fund IT Charges	14,115.00	11,931.00	12,774	12,774.00	8,994	14,610
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5573000	Tourism Visitor's Guide	5495300	Web Site Design	7,621.23	23,572.42	25,000	14,646.33	30,000	30,000
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5739010	Cultural and Community E	5454100	Small Grant Tourism Award			50,000	11,293.21	50,000	50,000
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5739010	Cultural and Community E	5454200	Large Grant Tourism Award	82,047.49	67,134.89	100,000	53,887.76	100,000	100,000
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5739010	Cultural and Community E	5492000	Other	118,154.27	157,363.97	250,000	0.00	250,000	250,000
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	5970010	Transfers Out	5090100	Transfers Out			45,000	45,000.00	45,000	45,000
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5081000	Ending Fund Balance	5081000	Ending Fund Balance			68,083		40,134	27,793
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5100100	Direct Labor						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5100200	Vacation						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5100300	Sick Leave						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5101000	Overtime						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5200200	Medical Insurance						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5200300	Social Security						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5200400	Retirement						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5200600	Paid Family & Medical Leave						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5310100	Office Supplies						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5320100	Gas						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5320109	InternalServiceFund Gas Fuel						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5350100	Small Tools & Minor Equipment	319.23	4,056.27	10,000	557.00	10,000	10,000
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5410100	Professional & Contract Svc						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5420300	Postage						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5420400	Telephone	237.35					
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5420600	Cellular Phone Charges						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5420800	Internet						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5430100	Meals & Lodging		2,928.42	10,000	4,997.99	7,000	7,000
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5430200	Mileage		1,070.51	2,500	382.32	1,000	1,000
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5430700	Tuition & Registration		5,450.00	9,000	2,715.00	5,000	5,000
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5431000	Airfare						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5460109	InternalServFdInsuranceCharges	162.00	869.00				
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5470100	PUD						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5480100	Repairs & Maintenance	260.56	211.60	7,000	196.24	7,000	7,000
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5490100	Computer Services - Outside						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5490200	Photocopies						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5490400	Dues & Subscriptions	539.92		1,000		800	800
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5490900	Industrial Acc. Lost Time	12.00	402.00	651	651.00		
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5492000	Other						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5492500	Lease/Rentals-Real Property						
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5492600	Securing Evidence	1,175.98	4,788.71	12,000	3,127.02	12,000	12,000
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5211000	Law Enforcement	5493100	Auditor Services	2,450.00	1,200.00	2,032	2,032.00	2,099	2,141
16001	Sheriff-CRT/CWNT	320100	Drug Task Force	5081000	Ending Fund Balance	5081000	Ending Fund Balance			19,834		57,933	46,168
16701	Boat Safety	105100	Sheriff	5246000	Regulations, Standards, E	5100400	Holidays		0.00				
16701	Boat Safety	105100	Sheriff	5246000	Regulations, Standards, E	5101000	Overtime	25,833.03	30,670.21	40,000	4,769.52	40,000	40,000
16701	Boat Safety	105100	Sheriff	5246000	Regulations, Standards, E	5107600	Department Instructor - OT			220		220	220

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
16701	Boat Safety	105100	Sheriff	5246000	Regulations, Standards, Ei	5200200	Medical Insurance	4,768.96	8,654.67	6,343	1,504.89	6,000	6,000
16701	Boat Safety	105100	Sheriff	5246000	Regulations, Standards, Ei	5200300	Social Security	1,949.23	2,340.10	3,077	352.06	3,077	3,077
16701	Boat Safety	105100	Sheriff	5246000	Regulations, Standards, Ei	5200400	Retirement	1,362.67	1,631.67	2,140	253.72	2,140	2,140
16701	Boat Safety	105100	Sheriff	5246000	Regulations, Standards, Ei	5200600	Paid Family & Medical Leave	56.29	64.87	137	12.48	137	137
16701	Boat Safety	105100	Sheriff	5246000	Regulations, Standards, Ei	5314000	Misc. O&M Supplies	54.04					
16701	Boat Safety	105100	Sheriff	5246000	Regulations, Standards, Ei	5320100	Gas	24.34					
16701	Boat Safety	105100	Sheriff	5246000	Regulations, Standards, Ei	5430100	Meals & Lodging						
16701	Boat Safety	105100	Sheriff	5246000	Regulations, Standards, Ei	5460109	InternalServFdInsuranceCharges	1,053.00	1,218.00	1,073	1,073.00		
16701	Boat Safety	105100	Sheriff	5246000	Regulations, Standards, Ei	5480100	Repairs & Maintenance	43.73					
16701	Boat Safety	105100	Sheriff	5246000	Regulations, Standards, Ei	5490900	Industrial Acc. Lost Time			85	85.00		
16701	Boat Safety	105100	Sheriff	5246000	Regulations, Standards, Ei	5492400	Boat moorage	406.00	0.00				
16701	Boat Safety	105100	Sheriff	5246000	Regulations, Standards, Ei	5493100	Auditor Services	2,414.00	1,235.00	1,292	1,131.00	1,168	1,191
17001	911 Excise Taxes	535100	911 Communications	5081000	Ending Fund Balance	5081000	Ending Fund Balance			2,567,866			
17001	911 Excise Taxes	535100	911 Communications	5288000	Operations - General	5415000	Intergovernmental Services	4,491,478.98	4,425,228.94	4,877,508	1,017,041.64	4,475,900	4,475,900
18001	Cowlitz County Dru	116100	Prosecuting Attorney	5081000	Ending Fund Balance	5081000	Ending Fund Balance			256,000		220,000	200,000
18001	Cowlitz County Dru	116100	Prosecuting Attorney	5211000	Law Enforcement	5410100	Professional & Contract Svc			750			
18001	Cowlitz County Dru	116100	Prosecuting Attorney	5211000	Law Enforcement	5430100	Meals & Lodging			750			
18001	Cowlitz County Dru	116100	Prosecuting Attorney	5970010	Transfers Out	5074000	Transfer Out-General Fund					25,000	25,000
18301	Affordable Housing	75100	OAS - Finance	5081000	Ending Fund Balance	5081000	Ending Fund Balance						
18301	Affordable Housing	75100	OAS - Finance	5651010	Affordable Housing	5490000	Other Services & Charges						
18301	Affordable Housing	75100	OAS - Finance	5651010	Affordable Housing	5492000	Other	56,575.05	46,792.64	50,000	48,909.00	50,000	50,000
18301	Affordable Housing	75100	OAS - Finance	5970010	Transfers Out	5090100	Transfers Out	72,243.59	54,545.64	75,000	59,229.84	73,000	73,000
18401	Low Income Housi	75100	OAS - Finance	5654100	Housing & Com Dev Adm	5493100	Auditor Services						
18401	Low Income Housi	270100	Human Services Dept	5081000	Ending Fund Balance	5081000	Ending Fund Balance			3,521,799		1,834,607	2,990,180
18401	Low Income Housi	270100	Human Services Dept	5510000	Public Housing Services	5100100	Direct Labor	891.43					
18401	Low Income Housi	270100	Human Services Dept	5510000	Public Housing Services	5109100	Out of Class Pay						
18401	Low Income Housi	270100	Human Services Dept	5510000	Public Housing Services	5200200	Medical Insurance	261.98					
18401	Low Income Housi	270100	Human Services Dept	5510000	Public Housing Services	5200300	Social Security	62.98					
18401	Low Income Housi	270100	Human Services Dept	5510000	Public Housing Services	5200400	Retirement	92.62					
18401	Low Income Housi	270100	Human Services Dept	5510000	Public Housing Services	5200600	Paid Family & Medical Leave	1.43					
18401	Low Income Housi	270100	Human Services Dept	5510000	Public Housing Services	5410100	Professional & Contract Svc						
18401	Low Income Housi	270100	Human Services Dept	5654000	Homeless Services	5492000	Other	131,751.49	81,318.60	0			
18401	Low Income Housi	270100	Human Services Dept	5654100	Housing & Com Dev Adm	5100100	Direct Labor	94,552.93	104,620.71	182,500	76,238.21	124,999	128,094
18401	Low Income Housi	270100	Human Services Dept	5654100	Housing & Com Dev Adm	5100300	Sick Leave			250		1,000	1,000
18401	Low Income Housi	270100	Human Services Dept	5654100	Housing & Com Dev Adm	5101000	Overtime	21,993.07	26,875.27	40,679	17,518.69	30,654	31,440
18401	Low Income Housi	270100	Human Services Dept	5654100	Housing & Com Dev Adm	5200200	Medical Insurance	6,894.74	7,859.16	14,000	5,759.66	9,639	9,876
18401	Low Income Housi	270100	Human Services Dept	5654100	Housing & Com Dev Adm	5200300	Social Security	9,323.76	9,718.51	15,000	6,945.30	7,031	7,203
18401	Low Income Housi	270100	Human Services Dept	5654100	Housing & Com Dev Adm	5200400	Retirement	188.54	223.53	485	199.79	429	439
18401	Low Income Housi	270100	Human Services Dept	5654100	Housing & Com Dev Adm	5200600	Paid Family & Medical Leave			2,500	528.28		
18401	Low Income Housi	270100	Human Services Dept	5654100	Housing & Com Dev Adm	5310100	Office Supplies			0			
18401	Low Income Housi	270100	Human Services Dept	5654100	Housing & Com Dev Adm	5320100	Gas	4,628,255.54	4,617,844.32	3,479,397	1,204,448.44	5,497,994	5,497,994
18401	Low Income Housi	270100	Human Services Dept	5654100	Housing & Com Dev Adm	5410100	Professional & Contract Svc	440.28	636.05	500		750	750
18401	Low Income Housi	270100	Human Services Dept	5654100	Housing & Com Dev Adm	5430100	Meals & Lodging			0		0	
18401	Low Income Housi	270100	Human Services Dept	5654100	Housing & Com Dev Adm	5430200	Mileage	226.50	246.38	600		500	500
18401	Low Income Housi	270100	Human Services Dept	5654100	Housing & Com Dev Adm	5440100	Advertising						
18401	Low Income Housi	270100	Human Services Dept	5654100	Housing & Com Dev Adm	5450800	Lease/Rental-Equipment			0			
18401	Low Income Housi	270100	Human Services Dept	5654100	Housing & Com Dev Adm	5460109	InternalServFdInsuranceCharges			500	50.18	160	160
18401	Low Income Housi	270100	Human Services Dept	5654100	Housing & Com Dev Adm	5490200	Photocopies	49.48	152.73			500	500
18401	Low Income Housi	270100	Human Services Dept	5654100	Housing & Com Dev Adm	5490600	Printing & Binding	254.81	950.27				
18401	Low Income Housi	270100	Human Services Dept	5654100	Housing & Com Dev Adm	5492000	Other	40.16					
18401	Low Income Housi	270100	Human Services Dept	5654100	Housing & Com Dev Adm	5493100	Auditor Services	3,971.00	5,190.00	5,426		4,872	4,969
18401	Low Income Housi	270100	Human Services Dept	5654200	Housing Com Services	5410100	Professional & Contract Svc						
18401	Low Income Housi	270100	Human Services Dept	5654200	Housing Com Services	5492000	Other						

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
18401	Low Income Housi	270100	Human Services Dept	5654400	Com Dev Services	5410100	Professional & Contract Svc						
18401	Low Income Housi	270100	Human Services Dept	5654700	Commerce Housing COVII	5100100	Direct Labor						
18401	Low Income Housi	270100	Human Services Dept	5654700	Commerce Housing COVII	5109100	Out of Class Pay						
18401	Low Income Housi	270100	Human Services Dept	5654700	Commerce Housing COVII	5200200	Medical Insurance						
18401	Low Income Housi	270100	Human Services Dept	5654700	Commerce Housing COVII	5200300	Social Security						
18401	Low Income Housi	270100	Human Services Dept	5654700	Commerce Housing COVII	5200400	Retirement						
18401	Low Income Housi	270100	Human Services Dept	5654700	Commerce Housing COVII	5200600	Paid Family & Medical Leave						
18401	Low Income Housi	270100	Human Services Dept	5654700	Commerce Housing COVII	5410100	Professional & Contract Svc						
19001	Law & Justice Func	75100	OAS - Finance	5081000	Ending Fund Balance	5081000	Ending Fund Balance			398,851		732,711	410,608
19001	Law & Justice Func	75100	OAS - Finance	5122100	Superior Court	5100100	Direct Labor		37,043.00	55,300	27,450.00	58,400	60,853
19001	Law & Justice Func	75100	OAS - Finance	5122100	Superior Court	5200200	Medical Insurance		14,936.43	22,800	11,493.12	23,400	23,985
19001	Law & Justice Func	75100	OAS - Finance	5122100	Superior Court	5200300	Social Security		2,549.48	4,230	1,854.43	4,470	4,655
19001	Law & Justice Func	75100	OAS - Finance	5122100	Superior Court	5200400	Retirement		3,413.42	5,040	2,500.74	3,260	3,396
19001	Law & Justice Func	75100	OAS - Finance	5122100	Superior Court	5200600	Paid Family & Medical Leave		79.31	190	71.94	200	207
19001	Law & Justice Func	75100	OAS - Finance	5123000	County Clerk	5100100	Direct Labor	24,665.32	199,409.30	217,400	108,721.00	227,700	237,263
19001	Law & Justice Func	75100	OAS - Finance	5123000	County Clerk	5100300	Sick Leave			0			
19001	Law & Justice Func	75100	OAS - Finance	5123000	County Clerk	5101000	Overtime			0			
19001	Law & Justice Func	75100	OAS - Finance	5123000	County Clerk	5200200	Medical Insurance	8,275.49	76,079.89	83,800	42,321.13	93,600	95,940
19001	Law & Justice Func	75100	OAS - Finance	5123000	County Clerk	5200300	Social Security	1,700.13	14,603.16	16,640	7,967.25	17,420	18,151
19001	Law & Justice Func	75100	OAS - Finance	5123000	County Clerk	5200400	Retirement	2,487.06	18,432.96	19,810	9,904.46	12,710	13,239
19001	Law & Justice Func	75100	OAS - Finance	5123000	County Clerk	5200600	Paid Family & Medical Leave	45.80	426.04	840	284.94	780	808
19001	Law & Justice Func	75100	OAS - Finance	5123000	County Clerk	5350100	Small Tools & Minor Equipment						
19001	Law & Justice Func	75100	OAS - Finance	5124000	District Court	5100100	Direct Labor		50,400.00	53,700	26,454.00	56,600	58,977
19001	Law & Justice Func	75100	OAS - Finance	5124000	District Court	5200200	Medical Insurance		22,376.95	22,800	11,493.12	23,400	23,985
19001	Law & Justice Func	75100	OAS - Finance	5124000	District Court	5200300	Social Security		3,430.31	4,110	1,793.65	4,330	4,512
19001	Law & Justice Func	75100	OAS - Finance	5124000	District Court	5200400	Retirement		4,689.00	4,900	2,409.96	3,160	3,291
19001	Law & Justice Func	75100	OAS - Finance	5124000	District Court	5200600	Paid Family & Medical Leave		107.64	190	69.24	200	200
19001	Law & Justice Func	75100	OAS - Finance	5153100	Internal Legal Services - A	5100100	Direct Labor		237,248.00	267,600	130,561.00	284,800	296,762
19001	Law & Justice Func	75100	OAS - Finance	5153100	Internal Legal Services - A	5100200	Vacation			0			
19001	Law & Justice Func	75100	OAS - Finance	5153100	Internal Legal Services - A	5100300	Sick Leave			9,397			
19001	Law & Justice Func	75100	OAS - Finance	5153100	Internal Legal Services - A	5200200	Medical Insurance		44,374.19	45,600	22,878.06	46,800	47,970
19001	Law & Justice Func	75100	OAS - Finance	5153100	Internal Legal Services - A	5200300	Social Security		17,691.65	20,470	9,742.42	21,790	22,702
19001	Law & Justice Func	75100	OAS - Finance	5153100	Internal Legal Services - A	5200400	Retirement		22,048.88	24,380	11,894.08	15,890	16,559
19001	Law & Justice Func	75100	OAS - Finance	5153100	Internal Legal Services - A	5200600	Paid Family & Medical Leave		506.87	920	342.04	970	1,010
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5100100	Direct Labor	385,590.23	331,812.06	355,400	174,955.67	370,300	385,112
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5100200	Vacation	906.81		5,960	4,997.15		
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5100300	Sick Leave	2,109.92		4,602	4,601.87		
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5100400	Holidays	8,960.76	14,176.32	15,600	2,162.19	14,150	14,716
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5101000	Overtime	31,340.51	71,911.76	49,800	23,383.90	46,738	48,608
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5101100	Court Security Overtime	15,490.91	27,969.00	15,600	8,993.65	9,173	9,540
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5106100	Signing Bonus	2,000.00					
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5107200	SWAT - OT		13.10				
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5107500	Department Instructor		114.56	0	55.07		
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5107600	Department Instructor - OT		21.62	0	18.98		
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5108200	Field Training Officer	1,547.83	1,702.94	1,020	199.92	2,000	2,080
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5108300	Field Training Officer -OT	21.27	190.76	58	13.08	584	607
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5109100	Out of Class Pay	3,673.30	6,533.90	2,550	2,787.23	2,921	3,038
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5200200	Medical Insurance	74,923.29	87,637.33	96,710	45,863.53	96,330	98,738
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5200300	Social Security	34,244.76	34,585.14	33,900	16,801.96	34,110	35,473
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5200400	Retirement	31,594.10	23,675.98	23,590	11,372.99	23,720	24,669
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5200600	Paid Family & Medical Leave	1,183.90	983.15	1,480	582.10	1,520	1,578
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5201000	Uniform & Clothing	1,350.00	2,328.75	2,418		3,000	3,000
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5320109	InternalServiceFund Gas Fuel	7,426.79	12,924.57	15,000	2,801.56	16,000	16,000

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
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5410100	Professional & Contract Svc	57,285.48	59,061.35	60,000	30,327.96	60,000	60,000
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5415000	Intergovernmental Services	66,024.74	89,117.80	89,238	46,930.56	73,435	90,773
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5430400	Other			0			
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5450609	InternalServFd-MP Rent-Monthly	44,000.00	46,200.00	48,000		106,000	109,180
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5460109	InternalServFdInsuranceCharges	23,867.00	24,026.00	21,552	21,552.00	79,372	91,746
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5490900	Industrial Acc. Lost Time	1,632.00	1,174.00	1,687	1,687.00	9,393	15,181
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5493100	Auditor Services	5,194.00	10,329.00	9,826	9,825.00	12,644	12,897
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5493209	Internal Serv Fund IT Charges	53,332.00	55,061.00	85,541	85,541.00	56,030	94,702
19001	Law & Justice Func	75100	OAS - Finance	5211000	Law Enforcement	5640100	Machinery & Equipment		61,996.17	31,500	29,813.72	40,000	40,000
19001	Law & Justice Func	75100	OAS - Finance	5970010	Transfers Out	5090100	Transfers Out	0.00		2,000,000			
19301	Opioid Fund	270100	Human Services Dept	5081000	Ending Fund Balance	5081000	Ending Fund Balance			3,177,104		2,740,099	3,408,754
19301	Opioid Fund	270100	Human Services Dept	5641000	Mental Health Administra	5100100	Direct Labor					161,000	167,900
19301	Opioid Fund	270100	Human Services Dept	5641000	Mental Health Administra	5101000	Overtime					1,500	1,500
19301	Opioid Fund	270100	Human Services Dept	5641000	Mental Health Administra	5200200	Medical Insurance					46,800	48,000
19301	Opioid Fund	270100	Human Services Dept	5641000	Mental Health Administra	5200300	Social Security					12,430	12,960
19301	Opioid Fund	270100	Human Services Dept	5641000	Mental Health Administra	5200400	Retirement					9,070	9,450
19301	Opioid Fund	270100	Human Services Dept	5641000	Mental Health Administra	5200600	Paid Family & Medical Leave					560	580
19301	Opioid Fund	270100	Human Services Dept	5641000	Mental Health Administra	5201000	Uniform & Clothing					500	500
19301	Opioid Fund	270100	Human Services Dept	5641000	Mental Health Administra	5310100	Office Supplies					500	500
19301	Opioid Fund	270100	Human Services Dept	5641000	Mental Health Administra	5314000	Misc. O&M Supplies					2,000	2,000
19301	Opioid Fund	270100	Human Services Dept	5641000	Mental Health Administra	5320109	InternalServiceFund Gas Fuel					1,600	1,600
19301	Opioid Fund	270100	Human Services Dept	5641000	Mental Health Administra	5410100	Professional & Contract Svc					1,200	1,200
19301	Opioid Fund	270100	Human Services Dept	5641000	Mental Health Administra	5450609	InternalServFd-MP Rent-Monthly					15,000	15,000
19301	Opioid Fund	270100	Human Services Dept	5641000	Mental Health Administra	5480100	Repairs & Maintenance					1,000	1,000
19301	Opioid Fund	270100	Human Services Dept	5661000	Substance Abuse Adminis	5081000	Ending Fund Balance						
19301	Opioid Fund	270100	Human Services Dept	5661000	Substance Abuse Adminis	5100100	Direct Labor		3,096.97	3,684	1,636.06	268,149	
19301	Opioid Fund	270100	Human Services Dept	5661000	Substance Abuse Adminis	5200200	Medical Insurance		563.00	684	267.73	79,802	
19301	Opioid Fund	270100	Human Services Dept	5661000	Substance Abuse Adminis	5200300	Social Security		235.50	282	123.95	20,512	
19301	Opioid Fund	270100	Human Services Dept	5661000	Substance Abuse Adminis	5200400	Retirement		291.23	336	149.05	14,970	
19301	Opioid Fund	270100	Human Services Dept	5661000	Substance Abuse Adminis	5200600	Paid Family & Medical Leave		6.52	10	4.30	917	
19301	Opioid Fund	270100	Human Services Dept	5661000	Substance Abuse Adminis	5314000	Misc. O&M Supplies						
19301	Opioid Fund	270100	Human Services Dept	5661000	Substance Abuse Adminis	5410100	Professional & Contract Svc		25,000.00				
19301	Opioid Fund	270100	Human Services Dept	5661000	Substance Abuse Adminis	5440100	Advertising			500			
19301	Opioid Fund	270100	Human Services Dept	5661000	Substance Abuse Adminis	5460109	InternalServFdInsuranceCharges					23,148	
19301	Opioid Fund	270100	Human Services Dept	5661000	Substance Abuse Adminis	5493100	Auditor Services			2,531			
19301	Opioid Fund	270100	Human Services Dept	5661000	Substance Abuse Adminis	5493209	Internal Serv Fund IT Charges					34,117	
19301	Opioid Fund	270100	Human Services Dept	5970010	Transfers Out	5090100	Transfers Out					381,580	
19501	Budget Stabilizatio	75100	OAS - Finance	5081000	Ending Fund Balance	5081000	Ending Fund Balance			3,484,824		4,332,824	5,048,824
19501	Budget Stabilizatio	75100	OAS - Finance	5970010	Transfers Out	5090100	Transfers Out						
19601	Benefits Administr	105100	Sheriff	5081000	Ending Fund Balance	5081000	Ending Fund Balance			985,662		1,113,654	818,104
19601	Benefits Administr	105100	Sheriff	5211000	Law Enforcement	5108000	Extra Help Payroll						
19601	Benefits Administr	105100	Sheriff	5211000	Law Enforcement	5200300	Social Security						
19601	Benefits Administr	105100	Sheriff	5211000	Law Enforcement	5200600	Paid Family & Medical Leave						
19601	Benefits Administr	105100	Sheriff	5211000	Law Enforcement	5210100	Contract Svcs- Retired LEOFF 1	68,655.11	81,072.49	520,000	55,133.76	500,000	500,000
19601	Benefits Administr	105100	Sheriff	5211000	Law Enforcement	5210300	Medicare B Premium	34,185.64	29,337.80	30,000	12,210.00	30,000	30,000
19601	Benefits Administr	105100	Sheriff	5211000	Law Enforcement	5210500	Private Medical Insurance	61,782.17	58,548.47	85,000	36,851.82	90,000	90,000
19601	Benefits Administr	105100	Sheriff	5211000	Law Enforcement	5310100	Office Supplies			100		300	300
19601	Benefits Administr	105100	Sheriff	5211000	Law Enforcement	5310800	Drugs - Retirees	2,261.80	3,002.59	16,000	8,451.13	30,000	30,000
19601	Benefits Administr	105100	Sheriff	5211000	Law Enforcement	5420300	Postage			100		300	300
19601	Benefits Administr	105100	Sheriff	5211000	Law Enforcement	5460109	InternalServFdInsuranceCharges						
19601	Benefits Administr	105100	Sheriff	5211000	Law Enforcement	5490200	Photocopies						
19601	Benefits Administr	105100	Sheriff	5211000	Law Enforcement	5490900	Industrial Acc. Lost Time						
19701	Cumulative Reserv	75100	OAS - Finance	5081000	Ending Fund Balance	5081000	Ending Fund Balance			0			

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
19701	Cumulative Reserv	75100	OAS - Finance	5573790	Tourism & Cultural-Other	5492000	Other	20,000.00					
19701	Cumulative Reserv	75100	OAS - Finance	5970010	Transfers Out	5074700	Transfer Out-Small Grants	150,000.00	200,000.00	0			
19701	Cumulative Reserv	75100	OAS - Finance	5970010	Transfers Out	5074800	Transfer Out-Small Expo Improv	45,000.00	45,000.00	0			
19701	Cumulative Reserv	75100	OAS - Finance	5970010	Transfers Out	5074900	Transfer Out-Visitor Center						
19701	Cumulative Reserv	75100	OAS - Finance	5970010	Transfers Out	5090100	Transfers Out	0.00		915,333			
19801	Sheriff K-9 Progran	105100	Sheriff	5081000	Ending Fund Balance	5081000	Ending Fund Balance			18,567		28,099	18,155
19801	Sheriff K-9 Progran	105100	Sheriff	5211000	Law Enforcement	5310200	Canine & Vet Exp.	6,029.55	19,904.34	20,000	1,820.52	15,000	15,000
19801	Sheriff K-9 Progran	105100	Sheriff	5211000	Law Enforcement	5350100	Small Tools & Minor Equipment	2,642.61	2,659.12	18,000	2,422.71	34,000	15,000
19801	Sheriff K-9 Progran	105100	Sheriff	5211000	Law Enforcement	5493100	Auditor Services	610.00	716.00	996	991.00	1,024	1,044
19802	Sheriff Bearcat	105100	Sheriff	5081000	Ending Fund Balance	5081000	Ending Fund Balance			32,310		42,160	41,056
19802	Sheriff Bearcat	105100	Sheriff	5211000	Law Enforcement	5480100	Repairs & Maintenance			15,000		15,000	20,000
19802	Sheriff Bearcat	105100	Sheriff	5912100	Debt Repayment-Law Enf	5740100	LOCAL Program		17,896.67	25,078	25,077.54	26,332	27,648
19802	Sheriff Bearcat	105100	Sheriff	5922100	Interest-Law Enforcement	5830100	Longterm External Debt Interst		12,570.49	11,347	5,986.70	10,062	8,712
19901	ARPA Relief Fund	170100	Disaster Assistance	5142300	Budgeting/Accounting/Au	5451000	COVID-19 Services	3,334.71	3,033.18				
19901	ARPA Relief Fund	170100	Disaster Assistance	5183000	Custodial/Janitorial/Secur	5451000	COVID-19 Services	11,071.36					
19901	ARPA Relief Fund	170100	Disaster Assistance	5186300	Distributions to Local Gov	5451100	COVID-19 Outside Agency	62,233.70	1,335,590.37	2,362,622	152,651.52	500,000	
19901	ARPA Relief Fund	170100	Disaster Assistance	5253000	Disaster Recovery	5351000	COVID-19 Supplies			136,083			
19901	ARPA Relief Fund	170100	Disaster Assistance	5253000	Disaster Recovery	5451000	COVID-19 Services	187,226.97		56,075	936.28	50,000	
19901	ARPA Relief Fund	170100	Disaster Assistance	5970010	Transfers Out	5090100	Transfers Out	650,307.62	1,631,671.10	12,434,600	156,186.23	6,694,864	

Fund	Fund Description	Dept	Dept Description	Account	Account Description
10101	County Road	200100	Roads Administration	3081000	Beg Unreserved Fund Balance
10101	County Road	200100	Roads Administration	3111000	Real & Personal Property Tax
10101	County Road	200100	Roads Administration	3172000	Leasehold Excise Tax
10101	County Road	200100	Roads Administration	3174000	Timber Excise Tax
10101	County Road	200100	Roads Administration	3321068	Title I - Schools and Roads
10101	County Road	200100	Roads Administration	3321560	Payment In-Lieu of Tax
10101	County Road	200100	Roads Administration	3332000	FIG Dept of Transportation
10101	County Road	200100	Roads Administration	3339700	FIG Dept of Homeland Security
10101	County Road	200100	Roads Administration	3340180	SG State Military Department
10101	County Road	200100	Roads Administration	3340270	SG Recreation and Conservation
10101	County Road	200100	Roads Administration	3340370	Rural Arterial Program (RAP)
10101	County Road	200100	Roads Administration	3340372	County Arterial Preserv (CAPP)
10101	County Road	200100	Roads Administration	3350232	DNR Other Trust 2
10101	County Road	200100	Roads Administration	3350233	DNR Timber Trust 2
10101	County Road	200100	Roads Administration	3350235	DNR Other Trust 1 & 77
10101	County Road	200100	Roads Administration	3360075	Multimodal Transport-County
10101	County Road	200100	Roads Administration	3360089	Motor Vehicle Fuel Tax - Roads
10101	County Road	200100	Roads Administration	3360089	Motor Vehicle Fuel Tax - Roads
10101	County Road	200100	Roads Administration	3360231	DNR PILT NAP/NRCA
10101	County Road	200100	Roads Administration	3441000	Rd/St Maint & Repair Services
10101	County Road	200100	Roads Administration	3441000	Rd/St Maint & Repair Services
10101	County Road	200100	Roads Administration	3611000	Investment Earnings
10101	County Road	200100	Roads Administration	3614000	Other Interest
10101	County Road	200100	Roads Administration	3614000	Other Interest
10101	County Road	200100	Roads Administration	3619000	FMV Investment Earnings
10101	County Road	200100	Roads Administration	3620000	Rents and Leases
10101	County Road	200100	Roads Administration	3699100	Other Misc Revenue
10101	County Road	200100	Roads Administration	3953000	Proceeds Sale of Capital Asset
10101	County Road	200100	Roads Administration	3970001	Operating Transfers In
10301	Paths & Trails Reser	220100	Paths & Trails Reser	3081000	Beg Unreserved Fund Balance
10301	Paths & Trails Reser	220100	Paths & Trails Reser	3360089	Motor Vehicle Fuel Tax - Roads
10301	Paths & Trails Reser	220100	Paths & Trails Reser	3360089	Motor Vehicle Fuel Tax - Roads
10301	Paths & Trails Reser	220100	Paths & Trails Reser	3611000	Investment Earnings
10501	Cook Ferry	235100	Park & Recreation	3081000	Beg Unreserved Fund Balance
10501	Cook Ferry	235100	Park & Recreation	3479000	Other Fees - Culture & Rec
10601	Noxious Weed Prog	224100	Noxious Weed Program	3081000	Beg Unreserved Fund Balance
10601	Noxious Weed Prog	224100	Noxious Weed Program	3321560	Payment In-Lieu of Tax
10601	Noxious Weed Prog	224100	Noxious Weed Program	3331000	FIG Department of Agriculture
10601	Noxious Weed Prog	224100	Noxious Weed Program	3340210	SG Department of Agriculture
10601	Noxious Weed Prog	224100	Noxious Weed Program	3340210	SG Department of Agriculture
10601	Noxious Weed Prog	224100	Noxious Weed Program	3370000	Local Grants/Entitlement/Other
10601	Noxious Weed Prog	224100	Noxious Weed Program	3451600	Weed Control Services
10601	Noxious Weed Prog	224100	Noxious Weed Program	3451600	Weed Control Services
10601	Noxious Weed Prog	224100	Noxious Weed Program	3611000	Investment Earnings
10601	Noxious Weed Prog	224100	Noxious Weed Program	3614000	Other Interest
10601	Noxious Weed Prog	224100	Noxious Weed Program	3685000	Special Assessments - Service
10601	Noxious Weed Prog	224100	Noxious Weed Program	3699100	Other Misc Revenue
11001	Rural County Public	75100	OAS - Finance	3081000	Beg Unreserved Fund Balance
11001	Rural County Public	75100	OAS - Finance	3131800	Rural County Sales and Use Tax
11001	Rural County Public	75100	OAS - Finance	3611000	Investment Earnings
11001	Rural County Public	75100	OAS - Finance	3614000	Other Interest
11201	Federal Forest Title	75100	OAS - Finance	3081000	Beg Unreserved Fund Balance
11201	Federal Forest Title	75100	OAS - Finance	3321070	Title III - County Projects
11801	Stadium Convention	75100	OAS - Finance	3081000	Beg Unreserved Fund Balance

BARS	BARS Description	2023 Actuals	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 OFMEstimated	2027 OFMEstimated
3081000	Beg Fund Balance Unreserved			17,329,871		16,300,000	9,395,051
3000000	Revenue Summary	13,452,232.64	13,522,928.55	14,428,445	8,142,408.08	15,000,000	15,300,000
3000000	Revenue Summary	202,524.78	199,743.40	85,000	47,390.93	200,000	200,000
8000000	Revenue Summary	1,526,628.30	1,660,097.84	1,200,000	722,994.84	1,400,000	1,500,000
4800200	Title I Federal Forest	48,424.97	50,292.80	50,000	8,683.68	50,000	50,000
4600600	Federal In-Lieu Wild Life	360.72	335.11			0	0
4200400	Federal Hwy Admin	1,426,892.20	2,982,702.02	5,834,046	443,522.24	3,605,500	945,000
4360000	Disaster Public Assistance PDD	404,045.27	11,923.14	1,350,000	863,251.48	2,045,000	8,134,000
4001700	State-Distr Public Asst Grant	40,094.09	403.60	95,000	47,961.51	42,500	53,500
4300400	State Grants	1,610,420.54	865,021.26	2,204,000	347,193.18	289,000	3,153,500
4700100	RAP	138,382.09	71,469.69	4,451,000	17,241.78	2,517,000	549,000
4720000	Arterial Preservation	309,003.58	283,472.52	347,530	120,990.10	378,253	350,000
3061400	DNR Other Trust 2	3,252.72	2,473.48	3,000	2,213.36	3,000	3,000
3061500	DNR Timber Trust 2			0			
3007700	Oil Gas Lease - Timber	5,864.29	2,694.48	0	3,486.23	3,000	3,000
8591300	Multimodal Transport-County	99,998.84	100,226.52	100,000	50,113.26	99,818	100,000
3062200	Road Motor Vehicle Fuel Tax	1,943,924.19	2,039,546.82	2,039,908	587,149.10	2,055,000	2,040,000
8911700	MVA Transportation-County Road	63,984.33	85,506.64	41,268	42,753.32	71,937	75,350
3107500	DNR PILT NAP/NRCA	213.79	209.30			0	0
3000000	Revenue Summary	750,951.96	606,249.63	300,000	165,275.74	300,000	300,000
8003100	Intergovtl Road Maintenance	316,103.06	406,510.55	50,000	40,990.76	100,000	100,000
3007800	Interest Earned on Investments	615,162.50	844,541.04	500,000	341,967.43	500,000	500,000
8001300	Other Interest - DNR	40.98	201.22		2.63	0	0
8001400	Other Interest - Leasehold	430.52	647.68		277.35	0	0
3007800	Interest Earned on Investments	90,319.22	18,623.76		-108,942.98		
3007700	Oil Gas Lease - Timber	0.00	0.00				
3024900	Miscellaneous Revenue	98,799.23	38,305.29	30,000	30,727.08	50,000	50,000
3003900	Timber Sales	0.00					
3048200	Contributions from Active Fund	314,188.38	1,086,617.43	4,587,128	3,260.08	3,435,000	0
3081000	Beg Fund Balance Unreserved			750,000		800,000	32,000
3062200	Road Motor Vehicle Fuel Tax	49,844.20	52,296.07	45,000	15,055.09	50,000	50,000
8911700	MVA Transportation-County Road	1,640.61	2,192.48	1,500	1,096.24	2,000	2,000
3007800	Interest Earned on Investments	31,291.81	35,988.54	30,000	14,892.61	30,000	3,000
3081000	Beg Fund Balance Unreserved			1,200		291,200	231,200
3024900	Miscellaneous Revenue		5,977.01	300,000		100,000	100,000
3081000	Beg Fund Balance Unreserved			361,275		359,270	239,538
4600600	Federal In-Lieu Wild Life	45.23	45.23				
4650000	SECURE RUR SCH& SELF DETER ACT	11,068.19	33,928.42	40,000	0.00	41,000	41,000
3090900	WSDA-Knotweed Grant	21,092.82	9,849.58			12,500	10,000
4001900	Milk Thistle Project Grant	4,793.10	1,550.00	5,000		5,000	5,000
4650000	SECURE RUR SCH& SELF DETER ACT	10,154.03	9,845.97				
8254000	WSDOT Rights of Way	1,836.48	2,537.91			5,000	5,000
8254100	Columbia Land Trust	2,708.91	2,912.99			2,500	2,500
3007800	Interest Earned on Investments	6,896.07	9,478.40	2,250	3,725.51	2,250	2,250
3008500	Interest	1,845.98	2,291.02	250	1,275.86	250	250
3000000	Revenue Summary	423,523.46	451,356.51	481,000	296,462.95	461,359	461,359
3024900	Miscellaneous Revenue	1,810.33	2,924.02	3,600	820.00	3,100	3,100
3081000	Beg Fund Balance Unreserved			1,525,000		1,576,000	1,703,504
3000000	Revenue Summary	3,055,398.54	2,995,784.83	2,800,000	906,394.23	2,735,000	2,750,000
3007800	Interest Earned on Investments	146,426.77	157,914.75	45,000	37,781.01	60,000	40,000
3008500	Interest	3,807.43	2,630.74	2,000		900	417
3081000	Beg Fund Balance Unreserved					1,400	0
4063500	Federal Forest	15,546.39	16,145.74	1,425			
3081000	Beg Fund Balance Unreserved			440,000		527,000	537,000

Fund	Fund Description	Dept	Dept Description	Account	Account Description	BARS	BARS Description	2023 Actuals	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 OFMEstimated	2027 OFMEstimated
11801	Stadium Conventior	75100	OAS - Finance	3133100	Hotel/Motel Sales and Use Tax	8012400	Transient Tax	130,588.12	169,717.52	100,000	34,059.20	70,000	70,000
12201	Superior Court Law	240100	Superior Crt Law Lib	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			213,432		216,248	213,248
12201	Superior Court Law	240100	Superior Crt Law Lib	3412200	Dis/Sup Crt Civil/Prob/Dom Fil	3000000	Revenue Summary	14,259.30	18,459.66	16,000	10,976.42	16,000	16,000
12201	Superior Court Law	240100	Superior Crt Law Lib	3412300	Civil Prob/Dom File	3090200	CC 3PTY CLAIM FILE$17 LIBR7/11	527.00	391.00	300	289.00	300	300
12201	Superior Court Law	240100	Superior Crt Law Lib	3412300	Civil Prob/Dom File	3106900	Anti-Harassment Filing	935.00	969.00	1,000	255.00	1,000	1,000
12201	Superior Court Law	240100	Superior Crt Law Lib	3412300	Civil Prob/Dom File	3210600	CIV/PROB/DOM FILINGS SC 7/11	11,506.54	11,477.17	13,000	6,868.00	12,000	12,000
12201	Superior Court Law	240100	Superior Crt Law Lib	3412300	Civil Prob/Dom File	3210700	UNL DET FILINGS SC 7/11	773.80	795.70	500	416.10	500	500
12201	Superior Court Law	240100	Superior Crt Law Lib	3412300	Civil Prob/Dom File	3402100	UNL DET COMB FILINGS SC 7/11	2,924.00	3,043.00	2,000	1,428.00	2,000	2,000
12201	Superior Court Law	240100	Superior Crt Law Lib	3412300	Civil Prob/Dom File	3600500	CC 3PTY-UNL DET$17LIBR 7/11	17.00					
12201	Superior Court Law	240100	Superior Crt Law Lib	3412300	Civil Prob/Dom File	3801400	CLJ APPEAL FILING SC 7/11	68.00	68.00	100	17.00	100	100
12201	Superior Court Law	240100	Superior Crt Law Lib	3412300	Civil Prob/Dom File	3801500	CASE TYPE 3.5 FAC FIL SC 7/11	1,462.00	1,938.00	3,000	1,241.00	2,000	2,000
12201	Superior Court Law	240100	Superior Crt Law Lib	3412300	Civil Prob/Dom File	8299900	DomFacFilings $17 LawLibr 7/15	4,743.00	5,151.00	4,500	2,975.00	4,500	4,500
12201	Superior Court Law	240100	Superior Crt Law Lib	3412300	Civil Prob/Dom File	3210700	UNL DET FILINGS SC 7/11	1,802.00	1,853.00	1,000	969.00	2,000	2,000
12201	Superior Court Law	240100	Superior Crt Law Lib	3412340	FILING FEES	3900300	Juvenile Emancipation	51.00	51.00		17.00		
12201	Superior Court Law	240100	Superior Crt Law Lib	3412340	FILING FEES	3081000	Beg Fund Balance Unreserved			907,956		1,035,788	1,040,144
13101	Veterans Relief	250100	Veteran's Relief	3081000	Beg Unreserved Fund Balance	3000000	Revenue Summary	205,189.76	213,393.83	212,492	125,775.04	220,569	220,569
13101	Veterans Relief	250100	Veteran's Relief	3111000	Real & Personal Property Tax	3000000	Revenue Summary	2,186.73	2,243.00	1,450	526.94	1,458	1,458
13101	Veterans Relief	250100	Veteran's Relief	3172000	Leasehold Excise Tax	8000000	Revenue Summary	13,087.10	14,484.69	8,395	6,183.97	13,756	13,756
13101	Veterans Relief	250100	Veteran's Relief	3174000	Timber Excise Tax	4600600	Federal In-Lieu Wild Life	3.08	2.92	3			
13101	Veterans Relief	250100	Veteran's Relief	3321560	Payment In-Lieu of Tax	3061400	DNR Other Trust 2	27.77	21.56	22	18.93	19	19
13101	Veterans Relief	250100	Veteran's Relief	3350232	DNR Other Trust 2	3061500	DNR Timber Trust 2						
13101	Veterans Relief	250100	Veteran's Relief	3350233	DNR Timber Trust 2	3007700	Oil Gas Lease - Timber	50.02	23.50	24	30.42	75	75
13101	Veterans Relief	250100	Veteran's Relief	3350235	DNR Other Trust 1 & 77	3107500	DNR PILT NAP/NRCA	1.83	1.83	2			
13101	Veterans Relief	250100	Veteran's Relief	3360231	DNR PILT NAP/NRCA	3007800	Interest Earned on Investments	31,785.26	42,686.59	49,045	17,366.44	38,418	38,418
13101	Veterans Relief	250100	Veteran's Relief	3611000	Investment Earnings	8001300	Other Interest - DNR	0.34	1.72	3	0.02		
13101	Veterans Relief	250100	Veteran's Relief	3614000	Other Interest	8001400	Other Interest - Leasehold	4.57	7.24	8	3.14	7	7
13101	Veterans Relief	250100	Veteran's Relief	3614000	Other Interest	8710100	Other Interest	11.37	14.84	7	1.80	7	7
13101	Veterans Relief	250100	Veteran's Relief	3614000	Other Interest	3007700	Oil Gas Lease - Timber	0.00	0.00				
13101	Veterans Relief	250100	Veteran's Relief	3620000	Rents and Leases	3003900	Timber Sales	0.00					
13101	Veterans Relief	250100	Veteran's Relief	3953000	Proceeds Sale of Capital Asset	3048100	Operating Transfers In			38,099	33,281.17		
13101	Veterans Relief	250100	Veteran's Relief	3970001	Operating Transfers In	3081000	Beg Fund Balance Unreserved			38,400		32,600	29,800
13502	GIS O&M	255100	Graphic Info Systems	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			1,380,923		2,062,950	2,391,407
14001	Human Services	270100	Human Services Dept	3081000	Beg Unreserved Fund Balance	3000000	Revenue Summary	455,981.48	474,212.04	472,216	279,388.09	490,163	490,163
14001	Human Services	270100	Human Services Dept	3111000	Real & Personal Property Tax	3000000	Revenue Summary	4,859.48	4,984.47	3,222	1,170.93	3,240	3,240
14001	Human Services	270100	Human Services Dept	3172000	Leasehold Excise Tax	8000000	Revenue Summary	29,082.43	32,188.21	18,656	13,742.15	30,569	30,569
14001	Human Services	270100	Human Services Dept	3174000	Timber Excise Tax	4600600	Federal In-Lieu Wild Life	6.85	6.50	10			
14001	Human Services	270100	Human Services Dept	3321560	Payment In-Lieu of Tax	8288700	CDBG GRANT GEN PURPOSE						
14001	Human Services	270100	Human Services Dept	3331400	FIG Dept Housing and Urban Dev	8288800	CDBG GRANT LCCAP PUB SVC	38,000.00	41,026.29	66,000	44,793.92	66,000	66,000
14001	Human Services	270100	Human Services Dept	3331400	FIG Dept Housing and Urban Dev	4602800	DDD State Grant			147,544		3,075,350	3,075,350
14001	Human Services	270100	Human Services Dept	3340460	SG DSHS	4602900	CJTA/DC Treatment			1,257,264		295,088	295,088
14001	Human Services	270100	Human Services Dept	3340460	SG DSHS	3061400	DNR Other Trust 2	61.71	47.93	48	42.05	42	42
14001	Human Services	270100	Human Services Dept	3350232	DNR Other Trust 2	3061500	DNR Timber Trust 2						
14001	Human Services	270100	Human Services Dept	3350233	DNR Timber Trust 2	3007700	Oil Gas Lease - Timber	111.25	52.22	52	67.54	166	166
14001	Human Services	270100	Human Services Dept	3350235	DNR Other Trust 1 & 77	3046600	Probation Svc - Kalama						
14001	Human Services	270100	Human Services Dept	3360694	Liquor/Beer Excise Tax	3062500	State Liquor Excise Tax			2,704			
14001	Human Services	270100	Human Services Dept	3360694	Liquor/Beer Excise Tax	3062600	State Liquor Board Profit					1,560	1,560
14001	Human Services	270100	Human Services Dept	3360694	Liquor/Beer Excise Tax	3062600	State Liquor Board Profit			2,102		3,655	3,655
14001	Human Services	270100	Human Services Dept	3360695	Liquor Control Board Profits	3033900	In Lieu Housing Authority	7.84		8	14.99		
14001	Human Services	270100	Human Services Dept	3370000	Local Grants/Entitlement/Other	8003300	Kelso Liquor Profit	3,728.82	3,679.13	2,804	0.00	2,538	2,538
14001	Human Services	270100	Human Services Dept	3463000	Chemical Dependency Services	8003400	Kalama Liquor Profit	898.49	885.71	675	0.00	627	627
14001	Human Services	270100	Human Services Dept	3463000	Chemical Dependency Services	8003500	Castle Rock Liquor Profit	716.75	710.50	541	0.00	490	490
14001	Human Services	270100	Human Services Dept	3463000	Chemical Dependency Services	8003600	Woodland Liquor Profit	1,927.43	1,894.40	954	0.00	1,368	1,368
14001	Human Services	270100	Human Services Dept	3463000	Chemical Dependency Services	8003700	Longview Liquor Profit	11,075.06	11,021.60	8,385	0.00	7,981	7,981
14001	Human Services	270100	Human Services Dept	3463000	Chemical Dependency Services	3007800	Interest Earned on Investments	44,099.50	58,961.63	65,267	23,858.68	53,065	53,065
14001	Human Services	270100	Human Services Dept	3611000	Investment Earnings								

Fund	Fund Description	Dept	Dept Description	Account	Account Description
14001	Human Services	270100	Human Services Dept	3614000	Other Interest
14001	Human Services	270100	Human Services Dept	3614000	Other Interest
14001	Human Services	270100	Human Services Dept	3620000	Rents and Leases
14001	Human Services	270100	Human Services Dept	3699100	Other Misc Revenue
14001	Human Services	270100	Human Services Dept	3951000	Sale of Capital Asset GovtFund
14001	Human Services	270100	Human Services Dept	3953000	Proceeds Sale of Capital Asset
14101	CMH Substance Abu	270100	Human Services Dept	3081000	Beg Unreserved Fund Balance
14101	CMH Substance Abu	270100	Human Services Dept	3340460	SG DSHS
14101	CMH Substance Abu	270100	Human Services Dept	3340460	SG DSHS
14101	CMH Substance Abu	270100	Human Services Dept	3360694	Liquor/Beer Excise Tax
14101	CMH Substance Abu	270100	Human Services Dept	3360695	Liquor Control Board Profits
14101	CMH Substance Abu	270100	Human Services Dept	3699100	Other Misc Revenue
14101	CMH Substance Abu	270100	Human Services Dept	3970001	Operating Transfers In
14102	Chem Depend/Men	270100	Human Services Dept	3081000	Beg Unreserved Fund Balance
14102	Chem Depend/Men	270100	Human Services Dept	3131400	Mental Health Tax
14102	Chem Depend/Men	270100	Human Services Dept	3611000	Investment Earnings
14301	Health Department	290100	Health Department Adn	3081000	Beg Unreserved Fund Balance
14301	Health Department	290100	Health Department Adn	3212000	Environmental Health
14301	Health Department	290100	Health Department Adn	3212000	Environmental Health
14301	Health Department	290100	Health Department Adn	3212000	Environmental Health
14301	Health Department	290100	Health Department Adn	3212000	Environmental Health
14301	Health Department	290100	Health Department Adn	3212000	Environmental Health
14301	Health Department	290100	Health Department Adn	3212000	Environmental Health
14301	Health Department	290100	Health Department Adn	3212000	Environmental Health
14301	Health Department	290100	Health Department Adn	3212000	Environmental Health
14301	Health Department	290100	Health Department Adn	3212000	Environmental Health
14301	Health Department	290100	Health Department Adn	3212000	Environmental Health
14301	Health Department	290100	Health Department Adn	3221000	Building Structure & Equipment
14301	Health Department	290100	Health Department Adn	3331000	FIG Department of Agriculture
14301	Health Department	290100	Health Department Adn	3332100	FIG Department of Treasury
14301	Health Department	290100	Health Department Adn	3332101	FIG - DOT BITV Covid Ed LHJ
14301	Health Department	290100	Health Department Adn	3339300	FIG DHHS
14301	Health Department	290100	Health Department Adn	3339300	FIG DHHS
14301	Health Department	290100	Health Department Adn	3339300	FIG DHHS
14301	Health Department	290100	Health Department Adn	3339300	FIG DHHS
14301	Health Department	290100	Health Department Adn	3339300	FIG DHHS
14301	Health Department	290100	Health Department Adn	3339300	FIG DHHS
14301	Health Department	290100	Health Department Adn	3339300	FIG DHHS
14301	Health Department	290100	Health Department Adn	3339326	FIG DOH Perinatal Hep
14301	Health Department	290100	Health Department Adn	3339332	FIG DHHS FFY19 COVID Cares
14301	Health Department	290100	Health Department Adn	3339626	FIG - SSA FFY21Covid19 Vac Svc
14301	Health Department	290100	Health Department Adn	3339626	FIG - SSA FFY21Covid19 Vac Svc
14301	Health Department	290100	Health Department Adn	3340310	SG Department of Ecology
14301	Health Department	290100	Health Department Adn	3340310	SG Department of Ecology
14301	Health Department	290100	Health Department Adn	3340490	SG Department of Health
14301	Health Department	290100	Health Department Adn	3340490	SG Department of Health
14301	Health Department	290100	Health Department Adn	3340490	SG Department of Health
14301	Health Department	290100	Health Department Adn	3360424	Public Health Assistance - App
14301	Health Department	290100	Health Department Adn	3360425	Foundational Public Health Svc
14301	Health Department	290100	Health Department Adn	3462000	Public Health Services
14301	Health Department	290100	Health Department Adn	3462000	Public Health Services
14301	Health Department	290100	Health Department Adn	3462000	Public Health Services
14301	Health Department	290100	Health Department Adn	3462000	Public Health Services

BARS	BARS Description	2023 Actuals	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 OFMEstimated	2027 OFMEstimated
8001300	Other Interest - DNR	0.75	3.84	6	0.05		
8001400	Other Interest - Leasehold	10.15	16.08	18	6.97	5	5
3007700	Oil Gas Lease - Timber	0.00	0.00				
3024900	Miscellaneous Revenue						
3003900	Timber Sales						
3003900	Timber Sales	0.00					
3081000	Beg Fund Balance Unreserved			502,237			
4602800	DDD State Grant	1,547,341.88	2,014,554.86	2,514,528	648,166.76		
4602900	CJTA/DC Treatment	72,237.00	235,057.13	295,088	237,678.05		
3062500	State Liquor Excise Tax	2,988.29	2,919.67	2,102	533.05		
3062600	State Liquor Board Profit	3,624.72	3,632.00	3,615	1,821.98		
3024900	Miscellaneous Revenue	340.00		0			
3048100	Operating Transfers In			75,000			
3081000	Beg Fund Balance Unreserved			5,328,373		2,700,000	1,384,948
8051000	Mental Health Tax	3,367,801.09	759,201.63	6,532	3,876.42	0	0
3007800	Interest Earned on Investments	261,934.01	320,076.28	150,000	96,181.03	75,000	30,000
3081000	Beg Fund Balance Unreserved			2,278,871		551,502	962,843
3007600	Camping Fees			465	225.00		
3024100	EHS-Food License Permit Fees	315,718.25	346,359.00	475,545	312,479.25	374,955	374,955
3024300	EHS-Water Sys/Plan Permit Fees	3,150.00	2,125.00	3,000	600.00	10,000	10,000
3024700	EHS-Health Card Fees	36,389.00	39,758.00	38,984	19,533.00	40,000	40,000
3066300	Public Health-Std	31,690.00	0.00	0			
8013200	EHU-Water System & Plan Permit	101,470.00	91,790.00	97,891	57,460.00	119,490	119,490
8013300	EHS-Enviroment/Water Rec	15,300.00	14,550.00	19,477	16,312.50	16,383	16,383
8013400	EHS-Enviroment/Schools	0.00		375			
8013500	EHS-Enviroment/Org Camp	825.00	1,125.00	1,125	1,125.00	1,181	1,181
8024600	SW Permit Fees	27,450.00	21,525.00	26,352	13,012.50	22,050	22,050
8024800	Septic Professional Licenses	23,905.00	25,275.00	28,236	23,700.00	26,539	26,539
3025400	Septic Tank Permits	301,988.00	348,698.00	345,942	173,435.48	340,515	340,515
4590000	Summer Food Svc Prog Children			2,100		2,400	2,400
3093500	COVID LHJ OFM Allocation-CARES						
4300700	CARES Act Funding						
3339396	PHIG Infrastructure			0		200,000	0
4300600	Disaster Recovery - COVID19						
4558000	Temp Assist Needy Family	7,800.00	12,725.00	8,000	2,200.00	20,812	20,812
8009600	Tabacco &Vapor Product Prev Gr						
8680200	Immunization Grant-Childhood						
8690100	Public Hlth Emerg Preparedness	38,514.81	63,638.21	94,888	6,580.70	25,000	25,000
8940100	Maternal/Child Blk-St Con Con						
3037800	Perinatal Hep B		500.00			1,000	1,000
4300700	CARES Act Funding	0.00					
3037800	Perinatal Hep B						
4300700	CARES Act Funding						
4102200	Dept of Ecology Solid Waste Gr	61,318.41	50,431.19	94,465	23,334.99	93,950	93,950
8051300	DOE Water Quality	2,637.18					
8009700	Lead Environments of Children						
8121000	DOH TB Program	25,878.00	25,230.00				
8242300	Drinking Water Group B			25,877	25,877.00	20,259	20,259
8400000	PUBLIC HEALTH ASSIST 7/01/13	477,981.00	477,981.00	477,981	238,990.50	477,981	477,981
3024900	Miscellaneous Revenue	-203,100.06	1,738,585.86	719,500	-880,000.00	1,087,000	1,087,000
3007610	Inspection Fees		9,600.00	10,725	0.00	11,261	11,261
3012100	PHF-Vital Records Fees	68,724.00	104,235.00	76,407	34,225.00	129,000	129,000
8024500	SW Disposal Fees	449,999.99	450,000.00	450,000	227,725.02	450,000	450,000
8024700	Septic Tipping Fees	104,717.01	115,182.39	79,331	37,346.75	101,100	101,100

Fund	Fund Description	Dept	Dept Description	Account	Account Description	BARS	BARS Description	2023 Actuals	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 OFMEstimated	2027 OFMEstimated
14301	Health Department	290100	Health Department Adn	3462000	Public Health Services	8437300	Drinking Water Group A-SS	5,250.00		0			
14301	Health Department	290100	Health Department Adn	3462000	Public Health Services	8611100	Drinking Water Group A-TA			0			
14301	Health Department	290100	Health Department Adn	3611000	Investment Earnings	3007800	Interest Earned on Investments	84,910.76	68,867.12	157,934	21,167.38	92,280	92,280
14301	Health Department	290100	Health Department Adn	3694000	Judgement Settlement	3032100	Judgement Settlements	27,389.03	-25.00		-25.00		
14301	Health Department	290100	Health Department Adn	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue	836.74	615.73	4,000	91.20	4,000	4,000
14401	Treasurers Oper & I	50100	Treasurer	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			2,550,000		1,720,597	1,601,354
14401	Treasurers Oper & I	50100	Treasurer	3360097	ST Distribution of REET	8711100	From State R/E & Tax Admin Acc	5,003.62	5,084.61	6,500	2,501.26	5,000	5,000
14401	Treasurers Oper & I	50100	Treasurer	3360097	ST Distribution of REET	8711200	State R/E & Tax Admin-Assessor	5,003.54	5,084.58	6,500	2,501.22	5,000	5,000
14401	Treasurers Oper & I	50100	Treasurer	3414200	Treasurers' Fees	3001500	Foreclosure Costs	59,890.00	40,914.41	60,000	1,957.60	50,000	50,000
14401	Treasurers Oper & I	50100	Treasurer	3414200	Treasurers' Fees	3055900	Treasurer's Fees	884.82	180.22	4,000	217.09	1,000	1,000
14401	Treasurers Oper & I	50100	Treasurer	3414200	Treasurers' Fees	8500200	Treasurer's Fees-REET 1.25%	4,828.75	4,831.25	6,000	2,480.00	5,000	5,000
14401	Treasurers Oper & I	50100	Treasurer	3414200	Treasurers' Fees	8500300	Assessor's Fees-1.25%	4,828.75	4,831.25	6,000	2,480.00	5,000	5,000
14401	Treasurers Oper & I	50100	Treasurer	3611000	Investment Earnings	3007800	Interest Earned on Investments	108,836.50	127,053.17	80,000	37,488.78	50,000	45,000
14501	Treasurer Investme	50100	Treasurer	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			11,740		75,401	118,448
14501	Treasurer Investme	50100	Treasurer	3414200	Treasurers' Fees	3008400	Investment Service Fees	165,458.37	207,691.60	200,000	76,826.55	200,000	200,000
14601	Auditor Oper & Mai	55100	Auditor	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			531,057		1,100,310	953,509
14601	Auditor Oper & Mai	55100	Auditor	3360411	Centennial Document Preservati	3060800	Copy/Preserve/Index	43,925.28	38,055.68	60,000		60,000	60,000
14601	Auditor Oper & Mai	55100	Auditor	3412100	Auditors' Filing & Recordings	3020200	Recording Legal Instruments	23,746.38	36,493.17	15,000	18,377.63	20,000	20,000
14601	Auditor Oper & Mai	55100	Auditor	3413600	Auditor Historic Doc Surcharge	3000000	Revenue Summary	33,102.00	33,608.00	30,000	16,939.00	30,000	30,000
14601	Auditor Oper & Mai	55100	Auditor	3611000	Investment Earnings	3007800	Interest Earned on Investments	50,481.27	53,729.42	1,000	21,118.59	1,000	1,000
14801	P.A. Victim-Witness	116100	Prosecuting Attorney	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			140,000		226,000	117,806
14801	P.A. Victim-Witness	116100	Prosecuting Attorney	3331600	FIG Department of Justice	4880000	Violence Against Women Formula	16,280.00	16,804.00	13,800	3,450.00	13,800	13,800
14801	P.A. Victim-Witness	116100	Prosecuting Attorney	3340420	SG Department of Commerce	4001500	CTED-Victim Witness Unit Grant	61,573.00	58,046.00	61,146	15,286.50	53,029	53,029
14801	P.A. Victim-Witness	116100	Prosecuting Attorney	3360102	ST Crime Victim/Witness Assist	3000000	Revenue Summary	21,210.96	103,897.06	80,528	40,264.18		
14801	P.A. Victim-Witness	116100	Prosecuting Attorney	3419800	Crime Victim & Witness Program	3000000	Revenue Summary	20,010.32	19,236.24	17,000	8,350.73	17,000	17,000
14801	P.A. Victim-Witness	116100	Prosecuting Attorney	3419802	Crime Victim Assessment Penalt	3051600	SC - Crim Filings	99,771.00	66,178.41	48,000	30,687.92	48,000	48,000
14801	P.A. Victim-Witness	116100	Prosecuting Attorney	3465000	Domestic Relation-Family Court	8299900	DomFacFilings $17 LawLibr 7/15	1,590.30	1,727.10	1,700	997.50	1,700	1,700
14801	P.A. Victim-Witness	116100	Prosecuting Attorney	3519000	Other Superior Court Penalties	3229600	Penalty-Domestic Violence	2,119.36	1,642.54	2,000	1,013.87	2,000	2,000
14801	P.A. Victim-Witness	116100	Prosecuting Attorney	3970001	Operating Transfers In	3048200	Contributions from Active Fund	75,000.00	48,512.00	95,000	50,000.00	95,000	105,000
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			500,000		1,240,539	1,098,233
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	3133100	Hotel/Motel Sales and Use Tax	8012500	Lodging Tax	278,245.62	310,903.39	590,000	145,551.41	550,000	550,000
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	3611000	Investment Earnings	3007800	Interest Earned on Investments	10,110.07	20,686.63	30,000	9,996.87	30,000	30,000
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	3671000	Private Contributions	8510000	Pvt Contr AD SALES			0			
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	3671000	Private Contributions	8510200	Pvt Contr Sponsorship			0			
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue			0			
15801	Tourist Fac, Dvlp, M	315100	Tour Facil Dev & Mkt	3970001	Operating Transfers In	3048200	Contributions from Active Fund	150,000.00	260,000.00	975,333	60,000.00	60,000	60,000
16001	Sheriff-CRT/CWNTF	320100	Drug Task Force	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			92,666		52,433	40,134
16001	Sheriff-CRT/CWNTF	320100	Drug Task Force	3319500	FDG Executive Office of Pres	4010400	HIGH INTENSITY DRUG TRAFF AREA						
16001	Sheriff-CRT/CWNTF	320100	Drug Task Force	3331600	FIG Department of Justice	4380200	Edward Byrne Memorial Justice						
16001	Sheriff-CRT/CWNTF	320100	Drug Task Force	3370000	Local Grants/Entitlement/Other	3016300	Washington State Patrol						
16001	Sheriff-CRT/CWNTF	320100	Drug Task Force	3370000	Local Grants/Entitlement/Other	3017500	City of Kelso						
16001	Sheriff-CRT/CWNTF	320100	Drug Task Force	3370000	Local Grants/Entitlement/Other	3060500	Wahkiakum County						
16001	Sheriff-CRT/CWNTF	320100	Drug Task Force	3572400	Law Enforcement Cost	3021400	Restitution	8,281.99	2,063.19	2,500	1,319.91	2,000	2,000
16001	Sheriff-CRT/CWNTF	320100	Drug Task Force	3575000	Crim Profiteering-Confis-State	3000000	Revenue Summary	33,896.95	19,160.03	15,000	576.00	12,000	12,000
16001	Sheriff-CRT/CWNTF	320100	Drug Task Force	3611000	Investment Earnings	3007800	Interest Earned on Investments	1,148.33	2,539.27	1,000	1,204.33	2,500	2,500
16001	Sheriff-CRT/CWNTF	320100	Drug Task Force	3692000	Unclaimed Money Checks	3073700	Unclaimed Property-Auction	2,319.36	8,631.40	1,000	1,135.85	1,000	1,000
16001	Sheriff-CRT/CWNTF	320100	Drug Task Force	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue	1,228.46	129.15	100	546.21	100	100
16001	Sheriff-CRT/CWNTF	320100	Drug Task Force	3970001	Operating Transfers In	3048200	Contributions from Active Fund			10,000	10,000.00	15,000	15,000
16701	Boat Safety	105100	Sheriff	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			50,809		69,675	57,933
16701	Boat Safety	105100	Sheriff	3339700	FIG Dept of Homeland Security	4120100	Boating Sfty Financial Assist	10,204.85	11,745.59	23,392		12,000	12,000
16701	Boat Safety	105100	Sheriff	3360084	Vessel Registration Fees	3401200	Vessel Reg Fees-Boating Activ	0.00	62,896.11	0		29,000	29,000
16701	Boat Safety	105100	Sheriff	3611000	Investment Earnings	3007800	Interest Earned on Investments			0			
17001	911 Excise Taxes	535100	911 Communications	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			3,168,911			
17001	911 Excise Taxes	535100	911 Communications	3131600	Emerg Comm Sales and Use Tax	8000000	Revenue Summary	3,364,456.75	3,298,140.88	3,108,155	989,173.01	3,310,000	3,310,000

Fund	Fund Description	Dept	Dept Description	Account	Account Description	BARS	BARS Description	2023 Actuals	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 OFMEstimated	2027 OFMEstimated
17001	911 Excise Taxes	535100	911 Communications	3136300	E-911 Switched Access Lines	8000000	Revenue Summary	78,621.32	71,584.31	79,023	23,851.63	67,000	67,000
17001	911 Excise Taxes	535100	911 Communications	3136400	E-911 Radio Access Lines	8000000	Revenue Summary	780,894.29	794,527.20	796,511	274,979.45	850,000	850,000
17001	911 Excise Taxes	535100	911 Communications	3136400	E-911 Radio Access Lines	8320100	Enhanced 911-Prepaid	142,963.36	146,031.18	148,349	44,338.96	140,000	140,000
17001	911 Excise Taxes	535100	911 Communications	3136500	E-911 Interconnected VOIP Line	8000000	Revenue Summary	120,485.66	110,748.37	123,052	35,359.23	105,000	105,000
17001	911 Excise Taxes	535100	911 Communications	3614000	Other Interest	3087300	Local Sales Interest	4,057.60	4,197.00	21,373	1,317.12	3,900	3,900
18001	Cowlitz County Dru	116100	Prosecuting Attorney	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			240,000		240,000	220,000
18001	Cowlitz County Dru	116100	Prosecuting Attorney	3515000	Investigative Fund Assessment	3027800	Drug Fund Contributions	3,921.01	5,566.73	10,000	2,918.39	5,000	5,000
18001	Cowlitz County Dru	116100	Prosecuting Attorney	3515000	Investigative Fund Assessment	3057900	Meth Lab Clean-up	1,766.52	177.19	7,500	146.22	0	0
18301	Affordable Housing	75100	OAS - Finance	3412600	Recordg Srchge-Afford Housing	3020200	Recording Legal Instruments	99,141.40	105,999.36	124,000	53,403.44	122,000	122,000
18301	Affordable Housing	75100	OAS - Finance	3611000	Investment Earnings	3007800	Interest Earned on Investments	1,851.04	1,537.96	1,000	727.79	1,000	1,000
18401	Low Income Housin	270100	Human Services Dept	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			1,751,188		674,637	1,834,607
18401	Low Income Housin	270100	Human Services Dept	3132700	Aff/Supp Housing Sales/Use Tax	3000000	Revenue Summary	213,789.88	161,897.88	171,612		161,898	161,898
18401	Low Income Housin	270100	Human Services Dept	3331100	FIG Department of Commerce	4300710	CDBG - CARES Act Funding						
18401	Low Income Housin	270100	Human Services Dept	3331400	FIG Dept Housing and Urban Dev	8310400	Emergency Solutions Grant						
18401	Low Income Housin	270100	Human Services Dept	3332100	FIG Department of Treasury	3336640	Source Water Assessment						
18401	Low Income Housin	270100	Human Services Dept	3332100	FIG Department of Treasury	4300700	CARES Act Funding	1,046,433.03					
18401	Low Income Housin	270100	Human Services Dept	3340420	SG Department of Commerce	3090700	Housing and Essential Nds Grnt	1,921,162.49	1,202,594.64	1,780,815	568,034.27	1,756,749	1,756,749
18401	Low Income Housin	270100	Human Services Dept	3340420	SG Department of Commerce	3090701	HMIS Data Project						
18401	Low Income Housin	270100	Human Services Dept	3340420	SG Department of Commerce	3092300	COVID19 Outbreak Emerg Housing						
18401	Low Income Housin	270100	Human Services Dept	3340420	SG Department of Commerce	4045300	Consolidated homeless grant	251,215.00	1,411,121.45	2,715,455	518,708.98	4,111,858	4,111,858
18401	Low Income Housin	270100	Human Services Dept	3412700	Recordg Srchge-Homeless House	3077800	Homeless Housing Assistance	514,205.20	574,144.92	522,906	266,887.58	579,367	579,367
18401	Low Income Housin	270100	Human Services Dept	3412700	Recordg Srchge-Homeless House	3082200	Home Security Fund-Aud Record	81,831.78	70,184.16	64,240	35,580.69	76,693	76,693
18401	Low Income Housin	270100	Human Services Dept	3611000	Investment Earnings	3007800	Interest Earned on Investments	160,054.30	144,990.86	182,420	38,302.27	76,933	76,933
18401	Low Income Housin	270100	Human Services Dept	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue	7,991.47	276.16	0			
18401	Low Income Housin	270100	Human Services Dept	3970001	Operating Transfers In	3048200	Contributions from Active Fund	72,243.59	54,545.64	75,000	59,229.84	75,000	75,000
19001	Law & Justice Fundi	75100	OAS - Finance	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			2,500,000		960,011	732,711
19001	Law & Justice Fundi	75100	OAS - Finance	3137100	Criminal Justice Sales Tax	3078200	Criminal Justice Sales Tax	1,683,560.19	1,653,501.52	1,700,000	495,764.04	1,700,000	1,750,000
19001	Law & Justice Fundi	75100	OAS - Finance	3611000	Investment Earnings	3007800	Interest Earned on Investments	84,413.44	118,593.49	50,000	46,453.01	30,000	20,000
19001	Law & Justice Fundi	75100	OAS - Finance	3970002	Transfers In-Intrafund	3048200	Contributions from Active Fund						
19301	Opioid Fund	155100	Non Departmental	3694000	Judgement Settlement	3063500	Opioid Funds	0.00					
19301	Opioid Fund	270100	Human Services Dept	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			2,606,083		3,196,034	3,050,524
19301	Opioid Fund	270100	Human Services Dept	3611000	Investment Earnings	3007800	Interest Earned on Investments	10,609.68	79,897.18	100,000	49,620.04	172,000	172,000
19301	Opioid Fund	270100	Human Services Dept	3694000	Judgement Settlement	3063500	Opioid Funds	453,351.81	2,117,824.20	479,048	108,670.43	448,420	448,420
19501	Budget Stabilizatior	75100	OAS - Finance	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			2,737,000		3,626,824	4,332,824
19501	Budget Stabilizatior	75100	OAS - Finance	3611000	Investment Earnings	3007800	Interest Earned on Investments	15,172.02	104,755.47	150,000	52,646.11	110,000	120,000
19501	Budget Stabilizatior	75100	OAS - Finance	3970001	Operating Transfers In	3048200	Contributions from Active Fund	2,103,297.00	609,754.00	597,824		596,000	596,000
19601	Benefits Administra	105100	Sheriff	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			1,285,512		1,409,204	1,113,654
19601	Benefits Administra	105100	Sheriff	3611000	Investment Earnings	3007800	Interest Earned on Investments	49,534.41	50,334.25	51,300	21,350.32	55,000	55,000
19601	Benefits Administra	105100	Sheriff	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue			50		50	50
19601	Benefits Administra	105100	Sheriff	3970002	Transfers In-Intrafund	3970020	Transfers In Intra Fund	300,000.00	300,000.00	300,000	300,000.00	300,000	300,000
19701	Cumulative Reserve	75100	OAS - Finance	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			890,333			
19701	Cumulative Reserve	75100	OAS - Finance	3133100	Hotel/Motel Sales and Use Tax	8012500	Lodging Tax	278,245.63	310,903.39	0	0.00		
19701	Cumulative Reserve	75100	OAS - Finance	3611000	Investment Earnings	3007800	Interest Earned on Investments	26,131.71	30,992.37	25,000	15,942.48		
19801	Sheriff K-9 Program	105100	Sheriff	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			31,563		57,023	28,099
19801	Sheriff K-9 Program	105100	Sheriff	3611000	Investment Earnings	3007800	Interest Earned on Investments	766.52	835.77	1,000	408.49	1,100	1,100
19801	Sheriff K-9 Program	105100	Sheriff	3619000	FMV Investment Earnings	3007800	Interest Earned on Investments	133.93	-5.65		-128.28		
19801	Sheriff K-9 Program	105100	Sheriff	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue	1,101.00	10,339.50	10,000	100.00	5,000	5,000
19801	Sheriff K-9 Program	105100	Sheriff	3970001	Operating Transfers In	3048200	Contributions from Active Fund	11,500.00	11,500.00	15,000	15,000.00	15,000	15,000
19802	Sheriff Bearcat	105100	Sheriff	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			39,979		43,298	42,160
19802	Sheriff Bearcat	105100	Sheriff	3421000	Law Enforcement Services	3067100	Law Enforcement - Cowlitz						
19802	Sheriff Bearcat	105100	Sheriff	3421000	Law Enforcement Services	8007100	Law Enforcement - Longview		11,532.00	11,532	11,532.00	11,532	11,532
19802	Sheriff Bearcat	105100	Sheriff	3421000	Law Enforcement Services	8007200	Law Enforcement - Kelso		3,708.00	3,708	3,708.00	3,708	3,708
19802	Sheriff Bearcat	105100	Sheriff	3421000	Law Enforcement Services	8007400	Law Enforcement - Kalama		900.00	900	900.00	900	900
19802	Sheriff Bearcat	105100	Sheriff	3421000	Law Enforcement Services	8007500	Law Enforcement - Castle Rock		672.00	672	672.00	672	672

Fund	Fund Description	Dept	Dept Description	Account	Account Description	BARS	BARS Description	2023 Actuals	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 OFMEstimated	2027 OFMEstimated
19802	Sheriff Bearcat	105100	Sheriff	3421000	Law Enforcement Services	8007600	Law Enforcement - Woodland		1,944.00	1,944	1,944.00	1,944	1,944
19802	Sheriff Bearcat	105100	Sheriff	3611000	Investment Earnings	3007800	Interest Earned on Investments			0		1,500	1,500
19802	Sheriff Bearcat	105100	Sheriff	3970001	Operating Transfers In	3048200	Contributions from Active Fund	29,814.00	17,863.00	25,000	25,000.00	30,000	35,000
19901	ARPA Relief Fund	170100	Disaster Assistance	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			14,989,380		7,244,864	
19901	ARPA Relief Fund	170100	Disaster Assistance	3312100	FDG Department of Treasury	4300900	American Rescue Plan Funding	914,174.36	2,970,294.65				

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

10101 | County Road		200100 | Roads Administration						
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		$17,329,871		$16,300,000	$9,395,051	$16,300,000	$9,395,051
3111000 | Real & Personal Property Tax	3000000 | Revenue Summary	$13,522,928.55	$14,428,445	$8,142,408.08	$15,000,000	$15,300,000	$15,000,000	$15,300,000
3172000 | Leasehold Excise Tax	3000000 | Revenue Summary	$199,743.40	$85,000	$47,390.93	$200,000	$200,000	$200,000	$200,000
3174000 | Timber Excise Tax	8000000 | Revenue Summary	$1,660,097.84	$1,200,000	$722,994.84	$1,400,000	$1,500,000	$1,400,000	$1,500,000
3321068 | Title I - Schools and Roads	4800200 | Title I Federal Forest	$50,292.80	$50,000	$8,683.68	$50,000	$50,000	$50,000	$50,000
3321560 | Payment In-Lieu of Tax	4600600 | Federal In-Lieu Wild Life	$335.11			$0	$0	$0	$0
3332000 | FIG Dept of Transportation	4200400 | Federal Hwy Admin	$2,982,702.02	$5,834,046	$443,522.24	$3,605,500	$945,000	$3,605,500	$945,000
3339700 | FIG Dept of Homeland Security	4360000 | Disaster Public Assistance PDD	$11,923.14	$1,350,000	$863,251.48	$2,045,000	$8,134,000	$2,045,000	$8,134,000
3340180 | SG State Military Department	4001700 | State-Distr Public Asst Grant	$403.60	$95,000	$47,961.51	$42,500	$53,500	$42,500	$53,500
3340270 | SG Recreation and Conservation	4300400 | State Grants	$865,021.26	$2,204,000	$347,193.18	$289,000	$3,153,500	$289,000	$3,153,500
3340370 | Rural Arterial Program (RAP)	4700100 | RAP	$71,469.69	$4,451,000	$17,241.78	$2,517,000	$549,000	$2,517,000	$549,000
3340372 | County Arterial Preserv (CAPP)	4720000 | Arterial Preservation	$283,472.52	$347,530	$120,990.10	$378,253	$350,000	$378,253	$350,000
3350232 | DNR Other Trust 2	3061400 | DNR Other Trust 2	$2,473.48	$3,000	$2,213.36	$3,000	$3,000	$3,000	$3,000
3350233 | DNR Timber Trust 2	3061500 | DNR Timber Trust 2		$0					
3350235 | DNR Other Trust 1 & 77	3007700 | Oil Gas Lease - Timber	$2,694.48	$0	$3,486.23	$3,000	$3,000	$3,000	$3,000
3360075 | Multimodal Transport-County	8591300 | Multimodal Transport-County	$100,226.52	$100,000	$50,113.26	$99,818	$100,000	$99,818	$100,000
3360089 | Motor Vehicle Fuel Tax - Roads	3062200 | Road Motor Vehicle Fuel Tax	$2,039,546.82	$2,039,908	$587,149.10	$2,055,000	$2,040,000	$2,055,000	$2,040,000
3360089 | Motor Vehicle Fuel Tax - Roads	8911700 | MVA Transportation-County Road	$85,506.64	$41,268	$42,753.32	$71,937	$75,350	$71,937	$75,350
3360231 | DNR PILT NAP/NRCA	3107500 | DNR PILT NAP/NRCA	$209.30			$0	$0	$0	$0
3441000 | Rd/St Maint & Repair Services	3000000 | Revenue Summary	$606,249.63	$300,000	$165,275.74	$300,000	$300,000	$300,000	$300,000
3441000 | Rd/St Maint & Repair Services	8003100 | Intergovtl Road Maintenance	$406,510.55	$50,000	$40,990.76	$100,000	$100,000	$100,000	$100,000

3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$844,541.04	$500,000	$341,967.43	$500,000	$500,000	$500,000	$500,000

3614000 | Other Interest	8001300 | Other Interest - DNR	$201.22		$2.63	$0	$0	$0	$0
3614000 | Other Interest	8001400 | Other Interest - Leasehold	$647.68		$277.35	$0	$0	$0	$0
3619000 | FMV Investment Earnings	3007800 | Interest Earned on Investments	$18,623.76		$-108,942.98				
3620000 | Rents and Leases	3007700 | Oil Gas Lease - Timber	$0.00						
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$38,305.29	$30,000	$30,727.08	$50,000	$50,000	$50,000	$50,000
3953000 | Proceeds Sale of Capital Asset	3003900 | Timber Sales							
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$1,086,617.43	$4,587,128	$3,260.08	$3,435,000	$0	$3,435,000	$0
200100 | Roads Administration		$24,880,743.77	$55,026,196	$11,920,911.18	$48,445,008	$42,801,401	$48,445,008	$42,801,401
10101 | County Road		$24,880,743.77	$55,026,196	$11,920,911.18	$48,445,008	$42,801,401	$48,445,008	$42,801,401

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

10101 | County Road		200100 | Roads Administration						
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		$14,714,153		$9,395,051	$6,052,102	$9,589,818	$6,052,102
5081000 Ending Fund Balance			**$14,714,153**		**$9,395,051**	**$6,052,102**	**$9,589,818**	**$6,052,102**
5413000 | Roadway Preservation	5100100 | Direct Labor							
5413000 | Roadway Preservation	5101000 | Overtime							
5413000 | Roadway Preservation	5108000 | Extra Help Payroll							
5413000 | Roadway Preservation	5109100 | Out of Class Pay							
5413000 | Roadway Preservation	5200200 | Medical Insurance							
5413000 | Roadway Preservation	5200300 | Social Security							
5413000 | Roadway Preservation	5200400 | Retirement							
5413000 | Roadway Preservation	5200500 | Unemployment Comp.							
5413000 | Roadway Preservation	5200600 | Paid Family & Medical Leave							
5413000 Salaries & Benefits								
5413000 | Roadway Preservation	5313300 | Road Oil							
5413000 Supplies								
5413000 | Roadway Preservation	5440100 | Advertising							
5413000 | Roadway Preservation	5450109 | Internal Serv Fund-Rental ER&R							
5413000 | Roadway Preservation	5480100 | Repairs & Maintenance							
5413000 | Roadway Preservation	5480109 | InternalServFdRepairs&Maint							
5413000 | Roadway Preservation	5492000 | Other							
5413000 Other Services & Charges								

5423000 | Roadway	5100100 | Direct Labor	$481,792.27	$483,135	$234,745.24	$416,043	$431,853	$416,043	$431,853
5423000 | Roadway	5101000 | Overtime	$11,170.52	$0	$9,858.94	$0	$0	$0	$0
5423000 | Roadway	5108000 | Extra Help Payroll	$29,988.00	$0	$16,105.50	$0	$0	$0	$0
5423000 | Roadway	5109100 | Out of Class Pay	$5,663.12	$0	$3,020.35	$0	$0	$0	$0
5423000 | Roadway	5200200 | Medical Insurance	$125,734.94	$140,336	$58,933.21	$122,360	$125,419	$122,360	$125,419
5423000 | Roadway	5200300 | Social Security	$39,559.82	$52,073	$19,563.10	$38,191	$39,637	$38,191	$39,637
5423000 | Roadway	5200400 | Retirement	$46,161.30	$59,271	$22,366.47	$27,389	$28,427	$27,389	$28,427
5423000 | Roadway	5200600 | Paid Family & Medical Leave	$1,119.82	$1,864	$690.92	$1,703	$1,764	$1,703	$1,764
5423000 Salaries & Benefits		**$741,189.79**	**$736,679**	**$365,283.73**	**$605,686**	**$627,100**	**$605,686**	**$627,100**
5423000 | Roadway	5313100 | Oil Rock	$322,029.09	$600,000	$432,279.04	$500,000	$500,000	$500,000	$500,000
5423000 | Roadway	5313200 | Other Rock & Sand	$120,437.63	$145,000	$50,131.40	$145,000	$145,000	$145,000	$145,000
5423000 | Roadway	5313300 | Road Oil	$927,018.05	$1,500,000	$423,752.73	$1,400,000	$1,400,000	$1,400,000	$1,400,000
5423000 | Roadway	5313800 | Road Mix	$138,951.20	$190,000	$55,030.70	$190,000	$190,000	$190,000	$190,000
5423000 | Roadway	5314000 | Misc. O&M Supplies	$8,613.54	$0	$59.44	$0	$0	$0	$0
5423000 | Roadway	5350100 | Small Tools & Minor Equipment							
5423000 Supplies		**$1,517,049.51**	**$2,435,000**	**$961,253.31**	**$2,235,000**	**$2,235,000**	**$2,235,000**	**$2,235,000**
5423000 | Roadway	5415000 | Intergovernmental Services							
5423000 | Roadway	5440100 | Advertising	$2,377.37						
5423000 | Roadway	5450109 | Internal Serv Fund-Rental ER&R	$504,553.74	$909,319	$51,342.24	$909,319	$909,319	$909,319	$909,319
5423000 | Roadway	5450200 | Equipment Rent - Outside	$69,149.81	$75,000	$1,512.32	$75,000	$75,000	$75,000	$75,000
5423000 | Roadway	5480100 | Repairs & Maintenance	$2,299,037.23	$3,000,000	$93,230.22	$3,000,000	$3,000,000	$3,000,000	$3,000,000
5423000 | Roadway	5480109 | InternalServFdRepairs&Maint							
5423000 | Roadway	5492000 | Other	$164.31	$0		$0	$0	$0	$0
5423000 Other Services & Charges		**$2,875,282.46**	**$3,984,319**	**$146,084.78**	**$3,984,319**	**$3,984,319**	**$3,984,319**	**$3,984,319**
5424000 | Storm Drainage	5100100 | Direct Labor	$371,671.44	$515,965	$215,941.49	$538,683	$559,153	$538,683	$559,153
5424000 | Storm Drainage	5101000 | Overtime	$3,911.13	$0	$817.22	$0	$0	$0	$0
5424000 | Storm Drainage	5108000 | Extra Help Payroll	$5,294.00	$0	$1,802.50	$0	$0	$0	$0
5424000 | Storm Drainage	5109100 | Out of Class Pay	$5,815.45	$0	$3,418.53	$0	$0	$0	$0
5424000 | Storm Drainage	5200200 | Medical Insurance	$106,128.79	$152,182	$64,400.09	$158,429	$162,390	$158,429	$162,390
5424000 | Storm Drainage	5200300 | Social Security	$28,790.74	$46,659	$16,364.39	$49,448	$51,321	$49,448	$51,321
5424000 | Storm Drainage	5200400 | Retirement	$35,341.89	$54,963	$20,053.11	$35,463	$36,807	$35,463	$36,807
5424000 | Storm Drainage	5200600 | Paid Family & Medical Leave	$828.39	$1,670	$581.80	$2,205	$2,284	$2,205	$2,284

5424000 Salaries & Benefits		**$557,781.83**	**$771,439**	**$323,379.13**	**$784,228**	**$811,955**	**$784,228**	**$811,955**
5424000 | Storm Drainage	5313200 | Other Rock & Sand	$14,211.18	$27,000	$13,426.22	$27,000	$27,000	$27,000	$27,000
5424000 | Storm Drainage	5313400 | Culvert Pipe	$3,064.84	$35,000	$7,444.98	$20,000	$20,000	$20,000	$20,000
5424000 | Storm Drainage	5314000 | Misc. O&M Supplies	$1,024.07	$0	$48.88	$0	$0	$0	$0
5424000 | Storm Drainage	5320200 | Propane-Fuel Consumed							
5424000 | Storm Drainage	5350100 | Small Tools & Minor Equipment							
5424000 Supplies		**$18,300.09**	**$62,000**	**$20,920.08**	**$47,000**	**$47,000**	**$47,000**	**$47,000**
5424000 | Storm Drainage	5410100 | Professional & Contract Svc	$10,129.67	$11,000		$11,000	$11,000	$11,000	$11,000
5424000 | Storm Drainage	5450109 | Internal Serv Fund-Rental ER&R	$401,023.76	$409,273	$187,547.57	$409,273	$409,273	$409,273	$409,273
5424000 | Storm Drainage	5450200 | Equipment Rent - Outside	$1,971.74						
5424000 | Storm Drainage	5470100 | PUD	$3,085.26	$0	$1,578.55	$0	$0	$0	$0
5424000 | Storm Drainage	5470400 | Solid Waste							
5424000 | Storm Drainage	5480100 | Repairs & Maintenance	$27,673.60	$5,000	$1,593.02	$5,000	$5,000	$5,000	$5,000
5424000 | Storm Drainage	5492000 | Other		$0	$550.00	$0	$0	$0	$0
5424000 Other Services & Charges		**$443,884.03**	**$425,273**	**$191,269.14**	**$425,273**	**$425,273**	**$425,273**	**$425,273**
5425000 | Structures	5100100 | Direct Labor	$240.56	$1,975		$2,062	$2,140	$2,062	$2,140
5425000 | Structures	5101000 | Overtime							
5425000 | Structures	5108000 | Extra Help Payroll	$112.00			$0	$0	$0	$0
5425000 | Structures	5109100 | Out of Class Pay							
5425000 | Structures	5200200 | Medical Insurance		$582		$606	$621	$606	$621
5425000 | Structures	5200300 | Social Security	$26.45	$179		$189	$196	$189	$196
5425000 | Structures	5200400 | Retirement	$21.72	$210		$136	$141	$136	$141
5425000 | Structures	5200600 | Paid Family & Medical Leave	$0.74	$6		$8	$9	$8	$9
5425000 Salaries & Benefits		**$401.47**	**$2,952**		**$3,001**	**$3,107**	**$3,001**	**$3,107**
5425000 | Structures	5450109 | Internal Serv Fund-Rental ER&R		$5,846		$5,846	$5,846	$5,846	$5,846
5425000 | Structures	5470100 | PUD		$0		$0	$0	$0	$0
5425000 Other Services & Charges			**$5,846**		**$5,846**	**$5,846**	**$5,846**	**$5,846**
5426000 | Traffic & Pedestrian Services	5313200 | Other Rock & Sand							
5426000 | Traffic & Pedestrian Services	5313700 | Signs/Traffic Control							
5426000 Supplies								
5426000 | Traffic & Pedestrian Services	5470100 | PUD		$0		$0	$0	$0	$0

5426000 Other Services & Charges			**$0**		**$0**	**$0**	**$0**	**$0**
5426100 | Sidewalk Maintenance	5100100 | Direct Labor		$3,720		$3,884	$4,031	$3,884	$4,031
5426100 | Sidewalk Maintenance	5108000 | Extra Help Payroll		$0		$0	$0	$0	$0
5426100 | Sidewalk Maintenance	5109100 | Out of Class Pay		$0		$0	$0	$0	$0
5426100 | Sidewalk Maintenance	5200200 | Medical Insurance		$1,097		$1,142	$1,171	$1,142	$1,171
5426100 | Sidewalk Maintenance	5200300 | Social Security		$336		$357	$370	$357	$370
5426100 | Sidewalk Maintenance	5200400 | Retirement		$396		$256	$265	$256	$265
5426100 | Sidewalk Maintenance	5200600 | Paid Family & Medical Leave		$12		$16	$16	$16	$16
5426100 Salaries & Benefits			**$5,561**		**$5,655**	**$5,853**	**$5,655**	**$5,853**
5426100 | Sidewalk Maintenance	5450109 | Internal Serv Fund-Rental ER&R							
5426100 | Sidewalk Maintenance	5480100 | Repairs & Maintenance		$10,000		$10,000	$10,000	$10,000	$10,000
5426100 Other Services & Charges			**$10,000**		**$10,000**	**$10,000**	**$10,000**	**$10,000**
5426300 | Street Lighting Maintenance	5100100 | Direct Labor	$5,059.96	$2,438	$4,003.56	$2,546	$2,642	$2,546	$2,642
5426300 | Street Lighting Maintenance	5101000 | Overtime	$194.47	$0		$0	$0	$0	$0
5426300 | Street Lighting Maintenance	5108000 | Extra Help Payroll				$0	$0	$0	$0
5426300 | Street Lighting Maintenance	5109100 | Out of Class Pay	$8.71	$0	$4.82	$0	$0	$0	$0
5426300 | Street Lighting Maintenance	5200200 | Medical Insurance	$918.48	$719	$737.24	$746	$767	$746	$767
5426300 | Street Lighting Maintenance	5200300 | Social Security	$393.01	$220	$298.34	$234	$243	$234	$243
5426300 | Street Lighting Maintenance	5200400 | Retirement	$492.25	$260	$365.12	$168	$174	$168	$174
5426300 | Street Lighting Maintenance	5200600 | Paid Family & Medical Leave	$11.20	$8	$10.51	$10	$11	$10	$11
5426300 Salaries & Benefits		**$7,078.08**	**$3,645**	**$5,419.59**	**$3,704**	**$3,837**	**$3,704**	**$3,837**
5426300 | Street Lighting Maintenance	5312200 | Plumbing/Electrical	$2,141.08	$4,000	$613.57	$4,000	$4,000	$4,000	$4,000
5426300 | Street Lighting Maintenance	5314000 | Misc. O&M Supplies							
5426300 Supplies		**$2,141.08**	**$4,000**	**$613.57**	**$4,000**	**$4,000**	**$4,000**	**$4,000**
5426300 | Street Lighting Maintenance	5450109 | Internal Serv Fund-Rental ER&R	$5,698.70	$0	$3,071.78	$0	$0	$0	$0
5426300 | Street Lighting Maintenance	5480100 | Repairs & Maintenance	$224.87	$15,000	$-154.88	$15,000	$15,000	$15,000	$15,000
5426300 Other Services & Charges		**$5,923.57**	**$15,000**	**$2,916.90**	**$15,000**	**$15,000**	**$15,000**	**$15,000**
5426400 | Traffic Cont Maintenance	5100100 | Direct Labor	$130,529.76	$113,698	$82,945.34	$118,704	$123,214	$118,704	$123,214
5426400 | Traffic Cont Maintenance	5101000 | Overtime	$2,892.53	$0	$3,714.65	$0	$0	$0	$0
5426400 | Traffic Cont Maintenance	5108000 | Extra Help Payroll	$667.00	$0	$37.00	$0	$0	$0	$0
5426400 | Traffic Cont Maintenance	5109100 | Out of Class Pay	$684.91	$0	$282.95	$0	$0	$0	$0

5426400 | Traffic Cont Maintenance	5200200 | Medical Insurance	$27,927.02	$33,535	$17,964.42	$34,911	$35,784	$34,911	$35,784
5426400 | Traffic Cont Maintenance	5200300 | Social Security	$10,063.02	$10,282	$6,505.96	$10,896	$11,309	$10,896	$11,309
5426400 | Traffic Cont Maintenance	5200400 | Retirement	$12,471.33	$12,112	$7,917.46	$7,815	$8,111	$7,815	$8,111
5426400 | Traffic Cont Maintenance	5200600 | Paid Family & Medical Leave	$286.73	$368	$227.86	$486	$503	$486	$503
5426400 Salaries & Benefits		**$185,522.30**	**$169,995**	**$119,595.64**	**$172,812**	**$178,921**	**$172,812**	**$178,921**
5426400 | Traffic Cont Maintenance	5312300 | Safety Supplies	$11,965.36	$5,000	$648.60	$5,000	$5,000	$5,000	$5,000
5426400 | Traffic Cont Maintenance	5313700 | Signs/Traffic Control	$68,929.70	$78,000	$60,341.32	$100,000	$100,000	$100,000	$100,000
5426400 | Traffic Cont Maintenance	5314000 | Misc. O&M Supplies	$22,388.32	$65,000	$977.18	$65,000	$65,000	$65,000	$65,000
5426400 Supplies		**$103,283.38**	**$148,000**	**$61,967.10**	**$170,000**	**$170,000**	**$170,000**	**$170,000**
5426400 | Traffic Cont Maintenance	5440100 | Advertising	$1,484.92	$0	$1,338.05	$0	$0	$0	$0
5426400 | Traffic Cont Maintenance	5450109 | Internal Serv Fund-Rental ER&R	$76,926.64	$21,000	$19,546.62	$21,000	$21,000	$21,000	$21,000
5426400 | Traffic Cont Maintenance	5450200 | Equipment Rent - Outside							
5426400 | Traffic Cont Maintenance	5470100 | PUD	$13,197.55	$0	$7,156.08	$0	$0	$0	$0
5426400 | Traffic Cont Maintenance	5480100 | Repairs & Maintenance	$1,249,253.10	$1,200,000	$272,787.01	$1,200,000	$1,200,000	$1,200,000	$1,200,000
5426400 Other Services & Charges		**$1,340,862.21**	**$1,221,000**	**$300,827.76**	**$1,221,000**	**$1,221,000**	**$1,221,000**	**$1,221,000**
5426600 | Snow Control	5100100 | Direct Labor	$68,910.11	$90,557	$54,074.59	$94,544	$98,137	$94,544	$98,137
5426600 | Snow Control	5101000 | Overtime	$44,640.36	$0	$16,512.68	$0	$0	$0	$0
5426600 | Snow Control	5108000 | Extra Help Payroll	$612.00			$0	$0	$0	$0
5426600 | Snow Control	5109100 | Out of Class Pay	$231.35	$0	$78.56	$0	$0	$0	$0
5426600 | Snow Control	5200200 | Medical Insurance	$20,043.68	$26,710	$6,394.81	$27,806	$28,501	$27,806	$28,501
5426600 | Snow Control	5200300 | Social Security	$8,592.38	$8,189	$5,290.74	$8,679	$9,007	$8,679	$9,007
5426600 | Snow Control	5200400 | Retirement	$10,806.55	$9,647	$6,433.25	$6,224	$6,460	$6,224	$6,460
5426600 | Snow Control	5200600 | Paid Family & Medical Leave	$242.28	$293	$185.09	$387	$401	$387	$401
5426600 Salaries & Benefits		**$154,078.71**	**$135,396**	**$88,969.72**	**$137,640**	**$142,506**	**$137,640**	**$142,506**
5426600 | Snow Control	5312300 | Safety Supplies	$17,903.46	$5,000	$19,165.90	$20,000	$20,000	$20,000	$20,000
5426600 | Snow Control	5314000 | Misc. O&M Supplies							
5426600 Supplies		**$17,903.46**	**$5,000**	**$19,165.90**	**$20,000**	**$20,000**	**$20,000**	**$20,000**
5426600 | Snow Control	5450109 | Internal Serv Fund-Rental ER&R	$102,906.90	$189,000	$65,325.90	$189,000	$189,000	$189,000	$189,000
5426600 | Snow Control	5480100 | Repairs & Maintenance	$89,992.81	$35,000	$49,233.92	$35,000	$35,000	$35,000	$35,000
5426600 | Snow Control	5480109 | InternalServFdRepairs&Maint	$13,037.80						
5426600 Other Services & Charges		**$205,937.51**	**$224,000**	**$114,559.82**	**$224,000**	**$224,000**	**$224,000**	**$224,000**

5426700 | Street Cleaning	5100100 | Direct Labor	$127,141.68	$93,159	$46,487.81	$97,261	$100,957	$97,261	$100,957
5426700 | Street Cleaning	5101000 | Overtime	$3,496.17	$0	$1,658.21	$0	$0	$0	$0
5426700 | Street Cleaning	5108000 | Extra Help Payroll	$883.00	$0	$425.00	$0	$0	$0	$0
5426700 | Street Cleaning	5109100 | Out of Class Pay	$1,379.71	$0	$411.00	$0	$0	$0	$0
5426700 | Street Cleaning	5200200 | Medical Insurance	$38,324.98	$27,477	$11,503.35	$28,605	$29,320	$28,605	$29,320
5426700 | Street Cleaning	5200300 | Social Security	$9,843.18	$8,424	$3,634.15	$8,928	$9,266	$8,928	$9,266
5426700 | Street Cleaning	5200400 | Retirement	$12,210.28	$9,924	$4,423.55	$6,403	$6,646	$6,403	$6,646
5426700 | Street Cleaning	5200600 | Paid Family & Medical Leave	$284.56	$302	$128.31	$398	$412	$398	$412
5426700 Salaries & Benefits		**$193,563.56**	**$139,286**	**$68,671.38**	**$141,595**	**$146,601**	**$141,595**	**$146,601**
5426700 | Street Cleaning	5314000 | Misc. O&M Supplies	$49,117.81	$0	$3,935.66	$0	$0	$0	$0
5426700 Supplies		**$49,117.81**	**$0**	**$3,935.66**	**$0**	**$0**	**$0**	**$0**
5426700 | Street Cleaning	5450109 | Internal Serv Fund-Rental ER&R	$287,934.37	$173,023	$61,725.59	$173,023	$173,023	$173,023	$173,023
5426700 Other Services & Charges		**$287,934.37**	**$173,023**	**$61,725.59**	**$173,023**	**$173,023**	**$173,023**	**$173,023**
5426900 | Other Traffic Maintenance	5450109 | Internal Serv Fund-Rental ER&R		$26,250		$26,250	$26,250	$26,250	$26,250
5426900 Other Services & Charges			**$26,250**		**$26,250**	**$26,250**	**$26,250**	**$26,250**
5427000 | Roadside	5100100 | Direct Labor	$372,264.23	$615,443	$160,447.34	$642,541	$666,958	$642,541	$666,958
5427000 | Roadside	5101000 | Overtime	$13,007.79	$0	$5,579.92	$0	$0	$0	$0
5427000 | Roadside	5108000 | Extra Help Payroll	$13,680.00	$115,000	$4,126.00	$115,000	$119,370	$115,000	$119,370
5427000 | Roadside	5109100 | Out of Class Pay	$6,612.06	$31,000	$2,573.53	$31,000	$32,178	$31,000	$32,178
5427000 | Roadside	5200200 | Medical Insurance	$117,413.80	$181,523	$47,787.84	$188,974	$193,699	$188,974	$193,699
5427000 | Roadside	5200300 | Social Security	$30,219.26	$57,185	$12,779.24	$58,982	$61,216	$58,982	$61,216
5427000 | Roadside	5200400 | Retirement	$36,458.84	$65,560	$15,325.60	$42,300	$43,903	$42,300	$43,903
5427000 | Roadside	5200600 | Paid Family & Medical Leave	$870.90	$1,992	$452.61	$2,630	$2,724	$2,630	$2,724
5427000 Salaries & Benefits		**$590,526.88**	**$1,067,703**	**$249,072.08**	**$1,081,427**	**$1,120,048**	**$1,081,427**	**$1,120,048**
5427000 | Roadside	5313200 | Other Rock & Sand	$11,190.87	$2,000		$2,000	$2,000	$2,000	$2,000
5427000 | Roadside	5313600 | Chemicals/Vegetation	$124,840.45	$150,000	$92,069.11	$150,000	$150,000	$150,000	$150,000
5427000 | Roadside	5314000 | Misc. O&M Supplies	$6,064.34	$0	$343.52	$0	$0	$0	$0
5427000 | Roadside	5320200 | Propane-Fuel Consumed	$14.97						
5427000 Supplies		**$142,110.63**	**$152,000**	**$92,412.63**	**$152,000**	**$152,000**	**$152,000**	**$152,000**
5427000 | Roadside	5410100 | Professional & Contract Svc	$3,780.90	$0		$0	$0	$0	$0
5427000 | Roadside	5415000 | Intergovernmental Services							

5427000 | Roadside	5450109 | Internal Serv Fund-Rental ER&R	$452,832.31	$350,805	$124,960.78	$350,805	$350,805	$350,805	$350,805
5427000 | Roadside	5450200 | Equipment Rent - Outside		$0		$0	$0	$0	$0
5427000 | Roadside	5470400 | Solid Waste	$1,439.44	$2,450	$403.45	$2,450	$2,450	$2,450	$2,450
5427000 | Roadside	5480100 | Repairs & Maintenance	$6,608.66	$10,000		$10,000	$10,000	$10,000	$10,000
5427000 | Roadside	5490300 | Interfund Professional Svcs		$0		$0	$0	$0	$0
5427000 | Roadside	5490400 | Dues & Subscriptions	$14,018.00	$18,000	$4,400.00	$18,000	$18,000	$18,000	$18,000
5427000 | Roadside	5492000 | Other	$10,335.00	$0	$954.00	$0	$0	$0	$0
5427000 | Roadside	5493509 | InternalServFdOtherSvc&Charges		$0		$0	$0	$0	$0
5427000 Other Services & Charges		**$489,014.31**	**$381,255**	**$130,718.23**	**$381,255**	**$381,255**	**$381,255**	**$381,255**
5428000 | Ancillary Operations	5100100 | Direct Labor	$326,171.85	$550,374	$219,557.41	$574,607	$596,443	$574,607	$596,443
5428000 | Ancillary Operations	5101000 | Overtime	$8,203.37	$0	$8,626.75	$0	$0	$0	$0
5428000 | Ancillary Operations	5108000 | Extra Help Payroll	$15,869.00	$0	$906.50	$0	$0	$0	$0
5428000 | Ancillary Operations	5109100 | Out of Class Pay	$2,720.54	$0	$854.31	$0	$0	$0	$0
5428000 | Ancillary Operations	5200200 | Medical Insurance	$97,441.34	$162,331	$45,982.26	$168,995	$173,219	$168,995	$173,219
5428000 | Ancillary Operations	5200300 | Social Security	$25,957.73	$49,771	$17,291.95	$52,746	$54,744	$52,746	$54,744
5428000 | Ancillary Operations	5200400 | Retirement	$31,021.95	$58,628	$20,768.27	$37,828	$39,261	$37,828	$39,261
5428000 | Ancillary Operations	5200600 | Paid Family & Medical Leave	$750.40	$1,781	$602.27	$2,352	$2,436	$2,352	$2,436
5428000 Salaries & Benefits		**$508,136.18**	**$822,885**	**$314,589.72**	**$836,528**	**$866,103**	**$836,528**	**$866,103**
5428000 | Ancillary Operations	5313200 | Other Rock & Sand	$7,182.84	$30,000	$257.98	$30,000	$30,000	$30,000	$30,000
5428000 | Ancillary Operations	5313800 | Road Mix	$13,574.23	$0	$1,151.87	$0	$0	$0	$0
5428000 | Ancillary Operations	5314000 | Misc. O&M Supplies	$515.70	$0		$0	$0	$0	$0
5428000 Supplies		**$21,272.77**	**$30,000**	**$1,409.85**	**$30,000**	**$30,000**	**$30,000**	**$30,000**
5428000 | Ancillary Operations	5410100 | Professional & Contract Svc	$42,784.43	$45,000	$1,661.45	$45,000	$45,000	$45,000	$45,000
5428000 | Ancillary Operations	5415000 | Intergovernmental Services	$3,240.44	$10,000	$302.76	$10,000	$10,000	$10,000	$10,000
5428000 | Ancillary Operations	5430200 | Mileage							
5428000 | Ancillary Operations	5440100 | Advertising		$0		$0	$0	$0	$0
5428000 | Ancillary Operations	5450109 | Internal Serv Fund-Rental ER&R	$133,408.94	$117,149	$16,716.50	$117,149	$117,149	$117,149	$117,149
5428000 | Ancillary Operations	5450200 | Equipment Rent - Outside		$0		$0	$0	$0	$0
5428000 | Ancillary Operations	5470400 | Solid Waste		$0		$0	$0	$0	$0
5428000 | Ancillary Operations	5480100 | Repairs & Maintenance		$0	$20,737.00	$0	$0	$0	$0
5428000 | Ancillary Operations	5490400 | Dues & Subscriptions		$0	$933.98	$0	$0	$0	$0
5428000 | Ancillary Operations	5492000 | Other	$1,155.60	$0		$0	$0	$0	$0

5428000 | Ancillary Operations	5493509 | InternalServFdOtherSvc&Charges							
5428000 Other Services & Charges		**$180,589.41**	**$172,149**	**$40,351.69**	**$172,149**	**$172,149**	**$172,149**	**$172,149**
5429000 | Mtnc Administration/Overhead	5100100 | Direct Labor	$417,531.98	$582,246	$185,372.54	$677,583	$728,905	$677,583	$728,905
5429000 | Mtnc Administration/Overhead	5101000 | Overtime	$17,873.23	$0	$13,127.51	$0	$0	$0	$0
5429000 | Mtnc Administration/Overhead	5108000 | Extra Help Payroll	$152.00	$0	$129.50	$0	$0	$0	$0
5429000 | Mtnc Administration/Overhead	5109100 | Out of Class Pay	$3,754.82	$0	$4,401.22	$0	$0	$0	$0
5429000 | Mtnc Administration/Overhead	5200200 | Medical Insurance	$72,228.96	$171,732	$31,287.94	$178,781	$183,250	$178,781	$183,250
5429000 | Mtnc Administration/Overhead	5200300 | Social Security	$33,418.96	$52,653	$15,485.74	$61,111	$65,792	$61,111	$65,792
5429000 | Mtnc Administration/Overhead	5200400 | Retirement	$40,888.20	$62,024	$18,483.16	$43,891	$47,252	$43,891	$47,252
5429000 | Mtnc Administration/Overhead	5200600 | Paid Family & Medical Leave	$936.83	$1,884	$532.06	$2,710	$2,928	$2,710	$2,928
5429000 Salaries & Benefits		**$586,784.98**	**$870,539**	**$268,819.67**	**$964,076**	**$1,028,127**	**$964,076**	**$1,028,127**
5429000 | Mtnc Administration/Overhead	5313200 | Other Rock & Sand							
5429000 | Mtnc Administration/Overhead	5313400 | Culvert Pipe							
5429000 | Mtnc Administration/Overhead	5313600 | Chemicals/Vegetation							
5429000 | Mtnc Administration/Overhead	5313800 | Road Mix		$0		$0	$0	$0	$0
5429000 | Mtnc Administration/Overhead	5314000 | Misc. O&M Supplies	$15,132.19	$0	$4,151.43	$0	$0	$0	$0
5429000 | Mtnc Administration/Overhead	5314009 | InternalServiceFdMiscSupplies	$81,784.31	$70,000	$23,696.34	$70,000	$70,000	$70,000	$70,000
5429000 | Mtnc Administration/Overhead	5320109 | InternalServiceFund Gas Fuel	$9,906.43	$5,500	$1,584.43	$5,500	$5,500	$5,500	$5,500
5429000 | Mtnc Administration/Overhead	5320200 | Propane-Fuel Consumed	$243.05	$0	$18.07	$0	$0	$0	$0
5429000 | Mtnc Administration/Overhead	5320309 | InternalServFund Diesel Fuel		$0					
5429000 | Mtnc Administration/Overhead	5350100 | Small Tools & Minor Equipment	$21,598.50	$10,000	$2,644.81	$10,000	$10,000	$10,000	$10,000
5429000 Supplies		**$128,664.48**	**$85,500**	**$32,095.08**	**$85,500**	**$85,500**	**$85,500**	**$85,500**
5429000 | Mtnc Administration/Overhead	5410100 | Professional & Contract Svc		$0	$126.02	$0	$0	$0	$0
5429000 | Mtnc Administration/Overhead	5420309 | Internal Service Fund Postage							
5429000 | Mtnc Administration/Overhead	5430400 | Other							
5429000 | Mtnc Administration/Overhead	5440100 | Advertising							
5429000 | Mtnc Administration/Overhead	5450109 | Internal Serv Fund-Rental ER&R	$110,699.29	$70,161	$29,375.45	$70,161	$70,161	$70,161	$70,161
5429000 | Mtnc Administration/Overhead	5450200 | Equipment Rent - Outside		$0		$0	$0	$0	$0
5429000 | Mtnc Administration/Overhead	5480100 | Repairs & Maintenance	$3,266.24	$5,000	$7,018.18	$5,000	$5,000	$5,000	$5,000
5429000 | Mtnc Administration/Overhead	5480109 | InternalServFdRepairs&Maint	$60,014.37	$50,000	$23,373.27	$50,000	$50,000	$50,000	$50,000
5429000 | Mtnc Administration/Overhead	5490000 | Other Services & Charges							
5429000 | Mtnc Administration/Overhead	5490800 | Laundry	$118.16	$11,000		$11,000	$11,000	$11,000	$11,000

5429000 | Mtnc Administration/Overhead	5490900 | Industrial Acc. Lost Time	$108,764.00	$159,583	$159,583.00	$115,458	$115,458	$71,435	$115,458
5429000 | Mtnc Administration/Overhead	5492000 | Other	$20,150.33	$0	$7,165.42	$0	$0	$0	$0
5429000 | Mtnc Administration/Overhead	5493509 | InternalServFdOtherSvc&Charges							
5429000 Other Services & Charges		**$303,012.39**	**$295,744**	**$226,641.34**	**$251,619**	**$251,619**	**$207,596**	**$251,619**
5431000 | Management	5100100 | Direct Labor	$2,363.72	$355,576	$4,885.81	$371,232	$385,339	$371,232	$385,339
5431000 | Management	5100300 | Sick Leave							
5431000 | Management	5100400 | Holidays							
5431000 | Management	5100600 | Emergency Paid Sick Leave							
5431000 | Management	5108000 | Extra Help Payroll							
5431000 | Management	5200200 | Medical Insurance	$314.95	$104,876	$365.03	$109,181	$111,911	$109,181	$111,911
5431000 | Management	5200300 | Social Security	$171.05	$32,155	$373.77	$34,077	$35,368	$34,077	$35,368
5431000 | Management	5200400 | Retirement	$220.68	$37,878	$445.12	$24,439	$25,365	$24,439	$25,365
5431000 | Management	5200600 | Paid Family & Medical Leave	$5.03	$1,151	$12.80	$1,520	$1,574	$1,520	$1,574
5431000 Salaries & Benefits		**$3,075.43**	**$531,636**	**$6,082.53**	**$540,449**	**$559,557**	**$540,449**	**$559,557**
5431000 | Management	5410100 | Professional & Contract Svc		$0		$0	$0	$0	$0
5431000 | Management	5430100 | Meals & Lodging	$105.00	$4,000	$201.00	$4,000	$4,000	$4,000	$4,000
5431000 | Management	5430200 | Mileage							
5431000 | Management	5430400 | Other							
5431000 | Management	5430700 | Tuition & Registration		$0		$0	$0	$0	$0
5431000 | Management	5450109 | Internal Serv Fund-Rental ER&R	$8,606.00	$2,338	$2,125.37	$2,338	$2,338	$2,338	$2,338
5431000 | Management	5490400 | Dues & Subscriptions		$0		$0	$0	$0	$0
5431000 | Management	5492000 | Other	$110.00						
5431000 Other Services & Charges		**$8,821.00**	**$6,338**	**$2,326.37**	**$6,338**	**$6,338**	**$6,338**	**$6,338**
5433000 | General Service	5100100 | Direct Labor	$830,297.33	$926,206	$510,453.67	$966,988	$1,003,733	$966,988	$1,003,733
5433000 | General Service	5100200 | Vacation	$358,101.32	$300,000	$163,415.61	$300,000	$311,400	$300,000	$311,400
5433000 | General Service	5100300 | Sick Leave	$228,125.23	$151,000	$102,587.86	$151,000	$156,738	$151,000	$156,738
5433000 | General Service	5100400 | Holidays	$294,086.09	$300,000	$142,114.02	$300,000	$311,400	$300,000	$311,400
5433000 | General Service	5100500 | Other Leave W/Pay	$5,755.55	$20,000	$5,705.66	$20,000	$20,760	$20,000	$20,760
5433000 | General Service	5100600 | Emergency Paid Sick Leave							
5433000 | General Service	5101000 | Overtime	$11,087.80	$225,000	$4,689.07	$225,000	$233,550	$225,000	$233,550
5433000 | General Service	5101100 | Court Security Overtime							
5433000 | General Service	5108000 | Extra Help Payroll	$9,079.50	$0	$29,129.75	$0	$0	$0	$0

5433000 | General Service	5109100 | Out of Class Pay	$1,876.41	$0	$1,620.14	$0	$0	$0	$0
5433000 | General Service	5200200 | Medical Insurance	$414,503.65	$273,182	$224,210.54	$284,395	$291,505	$284,395	$291,505
5433000 | General Service	5200300 | Social Security	$129,041.29	$83,758	$71,330.23	$88,765	$92,127	$88,765	$92,127
5433000 | General Service	5200400 | Retirement	$152,909.09	$98,664	$80,502.59	$63,659	$66,071	$63,659	$66,071
5433000 | General Service	5200500 | Unemployment Comp.							
5433000 | General Service	5200600 | Paid Family & Medical Leave	$3,728.96	$2,998	$2,514.64	$3,959	$4,099	$3,959	$4,099
5433000 | General Service	5201000 | Uniform & Clothing	$9,344.46	$9,238	$4,036.62	$9,300	$9,300	$9,300	$9,300
5433000 Salaries & Benefits		**$2,447,936.68**	**$2,390,046**	**$1,342,310.40**	**$2,413,066**	**$2,500,683**	**$2,413,066**	**$2,500,683**
5433000 | General Service	5310100 | Office Supplies	$27,163.02	$37,000	$13,088.62	$37,000	$35,000	$37,000	$35,000
5433000 | General Service	5312300 | Safety Supplies	$8,775.70	$10,000	$3,069.71	$10,000	$10,000	$10,000	$10,000
5433000 | General Service	5314000 | Misc. O&M Supplies	$43,771.38	$80,000	$30,921.27	$80,000	$80,000	$80,000	$80,000
5433000 | General Service	5314009 | InternalServiceFdMiscSupplies	$2,858.27	$5,000	$52.06	$5,000	$5,000	$5,000	$5,000
5433000 | General Service	5315500 | Computer Software	$207.75	$10,000	$15,232.48	$10,000	$10,000	$10,000	$10,000
5433000 | General Service	5350100 | Small Tools & Minor Equipment	$2,345.98	$25,000	$12,702.56	$25,000	$25,000	$25,000	$25,000
5433000 Supplies		**$85,122.10**	**$167,000**	**$75,066.70**	**$167,000**	**$165,000**	**$167,000**	**$165,000**
5433000 | General Service	5410100 | Professional & Contract Svc	$24,677.77	$8,000	$8,293.05	$8,000	$8,000	$8,000	$8,000
5433000 | General Service	5415000 | Intergovernmental Services	$11,172.73	$10,000	$6,101.19	$10,000	$10,000	$10,000	$10,000
5433000 | General Service	5420309 | Internal Service Fund Postage	$853.25	$2,000		$2,000	$2,000	$2,000	$2,000
5433000 | General Service	5420400 | Telephone	$12,289.90	$10,000	$5,506.52	$10,000	$10,000	$10,000	$10,000
5433000 | General Service	5420409 | InternalServiceFund Telephone	$3,439.50	$5,000		$5,000	$5,000	$5,000	$5,000
5433000 | General Service	5420600 | Cellular Phone Charges		$0		$0	$0	$0	$0
5433000 | General Service	5420800 | Internet	$1,602.80	$1,500	$691.97	$1,500	$1,500	$1,500	$1,500
5433000 | General Service	5430100 | Meals & Lodging	$10,185.96	$20,000	$9,321.82	$20,000	$20,000	$20,000	$20,000
5433000 | General Service	5430200 | Mileage	$809.90	$1,500	$1,141.56	$1,500	$1,500	$1,500	$1,500
5433000 | General Service	5430400 | Other	$26.00	$1,000	$51.88	$1,000	$1,000	$1,000	$1,000
5433000 | General Service	5430700 | Tuition & Registration	$10,029.00	$15,000	$9,374.85	$15,000	$15,000	$15,000	$15,000
5433000 | General Service	5431000 | Airfare	$801.30	$0	$1,016.91	$0	$0	$0	$0
5433000 | General Service	5440100 | Advertising	$9,424.71	$23,000	$7,444.41	$23,000	$23,000	$23,000	$23,000
5433000 | General Service	5450109 | Internal Serv Fund-Rental ER&R	$52,867.97	$9,355	$4,709.66	$9,355	$9,355	$9,355	$9,355
5433000 | General Service	5450800 | Lease/Rental-Equipment	$10,708.84	$0	$3,381.03	$0	$0	$0	$0
5433000 | General Service	5460109 | InternalServFdInsuranceCharges	$300,497.00	$393,567	$375,650.00	$501,687	$575,469	$501,687	$575,469
5433000 | General Service	5480100 | Repairs & Maintenance	$5,979.67	$30,000	$417.34	$30,000	$30,000	$30,000	$30,000

5433000 | General Service	5480109 | InternalServFdRepairs&Maint		$0		$0	$0	$0	$0
5433000 | General Service	5490100 | Computer Services - Outside	$502.45	$25,000		$25,000	$25,000	$25,000	$25,000
5433000 | General Service	5490200 | Photocopies	$4,541.67	$7,500	$2,838.72	$7,500	$7,500	$7,500	$7,500
5433000 | General Service	5490300 | Interfund Professional Svcs	$117,689.83	$170,000	$192,237.37	$200,000	$200,000	$200,000	$200,000
5433000 | General Service	5490309 | InternalServFdProfessionalSvcs	$-1,793.44	$28,000	$13,673.47	$28,000	$28,000	$28,000	$28,000
5433000 | General Service	5490400 | Dues & Subscriptions	$41,825.37	$28,000	$16,929.71	$28,000	$28,000	$28,000	$28,000
5433000 | General Service	5490700 | Taxes	$23,687.72	$13,500	$13,275.58	$13,500	$13,500	$13,500	$13,500
5433000 | General Service	5490800 | Laundry		$0		$0	$0	$0	$0
5433000 | General Service	5492000 | Other	$19,713.89	$70,000	$5,279.40	$70,000	$70,000	$70,000	$70,000
5433000 | General Service	5493100 | Auditor Services	$65,415.00	$67,972	$67,632.00	$86,028	$87,749	$86,028	$87,749
5433000 | General Service	5493209 | Internal Serv Fund IT Charges	$437,069.00	$501,641	$501,641.00	$505,921	$576,397	$355,177	$576,397
5433000 | General Service	5493509 | InternalServFdOtherSvc&Charges	$4,299.80	$2,500	$112.08	$2,500	$2,500	$2,500	$2,500
5433000 Other Services & Charges		**$1,168,317.59**	**$1,444,035**	**$1,246,721.52**	**$1,604,491**	**$1,750,470**	**$1,453,747**	**$1,750,470**
5433600 | Training	5100100 | Direct Labor							
5433600 | Training	5101000 | Overtime							
5433600 | Training	5108000 | Extra Help Payroll							
5433600 | Training	5109100 | Out of Class Pay							
5433600 | Training	5200200 | Medical Insurance							
5433600 | Training	5200300 | Social Security							
5433600 | Training	5200400 | Retirement							
5433600 | Training	5200600 | Paid Family & Medical Leave							
5433600 Salaries & Benefits								
5433600 | Training	5314000 | Misc. O&M Supplies							
5433600 Supplies								
5433600 | Training	5430100 | Meals & Lodging							
5433600 | Training	5430200 | Mileage							
5433600 | Training	5430400 | Other							
5433600 | Training	5430700 | Tuition & Registration							
5433600 | Training	5431000 | Airfare							
5433600 | Training	5450109 | Internal Serv Fund-Rental ER&R	$1,003.65	$0	$354.23	$0	$0	$0	$0
5433600 | Training	5450200 | Equipment Rent - Outside							
5433600 | Training	5492000 | Other							

5433600 Other Services & Charges		**$1,003.65**	**$0**	**$354.23**	**$0**	**$0**	**$0**	**$0**
5433700 | Miscellaneous	5100100 | Direct Labor							
5433700 | Miscellaneous	5100200 | Vacation							
5433700 | Miscellaneous	5100300 | Sick Leave							
5433700 | Miscellaneous	5100400 | Holidays							
5433700 | Miscellaneous	5200200 | Medical Insurance							
5433700 | Miscellaneous	5200300 | Social Security							
5433700 | Miscellaneous	5200400 | Retirement							
5433700 | Miscellaneous	5200600 | Paid Family & Medical Leave							
5433700 Salaries & Benefits								
5435000 | Road Facilities Maintenance	5100100 | Direct Labor	$58,833.74	$52,191	$36,585.19	$54,489	$56,559	$54,489	$56,559
5435000 | Road Facilities Maintenance	5100200 | Vacation							
5435000 | Road Facilities Maintenance	5101000 | Overtime	$575.68	$0	$286.62	$0	$0	$0	$0
5435000 | Road Facilities Maintenance	5108000 | Extra Help Payroll	$2,540.00	$0	$1,284.25	$0	$0	$0	$0
5435000 | Road Facilities Maintenance	5109100 | Out of Class Pay	$410.85	$0	$113.82	$0	$0	$0	$0
5435000 | Road Facilities Maintenance	5200200 | Medical Insurance	$16,063.41	$15,394	$7,868.92	$16,025	$16,426	$16,025	$16,426
5435000 | Road Facilities Maintenance	5200300 | Social Security	$4,662.16	$4,720	$2,849.87	$5,002	$5,191	$5,002	$5,191
5435000 | Road Facilities Maintenance	5200400 | Retirement	$5,556.45	$5,560	$3,356.07	$3,587	$3,723	$3,587	$3,723
5435000 | Road Facilities Maintenance	5200600 | Paid Family & Medical Leave	$134.52	$169	$100.21	$223	$231	$223	$231
5435000 Salaries & Benefits		**$88,776.81**	**$78,034**	**$52,444.95**	**$79,326**	**$82,130**	**$79,326**	**$82,130**
5435000 | Road Facilities Maintenance	5312200 | Plumbing/Electrical		$750					
5435000 | Road Facilities Maintenance	5313800 | Road Mix	$2,314.47	$0	$554.98	$0	$0	$0	$0
5435000 | Road Facilities Maintenance	5314000 | Misc. O&M Supplies	$4,450.22	$0	$1,061.63	$0	$0	$0	$0
5435000 | Road Facilities Maintenance	5320200 | Propane-Fuel Consumed	$10,278.17	$17,000	$6,688.74	$17,000	$17,000	$17,000	$17,000
5435000 | Road Facilities Maintenance	5350100 | Small Tools & Minor Equipment	$72,505.49	$75,000		$75,000	$75,000	$75,000	$75,000
5435000 Supplies		**$89,548.35**	**$92,750**	**$8,305.35**	**$92,000**	**$92,000**	**$92,000**	**$92,000**
5435000 | Road Facilities Maintenance	5410100 | Professional & Contract Svc	$18,016.76	$15,000	$4,258.53	$15,000	$15,000	$15,000	$15,000
5435000 | Road Facilities Maintenance	5415000 | Intergovernmental Services	$6,713.63	$26,714	$8,735.23	$26,714	$26,714	$26,714	$26,714
5435000 | Road Facilities Maintenance	5420400 | Telephone	$8,403.14	$10,000	$4,834.73	$10,000	$10,000	$10,000	$10,000
5435000 | Road Facilities Maintenance	5420600 | Cellular Phone Charges		$0		$0	$0	$0	$0
5435000 | Road Facilities Maintenance	5420800 | Internet	$4,810.04	$4,800	$2,599.62	$4,800	$4,800	$4,800	$4,800

5435000 | Road Facilities Maintenance	5450109 | Internal Serv Fund-Rental ER&R	$13,934.27	$14,545	$3,192.07	$14,545	$14,545	$14,545	$14,545
5435000 | Road Facilities Maintenance	5450200 | Equipment Rent - Outside	$372.95	$0		$0	$0	$0	$0
5435000 | Road Facilities Maintenance	5470100 | PUD	$28,153.04	$55,000	$16,342.44	$55,000	$55,000	$55,000	$55,000
5435000 | Road Facilities Maintenance	5470200 | Longview Utilities	$24,498.08	$19,000	$8,442.35	$19,000	$19,000	$19,000	$19,000
5435000 | Road Facilities Maintenance	5470300 | Kelso Utilities	$9,963.69	$10,000	$3,065.49	$10,000	$10,000	$10,000	$10,000
5435000 | Road Facilities Maintenance	5470400 | Solid Waste	$122.58	$0	$19.08	$0	$0	$0	$0
5435000 | Road Facilities Maintenance	5470500 | Gas-Utilities	$3,624.77	$3,500	$2,604.12	$3,500	$3,500	$3,500	$3,500
5435000 | Road Facilities Maintenance	5470600 | Other Utilities	$5,781.20	$5,500	$2,483.62	$5,500	$5,500	$5,500	$5,500
5435000 | Road Facilities Maintenance	5480100 | Repairs & Maintenance	$32,013.54	$30,000	$19,812.78	$30,000	$30,000	$30,000	$30,000
5435000 | Road Facilities Maintenance	5480109 | InternalServFdRepairs&Maint	$6,508.55	$0	$520.08	$0	$0	$0	$0
5435000 | Road Facilities Maintenance	5490300 | Interfund Professional Svcs							
5435000 | Road Facilities Maintenance	5492000 | Other	$2,546.52	$0	$1,068.18	$0	$0	$0	$0
5435000 | Road Facilities Maintenance	5493509 | InternalServFdOtherSvc&Charges							
5435000 Other Services & Charges		**$165,462.76**	**$194,059**	**$77,978.32**	**$194,059**	**$194,059**	**$194,059**	**$194,059**
5442100 | General Engineering	5100100 | Direct Labor	$429,649.05	$413,270	$268,279.30	$431,466	$447,862	$431,466	$447,862
5442100 | General Engineering	5101000 | Overtime	$15.00	$0	$54.98	$0	$0	$0	$0
5442100 | General Engineering	5108000 | Extra Help Payroll	$11,896.00	$0	$8,121.00	$0	$0	$0	$0
5442100 | General Engineering	5109100 | Out of Class Pay	$1,639.39	$0	$2,916.63	$0	$0	$0	$0
5442100 | General Engineering	5200200 | Medical Insurance	$77,927.11	$121,893	$56,968.45	$126,896	$130,068	$126,896	$130,068
5442100 | General Engineering	5200300 | Social Security	$33,286.17	$37,372	$21,040.51	$39,606	$41,107	$39,606	$41,107
5442100 | General Engineering	5200400 | Retirement	$40,172.22	$44,023	$24,696.61	$28,405	$29,481	$28,405	$29,481
5442100 | General Engineering	5200600 | Paid Family & Medical Leave	$946.22	$1,338	$732.18	$1,766	$1,829	$1,766	$1,829
5442100 Salaries & Benefits		**$595,531.16**	**$617,896**	**$382,809.66**	**$628,139**	**$650,347**	**$628,139**	**$650,347**
5442100 | General Engineering	5314000 | Misc. O&M Supplies		$0		$0	$0	$0	$0
5442100 Supplies			**$0**		**$0**	**$0**	**$0**	**$0**
5442100 | General Engineering	5410100 | Professional & Contract Svc	$14,827.13	$15,000	$867.00	$15,000	$15,000	$15,000	$15,000
5442100 | General Engineering	5415000 | Intergovernmental Services	$33,828.65	$0		$0	$0	$0	$0
5442100 | General Engineering	5430100 | Meals & Lodging							
5442100 | General Engineering	5440100 | Advertising		$0		$0	$0	$0	$0
5442100 | General Engineering	5450109 | Internal Serv Fund-Rental ER&R	$14,848.30	$11,694	$4,441.15	$11,694	$11,694	$11,694	$11,694
5442100 | General Engineering	5490300 | Interfund Professional Svcs		$0		$0	$0	$0	$0
5442100 | General Engineering	5492000 | Other	$0.00	$0		$0	$0	$0	$0

5442100 | General Engineering	5493509 | InternalServFdOtherSvc&Charges		$0		$0	$0	$0	$0
5442100 Other Services & Charges		**$63,504.08**	**$26,694**	**$5,308.15**	**$26,694**	**$26,694**	**$26,694**	**$26,694**
5444000 | Planning	5100100 | Direct Labor	$63,388.17	$99,388	$32,631.02	$103,764	$107,707	$103,764	$107,707
5444000 | Planning	5101000 | Overtime							
5444000 | Planning	5108000 | Extra Help Payroll		$0	$369.00	$0	$0	$0	$0
5444000 | Planning	5109100 | Out of Class Pay	$94.88	$0		$0	$0	$0	$0
5444000 | Planning	5200200 | Medical Insurance	$11,611.18	$29,314	$4,885.40	$30,517	$31,280	$30,517	$31,280
5444000 | Planning	5200300 | Social Security	$4,712.78	$8,988	$2,510.92	$9,525	$9,886	$9,525	$9,886
5444000 | Planning	5200400 | Retirement	$5,893.93	$10,587	$2,972.69	$6,831	$7,090	$6,831	$7,090
5444000 | Planning	5200600 | Paid Family & Medical Leave	$134.68	$322	$86.41	$425	$440	$425	$440
5444000 Salaries & Benefits		**$85,835.62**	**$148,599**	**$43,455.44**	**$151,062**	**$156,403**	**$151,062**	**$156,403**
5444000 | Planning	5314000 | Misc. O&M Supplies							
5444000 Supplies								
5444000 | Planning	5410100 | Professional & Contract Svc							
5444000 | Planning	5415000 | Intergovernmental Services							
5444000 | Planning	5450109 | Internal Serv Fund-Rental ER&R	$1,642.74	$0	$354.23	$0	$0	$0	$0
5444000 | Planning	5470100 | PUD							
5444000 | Planning	5492000 | Other							
5444000 Other Services & Charges		**$1,642.74**	**$0**	**$354.23**	**$0**	**$0**	**$0**	**$0**
5449000 | Operations Admin and Overhead	5100100 | Direct Labor		$0					
5449000 | Operations Admin and Overhead	5101000 | Overtime		$0					
5449000 | Operations Admin and Overhead	5109100 | Out of Class Pay		$0					
5449000 | Operations Admin and Overhead	5200200 | Medical Insurance		$0					
5449000 | Operations Admin and Overhead	5200300 | Social Security		$0					
5449000 | Operations Admin and Overhead	5200400 | Retirement		$0					
5449000 | Operations Admin and Overhead	5200600 | Paid Family & Medical Leave		$0					
5449000 Salaries & Benefits			**$0**					
5450000 | Roads Extraordinary Operations	5100100 | Direct Labor	$4,017.56	$165,493		$172,780	$179,346	$172,780	$179,346
5450000 | Roads Extraordinary Operations	5101000 | Overtime	$52.43	$0		$0	$0	$0	$0
5450000 | Roads Extraordinary Operations	5108000 | Extra Help Payroll		$0		$0	$0	$0	$0
5450000 | Roads Extraordinary Operations	5109100 | Out of Class Pay	$48.16	$0		$0	$0	$0	$0

5450000 | Roads Extraordinary Operations	5200200 | Medical Insurance	$236.34	$48,812		$50,815	$52,086	$50,815	$52,086
5450000 | Roads Extraordinary Operations	5200300 | Social Security	$310.58	$14,966		$15,860	$16,461	$15,860	$16,461
5450000 | Roads Extraordinary Operations	5200400 | Retirement	$392.47	$17,629		$11,375	$11,806	$11,375	$11,806
5450000 | Roads Extraordinary Operations	5200600 | Paid Family & Medical Leave	$8.70	$536		$707	$732	$707	$732
5450000 Salaries & Benefits		**$5,066.24**	**$247,436**		**$251,537**	**$260,431**	**$251,537**	**$260,431**
5450000 | Roads Extraordinary Operations	5313200 | Other Rock & Sand		$0					
5450000 | Roads Extraordinary Operations	5313800 | Road Mix							
5450000 | Roads Extraordinary Operations	5314000 | Misc. O&M Supplies	$45.71	$0		$0	$0	$0	$0
5450000 | Roads Extraordinary Operations	5320200 | Propane-Fuel Consumed							
5450000 Supplies		**$45.71**	**$0**		**$0**	**$0**	**$0**	**$0**
5450000 | Roads Extraordinary Operations	5410100 | Professional & Contract Svc		$250,000		$250,000	$250,000	$250,000	$250,000
5450000 | Roads Extraordinary Operations	5415000 | Intergovernmental Services	$10,885.00	$10,000		$10,000	$10,000	$10,000	$10,000
5450000 | Roads Extraordinary Operations	5440100 | Advertising		$0		$0	$0	$0	$0
5450000 | Roads Extraordinary Operations	5450109 | Internal Serv Fund-Rental ER&R	$4,512.16	$105,241	$966.97	$105,241	$105,241	$105,241	$105,241
5450000 | Roads Extraordinary Operations	5450200 | Equipment Rent - Outside							
5450000 | Roads Extraordinary Operations	5470400 | Solid Waste							
5450000 | Roads Extraordinary Operations	5480100 | Repairs & Maintenance							
5450000 | Roads Extraordinary Operations	5490300 | Interfund Professional Svcs		$0		$0	$0	$0	$0
5450000 | Roads Extraordinary Operations	5492000 | Other							
5450000 | Roads Extraordinary Operations	5493509 | InternalServFdOtherSvc&Charges		$0		$0	$0	$0	$0
5450000 Other Services & Charges		**$15,397.16**	**$365,241**	**$966.97**	**$365,241**	**$365,241**	**$365,241**	**$365,241**
5451000 | Engineering	5101000 | Overtime							
5451000 | Engineering	5108000 | Extra Help Payroll							
5451000 | Engineering	5109100 | Out of Class Pay							
5451000 Salaries & Benefits								
5451000 | Engineering	5410100 | Professional & Contract Svc		$0		$0	$0	$0	$0
5451000 | Engineering	5490300 | Interfund Professional Svcs							
5451000 Other Services & Charges			**$0**		**$0**	**$0**	**$0**	**$0**
5452000 | Right Of Way	5410100 | Professional & Contract Svc							
5452000 | Right Of Way	5480100 | Repairs & Maintenance		$410,000		$410,000	$410,000	$410,000	$410,000
5452000 | Right Of Way	5492000 | Other							

5452000 Other Services & Charges			**$410,000**		**$410,000**	**$410,000**	**$410,000**	**$410,000**
5453000 | Roadway	5108000 | Extra Help Payroll							
5453000 | Roadway	5109100 | Out of Class Pay							
5453000 Salaries & Benefits								
5453000 | Roadway	5313200 | Other Rock & Sand		$0					
5453000 Supplies			**$0**					
5453000 | Roadway	5450200 | Equipment Rent - Outside							
5453000 Other Services & Charges								
5454000 | Storm Drainage	5109100 | Out of Class Pay							
5454000 Salaries & Benefits								
5457000 | Roadside	5101000 | Overtime							
5457000 | Roadside	5108000 | Extra Help Payroll							
5457000 | Roadside	5109100 | Out of Class Pay							
5457000 Salaries & Benefits								
5457000 | Roadside	5313200 | Other Rock & Sand							
5457000 Supplies								
5457000 | Roadside	5450200 | Equipment Rent - Outside							
5457000 Other Services & Charges								
5459000 | Admin & Overhead	5101000 | Overtime							
5459000 Salaries & Benefits								
5459000 | Admin & Overhead	5440100 | Advertising							
5459000 | Admin & Overhead	5490300 | Interfund Professional Svcs							
5459000 | Admin & Overhead	5493509 | InternalServFdOtherSvc&Charges		$0		$0	$0	$0	$0
5459000 Other Services & Charges			**$0**		**$0**	**$0**	**$0**	**$0**
5944400 | Capital Expense-RdStOperations	5640100 | Machinery & Equipment	$1,359.06	$85,000	$45,942.39	$0	$0	$0	$0
5944400 Capital Outlays		**$1,359.06**	**$85,000**	**$45,942.39**	**$0**	**$0**	**$0**	**$0**
5951000 | Capital Expense-Engineering	5100100 | Direct Labor	$416,035.86	$455,097	$144,308.70	$475,135	$493,190	$475,135	$493,190
5951000 | Capital Expense-Engineering	5101000 | Overtime	$21,873.64	$0	$273.94	$0	$0	$0	$0
5951000 | Capital Expense-Engineering	5108000 | Extra Help Payroll	$5,440.00	$0	$899.50	$0	$0	$0	$0

5951000 | Capital Expense-Engineering	5109100 | Out of Class Pay	$879.75	$0	$301.93	$0	$0	$0	$0
5951000 | Capital Expense-Engineering	5200200 | Medical Insurance	$80,997.97	$134,229	$26,984.53	$139,739	$143,233	$139,739	$143,233
5951000 | Capital Expense-Engineering	5200300 | Social Security	$33,272.76	$41,155	$10,944.05	$43,615	$45,267	$43,615	$45,267
5951000 | Capital Expense-Engineering	5200400 | Retirement	$40,793.48	$48,479	$13,196.01	$31,279	$32,465	$31,279	$32,465
5951000 | Capital Expense-Engineering	5200600 | Paid Family & Medical Leave	$945.43	$1,473	$381.84	$1,945	$2,014	$1,945	$2,014
5951000 Salaries & Benefits		**$600,238.89**	**$680,433**	**$197,290.50**	**$691,713**	**$716,169**	**$691,713**	**$716,169**
5951000 | Capital Expense-Engineering	5410100 | Professional & Contract Svc		$0		$0	$0	$0	$0
5951000 | Capital Expense-Engineering	5415000 | Intergovernmental Services		$0		$0	$0	$0	$0
5951000 | Capital Expense-Engineering	5440100 | Advertising		$0		$0	$0	$0	$0
5951000 | Capital Expense-Engineering	5450109 | Internal Serv Fund-Rental ER&R							
5951000 | Capital Expense-Engineering	5490300 | Interfund Professional Svcs	$5,806.50						
5951000 Other Services & Charges		**$5,806.50**	**$0**		**$0**	**$0**	**$0**	**$0**
5951000 | Capital Expense-Engineering	5650100 | Construction	$61,492.58	$3,980,000	$7,125.57	$1,850,000	$1,174,000	$1,850,000	$1,174,000
5951000 | Capital Expense-Engineering	5670010 | PW Capital Engineering	$849.68	$0		$0	$0	$0	$0
5951000 | Capital Expense-Engineering	5670020 | PW Capital Prof Services	$1,222,477.90	$0	$421,215.40	$0	$0	$0	$0
5951000 Capital Outlays		**$1,284,820.16**	**$3,980,000**	**$428,340.97**	**$1,850,000**	**$1,174,000**	**$1,850,000**	**$1,174,000**
5952000 | Capital Expense-Right of Way	5100100 | Direct Labor	$15,286.03	$0	$4,382.98				
5952000 | Capital Expense-Right of Way	5200200 | Medical Insurance	$3,744.62	$0	$927.57	$0	$0	$0	$0
5952000 | Capital Expense-Right of Way	5200300 | Social Security	$1,152.68	$0	$329.04	$0	$0	$0	$0
5952000 | Capital Expense-Right of Way	5200400 | Retirement	$1,419.20	$0	$399.34	$0	$0	$0	$0
5952000 | Capital Expense-Right of Way	5200600 | Paid Family & Medical Leave	$32.50	$0	$11.56	$0	$0	$0	$0
5952000 Salaries & Benefits		**$21,635.03**	**$0**	**$6,050.49**	**$0**	**$0**	**$0**	**$0**
5952000 | Capital Expense-Right of Way	5410100 | Professional & Contract Svc							
5952000 Other Services & Charges								
5952000 | Capital Expense-Right of Way	5670020 | PW Capital Prof Services	$106,760.07	$0	$78,011.12	$0	$0	$0	$0
5952000 Capital Outlays		**$106,760.07**	**$0**	**$78,011.12**	**$0**	**$0**	**$0**	**$0**
5953000 | Capital Expense-Roadway	5100100 | Direct Labor	$4,710.42	$26,353		$27,514	$28,559	$27,514	$28,559
5953000 | Capital Expense-Roadway	5101000 | Overtime		$0		$0	$0	$0	$0
5953000 | Capital Expense-Roadway	5108000 | Extra Help Payroll	$390.00	$0		$0	$0	$0	$0
5953000 | Capital Expense-Roadway	5109100 | Out of Class Pay	$96.68	$0		$0	$0	$0	$0
5953000 | Capital Expense-Roadway	5200200 | Medical Insurance	$327.60	$7,773		$8,092	$8,294	$8,092	$8,294

5953000 | Capital Expense-Roadway	5200300 | Social Security	$392.25	$2,383		$2,526	$2,621	$2,526	$2,621
5953000 | Capital Expense-Roadway	5200400 | Retirement	$443.37	$2,807		$1,811	$1,880	$1,811	$1,880
5953000 | Capital Expense-Roadway	5200600 | Paid Family & Medical Leave	$11.03	$85		$113	$117	$113	$117
5953000 Salaries & Benefits		**$6,371.35**	**$39,401**		**$40,056**	**$41,471**	**$40,056**	**$41,471**
5953000 | Capital Expense-Roadway	5450109 | Internal Serv Fund-Rental ER&R							
5953000 Other Services & Charges								
5953000 | Capital Expense-Roadway	5650100 | Construction	$3,130,580.16	$972,136	$-40,919.27	$8,300,000	$250,000	$8,300,000	$250,000
5953000 Capital Outlays		**$3,130,580.16**	**$972,136**	**$-40,919.27**	**$8,300,000**	**$250,000**	**$8,300,000**	**$250,000**
5954000 | Capital Expense-Drainage	5650100 | Construction	$102,326.29	$5,825,000		$209,000	$2,180,000	$209,000	$2,180,000
5954000 Capital Outlays		**$102,326.29**	**$5,825,000**		**$209,000**	**$2,180,000**	**$209,000**	**$2,180,000**
5955000 | Capital Expense-Structures	5100100 | Direct Labor							
5955000 | Capital Expense-Structures	5200300 | Social Security							
5955000 | Capital Expense-Structures	5200400 | Retirement							
5955000 | Capital Expense-Structures	5200600 | Paid Family & Medical Leave							
5955000 Salaries & Benefits								
5955000 | Capital Expense-Structures	5650100 | Construction	$15,205.23	$6,459,000		$6,250,000	$10,300,000	$6,250,000	$10,300,000
5955000 Capital Outlays		**$15,205.23**	**$6,459,000**		**$6,250,000**	**$10,300,000**	**$6,250,000**	**$10,300,000**
5957000 | Capital Expense-Rdside Dvlpmnt	5100100 | Direct Labor							
5957000 | Capital Expense-Rdside Dvlpmnt	5108000 | Extra Help Payroll							
5957000 | Capital Expense-Rdside Dvlpmnt	5109100 | Out of Class Pay							
5957000 | Capital Expense-Rdside Dvlpmnt	5200200 | Medical Insurance							
5957000 | Capital Expense-Rdside Dvlpmnt	5200300 | Social Security							
5957000 | Capital Expense-Rdside Dvlpmnt	5200400 | Retirement							
5957000 | Capital Expense-Rdside Dvlpmnt	5200600 | Paid Family & Medical Leave							
5957000 Salaries & Benefits								
5957000 | Capital Expense-Rdside Dvlpmnt	5313200 | Other Rock & Sand							
5957000 | Capital Expense-Rdside Dvlpmnt	5314000 | Misc. O&M Supplies							
5957000 Supplies								
5957000 | Capital Expense-Rdside Dvlpmnt	5450109 | Internal Serv Fund-Rental ER&R							
5957000 | Capital Expense-Rdside Dvlpmnt	5450200 | Equipment Rent - Outside							

5957000 Other Services & Charges								
5957000 | Capital Expense-Rdside Dvlpmnt	5650100 | Construction		$830,000	$190.03	$390,000	$280,000	$390,000	$280,000
5957000 | Capital Expense-Rdside Dvlpmnt	5670020 | PW Capital Prof Services	$87,586.40			$0	$0	$0	$0
5957000 Capital Outlays		**$87,586.40**	**$830,000**	**$190.03**	**$390,000**	**$280,000**	**$390,000**	**$280,000**
5959000 | Capital Expense-Admin and Over	5100100 | Direct Labor	$10,935.31	$13,289	$8,582.06	$13,875	$14,402	$13,875	$14,402
5959000 | Capital Expense-Admin and Over	5101000 | Overtime							
5959000 | Capital Expense-Admin and Over	5200200 | Medical Insurance	$3,123.98	$3,920	$2,568.45	$4,081	$4,183	$4,081	$4,183
5959000 | Capital Expense-Admin and Over	5200300 | Social Security	$788.16	$1,202	$627.33	$1,274	$1,322	$1,274	$1,322
5959000 | Capital Expense-Admin and Over	5200400 | Retirement	$1,027.18	$1,416	$781.90	$913	$948	$913	$948
5959000 | Capital Expense-Admin and Over	5200600 | Paid Family & Medical Leave	$23.20	$43	$22.52	$57	$59	$57	$59
5959000 Salaries & Benefits		**$15,897.83**	**$19,870**	**$12,582.26**	**$20,200**	**$20,914**	**$20,200**	**$20,914**
5959000 | Capital Expense-Admin and Over	5410100 | Professional & Contract Svc							
5959000 | Capital Expense-Admin and Over	5415000 | Intergovernmental Services							
5959000 | Capital Expense-Admin and Over	5440100 | Advertising							
5959000 | Capital Expense-Admin and Over	5493509 | InternalServFdOtherSvc&Charges							
5959000 Other Services & Charges								
5959000 | Capital Expense-Admin and Over	5640400 | Computer Software/Hardware	$130,292.65	$120,000	$22,020.00				
5959000 Capital Outlays		**$130,292.65**	**$120,000**	**$22,020.00**				
200100 | Roads Administration		**$21,991,313.95**	**$55,026,196**	**$8,206,662.40**	**$48,445,008**	**$42,801,401**	**$48,445,008**	**$42,801,401**
10101 | County Road		**$21,991,313.95**	**$55,026,196**	**$8,206,662.40**	**$48,445,008**	**$42,801,401**	**$48,445,008**	**$42,801,401**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

10301 | Paths & Trails Reserve		220100 | Paths & Trails Reser						
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		$750,000		$800,000	$632,000	$800,000	$32,000
3360089 | Motor Vehicle Fuel Tax - Roads	3062200 | Road Motor Vehicle Fuel Tax	$52,296.07	$45,000	$15,055.09	$50,000	$50,000	$50,000	$50,000
3360089 | Motor Vehicle Fuel Tax - Roads	8911700 | MVA Transportation-County Road	$2,192.48	$1,500	$1,096.24	$2,000	$2,000	$2,000	$2,000
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$35,988.54	$30,000	$14,892.61	$30,000	$30,000	$30,000	$3,000
220100 | Paths & Trails Reser		**$90,477.09**	**$826,500**	**$31,043.94**	**$882,000**	**$714,000**	**$882,000**	**$87,000**
10301 | Paths & Trails Reserve		**$90,477.09**	**$826,500**	**$31,043.94**	**$882,000**	**$714,000**	**$882,000**	**$87,000**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

10301 | Paths & Trails Reserve		220100 | Paths & Trails Reser						
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		$576,500		$632,000	$464,000	$32,000	$87,000
5081000 Ending Fund Balance			**$576,500**		**$632,000**	**$464,000**	**$32,000**	**$87,000**
5426200 | Special Purpose Paths	5410100 | Professional & Contract Svc		$250,000		$250,000	$250,000	$850,000	$0
5426200 Other Services & Charges			**$250,000**		**$250,000**	**$250,000**	**$850,000**	**$0**
220100 | Paths & Trails Reser			**$826,500**		**$882,000**	**$714,000**	**$882,000**	**$87,000**
10301 | Paths & Trails Reserve			**$826,500**		**$882,000**	**$714,000**	**$882,000**	**$87,000**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

10501 | Cook Ferry		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		$1,200		$291,200	$231,200	$291,200	$231,200
3479000 | Other Fees - Culture & Rec	3024900 | Miscellaneous Revenue	$5,977.01	$300,000		$100,000	$100,000	$100,000	$100,000
235100 | Park & Recreation		$5,977.01	$301,200		$391,200	$331,200	$391,200	$331,200
10501 | Cook Ferry		$5,977.01	$301,200		$391,200	$331,200	$391,200	$331,200

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

10501 | Cook Ferry		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		$291,200		$231,200	$171,200	$231,200	$171,200
5081000 Ending Fund Balance			**$291,200**		**$231,200**	**$171,200**	**$231,200**	**$171,200**
5769000 | Other Park Facilities	5410100 | Professional & Contract Svc		$10,000		$10,000	$10,000	$10,000	$10,000
5769000 | Other Park Facilities	5490300 | Interfund Professional Svcs				$150,000	$150,000	$150,000	$150,000
5769000 Other Services & Charges			**$10,000**		**$160,000**	**$160,000**	**$160,000**	**$160,000**
235100 | Park & Recreation			**$301,200**		**$391,200**	**$331,200**	**$391,200**	**$331,200**
10501 | Cook Ferry			**$301,200**		**$391,200**	**$331,200**	**$391,200**	**$331,200**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

10601 | Noxious Weed Program		224100 | Noxious Weed Program						
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		$361,275		$359,270	$239,538	$359,270	$239,538
3321560 | Payment In-Lieu of Tax	4600600 | Federal In-Lieu Wild Life	$45.23			$0	$0		
3331000 | FIG Department of Agriculture	4650000 | SECURE RUR SCH& SELF DETER ACT	$33,928.42	$40,000	$0.00	$41,000	$41,000	$41,000	$41,000
3340210 | SG Department of Agriculture	3090900 | WSDA-Knotweed Grant	$9,849.58			$12,500	$10,000	$12,500	$10,000
3340210 | SG Department of Agriculture	4001900 | Milk Thistle Project Grant	$1,550.00	$5,000		$5,000	$5,000	$5,000	$5,000
3370000 | Local Grants/Entitlement/Other	4650000 | SECURE RUR SCH& SELF DETER ACT	$9,845.97						
3451600 | Weed Control Services	8254000 | WSDOT Rights of Way	$2,537.91			$5,000	$5,000	$5,000	$5,000
3451600 | Weed Control Services	8254100 | Columbia Land Trust	$2,912.99			$2,500	$2,500	$2,500	$2,500
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$9,478.40	$2,250	$3,725.51	$2,250	$2,250	$2,250	$2,250
3614000 | Other Interest	3008500 | Interest	$2,291.02	$250	$1,275.86	$250	$250	$250	$250
3685000 | Special Assessments - Service	3000000 | Revenue Summary	$451,356.51	$481,000	$296,462.95	$461,359	$461,359	$461,359	$461,359
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$2,924.02	$3,600	$820.00	$3,100	$3,100	$3,100	$3,100
224100 | Noxious Weed Program		**$526,720.05**	**$893,375**	**$302,284.32**	**$892,229**	**$769,997**	**$892,229**	**$769,997**
10601 | Noxious Weed Program		**$526,720.05**	**$893,375**	**$302,284.32**	**$892,229**	**$769,997**	**$892,229**	**$769,997**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

10601 | Noxious Weed Program		224100 | Noxious Weed Program						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5081000 | Ending Fund Balance	5085000 | Ending Fund Balance Reserved		$50,694		$62,194	$33,694	$75,652	$33,694
5081000 Ending Fund Balance Reserved			**$50,694**		**$62,194**	**$33,694**	**$75,652**	**$33,694**
5081000 | Ending Fund Balance	5081000 | Ending Fund Balance		$200,088		$177,344	$25,773	$177,344	$25,773
5081000 Ending Fund Balance			**$200,088**		**$177,344**	**$25,773**	**$177,344**	**$25,773**
5536000 | Weed Control	5100100 | Direct Labor	$182,325.06	$249,304	$112,940.77	$258,000	$260,000	$258,000	$260,000
5536000 | Weed Control	5100200 | Vacation	$9,365.22	$11,000	$4,574.53	$10,000	$12,000	$10,000	$12,000
5536000 | Weed Control	5100300 | Sick Leave	$5,365.74	$6,000	$3,836.44	$5,500	$6,000	$5,500	$6,000
5536000 | Weed Control	5100400 | Holidays	$10,378.96	$10,000	$4,652.16	$12,800	$12,900	$12,800	$12,900
5536000 | Weed Control	5100500 | Other Leave W/Pay		$0					
5536000 | Weed Control	5101000 | Overtime	$1,574.22	$5,000	$759.54	$4,000	$4,000	$4,000	$4,000
5536000 | Weed Control	5200200 | Medical Insurance	$75,250.34	$108,300	$40,208.68	$111,200	$114,000	$111,200	$114,000
5536000 | Weed Control	5200300 | Social Security	$15,175.64	$21,520	$9,256.86	$22,500	$23,000	$22,500	$23,000
5536000 | Weed Control	5200400 | Retirement	$19,414.84	$25,627	$11,548.16	$16,400	$16,500	$16,400	$16,500
5536000 | Weed Control	5200500 | Unemployment Comp.				$3,699	$4,000	$3,699	$4,000
5536000 | Weed Control	5200600 | Paid Family & Medical Leave	$447.02	$770	$332.15	$1,050	$1,100	$1,050	$1,100
5536000 Salaries & Benefits		**$319,297.04**	**$437,521**	**$188,109.29**	**$445,149**	**$453,500**	**$445,149**	**$453,500**
5536000 | Weed Control	5310100 | Office Supplies	$1,420.78	$2,000	$882.95	$2,100	$2,200	$2,100	$2,200
5536000 | Weed Control	5313600 | Chemicals/Vegetation	$3,367.33	$13,000	$1,171.78	$13,000	$13,000	$13,000	$13,000
5536000 | Weed Control	5314000 | Misc. O&M Supplies	$4,476.15	$4,500	$1,512.55	$4,750	$5,000	$4,750	$5,000
5536000 | Weed Control	5314009 | InternalServiceFdMiscSupplies							

5536000 | Weed Control	5320100 | Gas	$8,367.27	$11,000	$2,665.75	$10,000	$10,000	$10,000	$10,000
5536000 | Weed Control	5350100 | Small Tools & Minor Equipment	$9,447.76	$3,500	$3,040.34	$5,500	$5,000	$5,500	$5,000
5536000 Supplies		**$27,079.29**	**$34,000**	**$9,273.37**	**$35,350**	**$35,200**	**$35,350**	**$35,200**
5536000 | Weed Control	5410100 | Professional & Contract Svc		$5,000		$5,000	$5,000	$5,000	$5,000
5536000 | Weed Control	5413500 | Temp Services	$43,063.40	$45,000	$19,294.07	$45,000	$45,000	$45,000	$45,000
5536000 | Weed Control	5413700 | Internal Facilities Charg/Serv				$0	$0	$16,407	$16,407
5536000 | Weed Control	5420300 | Postage	$2,279.58	$3,500	$911.12	$3,200	$3,300	$3,200	$3,300
5536000 | Weed Control	5420309 | Internal Service Fund Postage		$600		$200	$200	$200	$200
5536000 | Weed Control	5420409 | InternalServiceFund Telephone	$254.29	$100	$43.52				
5536000 | Weed Control	5420600 | Cellular Phone Charges	$1,941.14	$2,400	$675.84	$2,500	$2,600	$2,500	$2,600
5536000 | Weed Control	5430100 | Meals & Lodging	$1,738.96	$2,500	$586.62	$2,600	$2,700	$2,600	$2,700
5536000 | Weed Control	5430200 | Mileage	$715.09	$1,000	$77.70	$1,050	$1,100	$1,050	$1,100
5536000 | Weed Control	5430400 | Other		$25		$25	$25	$25	$25
5536000 | Weed Control	5430700 | Tuition & Registration	$532.46	$1,400	$501.88	$1,200	$1,200	$1,200	$1,200
5536000 | Weed Control	5440100 | Advertising	$1,805.19	$1,700	$607.90	$1,400	$1,400	$1,400	$1,400
5536000 | Weed Control	5450200 | Equipment Rent - Outside	$110.35	$300		$150	$150	$150	$150
5536000 | Weed Control	5460100 | Insurance/Premiums	$2,444.51	$3,700	$1,444.03	$3,800	$4,000	$3,800	$4,000
5536000 | Weed Control	5460109 | InternalServFdInsuranceCharges	$16,434.00	$20,613	$20,613.00	$24,889	$28,769	$24,889	$28,769
5536000 | Weed Control	5470400 | Solid Waste	$306.76	$500	$7.77	$500	$500	$500	$500
5536000 | Weed Control	5480100 | Repairs & Maintenance	$1,072.42	$1,200		$1,000	$1,000	$1,000	$1,000
5536000 | Weed Control	5481000 | Vehicle- Repairs & Maintenance	$3,014.72	$3,200	$83.67	$3,400	$3,500	$3,400	$3,500
5536000 | Weed Control	5490200 | Photocopies	$2,035.16	$3,000	$2,040.78	$3,200	$3,000	$3,200	$3,000
5536000 | Weed Control	5490300 | Interfund Professional Svcs	$4,286.96	$4,000		$16,407	$16,407		
5536000 | Weed Control	5490309 | InternalServFdProfessionalSvcs							
5536000 | Weed Control	5490400 | Dues & Subscriptions	$1,242.52	$3,000	$302.19	$1,500	$1,500	$1,500	$1,500
5536000 | Weed Control	5490600 | Printing & Binding	$988.63	$1,250	$497.01	$1,000	$1,000	$1,000	$1,000
5536000 | Weed Control	5490900 | Industrial Acc. Lost Time	$5,948.00	$8,727	$8,727.00	$6,689	$6,689	$4,138	$6,689
5536000 | Weed Control	5492000 | Other	$67.02	$1,000	$1,094.05	$400	$400	$400	$400
5536000 | Weed Control	5493100 | Auditor Services	$8,419.00	$8,776	$8,854.00	$10,233	$10,438	$10,233	$10,438
5536000 | Weed Control	5493209 | Internal Serv Fund IT Charges	$30,562.00	$33,331	$33,331.00	$36,749	$41,852	$25,842	$41,852
5536000 | Weed Control	5493509 | InternalServFdOtherSvc&Charges	$64.77	$250		$100	$100	$100	$100
5536000 Other Services & Charges		**$129,326.93**	**$156,072**	**$99,693.15**	**$172,192**	**$181,830**	**$158,734**	**$181,830**

5945300 | Capital Expense-Conservation	5640100 | Machinery & Equipment		$15,000			$40,000	$0	$40,000
5945300 Capital Outlays			**$15,000**			**$40,000**	**$0**	**$40,000**
224100 | Noxious Weed Program		**$475,703.26**	**$893,375**	**$297,075.81**	**$892,229**	**$769,997**	**$892,229**	**$769,997**
10601 | Noxious Weed Program		**$475,703.26**	**$893,375**	**$297,075.81**	**$892,229**	**$769,997**	**$892,229**	**$769,997**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

11001 | Rural County Public Facilities		075100 | OAS - Finance						
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		$1,525,000		$1,300,000	$1,600,000	$1,576,000	$1,703,504
3131800 | Rural County Sales and Use Tax	3000000 | Revenue Summary	$2,995,784.83	$2,800,000	$906,394.23	$2,600,000	$2,400,504	$2,735,000	$2,750,000
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$157,914.75	$45,000	$37,781.01	$50,000	$40,000	$60,000	$40,000
3614000 | Other Interest	3008500 | Interest	$2,630.74	$2,000		$900	$417	$900	$417
075100 | OAS - Finance		**$3,156,330.32**	**$4,372,000**	**$944,175.24**	**$3,950,900**	**$4,040,921**	**$4,371,900**	**$4,493,921**
11001 | Rural County Public Facilities		**$3,156,330.32**	**$4,372,000**	**$944,175.24**	**$3,950,900**	**$4,040,921**	**$4,371,900**	**$4,493,921**

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OFM Recommendation

Cowlitz County
WASHINGTON

11001 | Rural County Public Facilities		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		$1,234,617		$1,600,504	$1,540,517	$1,703,054	$1,525,517
5081000 Ending Fund Balance			**$1,234,617**		**$1,600,504**	**$1,540,517**	**$1,703,054**	**$1,525,517**
5587000 | Economic Development	5415000 | Intergovernmental Services	$5,850,000.00	$3,136,000	$1,015,000.00	$2,100,000	$2,227,000	$2,418,450	$2,545,000
5587000 | Economic Development	5493100 | Auditor Services	$290.00	$383	$383.00	$396	$404	$396	$404
5587000 Other Services & Charges		**$5,850,290.00**	**$3,136,383**	**$1,015,383.00**	**$2,100,396**	**$2,227,404**	**$2,418,846**	**$2,545,404**
5925800 | Interest/Other Costs-ComPl&Eco	5480100 | Repairs & Maintenance							
5925800 Other Services & Charges								
5925800 | Interest/Other Costs-ComPl&Eco	5840100 | Debt Issue Costs	$350.00	$1,000					
5925800 Interest		**$350.00**	**$1,000**					
5970010 | Transfers Out	5072400 | Transfer Out-Debt Service Fund	$396,337.50	$0					
5970010 | Transfers Out	5090100 | Transfers Out				$250,000	$273,000	$250,000	$423,000
5970010 Intergovernmental Srvs/Transfers Out		**$396,337.50**	**$0**		**$250,000**	**$273,000**	**$250,000**	**$423,000**
075100 | OAS - Finance		**$6,246,977.50**	**$4,372,000**	**$1,015,383.00**	**$3,950,900**	**$4,040,921**	**$4,371,900**	**$4,493,921**
11001 | Rural County Public Facilities		**$6,246,977.50**	**$4,372,000**	**$1,015,383.00**	**$3,950,900**	**$4,040,921**	**$4,371,900**	**$4,493,921**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

11201 | Federal Forest Title III		075100 | OAS - Finance						
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				$1,400	$0	$1,400	$0
3321070 | Title III - County Projects	4063500 | Federal Forest	$16,145.74	$1,425		$0			
075100 | OAS - Finance		**$16,145.74**	**$1,425**		**$1,400**	**$0**	**$1,400**	**$0**
11201 | Federal Forest Title III		**$16,145.74**	**$1,425**		**$1,400**	**$0**	**$1,400**	**$0**

2026 - 2027

OFM Recommendation

Cowlitz County
WASHINGTON

11201 | Federal Forest Title III		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								
5549000 | Other Envrnmntl Srvs	5492000 | Other	$12,000.00	$1,425		$1,400	$0	$1,400	$0
5549000 Other Services & Charges		**$12,000.00**	**$1,425**		**$1,400**	**$0**	**$1,400**	**$0**
075100 | OAS - Finance		**$12,000.00**	**$1,425**		**$1,400**	**$0**	**$1,400**	**$0**
11201 | Federal Forest Title III		**$12,000.00**	**$1,425**		**$1,400**	**$0**	**$1,400**	**$0**

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Revenue Recommendations

Cowlitz County
WASHINGTON

11801 | Stadium Convention Center		075100 | OAS - Finance						
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		$440,000		$527,000	$537,000	$527,000	$537,000
3133100 | Hotel/Motel Sales and Use Tax	8012400 | Transient Tax	$169,717.52	$100,000	$34,059.20	$70,000	$70,000	$70,000	$70,000
075100 | OAS - Finance		**$169,717.52**	**$540,000**	**$34,059.20**	**$597,000**	**$607,000**	**$597,000**	**$607,000**
11801 | Stadium Convention Center		**$169,717.52**	**$540,000**	**$34,059.20**	**$597,000**	**$607,000**	**$597,000**	**$607,000**

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OFM Recommendation

Cowlitz County
WASHINGTON

11801 | Stadium Convention Center		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		$480,000		$537,000	$547,000	$537,000	$547,000
5081000 Ending Fund Balance			**$480,000**		**$537,000**	**$547,000**	**$537,000**	**$547,000**
5970010 | Transfers Out	5071800 | Transfer Out-TFD&M	$60,000.00	$60,000	$60,000.00	$60,000	$60,000	$60,000	$60,000
5970010 Intergovernmental Srvs/Transfers Out		**$60,000.00**	**$60,000**	**$60,000.00**	**$60,000**	**$60,000**	**$60,000**	**$60,000**
075100 | OAS - Finance		**$60,000.00**	**$540,000**	**$60,000.00**	**$597,000**	**$607,000**	**$597,000**	**$607,000**
11801 | Stadium Convention Center		**$60,000.00**	**$540,000**	**$60,000.00**	**$597,000**	**$607,000**	**$597,000**	**$607,000**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

12201 | Superior Court Law Library		240100 | Superior Crt Law Lib						
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		$213,432		$216,248	$213,248	$216,248	$213,248
3412200 | Dis/Sup Crt Civil/Prob/Dom Fil	3000000 | Revenue Summary	$18,459.66	$16,000	$10,976.42	$16,000	$16,000	$16,000	$16,000
3412300 | Civil Prob/Dom File	3090200 | CC 3PTY CLAIM FILE$17 LIBR7/11	$391.00	$300	$289.00	$300	$300	$300	$300
3412300 | Civil Prob/Dom File	3106900 | Anti-Harassment Filing	$969.00	$1,000	$255.00	$1,000	$1,000	$1,000	$1,000
3412300 | Civil Prob/Dom File	3210600 | CIV/PROB/DOM FILINGS SC 7/11	$11,477.17	$13,000	$6,868.00	$12,000	$12,000	$12,000	$12,000
3412300 | Civil Prob/Dom File	3210700 | UNL DET FILINGS SC 7/11	$795.70	$500	$416.10	$500	$500	$500	$500
3412300 | Civil Prob/Dom File	3402100 | UNL DET COMB FILINGS SC 7/11	$3,043.00	$2,000	$1,428.00	$2,000	$2,000	$2,000	$2,000
3412300 | Civil Prob/Dom File	3600500 | CC 3PTY-UNL DET$17LIBR 7/11							
3412300 | Civil Prob/Dom File	3801400 | CLJ APPEAL FILING SC 7/11	$68.00	$100	$17.00	$100	$100	$100	$100
3412300 | Civil Prob/Dom File	3801500 | CASE TYPE 3.5 FAC FIL SC 7/11	$1,938.00	$3,000	$1,241.00	$2,000	$2,000	$2,000	$2,000
3412300 | Civil Prob/Dom File	8299900 | DomFacFilings $17 LawLibr 7/15	$5,151.00	$4,500	$2,975.00	$4,500	$4,500	$4,500	$4,500
3412340 | FILING FEES	3210700 | UNL DET FILINGS SC 7/11	$1,853.00	$1,000	$969.00	$2,000	$2,000	$2,000	$2,000
3412340 | FILING FEES	3900300 | Juvenile Emancipation	$51.00		$17.00				
240100 | Superior Crt Law Lib		**$44,196.53**	**$254,832**	**$25,451.52**	**$256,648**	**$253,648**	**$256,648**	**$253,648**
12201 | Superior Court Law Library		**$44,196.53**	**$254,832**	**$25,451.52**	**$256,648**	**$253,648**	**$256,648**	**$253,648**

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OFM Recommendation

Cowlitz County
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12201 | Superior Court Law Library		240100 | Superior Crt Law Lib						
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		$210,862		$205,188	$198,855	$205,260	$198,855
5081000 Ending Fund Balance			**$210,862**		**$205,188**	**$198,855**	**$205,260**	**$198,855**
5722000 | Library Services	5100100 | Direct Labor	$2,738.60	$3,100	$1,504.80	$3,200	$3,334	$3,200	$3,334
5722000 | Library Services	5100300 | Sick Leave							
5722000 | Library Services	5101000 | Overtime							
5722000 | Library Services	5200200 | Medical Insurance	$534.04	$1,140	$266.58	$1,170	$1,199	$1,170	$1,199
5722000 | Library Services	5200300 | Social Security	$209.60	$240	$115.08	$250	$255	$250	$255
5722000 | Library Services	5200400 | Retirement	$254.76	$280	$137.04	$180	$186	$180	$186
5722000 | Library Services	5200600 | Paid Family & Medical Leave	$5.90	$20	$3.96	$20	$20	$20	$20
5722000 Salaries & Benefits		**$3,742.90**	**$4,780**	**$2,027.46**	**$4,820**	**$4,994**	**$4,820**	**$4,994**
5722000 | Library Services	5310100 | Office Supplies	$34,595.93	$35,000	$14,785.09	$42,000	$45,000	$42,000	$45,000
5722000 Supplies		**$34,595.93**	**$35,000**	**$14,785.09**	**$42,000**	**$45,000**	**$42,000**	**$45,000**
5722000 | Library Services	5460109 | InternalServFdInsuranceCharges				$299	$345	$299	$345
5722000 | Library Services	5490400 | Dues & Subscriptions		$0		$0	$0	$0	$0
5722000 | Library Services	5490900 | Industrial Acc. Lost Time				$13	$13	$8	$13
5722000 | Library Services	5493100 | Auditor Services	$1,579.00	$3,969		$4,109	$4,191	$4,109	$4,191
5722000 | Library Services	5493209 | Internal Serv Fund IT Charges	$3,897.00	$221	$221.00	$219	$250	$152	$250
5722000 Other Services & Charges		**$5,476.00**	**$4,190**	**$221.00**	**$4,640**	**$4,799**	**$4,568**	**$4,799**
240100 | Superior Crt Law Lib		**$43,814.83**	**$254,832**	**$17,033.55**	**$256,648**	**$253,648**	**$256,648**	**$253,648**

12201 | Superior Court Law Library	$43,814.83	$254,832	$17,033.55	$256,648	$253,648	$256,648	$253,648

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Revenue Recommendations

Cowlitz County
WASHINGTON

13101 | Veterans Relief		250100 | Veteran's Relief						
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		$907,956		$1,035,788	$1,040,144	$1,035,788	$1,040,144
3111000 | Real & Personal Property Tax	3000000 | Revenue Summary	$213,393.83	$212,492	$125,775.04	$220,569	$220,569	$220,569	$220,569
3172000 | Leasehold Excise Tax	3000000 | Revenue Summary	$2,243.00	$1,450	$526.94	$1,458	$1,458	$1,458	$1,458
3174000 | Timber Excise Tax	8000000 | Revenue Summary	$14,484.69	$8,395	$6,183.97	$13,756	$13,756	$13,756	$13,756
3321560 | Payment In-Lieu of Tax	4600600 | Federal In-Lieu Wild Life	$2.92	$3					
3350232 | DNR Other Trust 2	3061400 | DNR Other Trust 2	$21.56	$22	$18.93	$19	$19	$19	$19
3350233 | DNR Timber Trust 2	3061500 | DNR Timber Trust 2							
3350235 | DNR Other Trust 1 & 77	3007700 | Oil Gas Lease - Timber	$23.50	$24	$30.42	$75	$75	$75	$75
3360231 | DNR PILT NAP/NRCA	3107500 | DNR PILT NAP/NRCA	$1.83	$2					
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$42,686.59	$49,045	$17,366.44	$38,418	$38,418	$38,418	$38,418
3614000 | Other Interest	8001300 | Other Interest - DNR	$1.72	$3	$0.02				
3614000 | Other Interest	8001400 | Other Interest - Leasehold	$7.24	$8	$3.14	$7	$7	$7	$7
3614000 | Other Interest	8710100 | Other Interest	$14.84	$7	$1.80	$7	$7	$7	$7
3620000 | Rents and Leases	3007700 | Oil Gas Lease - Timber	$0.00						
3953000 | Proceeds Sale of Capital Asset	3003900 | Timber Sales							
3970001 | Operating Transfers In	3048100 | Operating Transfers In		$38,099	$33,281.17				
250100 | Veteran's Relief		**$272,881.72**	**$1,217,506**	**$183,187.87**	**$1,310,097**	**$1,314,453**	**$1,310,097**	**$1,314,453**
13101 | Veterans Relief		**$272,881.72**	**$1,217,506**	**$183,187.87**	**$1,310,097**	**$1,314,453**	**$1,310,097**	**$1,314,453**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

13101 | Veterans Relief		250100 | Veteran's Relief						
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		$937,615		$1,040,144	$660,018	$1,040,144	$1,043,610
5081000 Ending Fund Balance			**$937,615**		**$1,040,144**	**$660,018**	**$1,040,144**	**$1,043,610**
5652100 | Veterans Services Admin	5100100 | Direct Labor	$20,213.72	$22,821	$10,213.51	$21,449	$22,017	$21,449	$22,017
5652100 | Veterans Services Admin	5200200 | Medical Insurance	$5,538.32	$5,928	$2,415.20	$5,733	$5,880	$5,733	$5,880
5652100 | Veterans Services Admin	5200300 | Social Security	$1,487.13	$1,746	$749.32	$1,641	$1,684	$1,641	$1,684
5652100 | Veterans Services Admin	5200400 | Retirement	$1,879.34	$2,079	$930.43	$1,197	$1,229	$1,197	$1,229
5652100 | Veterans Services Admin	5200600 | Paid Family & Medical Leave	$42.97	$62	$26.77	$73	$75	$73	$75
5652100 Salaries & Benefits		**$29,161.48**	**$32,636**	**$14,335.23**	**$30,093**	**$30,885**	**$30,093**	**$30,885**
5652100 | Veterans Services Admin	5410100 | Professional & Contract Svc		$300	$160.00				
5652100 | Veterans Services Admin	5420309 | Internal Service Fund Postage		$150	$65.93	$66	$66	$66	$66
5652100 | Veterans Services Admin	5420400 | Telephone							
5652100 | Veterans Services Admin	5440100 | Advertising		$0					
5652100 | Veterans Services Admin	5460109 | InternalServFdInsuranceCharges		$0					
5652100 | Veterans Services Admin	5490200 | Photocopies	$46.89	$100	$10.27	$40	$40	$40	$40
5652100 | Veterans Services Admin	5490600 | Printing & Binding	$369.76	$2,500	$1,086.54				
5652100 | Veterans Services Admin	5492500 | Lease/Rentals-Real Property		$0					
5652100 | Veterans Services Admin	5493100 | Auditor Services	$4,794.00	$5,013		$4,882	$4,980	$4,882	$4,980
5652100 Other Services & Charges		**$5,210.65**	**$8,063**	**$1,322.74**	**$4,988**	**$5,086**	**$4,988**	**$5,086**
5652500 | Veterans Facilities	5492500 | Lease/Rentals-Real Property	$32,532.00	$39,192	$10,236.00	$34,872	$418,464	$34,872	$34,872
5652500 Other Services & Charges		**$32,532.00**	**$39,192**	**$10,236.00**	**$34,872**	**$418,464**	**$34,872**	**$34,872**

5652600 | Soldiers & Sailors Relief	5492000 | Other	$111,137.49	$200,000	$51,470.61	$200,000	$200,000	$200,000	$200,000
5652600 Other Services & Charges		**$111,137.49**	**$200,000**	**$51,470.61**	**$200,000**	**$200,000**	**$200,000**	**$200,000**
250100 | Veteran's Relief		**$178,041.62**	**$1,217,506**	**$77,364.58**	**$1,310,097**	**$1,314,453**	**$1,310,097**	**$1,314,453**
13101 | Veterans Relief		$178,041.62	$1,217,506	$77,364.58	$1,310,097	$1,314,453	$1,310,097	$1,314,453

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Revenue Recommendations

Cowlitz County
WASHINGTON

13502 | GIS O&M		255100 | Graphic Info Systems						
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		$38,400		$32,600	$29,800	$32,600	$29,800
255100 | Graphic Info Systems			$38,400		$32,600	$29,800	$32,600	$29,800
13502 | GIS O&M			$38,400		$32,600	$29,800	$32,600	$29,800

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OFM Recommendation

Cowlitz County
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13502 | GIS O&M		255100 | Graphic Info Systems						
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		$35,600		$29,800	$27,000	$29,800	$27,000
5081000 Ending Fund Balance			**$35,600**		**$29,800**	**$27,000**	**$29,800**	**$27,000**
5142400 | Tax Assess. & Evaluation Serv.	5410100 | Professional & Contract Svc	$2,855.00	$2,800	$2,800.00	$2,800	$2,800	$2,800	$2,800
5142400 Other Services & Charges		**$2,855.00**	**$2,800**	**$2,800.00**	**$2,800**	**$2,800**	**$2,800**	**$2,800**
255100 | Graphic Info Systems		**$2,855.00**	**$38,400**	**$2,800.00**	**$32,600**	**$29,800**	**$32,600**	**$29,800**
13502 | GIS O&M		**$2,855.00**	**$38,400**	**$2,800.00**	**$32,600**	**$29,800**	**$32,600**	**$29,800**

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Revenue Recommendations

Cowlitz County
WASHINGTON

14001 | Human Services		270100 | Human Services Dept						
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		$1,380,923		$2,062,950	$2,391,407	$2,062,950	$2,391,407
3111000 | Real & Personal Property Tax	3000000 | Revenue Summary	$474,212.04	$472,216	$279,388.09	$490,163	$490,163	$490,163	$490,163
3172000 | Leasehold Excise Tax	3000000 | Revenue Summary	$4,984.47	$3,222	$1,170.93	$3,240	$3,240	$3,240	$3,240
3174000 | Timber Excise Tax	8000000 | Revenue Summary	$32,188.21	$18,656	$13,742.15	$30,569	$30,569	$30,569	$30,569
3321560 | Payment In-Lieu of Tax	4600600 | Federal In-Lieu Wild Life	$6.50	$10					
3331400 | FIG Dept Housing and Urban Dev	8288700 | CDBG GRANT GEN PURPOSE							
3331400 | FIG Dept Housing and Urban Dev	8288800 | CDBG GRANT LCCAP PUB SVC	$41,026.29	$66,000	$44,793.92	$66,000	$66,000	$66,000	$66,000
3340460 | SG DSHS	4602800 | DDD State Grant		$147,544		$3,075,350	$3,075,350	$3,075,350	$3,075,350
3340460 | SG DSHS	4602900 | CJTA/DC Treatment		$1,257,264		$295,088	$295,088	$295,088	$295,088
3350232 | DNR Other Trust 2	3061400 | DNR Other Trust 2	$47.93	$48	$42.05	$42	$42	$42	$42
3350233 | DNR Timber Trust 2	3061500 | DNR Timber Trust 2							
3350235 | DNR Other Trust 1 & 77	3007700 | Oil Gas Lease - Timber	$52.22	$52	$67.54	$166	$166	$166	$166
3360694 | Liquor/Beer Excise Tax	3046600 | Probation Svc - Kalama							
3360694 | Liquor/Beer Excise Tax	3062500 | State Liquor Excise Tax		$2,704					
3360694 | Liquor/Beer Excise Tax	3062600 | State Liquor Board Profit				$1,560	$1,560	$1,560	$1,560
3360695 | Liquor Control Board Profits	3062600 | State Liquor Board Profit		$2,102		$3,655	$3,655	$3,655	$3,655
3370000 | Local Grants/Entitlement/Other	3033900 | In Lieu Housing Authority		$8	$14.99				
3463000 | Chemical Dependency Services	8003300 | Kelso Liquor Profit	$3,679.13	$2,804	$0.00	$2,538	$2,538	$2,538	$2,538
3463000 | Chemical Dependency Services	8003400 | Kalama Liquor Profit	$885.71	$675	$0.00	$627	$627	$627	$627
3463000 | Chemical Dependency Services	8003500 | Castle Rock Liquor Profit	$710.50	$541	$0.00	$490	$490	$490	$490
3463000 | Chemical Dependency Services	8003600 | Woodland Liquor Profit	$1,894.40	$954	$0.00	$1,368	$1,368	$1,368	$1,368

3463000 | Chemical Dependency Services	8003700 | Longview Liquor Profit	$11,021.60	$8,385	$0.00	$7,981	$7,981	$7,981	$7,981

3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$58,961.63	$65,267	$23,858.68	$53,065	$53,065	$53,065	$53,065
3614000 | Other Interest	8001300 | Other Interest - DNR	$3.84	$6	$0.05				
3614000 | Other Interest	8001400 | Other Interest - Leasehold	$16.08	$18	$6.97	$5	$5	$5	$5
3620000 | Rents and Leases	3007700 | Oil Gas Lease - Timber	$0.00						
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue							
3951000 | Sale of Capital Asset GovtFund	3003900 | Timber Sales							
3953000 | Proceeds Sale of Capital Asset	3003900 | Timber Sales							
270100 | Human Services Dept		**$629,690.55**	**$3,429,399**	**$363,085.37**	**$6,094,857**	**$6,423,314**	**$6,094,857**	**$6,423,314**
14001 | Human Services		**$629,690.55**	**$3,429,399**	**$363,085.37**	**$6,094,857**	**$6,423,314**	**$6,094,857**	**$6,423,314**

2026 - 2027
OFM Recommendation

Cowlitz County
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14001 | Human Services		270100 | Human Services Dept						
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		$1,792,521		$2,391,407	$2,694,351	$2,408,655	$2,694,351
5081000 Ending Fund Balance			**$1,792,521**		**$2,391,407**	**$2,694,351**	**$2,408,655**	**$2,694,351**
5510000 | Public Housing Services	5440100 | Advertising							
5510000 Other Services & Charges								
5611000 | Human Services Administration	5100100 | Direct Labor	$77,341.56	$207,301	$70,844.48	$175,231	$180,011	$175,231	$180,011
5611000 | Human Services Administration	5100200 | Vacation	$27,379.55	$0	$11,835.50				
5611000 | Human Services Administration	5100300 | Sick Leave	$10,413.03	$0	$9,762.95				
5611000 | Human Services Administration	5100400 | Holidays	$21,183.15	$0	$9,926.73				
5611000 | Human Services Administration	5101000 | Overtime		$250		$3,000	$3,000	$3,000	$3,000
5611000 | Human Services Administration	5200200 | Medical Insurance	$35,663.69	$57,174	$29,405.96	$46,917	$48,120	$46,917	$48,120
5611000 | Human Services Administration	5200300 | Social Security	$9,805.91	$18,000	$7,287.28	$13,635	$14,000	$13,635	$14,000
5611000 | Human Services Administration	5200400 | Retirement	$12,666.47	$20,000	$9,325.78	$9,945	$10,212	$9,945	$10,212
5611000 | Human Services Administration	5200600 | Paid Family & Medical Leave	$291.33	$670	$268.15	$607	$623	$607	$623
5611000 Salaries & Benefits		**$194,744.69**	**$303,395**	**$148,656.83**	**$249,335**	**$255,966**	**$249,335**	**$255,966**
5611000 | Human Services Administration	5310100 | Office Supplies	$211.53	$2,250	$1,560.11	$1,100	$1,100	$1,100	$1,100
5611000 | Human Services Administration	5315500 | Computer Software		$5,466	$4,372.07	$5,465	$5,465	$5,465	$5,465
5611000 | Human Services Administration	5320100 | Gas	$143.76	$250	$58.60	$500	$500	$500	$500
5611000 Supplies		**$355.29**	**$7,966**	**$5,990.78**	**$7,065**	**$7,065**	**$7,065**	**$7,065**
5611000 | Human Services Administration	5410100 | Professional & Contract Svc	$8,755.75	$11,199	$2,215.74	$25,634	$25,634	$25,634	$25,634
5611000 | Human Services Administration	5420309 | Internal Service Fund Postage	$8.19	$300		$19	$19	$19	$19

5611000 | Human Services Administration	5420409 | InternalServiceFund Telephone	$520.38	$600		$1,390	$1,414	$1,390	$1,414
5611000 | Human Services Administration	5420600 | Cellular Phone Charges		$0					
5611000 | Human Services Administration	5430100 | Meals & Lodging	$570.75	$0					
5611000 | Human Services Administration	5430200 | Mileage		$0		$35	$35	$35	$35
5611000 | Human Services Administration	5430700 | Tuition & Registration	$138.42	$0		$3,000	$3,000	$3,000	$3,000
5611000 | Human Services Administration	5440100 | Advertising		$0					
5611000 | Human Services Administration	5450609 | InternalServFd-MP Rent-Monthly	$7,875.00	$8,111		$1,960	$2,018	$1,960	$2,018
5611000 | Human Services Administration	5450800 | Lease/Rental-Equipment	$867.47	$1,020	$303.93	$630	$630	$630	$630
5611000 | Human Services Administration	5460109 | InternalServFdInsuranceCharges	$18,534.00	$24,057	$24,057.00	$30,225	$34,937	$30,225	$34,937
5611000 | Human Services Administration	5470100 | PUD	$2,994.76	$4,200	$3,896.43	$4,630	$4,630	$4,630	$4,630
5611000 | Human Services Administration	5470200 | Longview Utilities	$1,436.09	$2,000	$2,072.58	$2,050	$2,050	$2,050	$2,050
5611000 | Human Services Administration	5490200 | Photocopies	$130.70	$125	$37.94	$630	$630	$630	$630
5611000 | Human Services Administration	5490400 | Dues & Subscriptions	$2,078.51	$3,337	$2,072.00	$2,500	$2,500	$2,500	$2,500
5611000 | Human Services Administration	5490600 | Printing & Binding	$798.23	$100		$1,500	$1,500	$1,500	$1,500
5611000 | Human Services Administration	5490900 | Industrial Acc. Lost Time	$325.00	$467	$467.00	$1,332	$1,332	$824	$1,332
5611000 | Human Services Administration	5492000 | Other	$252.47	$800	$658.63	$188	$188	$188	$188
5611000 | Human Services Administration	5493100 | Auditor Services	$17,943.00	$16,473		$18,104	$18,467	$18,104	$18,467
5611000 | Human Services Administration	5493209 | Internal Serv Fund IT Charges	$53,000.00	$60,833	$60,833.00	$59,826	$68,295	$43,086	$68,295
5611000 Other Services & Charges		**$116,228.72**	**$133,622**	**$96,614.25**	**$153,653**	**$167,279**	**$136,405**	**$167,279**
5651000 | Meals	5100100 | Direct Labor	$6,316.50	$2,500	$1,252.01	$6,697	$6,876	$6,697	$6,876
5651000 | Meals	5200200 | Medical Insurance	$1,157.15	$575	$200.28	$1,872	$1,920	$1,872	$1,920
5651000 | Meals	5200300 | Social Security	$475.39	$586	$94.17	$512	$526	$512	$526
5651000 | Meals	5200400 | Retirement	$592.54	$600	$114.06	$374	$384	$374	$384
5651000 | Meals	5200600 | Paid Family & Medical Leave	$13.34	$7	$3.28	$23	$23	$23	$23
5651000 Salaries & Benefits		**$8,554.92**	**$4,268**	**$1,663.80**	**$9,478**	**$9,729**	**$9,478**	**$9,729**
5651000 | Meals	5410100 | Professional & Contract Svc	$59,026.29	$62,500	$44,793.92	$62,500	$62,500	$62,500	$62,500
5651000 | Meals	5440100 | Advertising		$500		$500	$500	$500	$500
5651000 Other Services & Charges		**$59,026.29**	**$63,000**	**$44,793.92**	**$63,000**	**$63,000**	**$63,000**	**$63,000**
5661000 | Substance Abuse Administration	5100100 | Direct Labor		$5,000		$27,735	$28,429	$27,735	$28,429
5661000 | Substance Abuse Administration	5200200 | Medical Insurance		$650		$6,903	$7,080	$6,903	$7,080
5661000 | Substance Abuse Administration	5200300 | Social Security		$792		$2,122	$2,175	$2,122	$2,175
5661000 | Substance Abuse Administration	5200400 | Retirement		$943		$1,548	$1,586	$1,548	$1,586

5661000 | Substance Abuse Administration	5200600 | Paid Family & Medical Leave	$11		$94	$97	$94	$97
5661000 Salaries & Benefits		**$7,396**		**$38,402**	**$39,367**	**$38,402**	**$39,367**
5661000 | Substance Abuse Administration	5410100 | Professional & Contract Svc	$69,000		$209,174	$209,174	$209,174	$209,174
5661000 | Substance Abuse Administration	5430100 | Meals & Lodging	$0					
5661000 | Substance Abuse Administration	5430700 | Tuition & Registration	$0					
5661000 | Substance Abuse Administration	5440100 | Advertising	$0		$250	$250	$250	$250
5661000 | Substance Abuse Administration	5490200 | Photocopies	$25		$25	$25	$25	$25
5661000 | Substance Abuse Administration	5490400 | Dues & Subscriptions	$0					
5661000 | Substance Abuse Administration	5490600 | Printing & Binding	$0					
5661000 | Substance Abuse Administration	5492000 | Other	$0		$25	$25	$25	$25
5661000 Other Services & Charges		**$69,025**		**$209,474**	**$209,474**	**$209,474**	**$209,474**
5681000 | Developmental Disabilits Admin	5100100 | Direct Labor	$61,188		$120,474	$123,283	$120,474	$123,283
5681000 | Developmental Disabilits Admin	5101000 | Overtime	$500		$1,000	$1,000	$1,000	$1,000
5681000 | Developmental Disabilits Admin	5200200 | Medical Insurance	$5,700		$33,111	$33,960	$33,111	$33,960
5681000 | Developmental Disabilits Admin	5200300 | Social Security	$3,900		$9,293	$9,508	$9,293	$9,508
5681000 | Developmental Disabilits Admin	5200400 | Retirement	$3,798		$6,778	$6,935	$6,778	$6,935
5681000 | Developmental Disabilits Admin	5200600 | Paid Family & Medical Leave	$135		$413	$423	$413	$423
5681000 Salaries & Benefits		**$75,221**		**$171,069**	**$175,109**	**$171,069**	**$175,109**
5681000 | Developmental Disabilits Admin	5310100 | Office Supplies	$5,000					
5681000 Supplies		**$5,000**					
5681000 | Developmental Disabilits Admin	5410100 | Professional & Contract Svc	$874,960		$2,762,644	$2,762,644	$2,762,644	$2,762,644
5681000 | Developmental Disabilits Admin	5430100 | Meals & Lodging	$750		$1,000	$1,000	$1,000	$1,000
5681000 | Developmental Disabilits Admin	5430200 | Mileage	$25					
5681000 | Developmental Disabilits Admin	5430700 | Tuition & Registration	$250		$500	$500	$500	$500
5681000 | Developmental Disabilits Admin	5440100 | Advertising	$250		$250	$250	$250	$250
5681000 | Developmental Disabilits Admin	5490200 | Photocopies	$250		$80	$80	$80	$80
5681000 | Developmental Disabilits Admin	5490400 | Dues & Subscriptions	$0					
5681000 | Developmental Disabilits Admin	5490600 | Printing & Binding	$250		$5,000	$5,000	$5,000	$5,000
5681000 Other Services & Charges		**$876,735**		**$2,769,474**	**$2,769,474**	**$2,769,474**	**$2,769,474**
5970010 | Transfers Out	5090100 | Transfers Out	$91,250		$32,500	$32,500	$32,500	$32,500
5970010 Intergovernmental Srvs/Transfers Out		**$91,250**		**$32,500**	**$32,500**	**$32,500**	**$32,500**

270100 | Human Services Dept	$378,909.91	$3,429,399	$297,719.58	$6,094,857	$6,423,314	$6,094,857	$6,423,314
14001 | Human Services	$378,909.91	$3,429,399	$297,719.58	$6,094,857	$6,423,314	$6,094,857	$6,423,314

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Revenue Recommendations

Cowlitz County
WASHINGTON

14101 | CMH Substance Abuse		270100 | Human Services Dept						
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		$502,237					
3340460 | SG DSHS	4602800 | DDD State Grant	$2,014,554.86	$2,514,528	$648,166.76				
3340460 | SG DSHS	4602900 | CJTA/DC Treatment	$235,057.13	$295,088	$237,678.05				
3360694 | Liquor/Beer Excise Tax	3062500 | State Liquor Excise Tax	$2,919.67	$2,102	$533.05				
3360695 | Liquor Control Board Profits	3062600 | State Liquor Board Profit	$3,632.00	$3,615	$1,821.98				
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue		$0					
3970001 | Operating Transfers In	3048100 | Operating Transfers In		$75,000					
270100 | Human Services Dept		**$2,256,163.66**	**$3,392,570**	**$888,199.84**				
14101 | CMH Substance Abuse		**$2,256,163.66**	**$3,392,570**	**$888,199.84**				

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Cowlitz County
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14101 | CMH Substance Abuse		270100 | Human Services Dept						
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		$1,198,281					
5081000 Ending Fund Balance			**$1,198,281**					
5611000 | Human Services Administration	5100100 | Direct Labor							
5611000 | Human Services Administration	5200200 | Medical Insurance							
5611000 | Human Services Administration	5200300 | Social Security							
5611000 | Human Services Administration	5200400 | Retirement							
5611000 | Human Services Administration	5200600 | Paid Family & Medical Leave							
5611000 Salaries & Benefits								
5611000 | Human Services Administration	5410100 | Professional & Contract Svc							
5611000 Other Services & Charges								
5661000 | Substance Abuse Administration	5100100 | Direct Labor	$14,409.30	$20,689	$5,545.94				
5661000 | Substance Abuse Administration	5200200 | Medical Insurance	$3,054.93	$5,700	$978.23				
5661000 | Substance Abuse Administration	5200300 | Social Security	$1,079.36	$1,583	$418.05				
5661000 | Substance Abuse Administration	5200400 | Retirement	$1,355.57	$1,885	$505.19				
5661000 | Substance Abuse Administration	5200600 | Paid Family & Medical Leave	$30.75	$57	$14.54				
5661000 Salaries & Benefits		**$19,929.91**	**$29,914**	**$7,461.95**				
5661000 | Substance Abuse Administration	5410100 | Professional & Contract Svc							
5661000 | Substance Abuse Administration	5430100 | Meals & Lodging		$1,500					
5661000 | Substance Abuse Administration	5430700 | Tuition & Registration		$250					
5661000 | Substance Abuse Administration	5440100 | Advertising		$250					

5661000 | Substance Abuse Administration	5490200 | Photocopies		$500	
5661000 | Substance Abuse Administration	5490400 | Dues & Subscriptions		$1,500	
5661000 | Substance Abuse Administration	5490600 | Printing & Binding		$200	
5661000 | Substance Abuse Administration	5492000 | Other		$25	
5661000 Other Services & Charges			**$4,225**	
5665000 | Subst Abuse Outpat Treatmt Svc	5410100 | Professional & Contract Svc	$135,048.10	$140,000	$40,662.27
5665000 Other Services & Charges		**$135,048.10**	**$140,000**	**$40,662.27**
5681000 | Developmental Disabilits Admin	5100100 | Direct Labor	$77,418.37	$82,376	$60,210.16
5681000 | Developmental Disabilits Admin	5101000 | Overtime		$1,000	
5681000 | Developmental Disabilits Admin	5200200 | Medical Insurance	$14,073.83	$24,852	$10,816.57
5681000 | Developmental Disabilits Admin	5200300 | Social Security	$5,827.30	$6,378	$4,549.20
5681000 | Developmental Disabilits Admin	5200400 | Retirement	$7,204.51	$7,596	$5,485.09
5681000 | Developmental Disabilits Admin	5200600 | Paid Family & Medical Leave	$165.11	$228	$157.75
5681000 Salaries & Benefits		**$104,689.12**	**$122,430**	**$81,218.77**
5681000 | Developmental Disabilits Admin	5410100 | Professional & Contract Svc	$1,825,803.01	$1,859,920	$578,918.40
5681000 | Developmental Disabilits Admin	5430100 | Meals & Lodging	$1,975.13	$1,500	
5681000 | Developmental Disabilits Admin	5430200 | Mileage		$300	
5681000 | Developmental Disabilits Admin	5430700 | Tuition & Registration	$500.00	$500	
5681000 | Developmental Disabilits Admin	5440100 | Advertising		$500	
5681000 | Developmental Disabilits Admin	5460109 | InternalServFdInsuranceCharges		$0	
5681000 | Developmental Disabilits Admin	5490200 | Photocopies		$500	
5681000 | Developmental Disabilits Admin	5490400 | Dues & Subscriptions		$1,500	
5681000 | Developmental Disabilits Admin	5490600 | Printing & Binding	$242.37	$500	
5681000 | Developmental Disabilits Admin	5492000 | Other		$0	
5681000 Other Services & Charges		**$1,828,520.51**	**$1,865,220**	**$578,918.40**
5683000 | Developmtl Disabilts Train Exp	5410100 | Professional & Contract Svc		$0	
5683000 Other Services & Charges			**$0**	
5684000 | Developmtl Disabilts Comm Info	5410100 | Professional & Contract Svc		$0	
5684000 Other Services & Charges			**$0**	
5686000 | Developmtl Disabilits Cons Sup	5410100 | Professional & Contract Svc	$-343.75	$0	
5686000 | Developmtl Disabilits Cons Sup	5492000 | Other		$0	

5686000 Other Services & Charges		**$-343.75**	**$0**					
5689000 | Developmtl Disabilts Oth Activ	5410100 | Professional & Contract Svc		$0					
5689000 Other Services & Charges			**$0**					
5970010 | Transfers Out	5090100 | Transfers Out	**$21,678.53**	**$32,500**	**$8,256.72**				
5970010 Intergovernmental Srvs/Transfers Out		**$21,678.53**	**$32,500**	**$8,256.72**				
270100 | Human Services Dept		**$2,109,522.42**	**$3,392,570**	**$716,518.11**				
14101 | CMH Substance Abuse		$2,109,522.42	$3,392,570	$716,518.11				

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14101 | CMH Substance Abuse		270100 | Human Services Dept						
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		$502,237					
3340460 | SG DSHS	4602800 | DDD State Grant	$2,014,554.86	$2,514,528	$648,166.76				
3340460 | SG DSHS	4602900 | CJTA/DC Treatment	$235,057.13	$295,088	$237,678.05				
3360694 | Liquor/Beer Excise Tax	3062500 | State Liquor Excise Tax	$2,919.67	$2,102	$533.05				
3360695 | Liquor Control Board Profits	3062600 | State Liquor Board Profit	$3,632.00	$3,615	$1,821.98				
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue		$0					
3970001 | Operating Transfers In	3048100 | Operating Transfers In		$75,000					
270100 | Human Services Dept		**$2,256,163.66**	**$3,392,570**	**$888,199.84**				
14101 | CMH Substance Abuse		**$2,256,163.66**	**$3,392,570**	**$888,199.84**				

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14102 | Chem Depend/Ment Hlth		270100 | Human Services Dept						
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		$2,491,399		$1,384,948	$0	$1,384,948	$0
5081000 Ending Fund Balance			**$2,491,399**		**$1,384,948**	**$0**	**$1,384,948**	**$0**
5123000 | County Clerk	5100100 | Direct Labor							
5123000 | County Clerk	5200200 | Medical Insurance							
5123000 | County Clerk	5200300 | Social Security							
5123000 | County Clerk	5200400 | Retirement							
5123000 | County Clerk	5200600 | Paid Family & Medical Leave							
5123000 Salaries & Benefits								
5611000 | Human Services Administration	5100100 | Direct Labor	$6,126.09	$7,729	$659.07				
5611000 | Human Services Administration	5100400 | Holidays							
5611000 | Human Services Administration	5200200 | Medical Insurance	$1,339.43	$1,938	$144.06				
5611000 | Human Services Administration	5200300 | Social Security	$442.92	$591	$46.83				
5611000 | Human Services Administration	5200400 | Retirement	$570.03	$704	$60.02				
5611000 | Human Services Administration	5200600 | Paid Family & Medical Leave	$12.91	$21	$1.72				
5611000 Salaries & Benefits		**$8,491.38**	**$10,983**	**$911.70**				
5611000 | Human Services Administration	5410100 | Professional & Contract Svc	$49,551.58	$0					
5611000 | Human Services Administration	5430700 | Tuition & Registration							
5611000 | Human Services Administration	5440100 | Advertising		$0					
5611000 | Human Services Administration	5492000 | Other							
5611000 | Human Services Administration	5493100 | Auditor Services		$8,935		$8,026	$8,187	$8,026	$8,187

5611000 Other Services & Charges	**$49,551.58**	**$8,935**		**$8,026**	**$8,187**	**$8,026**	**$8,187**
5970010 | Transfers Out 5090100 | Transfers Out	$2,682,355.28	$2,973,588	$984,874.32	$1,382,026	$1,406,761	$1,382,026	$1,406,761
5970010 Intergovernmental Srvs/Transfers Out	**$2,682,355.28**	**$2,973,588**	**$984,874.32**	**$1,382,026**	**$1,406,761**	**$1,382,026**	**$1,406,761**
270100 | Human Services Dept	**$2,740,398.24**	**$5,484,905**	**$985,786.02**	**$2,775,000**	**$1,414,948**	**$2,775,000**	**$1,414,948**
14102 | Chem Depend/Ment Hlth	**$2,740,398.24**	**$5,484,905**	**$985,786.02**	**$2,775,000**	**$1,414,948**	**$2,775,000**	**$1,414,948**

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14301 | Health Department		290100 | Health Department Admin						
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		$2,278,871		$551,502	$962,843	$551,502	$962,843
3212000 | Environmental Health	3007600 | Camping Fees		$465	$225.00				
3212000 | Environmental Health	3024100 | EHS-Food License Permit Fees	$346,359.00	$475,545	$312,479.25	$374,955	$374,955	$374,955	$374,955
3212000 | Environmental Health	3024300 | EHS-Water Sys/Plan Permit Fees	$2,125.00	$3,000	$600.00	$10,000	$10,000	$10,000	$10,000
3212000 | Environmental Health	3024700 | EHS-Health Card Fees	$39,758.00	$38,984	$19,533.00	$40,000	$40,000	$40,000	$40,000
3212000 | Environmental Health	3066300 | Public Health-Std	$0.00	$0					
3212000 | Environmental Health	8013200 | EHU-Water System & Plan Permit	$91,790.00	$97,891	$57,460.00	$119,490	$119,490	$119,490	$119,490
3212000 | Environmental Health	8013300 | EHS-Enviroment/Water Rec	$14,550.00	$19,477	$16,312.50	$16,383	$16,383	$16,383	$16,383
3212000 | Environmental Health	8013400 | EHS-Enviroment/Schools		$375					
3212000 | Environmental Health	8013500 | EHS-Enviroment/Org Camp	$1,125.00	$1,125	$1,125.00	$1,181	$1,181	$1,181	$1,181
3212000 | Environmental Health	8024600 | SW Permit Fees	$21,525.00	$26,352	$13,012.50	$22,050	$22,050	$22,050	$22,050
3212000 | Environmental Health	8024800 | Septic Professional Licenses	$25,275.00	$28,236	$23,700.00	$26,539	$26,539	$26,539	$26,539
3221000 | Building Structure & Equipment	3025400 | Septic Tank Permits	$348,698.00	$345,942	$173,435.48	$340,515	$340,515	$340,515	$340,515
3331000 | FIG Department of Agriculture	4590000 | Summer Food Svc Prog Children		$2,100		$2,400	$2,400	$2,400	$2,400
3332100 | FIG Department of Treasury	3093500 | COVID LHJ OFM Allocation-CARES							
3332101 | FIG - DOT BITV Covid Ed LHJ	4300700 | CARES Act Funding							
3339300 | FIG DHHS	3339396 | PHIG Infrastructure		$0		$200,000	$0	$200,000	$0
3339300 | FIG DHHS	4300600 | Disaster Recovery - COVID19							
3339300 | FIG DHHS	4558000 | Temp Assist Needy Family	$12,725.00	$8,000	$2,200.00	$20,812	$20,812	$20,812	$20,812
3339300 | FIG DHHS	8009600 | Tabacco &Vapor Product Prev Gr							
3339300 | FIG DHHS	8680200 | Immunization Grant-Childhood							

3339300 | FIG DHHS	8690100 | Public Hlth Emerg Preparedness	$63,638.21	$94,888	$6,580.70	$25,000	$25,000	$25,000	$25,000

3339300 | FIG DHHS	8940100 | Maternal/Child Blk-St Con Con							
3339326 | FIG DOH Perinatal Hep	3037800 | Perinatal Hep B	$500.00			$1,000	$1,000	$1,000	$1,000
3339332 | FIG DHHS FFY19 COVID Cares	4300700 | CARES Act Funding							
3339626 | FIG - SSA FFY21Covid19 Vac Svc	3037800 | Perinatal Hep B							
3339626 | FIG - SSA FFY21Covid19 Vac Svc	4300700 | CARES Act Funding							
3340310 | SG Department of Ecology	4102200 | Dept of Ecology Solid Waste Gr	$50,431.19	$94,465	$23,334.99	$93,950	$93,950	$93,950	$93,950
3340310 | SG Department of Ecology	8051300 | DOE Water Quality							
3340490 | SG Department of Health	8009700 | Lead Environments of Children							
3340490 | SG Department of Health	8121000 | DOH TB Program	$25,230.00						
3340490 | SG Department of Health	8242300 | Drinking Water Group B		$25,877	$25,877.00	$20,259	$20,259	$20,259	$20,259
3360424 | Public Health Assistance - App	8400000 | PUBLIC HEALTH ASSIST 7/01/13	$477,981.00	$477,981	$238,990.50	$477,981	$477,981	$477,981	$477,981
3360425 | Foundational Public Health Svc	3024900 | Miscellaneous Revenue	$1,738,585.86	$719,500	$-880,000.00	$1,087,000	$1,087,000	$1,087,000	$1,087,000
3462000 | Public Health Services	3007610 | Inspection Fees	$9,600.00	$10,725	$0.00	$11,261	$11,261	$11,261	$11,261
3462000 | Public Health Services	3012100 | PHF-Vital Records Fees	$104,235.00	$76,407	$34,225.00	$129,000	$129,000	$129,000	$129,000
3462000 | Public Health Services	8024500 | SW Disposal Fees	$450,000.00	$450,000	$227,725.02	$450,000	$450,000	$450,000	$450,000
3462000 | Public Health Services	8024700 | Septic Tipping Fees	$115,182.39	$79,331	$37,346.75	$101,100	$101,100	$101,100	$101,100
3462000 | Public Health Services	8437300 | Drinking Water Group A-SS		$0					
3462000 | Public Health Services	8611100 | Drinking Water Group A-TA		$0					
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$68,867.12	$157,934	$21,167.38	$92,280	$92,280	$92,280	$92,280
3694000 | Judgement Settlement	3032100 | Judgement Settlements	$-25.00		$-25.00				
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$615.73	$4,000	$91.20	$4,000	$4,000	$4,000	$4,000
290100 | Health Department Admin		$4,008,771.50	$5,517,471	$355,396.27	$4,218,658	$4,429,999	$4,218,658	$4,429,999
14301 | Health Department		$4,008,771.50	$5,517,471	$355,396.27	$4,218,658	$4,429,999	$4,218,658	$4,429,999

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14301 | Health Department		290100 | Health Department Admin						
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		$806,313		$962,843	$1,109,925	$1,039,600	$1,109,925
5081000 Ending Fund Balance			**$806,313**		**$962,843**	**$1,109,925**	**$1,039,600**	**$1,109,925**
5621000 | Epidemiology	5100100 | Direct Labor							
5621000 | Epidemiology	5100400 | Holidays	$291.19						
5621000 | Epidemiology	5200200 | Medical Insurance							
5621000 | Epidemiology	5200300 | Social Security							
5621000 | Epidemiology	5200400 | Retirement							
5621000 | Epidemiology	5200600 | Paid Family & Medical Leave							
5621000 Salaries & Benefits		**$291.19**						
5621000 | Epidemiology	5315500 | Computer Software		$0					
5621000 Supplies			**$0**					
5621000 | Epidemiology	5410100 | Professional & Contract Svc	$1,080.00	$7,920	$440.00	$2,950	$2,950	$2,950	$2,950
5621000 Other Services & Charges		**$1,080.00**	**$7,920**	**$440.00**	**$2,950**	**$2,950**	**$2,950**	**$2,950**
5621200 | Emergency Prep & Response	5100100 | Direct Labor	$40,750.88	$11,000	$5,446.26	$14,621	$14,958	$14,621	$14,958
5621200 | Emergency Prep & Response	5101000 | Overtime	$15.74						
5621200 | Emergency Prep & Response	5200200 | Medical Insurance	$10,603.70	$5,000	$1,378.49	$2,457	$2,520	$2,457	$2,520
5621200 | Emergency Prep & Response	5200300 | Social Security	$3,098.96	$1,000	$402.69	$1,118	$1,144	$1,118	$1,144
5621200 | Emergency Prep & Response	5200400 | Retirement	$3,751.38	$1,500	$496.19	$816	$835	$816	$835
5621200 | Emergency Prep & Response	5200500 | Unemployment Comp.		$0					
5621200 | Emergency Prep & Response	5200600 | Paid Family & Medical Leave	$86.30	$30	$14.26	$40	$41	$40	$41

5621200 Salaries & Benefits		**$58,306.96**	**$18,530**	**$7,737.89**	**$19,052**	**$19,498**	**$19,052**	**$19,498**
5621200 | Emergency Prep & Response	5310400 | Medical Supplies							
5621200 | Emergency Prep & Response	5314000 | Misc. O&M Supplies	$64.16	$250	$114.22				
5621200 Supplies		**$64.16**	**$250**	**$114.22**				
5621200 | Emergency Prep & Response	5410100 | Professional & Contract Svc		$0		$1,000	$1,000	$1,000	$1,000
5621200 | Emergency Prep & Response	5430100 | Meals & Lodging	$1,163.52	$0					
5621200 | Emergency Prep & Response	5430200 | Mileage	$159.46	$0					
5621200 | Emergency Prep & Response	5430700 | Tuition & Registration	$750.00	$100					
5621200 | Emergency Prep & Response	5431000 | Airfare	$706.20	$0					
5621200 | Emergency Prep & Response	5440100 | Advertising							
5621200 | Emergency Prep & Response	5450800 | Lease/Rental-Equipment							
5621200 | Emergency Prep & Response	5490200 | Photocopies	$221.35	$100	$21.08	$10	$10	$10	$10
5621200 | Emergency Prep & Response	5490600 | Printing & Binding	$66.09	$0					
5621200 | Emergency Prep & Response	5490900 | Industrial Acc. Lost Time							
5621200 | Emergency Prep & Response	5492000 | Other		$0					
5621200 Other Services & Charges		**$3,066.62**	**$200**	**$21.08**	**$1,010**	**$1,010**	**$1,010**	**$1,010**
5621300 | Communication	5100100 | Direct Labor	$78,792.99	$70,000	$36,404.67	$51,830	$50,740	$51,830	$50,740
5621300 | Communication	5200200 | Medical Insurance	$19,867.40	$23,712	$7,983.24	$15,678	$11,520	$15,678	$11,520
5621300 | Communication	5200300 | Social Security	$5,896.13	$7,290	$2,737.76	$3,965	$3,882	$3,965	$3,882
5621300 | Communication	5200400 | Retirement	$7,342.35	$8,681	$3,316.50	$2,892	$2,831	$2,892	$2,831
5621300 | Communication	5200600 | Paid Family & Medical Leave	$168.14	$261	$95.40	$142	$139	$142	$139
5621300 Salaries & Benefits		**$112,067.01**	**$109,944**	**$50,537.57**	**$74,507**	**$69,112**	**$74,507**	**$69,112**
5621300 | Communication	5314000 | Misc. O&M Supplies		$100	$30.87	$50	$50	$50	$50
5621300 | Communication	5315500 | Computer Software		$500		$650	$650	$650	$650
5621300 Supplies			**$600**	**$30.87**	**$700**	**$700**	**$700**	**$700**
5621300 | Communication	5420600 | Cellular Phone Charges	$669.61	$500	$228.17	$670	$670	$670	$670
5621300 | Communication	5430100 | Meals & Lodging		$0					
5621300 | Communication	5430200 | Mileage		$0		$25	$25	$25	$25
5621300 | Communication	5430700 | Tuition & Registration		$100					
5621300 | Communication	5431000 | Airfare							
5621300 | Communication	5440100 | Advertising		$0					

5621300 | Communication	5490400 | Dues & Subscriptions	$636.22	$650	$635.63				
5621300 | Communication	5490600 | Printing & Binding		$0					
5621300 | Communication	5492000 | Other		$0		$25	$25	$25	$25
5621300 Other Services & Charges		**$1,305.83**	**$1,250**	**$863.80**	**$720**	**$720**	**$720**	**$720**
5621600 | Public Health Administration	5100100 | Direct Labor	$201,050.00	$482,733	$219,640.65	$371,685	$371,079	$371,685	$371,079
5621600 | Public Health Administration	5100200 | Vacation	$116,518.59						
5621600 | Public Health Administration	5100300 | Sick Leave	$71,560.00						
5621600 | Public Health Administration	5100400 | Holidays	$103,102.84						
5621600 | Public Health Administration	5101000 | Overtime	$33.82	$1,000	$0.27	$2,700	$2,700	$2,700	$2,700
5621600 | Public Health Administration	5200200 | Medical Insurance	$122,744.73	$158,752	$59,212.99	$131,625	$105,600	$131,625	$105,600
5621600 | Public Health Administration	5200300 | Social Security	$36,367.17	$36,186	$16,138.06	$29,405	$28,977	$29,405	$28,977
5621600 | Public Health Administration	5200400 | Retirement	$43,929.87	$47,792	$19,811.83	$21,449	$21,136	$21,449	$21,136
5621600 | Public Health Administration	5200500 | Unemployment Comp.		$17,446	$17,446.00				
5621600 | Public Health Administration	5200600 | Paid Family & Medical Leave	$1,056.27	$1,376	$575.35	$1,052	$1,037	$1,052	$1,037
5621600 | Public Health Administration	5200700 | Severance		$5,000		$10,000	$5,000	$10,000	$5,000
5621600 Salaries & Benefits		**$696,363.29**	**$750,285**	**$332,825.15**	**$567,916**	**$535,529**	**$567,916**	**$535,529**
5621600 | Public Health Administration	5314000 | Misc. O&M Supplies	$15,582.21	$9,500	$3,595.63	$12,200	$12,200	$12,200	$12,200
5621600 | Public Health Administration	5315500 | Computer Software	$62,885.48	$35,531	$36,623.43	$48,818	$48,818	$48,818	$48,818
5621600 | Public Health Administration	5320100 | Gas	$5,262.77	$6,750	$2,536.50	$1,100	$1,100	$1,100	$1,100
5621600 Supplies		**$83,730.46**	**$51,781**	**$42,755.56**	**$62,118**	**$62,118**	**$62,118**	**$62,118**
5621600 | Public Health Administration	5410100 | Professional & Contract Svc	$136,102.99	$918,557	$35,578.88	$108,762	$108,762	$108,762	$108,762
5621600 | Public Health Administration	5420300 | Postage		$10					
5621600 | Public Health Administration	5420309 | Internal Service Fund Postage	$3,025.65	$3,750	$1,245.97	$4,137	$4,137	$4,137	$4,137
5621600 | Public Health Administration	5420400 | Telephone	$724.78	$715	$293.70	$587	$587	$587	$587
5621600 | Public Health Administration	5420409 | InternalServiceFund Telephone	$2,427.60	$4,777	$4,777.00	$6,951	$7,070	$6,951	$7,070
5621600 | Public Health Administration	5420600 | Cellular Phone Charges	$7,999.84	$6,100	$3,220.71	$4,996	$4,996	$4,996	$4,996
5621600 | Public Health Administration	5430100 | Meals & Lodging	$1,139.88	$1,500	$1,106.12				
5621600 | Public Health Administration	5430200 | Mileage	$109.88	$0					
5621600 | Public Health Administration	5430700 | Tuition & Registration	$2,107.00	$2,000	$1,738.75				
5621600 | Public Health Administration	5440100 | Advertising	$8,127.17	$250		$500	$500	$500	$500
5621600 | Public Health Administration	5450609 | InternalServFd-MP Rent-Monthly	$25,305.00	$7,298		$5,939	$5,879	$5,939	$5,879
5621600 | Public Health Administration	5450800 | Lease/Rental-Equipment	$4,768.69	$7,000	$2,886.94	$5,420	$5,420	$5,420	$5,420

5621600 | Public Health Administration	5460109 | InternalServFdInsuranceCharges	$109,949.00	$136,849	$136,849.00	$145,292	$167,943	$145,292	$167,943
5621600 | Public Health Administration	5470100 | PUD	$15,722.53	$15,670	$4,488.24	$15,520	$15,520	$15,520	$15,520
5621600 | Public Health Administration	5470200 | Longview Utilities	$7,539.37	$7,610	$1,871.04	$6,880	$6,880	$6,880	$6,880
5621600 | Public Health Administration	5490200 | Photocopies	$1,401.27	$4,535	$659.16	$1,120	$1,120	$1,120	$1,120
5621600 | Public Health Administration	5490400 | Dues & Subscriptions	$7,466.69	$5,897	$5,675.45	$5,396	$5,396	$5,396	$5,396
5621600 | Public Health Administration	5490600 | Printing & Binding	$506.55	$600	$373.59	$600	$600	$600	$600
5621600 | Public Health Administration	5490900 | Industrial Acc. Lost Time	$5,371.00	$7,719	$7,719.00	$20,294	$20,294	$12,556	$20,294
5621600 | Public Health Administration	5492000 | Other	$35,266.53	$6,693	$2,267.53	$879	$879	$879	$879
5621600 | Public Health Administration	5493100 | Auditor Services	$30,381.00	$30,518		$36,981	$37,721	$36,981	$37,721
5621600 | Public Health Administration	5493209 | Internal Serv Fund IT Charges	$266,646.00	$251,115	$251,115.00	$250,574	$286,043	$181,555	$286,043
5621600 Other Services & Charges		**$672,088.42**	**$1,419,163**	**$461,866.08**	**$620,828**	**$679,747**	**$544,071**	**$679,747**
5621700 | FPHS Technology	5100100 | Direct Labor	$71,472.98	$73,040	$36,659.95	$5,309	$5,571	$5,309	$5,571
5621700 | FPHS Technology	5101000 | Overtime		$0					
5621700 | FPHS Technology	5200200 | Medical Insurance	$19,332.55	$20,064	$9,593.84	$1,170	$1,200	$1,170	$1,200
5621700 | FPHS Technology	5200300 | Social Security	$5,166.13	$5,588	$2,630.62	$406	$426	$406	$426
5621700 | FPHS Technology	5200400 | Retirement	$6,655.83	$6,654	$3,339.70	$296	$311	$296	$311
5621700 | FPHS Technology	5200600 | Paid Family & Medical Leave	$152.23	$200	$96.03	$15	$15	$15	$15
5621700 Salaries & Benefits		**$102,779.72**	**$105,546**	**$52,320.14**	**$7,196**	**$7,523**	**$7,196**	**$7,523**
5621700 | FPHS Technology	5315500 | Computer Software	$-43,845.93	$6,644	$58,780.49	$3,322	$3,322	$3,322	$3,322
5621700 Supplies		**$-43,845.93**	**$6,644**	**$58,780.49**	**$3,322**	**$3,322**	**$3,322**	**$3,322**
5621700 | FPHS Technology	5410100 | Professional & Contract Svc	$157.92	$2,000		$10,000	$10,000	$10,000	$10,000
5621700 | FPHS Technology	5430100 | Meals & Lodging		$0					
5621700 | FPHS Technology	5430200 | Mileage		$0					
5621700 | FPHS Technology	5430700 | Tuition & Registration		$500		$500	$500	$500	$500
5621700 | FPHS Technology	5490400 | Dues & Subscriptions		$0					
5621700 Other Services & Charges		**$157.92**	**$2,500**		**$10,500**	**$10,500**	**$10,500**	**$10,500**
5622000 | CD Data & Planning	5100100 | Direct Labor	$56,649.45	$73,000	$33,104.54	$72,449	$76,130	$72,449	$76,130
5622000 | CD Data & Planning	5200200 | Medical Insurance	$8,715.52	$19,836	$4,336.06	$20,358	$20,880	$20,358	$20,880
5622000 | CD Data & Planning	5200300 | Social Security	$4,330.99	$5,600	$2,531.15	$5,542	$5,824	$5,542	$5,824
5622000 | CD Data & Planning	5200400 | Retirement	$5,274.55	$6,000	$3,015.75	$4,043	$4,248	$4,043	$4,248
5622000 | CD Data & Planning	5200600 | Paid Family & Medical Leave	$121.06	$193	$86.81	$198	$208	$198	$208

5622000 Salaries & Benefits		**$75,091.57**	**$104,629**	**$43,074.31**	**$102,590**	**$107,290**	**$102,590**	**$107,290**
5622000 | CD Data & Planning	5430100 | Meals & Lodging	$388.87	$100		$50	$50	$50	$50
5622000 | CD Data & Planning	5430700 | Tuition & Registration	$223.23	$400		$50	$50	$50	$50
5622000 | CD Data & Planning	5490400 | Dues & Subscriptions	$13.86						
5622000 | CD Data & Planning	5492000 | Other	$156.56						
5622000 Other Services & Charges		**$782.52**	**$500**		**$100**	**$100**	**$100**	**$100**
5622100 | Immunization Promotion	5100100 | Direct Labor	$1,328.34	$1,750	$252.65	$2,035	$2,138	$2,035	$2,138
5622100 | Immunization Promotion	5200200 | Medical Insurance	$318.42	$315	$81.48	$468	$480	$468	$480
5622100 | Immunization Promotion	5200300 | Social Security	$100.65	$170	$19.28	$156	$164	$156	$164
5622100 | Immunization Promotion	5200400 | Retirement	$120.34	$135	$23.00	$114	$119	$114	$119
5622100 | Immunization Promotion	5200600 | Paid Family & Medical Leave	$2.81	$5	$0.68	$6	$6	$6	$6
5622100 Salaries & Benefits		**$1,870.56**	**$2,375**	**$377.09**	**$2,779**	**$2,907**	**$2,779**	**$2,907**
5622100 | Immunization Promotion	5310400 | Medical Supplies	$1,403.63	$2,000		$1,700	$1,700	$1,700	$1,700
5622100 | Immunization Promotion	5315500 | Computer Software							
5622100 Supplies		**$1,403.63**	**$2,000**		**$1,700**	**$1,700**	**$1,700**	**$1,700**
5622300 | Tuberculosis	5100100 | Direct Labor	$43,310.29	$20,000	$8,702.84	$60,567	$63,633	$60,567	$63,633
5622300 | Tuberculosis	5101000 | Overtime	$98.39						
5622300 | Tuberculosis	5109100 | Out of Class Pay							
5622300 | Tuberculosis	5200200 | Medical Insurance	$10,011.90	$13,224	$2,466.67	$13,923	$14,280	$13,923	$14,280
5622300 | Tuberculosis	5200300 | Social Security	$3,206.90	$1,750	$643.86	$4,633	$4,868	$4,633	$4,868
5622300 | Tuberculosis	5200400 | Retirement	$4,078.11	$4,000	$792.85	$3,380	$3,551	$3,380	$3,551
5622300 | Tuberculosis	5200600 | Paid Family & Medical Leave	$91.97	$65	$22.80	$166	$174	$166	$174
5622300 Salaries & Benefits		**$60,797.56**	**$39,039**	**$12,629.02**	**$82,669**	**$86,506**	**$82,669**	**$86,506**
5622300 | Tuberculosis	5310400 | Medical Supplies	$2,491.22	$1,750	$1,138.10	$500	$500	$500	$500
5622300 | Tuberculosis	5314000 | Misc. O&M Supplies	$5,077.21	$500					
5622300 | Tuberculosis	5315500 | Computer Software	$8,622.36	$8,432	$8,431.80	$8,700	$8,700	$8,700	$8,700
5622300 Supplies		**$16,190.79**	**$10,682**	**$9,569.90**	**$9,200**	**$9,200**	**$9,200**	**$9,200**
5622300 | Tuberculosis	5410100 | Professional & Contract Svc	$4,929.12	$2,000	$1,716.13	$525	$615	$525	$615
5622300 | Tuberculosis	5420600 | Cellular Phone Charges	$841.50	$350	$228.97				
5622300 | Tuberculosis	5430100 | Meals & Lodging	$17,483.90	$4,450	$1,500.00				
5622300 | Tuberculosis	5430200 | Mileage		$200					

5622300 | Tuberculosis	5430700 | Tuition & Registration		$100					
5622300 | Tuberculosis	5431000 | Airfare		$0					
5622300 | Tuberculosis	5492000 | Other	$219.00	$10		$25	$25	$25	$25
5622300 Other Services & Charges		**$23,473.52**	**$7,110**	**$3,445.10**	**$550**	**$640**	**$550**	**$640**
5622400 | Hepatitis C	5100100 | Direct Labor	$4,403.31	$4,600	$1,446.32	$2,929	$3,076	$2,929	$3,076
5622400 | Hepatitis C	5200200 | Medical Insurance	$921.05	$890	$192.08	$702	$720	$702	$720
5622400 | Hepatitis C	5200300 | Social Security	$324.37	$350	$110.10	$224	$235	$224	$235
5622400 | Hepatitis C	5200400 | Retirement	$410.57	$340	$131.73	$163	$172	$163	$172
5622400 | Hepatitis C	5200600 | Paid Family & Medical Leave	$9.45	$13	$3.80	$8	$8	$8	$8
5622400 Salaries & Benefits		**$6,068.75**	**$6,193**	**$1,884.03**	**$4,026**	**$4,211**	**$4,026**	**$4,211**
5622600 | Sexually Transmitted Diseases	5100100 | Direct Labor	$38,578.14	$43,500	$19,424.32	$30,002	$31,468	$30,002	$31,468
5622600 | Sexually Transmitted Diseases	5200200 | Medical Insurance	$8,838.72	$8,100	$3,741.52	$7,605	$7,800	$7,605	$7,800
5622600 | Sexually Transmitted Diseases	5200300 | Social Security	$2,850.10	$3,250	$1,447.83	$2,295	$2,407	$2,295	$2,407
5622600 | Sexually Transmitted Diseases	5200400 | Retirement	$3,586.79	$3,550	$1,765.77	$1,674	$1,756	$1,674	$1,756
5622600 | Sexually Transmitted Diseases	5200600 | Paid Family & Medical Leave	$82.34	$114	$50.90	$82	$86	$82	$86
5622600 Salaries & Benefits		**$53,936.09**	**$58,514**	**$26,430.34**	**$41,658**	**$43,517**	**$41,658**	**$43,517**
5622600 | Sexually Transmitted Diseases	5310400 | Medical Supplies		$300		$500	$500	$500	$500
5622600 | Sexually Transmitted Diseases	5314000 | Misc. O&M Supplies	$276.07	$250	$24.25	$250	$250	$250	$250
5622600 Supplies		**$276.07**	**$550**	**$24.25**	**$750**	**$750**	**$750**	**$750**
5622600 | Sexually Transmitted Diseases	5410100 | Professional & Contract Svc	$534.00	$2,500	$1,920.00	$25	$25	$25	$25
5622600 | Sexually Transmitted Diseases	5430100 | Meals & Lodging		$0					
5622600 | Sexually Transmitted Diseases	5430200 | Mileage		$0					
5622600 | Sexually Transmitted Diseases	5430700 | Tuition & Registration		$500					
5622600 | Sexually Transmitted Diseases	5440100 | Advertising		$0					
5622600 | Sexually Transmitted Diseases	5490200 | Photocopies	$8.83	$10					
5622600 | Sexually Transmitted Diseases	5490600 | Printing & Binding	$974.38	$50		$500	$500	$500	$500
5622600 | Sexually Transmitted Diseases	5492000 | Other		$0		$25	$25	$25	$25
5622600 Other Services & Charges		**$1,517.21**	**$3,060**	**$1,920.00**	**$550**	**$550**	**$550**	**$550**
5622900 | General CD	5100100 | Direct Labor	$142,595.35	$180,000	$82,666.95	$142,217	$148,929	$142,217	$148,929
5622900 | General CD	5101000 | Overtime		$100		$100	$100	$100	$100
5622900 | General CD	5200200 | Medical Insurance	$29,471.10	$37,438	$15,931.77	$33,813	$34,200	$33,813	$34,200

5622900 | General CD	5200300 | Social Security	$10,536.95	$13,250	$6,125.52	$10,887	$11,401	$10,887	$11,401
5622900 | General CD	5200400 | Retirement	$13,246.58	$14,600	$7,489.43	$7,941	$8,316	$7,941	$8,316
5622900 | General CD	5200600 | Paid Family & Medical Leave	$304.24	$470	$216.62	$390	$408	$390	$408
5622900 Salaries & Benefits		**$196,154.22**	**$245,858**	**$112,430.29**	**$195,348**	**$203,354**	**$195,348**	**$203,354**
5622900 | General CD	5310400 | Medical Supplies		$50		$100	$100	$100	$100
5622900 | General CD	5314000 | Misc. O&M Supplies	$35.41	$50		$50	$50	$50	$50
5622900 | General CD	5315500 | Computer Software		$0					
5622900 Supplies		**$35.41**	**$100**		**$150**	**$150**	**$150**	**$150**
5622900 | General CD	5410100 | Professional & Contract Svc	$600.00	$500	$224.00	$25	$25	$25	$25
5622900 | General CD	5420309 | Internal Service Fund Postage	$28.95	$50	$0.69	$10	$10	$10	$10
5622900 | General CD	5420600 | Cellular Phone Charges							
5622900 | General CD	5430100 | Meals & Lodging		$0					
5622900 | General CD	5430200 | Mileage		$0					
5622900 | General CD	5430700 | Tuition & Registration		$50		$170	$170	$170	$170
5622900 | General CD	5440100 | Advertising		$50					
5622900 | General CD	5490200 | Photocopies	$78.11	$100	$8.17	$100	$100	$100	$100
5622900 | General CD	5490400 | Dues & Subscriptions		$260	$260.00	$414	$552	$414	$552
5622900 | General CD	5490600 | Printing & Binding	$31.11	$250					
5622900 | General CD	5492000 | Other		$0					
5622900 Other Services & Charges		**$738.17**	**$1,260**	**$492.86**	**$719**	**$857**	**$719**	**$857**
5623400 | Tuberculosis	5315500 | Computer Software							
5623400 Supplies								
5624100 | Food	5100100 | Direct Labor	$254,840.67	$360,000	$165,750.21	$323,871	$332,121	$323,871	$332,121
5624100 | Food	5101000 | Overtime		$500		$1,000	$1,000	$1,000	$1,000
5624100 | Food	5200200 | Medical Insurance	$79,038.71	$107,000	$47,998.57	$101,556	$101,640	$101,556	$101,640
5624100 | Food	5200300 | Social Security	$18,623.74	$26,500	$12,147.24	$24,853	$25,484	$24,853	$25,484
5624100 | Food	5200400 | Retirement	$23,508.63	$30,000	$15,099.98	$18,128	$18,588	$18,128	$18,588
5624100 | Food	5200600 | Paid Family & Medical Leave	$546.29	$945	$434.16	$889	$912	$889	$912
5624100 Salaries & Benefits		**$376,558.04**	**$524,945**	**$241,430.16**	**$470,297**	**$479,745**	**$470,297**	**$479,745**
5624100 | Food	5314000 | Misc. O&M Supplies	$2,133.26	$1,650	$468.67	$2,500	$2,500	$2,500	$2,500
5624100 | Food	5320100 | Gas				$2,000	$2,000	$2,000	$2,000

5624100 Supplies		**$2,133.26**	**$1,650**	**$468.67**	**$4,500**	**$4,500**	**$4,500**	**$4,500**
5624100 | Food	5410100 | Professional & Contract Svc	$760.64	$200	$99.00	$100	$100	$100	$100
5624100 | Food	5420309 | Internal Service Fund Postage	$1,331.27	$750	$375.61	$1,872	$1,872	$1,872	$1,872
5624100 | Food	5430100 | Meals & Lodging		$100		$580	$580	$580	$580
5624100 | Food	5430200 | Mileage		$0					
5624100 | Food	5430700 | Tuition & Registration		$15		$450	$450	$450	$450
5624100 | Food	5440100 | Advertising	$154.80	$200					
5624100 | Food	5450609 | InternalServFd-MP Rent-Monthly		$10,426		$15,399	$16,563	$15,399	$16,563
5624100 | Food	5490200 | Photocopies	$320.94	$675	$260.77	$600	$600	$600	$600
5624100 | Food	5490400 | Dues & Subscriptions		$250		$50	$50	$50	$50
5624100 | Food	5490600 | Printing & Binding	$2,282.42	$1,500		$300	$300	$300	$300
5624100 | Food	5492000 | Other	$845.49	$0		$10	$10	$10	$10
5624100 Other Services & Charges		**$5,695.56**	**$14,116**	**$735.38**	**$19,361**	**$20,525**	**$19,361**	**$20,525**
5624200 | Recreational Water	5100100 | Direct Labor	$4,342.30	$12,000	$2,726.15	$7,765	$8,002	$7,765	$8,002
5624200 | Recreational Water	5100200 | Vacation							
5624200 | Recreational Water	5100300 | Sick Leave							
5624200 | Recreational Water	5200200 | Medical Insurance	$1,282.07	$4,500	$814.22	$2,574	$2,640	$2,574	$2,640
5624200 | Recreational Water	5200300 | Social Security	$323.13	$900	$196.68	$594	$612	$594	$612
5624200 | Recreational Water	5200400 | Retirement	$402.81	$825	$248.44	$433	$447	$433	$447
5624200 | Recreational Water	5200600 | Paid Family & Medical Leave	$9.14	$32	$7.09	$21	$22	$21	$22
5624200 Salaries & Benefits		**$6,359.45**	**$18,257**	**$3,992.58**	**$11,387**	**$11,723**	**$11,387**	**$11,723**
5624200 | Recreational Water	5314000 | Misc. O&M Supplies	$99.45	$600	$386.18	$500	$500	$500	$500
5624200 Supplies		**$99.45**	**$600**	**$386.18**	**$500**	**$500**	**$500**	**$500**
5624200 | Recreational Water	5430100 | Meals & Lodging		$50					
5624200 | Recreational Water	5430200 | Mileage							
5624200 | Recreational Water	5430700 | Tuition & Registration	$350.00	$250					
5624200 | Recreational Water	5490600 | Printing & Binding		$0					
5624200 | Recreational Water	5492000 | Other							
5624200 Other Services & Charges		**$350.00**	**$300**					
5624300 | Drinking Water Quality	5100100 | Direct Labor	$65,087.41	$77,182	$35,504.58	$84,524	$87,299	$84,524	$87,299
5624300 | Drinking Water Quality	5200200 | Medical Insurance	$15,446.13	$23,826	$6,556.60	$25,155	$25,800	$25,155	$25,800

5624300 | Drinking Water Quality	5200300 | Social Security	$4,955.23	$5,904	$2,710.21	$6,466	$6,678	$6,466	$6,678
5624300 | Drinking Water Quality	5200400 | Retirement	$6,056.22	$7,031	$3,234.50	$4,716	$4,871	$4,716	$4,871
5624300 | Drinking Water Quality	5200600 | Paid Family & Medical Leave	$138.88	$211	$93.02	$231	$239	$231	$239
5624300 Salaries & Benefits		**$91,683.87**	**$114,154**	**$48,098.91**	**$121,092**	**$124,887**	**$121,092**	**$124,887**
5624300 | Drinking Water Quality	5314000 | Misc. O&M Supplies	$95.18	$250		$175	$175	$175	$175
5624300 Supplies		**$95.18**	**$250**		**$175**	**$175**	**$175**	**$175**
5624300 | Drinking Water Quality	5410100 | Professional & Contract Svc	$4,124.00	$9,000	$3,711.00	$6,000	$6,000	$6,000	$6,000
5624300 | Drinking Water Quality	5420309 | Internal Service Fund Postage	$160.91	$182	$122.69	$285	$285	$285	$285
5624300 | Drinking Water Quality	5430100 | Meals & Lodging		$100		$125	$125	$125	$125
5624300 | Drinking Water Quality	5430200 | Mileage							
5624300 | Drinking Water Quality	5430700 | Tuition & Registration		$100		$125	$125	$125	$125
5624300 | Drinking Water Quality	5440100 | Advertising							
5624300 | Drinking Water Quality	5490600 | Printing & Binding	$626.18	$300	$229.03	$300	$300	$300	$300
5624300 | Drinking Water Quality	5492000 | Other		$0					
5624300 Other Services & Charges		**$4,911.09**	**$9,682**	**$4,062.72**	**$6,835**	**$6,835**	**$6,835**	**$6,835**
5624410 | On-site Wastewater	5100100 | Direct Labor	$211,401.83	$255,000	$113,214.40	$252,465	$261,296	$252,465	$261,296
5624410 | On-site Wastewater	5101000 | Overtime							
5624410 | On-site Wastewater	5200200 | Medical Insurance	$40,797.37	$61,516	$19,631.33	$75,114	$77,040	$75,114	$77,040
5624410 | On-site Wastewater	5200300 | Social Security	$16,156.70	$19,500	$8,655.80	$19,314	$19,989	$19,314	$19,989
5624410 | On-site Wastewater	5200400 | Retirement	$19,664.17	$20,500	$10,313.89	$14,088	$14,580	$14,088	$14,580
5624410 | On-site Wastewater	5200600 | Paid Family & Medical Leave	$450.98	$660	$296.51	$691	$715	$691	$715
5624410 Salaries & Benefits		**$288,471.05**	**$357,176**	**$152,111.93**	**$361,672**	**$373,620**	**$361,672**	**$373,620**
5624410 | On-site Wastewater	5314000 | Misc. O&M Supplies		$50		$50	$50	$50	$50
5624410 | On-site Wastewater	5320100 | Gas				$3,000	$3,000	$3,000	$3,000
5624410 Supplies			**$50**		**$3,050**	**$3,050**	**$3,050**	**$3,050**
5624410 | On-site Wastewater	5430100 | Meals & Lodging	$1,970.54	$100					
5624410 | On-site Wastewater	5430200 | Mileage		$50					
5624410 | On-site Wastewater	5430700 | Tuition & Registration	$1,054.50	$1,000					
5624410 | On-site Wastewater	5440100 | Advertising							
5624410 | On-site Wastewater	5450609 | InternalServFd-MP Rent-Monthly		$8,341		$11,857	$11,749	$11,857	$11,749
5624410 | On-site Wastewater	5490400 | Dues & Subscriptions	$95.00	$250		$523	$523	$523	$523

5624410 | On-site Wastewater	5490600 | Printing & Binding	$1,803.72	$2,500	$1,323.36	$2,500	$2,500	$2,500	$2,500
5624410 Other Services & Charges		**$4,923.76**	**$12,241**	**$1,323.36**	**$14,880**	**$14,772**	**$14,880**	**$14,772**
5624510 | Solid & Hazardous Waste	5100100 | Direct Labor	$46,560.70	$82,083	$39,135.04	$70,503	$72,926	$70,503	$72,926
5624510 | Solid & Hazardous Waste	5100200 | Vacation	$427.91						
5624510 | Solid & Hazardous Waste	5100300 | Sick Leave	$283.89						
5624510 | Solid & Hazardous Waste	5100400 | Holidays	$148.94						
5624510 | Solid & Hazardous Waste	5101000 | Overtime	$338.58	$500	$-10.95	$1,000	$1,000	$1,000	$1,000
5624510 | Solid & Hazardous Waste	5109100 | Out of Class Pay		$0					
5624510 | Solid & Hazardous Waste	5200200 | Medical Insurance	$10,267.28	$23,176	$6,406.24	$20,005	$20,482	$20,005	$20,482
5624510 | Solid & Hazardous Waste	5200300 | Social Security	$3,656.01	$6,356	$2,988.66	$5,470	$5,655	$5,470	$5,655
5624510 | Solid & Hazardous Waste	5200400 | Retirement	$4,237.89	$7,372	$3,384.05	$3,976	$4,111	$3,976	$4,111
5624510 | Solid & Hazardous Waste	5200600 | Paid Family & Medical Leave	$102.45	$227	$102.38	$196	$202	$196	$202
5624510 | Solid & Hazardous Waste	5201000 | Uniform & Clothing	$33.75						
5624510 Salaries & Benefits		**$66,057.40**	**$119,714**	**$52,005.42**	**$101,150**	**$104,376**	**$101,150**	**$104,376**
5624510 | Solid & Hazardous Waste	5314000 | Misc. O&M Supplies	$42.69	$0					
5624510 Supplies		**$42.69**	**$0**					
5624510 | Solid & Hazardous Waste	5410100 | Professional & Contract Svc		$0					
5624510 | Solid & Hazardous Waste	5430100 | Meals & Lodging	$0.00	$100		$580	$580	$580	$580
5624510 | Solid & Hazardous Waste	5430200 | Mileage							
5624510 | Solid & Hazardous Waste	5430700 | Tuition & Registration	$2,611.00	$4,000	$675.00	$450	$450	$450	$450
5624510 | Solid & Hazardous Waste	5450800 | Lease/Rental-Equipment							
5624510 | Solid & Hazardous Waste	5490400 | Dues & Subscriptions	$1,048.00	$1,750	$760.00	$232	$232	$232	$232
5624510 | Solid & Hazardous Waste	5490600 | Printing & Binding	$123.71	$300		$300	$300	$300	$300
5624510 Other Services & Charges		**$3,782.71**	**$6,150**	**$1,435.00**	**$1,562**	**$1,562**	**$1,562**	**$1,562**
5624600 | Schools	5100100 | Direct Labor	$1,928.26	$1,500	$777.64	$3,897	$4,020	$3,897	$4,020
5624600 | Schools	5200200 | Medical Insurance	$389.01	$1,710	$135.34	$1,287	$1,320	$1,287	$1,320
5624600 | Schools	5200300 | Social Security	$144.54	$428	$59.25	$298	$308	$298	$308
5624600 | Schools	5200400 | Retirement	$153.35	$510	$70.89	$217	$224	$217	$224
5624600 | Schools	5200600 | Paid Family & Medical Leave	$4.11	$15	$2.02	$11	$11	$11	$11
5624600 Salaries & Benefits		**$2,619.27**	**$4,163**	**$1,045.14**	**$5,710**	**$5,883**	**$5,710**	**$5,883**
5624600 | Schools	5314000 | Misc. O&M Supplies		$0					

5624600 Supplies			**$0**					
5624600 | Schools	5430100 | Meals & Lodging		$0					
5624600 | Schools	5430200 | Mileage		$0					
5624600 | Schools	5430700 | Tuition & Registration		$100					
5624600 | Schools	5490600 | Printing & Binding		$0					
5624600 | Schools	5492000 | Other		$0					
5624600 Other Services & Charges			**$100**					
5624800 | Transient Accomodations	5100100 | Direct Labor	$6,703.74	$6,000	$910.80	$7,330	$7,590	$7,330	$7,590
5624800 | Transient Accomodations	5200200 | Medical Insurance	$1,250.02	$2,280	$157.18	$2,340	$2,400	$2,340	$2,400
5624800 | Transient Accomodations	5200300 | Social Security	$512.52	$400	$69.68	$561	$581	$561	$581
5624800 | Transient Accomodations	5200400 | Retirement	$613.38	$589	$82.97	$409	$424	$409	$424
5624800 | Transient Accomodations	5200600 | Paid Family & Medical Leave	$14.29	$18	$2.36	$20	$21	$20	$21
5624800 Salaries & Benefits		**$9,093.95**	**$9,287**	**$1,222.99**	**$10,660**	**$11,016**	**$10,660**	**$11,016**
5624800 | Transient Accomodations	5440100 | Advertising							
5624800 Other Services & Charges								
5625100 | Zoonotics incl. Vectors	5100100 | Direct Labor	$3,845.89	$4,163	$623.62	$2,293	$2,363	$2,293	$2,363
5625100 | Zoonotics incl. Vectors	5200200 | Medical Insurance	$385.72	$1,125	$53.20	$702	$720	$702	$720
5625100 | Zoonotics incl. Vectors	5200300 | Social Security	$287.50	$364	$47.44	$175	$181	$175	$181
5625100 | Zoonotics incl. Vectors	5200400 | Retirement	$363.37	$235	$56.79	$128	$132	$128	$132
5625100 | Zoonotics incl. Vectors	5200600 | Paid Family & Medical Leave	$8.11	$10	$1.64	$6	$6	$6	$6
5625100 Salaries & Benefits		**$4,890.59**	**$5,897**	**$782.69**	**$3,304**	**$3,402**	**$3,304**	**$3,402**
5625100 | Zoonotics incl. Vectors	5314000 | Misc. O&M Supplies	$133.95	$0					
5625100 Supplies		**$133.95**	**$0**					
5625100 | Zoonotics incl. Vectors	5410100 | Professional & Contract Svc	$247.20	$500		$150	$150	$150	$150
5625100 | Zoonotics incl. Vectors	5420300 | Postage		$250		$25	$25	$25	$25
5625100 | Zoonotics incl. Vectors	5420309 | Internal Service Fund Postage							
5625100 | Zoonotics incl. Vectors	5490600 | Printing & Binding		$0		$25	$25	$25	$25
5625100 | Zoonotics incl. Vectors	5492000 | Other		$0					
5625100 Other Services & Charges		**$247.20**	**$750**		**$200**	**$200**	**$200**	**$200**
5625610 | Haz. Chem & Oth Subst./Sites	5100100 | Direct Labor	$184.12	$200		$1,584	$1,619	$1,584	$1,619

5625610 | Haz. Chem & Oth Subst./Sites	5200200 | Medical Insurance	$57.10	$228		$351	$360	$351	$360
5625610 | Haz. Chem & Oth Subst./Sites	5200300 | Social Security	$13.81	$69		$121	$124	$121	$124
5625610 | Haz. Chem & Oth Subst./Sites	5200400 | Retirement	$17.31	$82		$88	$90	$88	$90
5625610 | Haz. Chem & Oth Subst./Sites	5200600 | Paid Family & Medical Leave	$0.39	$2		$4	$4	$4	$4
5625610 Salaries & Benefits		**$272.73**	**$581**		**$2,148**	**$2,197**	**$2,148**	**$2,197**
5625610 | Haz. Chem & Oth Subst./Sites	5314000 | Misc. O&M Supplies		$0					
5625610 Supplies			**$0**					
5625610 | Haz. Chem & Oth Subst./Sites	5492000 | Other		$0					
5625610 Other Services & Charges			**$0**					
5625710 | EH Lead	5100100 | Direct Labor	$1,237.58	$850	$438.33	$459	$481	$459	$481
5625710 | EH Lead	5200200 | Medical Insurance	$195.17	$684	$42.16	$117	$120	$117	$120
5625710 | EH Lead	5200300 | Social Security	$94.67	$199	$33.53	$35	$37	$35	$37
5625710 | EH Lead	5200400 | Retirement	$115.77	$237	$39.92	$26	$27	$26	$27
5625710 | EH Lead	5200600 | Paid Family & Medical Leave	$2.63	$7	$1.16	$1	$1	$1	$1
5625710 Salaries & Benefits		**$1,645.82**	**$1,977**	**$555.10**	**$638**	**$666**	**$638**	**$666**
5625810 | Env. Health - Other	5100100 | Direct Labor	$2,915.97	$2,100	$1,287.98	$4,256	$4,451	$4,256	$4,451
5625810 | Env. Health - Other	5200200 | Medical Insurance	$365.54	$1,026	$102.74	$1,287	$1,320	$1,287	$1,320
5625810 | Env. Health - Other	5200300 | Social Security	$221.07	$256	$98.33	$326	$341	$326	$341
5625810 | Env. Health - Other	5200400 | Retirement	$266.15	$305	$117.32	$237	$248	$237	$248
5625810 | Env. Health - Other	5200600 | Paid Family & Medical Leave	$6.15	$9	$3.40	$12	$12	$12	$12
5625810 Salaries & Benefits		**$3,774.88**	**$3,696**	**$1,609.77**	**$6,118**	**$6,372**	**$6,118**	**$6,372**
5625810 | Env. Health - Other	5314000 | Misc. O&M Supplies	$182.16	$0		$50	$50	$50	$50
5625810 Supplies		**$182.16**	**$0**		**$50**	**$50**	**$50**	**$50**
5625810 | Env. Health - Other	5410100 | Professional & Contract Svc		$100					
5625810 | Env. Health - Other	5420300 | Postage	$269.21	$300	$117.46				
5625810 | Env. Health - Other	5430200 | Mileage	$39.00						
5625810 | Env. Health - Other	5430700 | Tuition & Registration	$500.00						
5625810 | Env. Health - Other	5490600 | Printing & Binding							
5625810 | Env. Health - Other	5492000 | Other		$0					
5625810 Other Services & Charges		**$808.21**	**$400**	**$117.46**				

5626100 | Pop-Based MCH	5100100 | Direct Labor	$85,001.66	$95,223	$46,624.33	$26,554	$24,799	$26,554	$24,799
5626100 | Pop-Based MCH	5200200 | Medical Insurance	$15,418.13	$25,992	$12,684.22	$11,700	$6,000	$11,700	$6,000
5626100 | Pop-Based MCH	5200300 | Social Security	$6,380.47	$7,285	$3,499.94	$2,031	$1,897	$2,031	$1,897
5626100 | Pop-Based MCH	5200400 | Retirement	$7,905.43	$8,675	$4,247.54	$1,482	$1,384	$1,482	$1,384
5626100 | Pop-Based MCH	5200600 | Paid Family & Medical Leave	$180.93	$240	$122.13	$73	$68	$73	$68
5626100 Salaries & Benefits		**$114,886.62**	**$137,415**	**$67,178.16**	**$41,840**	**$34,148**	**$41,840**	**$34,148**
5626100 | Pop-Based MCH	5314000 | Misc. O&M Supplies	$14.87	$150					
5626100 Supplies		**$14.87**	**$150**					
5626100 | Pop-Based MCH	5410100 | Professional & Contract Svc	$4,720.00	$300	$160.00				
5626100 | Pop-Based MCH	5420309 | Internal Service Fund Postage	$77.20	$30	$9.96				
5626100 | Pop-Based MCH	5430100 | Meals & Lodging		$100					
5626100 | Pop-Based MCH	5430200 | Mileage							
5626100 | Pop-Based MCH	5430700 | Tuition & Registration	$55.00	$325					
5626100 | Pop-Based MCH	5440100 | Advertising		$0		$50	$50	$50	$50
5626100 | Pop-Based MCH	5490200 | Photocopies	$27.20	$100	$3.16				
5626100 | Pop-Based MCH	5490600 | Printing & Binding	$25.43	$0					
5626100 | Pop-Based MCH	5492000 | Other		$0					
5626100 Other Services & Charges		**$4,904.83**	**$855**	**$173.12**	**$50**	**$50**	**$50**	**$50**
5627100 | Vital Records	5314000 | Misc. O&M Supplies							
5627100 Supplies								
5627110 | Chronic Disease Prevention	5100100 | Direct Labor	$310.10	$300	$59.94	$116		$116	
5627110 | Chronic Disease Prevention	5100300 | Sick Leave		$0					
5627110 | Chronic Disease Prevention	5100400 | Holidays		$0					
5627110 | Chronic Disease Prevention	5100600 | Emergency Paid Sick Leave		$0					
5627110 | Chronic Disease Prevention	5200200 | Medical Insurance		$684		$234		$234	
5627110 | Chronic Disease Prevention	5200300 | Social Security	$23.27	$156	$4.59	$9		$9	
5627110 | Chronic Disease Prevention	5200400 | Retirement	$28.75	$186	$5.46	$6		$6	
5627110 | Chronic Disease Prevention	5200600 | Paid Family & Medical Leave	$0.62	$6	$0.16				
5627110 Salaries & Benefits		**$362.74**	**$1,332**	**$70.15**	**$365**		**$365**	
5627110 | Chronic Disease Prevention	5314000 | Misc. O&M Supplies		$0					
5627110 Supplies			**$0**					

5627110 | Chronic Disease Prevention	5492000 | Other							
5627110 Other Services & Charges								
5627200 | Tabacco & Vapor Prevention	5100100 | Direct Labor							
5627200 | Tabacco & Vapor Prevention	5200200 | Medical Insurance							
5627200 | Tabacco & Vapor Prevention	5200300 | Social Security							
5627200 | Tabacco & Vapor Prevention	5200400 | Retirement							
5627200 | Tabacco & Vapor Prevention	5200600 | Paid Family & Medical Leave							
5627200 Salaries & Benefits								
5627200 | Tabacco & Vapor Prevention	5430100 | Meals & Lodging							
5627200 | Tabacco & Vapor Prevention	5430200 | Mileage							
5627200 | Tabacco & Vapor Prevention	5430700 | Tuition & Registration							
5627200 | Tabacco & Vapor Prevention	5431000 | Airfare							
5627200 | Tabacco & Vapor Prevention	5490600 | Printing & Binding							
5627200 | Tabacco & Vapor Prevention	5492000 | Other							
5627200 Other Services & Charges								
5629000 | Vital Records	5100100 | Direct Labor	$120,091.62	$147,595	$61,597.63	$150,003	$153,541	$150,003	$153,541
5629000 | Vital Records	5101000 | Overtime		$200	$149.64	$200	$200	$200	$200
5629000 | Vital Records	5200200 | Medical Insurance	$18,470.82	$53,124	$8,991.38	$57,681	$54,360	$57,681	$54,360
5629000 | Vital Records	5200300 | Social Security	$9,048.00	$11,306	$4,649.02	$11,490	$11,761	$11,490	$11,761
5629000 | Vital Records	5200400 | Retirement	$11,171.20	$13,464	$5,591.37	$8,381	$8,579	$8,381	$8,579
5629000 | Vital Records	5200600 | Paid Family & Medical Leave	$256.03	$405	$161.70	$411	$421	$411	$421
5629000 Salaries & Benefits		**$159,037.67**	**$226,094**	**$81,140.74**	**$228,166**	**$228,862**	**$228,166**	**$228,862**
5629000 | Vital Records	5314000 | Misc. O&M Supplies	$2,048.92	$3,000	$1,288.52	$1,500	$1,500	$1,500	$1,500
5629000 | Vital Records	5315500 | Computer Software		$16,609	$16,608.99	$19,931	$19,931	$19,931	$19,931
5629000 Supplies		**$2,048.92**	**$19,609**	**$17,897.51**	**$21,431**	**$21,431**	**$21,431**	**$21,431**
5629000 | Vital Records	5410100 | Professional & Contract Svc							
5629000 | Vital Records	5420300 | Postage	$39.13	$50		$50	$50	$50	$50
5629000 | Vital Records	5420309 | Internal Service Fund Postage	$1,661.41	$2,300	$650.18	$1,826	$1,826	$1,826	$1,826
5629000 | Vital Records	5490200 | Photocopies	$53.61	$240	$54.11	$140	$140	$140	$140
5629000 | Vital Records	5490600 | Printing & Binding	$943.50	$3,000	$1,263.95	$3,000	$3,000	$3,000	$3,000
5629000 | Vital Records	5492000 | Other		$50		$50	$50	$50	$50

5629000 Other Services & Charges	$2,697.65	$5,640	$1,968.24	$5,066	$5,066	$5,066	$5,066
290100 | Health Department Admin	$3,284,577.29	$5,360,027	$1,900,381.42	$4,218,658	$4,429,999	$4,218,658	$4,429,999
14301 | Health Department	$3,284,577.29	$5,360,027	$1,900,381.42	$4,218,658	$4,429,999	$4,218,658	$4,429,999

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

14401 | Treasurers Oper & Maint		050100 | Treasurer						
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		$2,550,000		$1,720,597	$1,645,544	$1,720,597	$1,601,354
3360097 | ST Distribution of REET	8711100 | From State R/E & Tax Admin Acc	$5,084.61	$6,500	$2,501.26	$5,000	$5,000	$5,000	$5,000
3360097 | ST Distribution of REET	8711200 | State R/E & Tax Admin-Assessor	$5,084.58	$6,500	$2,501.22	$5,000	$5,000	$5,000	$5,000
3414200 | Treasurers' Fees	3001500 | Foreclosure Costs	$40,914.41	$60,000	$1,957.60	$50,000	$50,000	$50,000	$50,000
3414200 | Treasurers' Fees	3055900 | Treasurer's Fees	$180.22	$4,000	$217.09	$1,000	$1,000	$1,000	$1,000
3414200 | Treasurers' Fees	8500200 | Treasurer's Fees-REET 1.25%	$4,831.25	$6,000	$2,480.00	$5,000	$5,000	$5,000	$5,000
3414200 | Treasurers' Fees	8500300 | Assessor's Fees-1.25%	$4,831.25	$6,000	$2,480.00	$5,000	$5,000	$5,000	$5,000
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$127,053.17	$80,000	$37,488.78	$50,000	$45,000	$50,000	$45,000
050100 | Treasurer		**$187,979.49**	**$2,719,000**	**$49,625.95**	**$1,841,597**	**$1,761,544**	**$1,841,597**	**$1,717,354**
14401 | Treasurers Oper & Maint		**$187,979.49**	**$2,719,000**	**$49,625.95**	**$1,841,597**	**$1,761,544**	**$1,841,597**	**$1,717,354**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

14401 | Treasurers Oper & Maint		050100 | Treasurer						
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		$2,520,493		$1,645,544	$1,558,863	$1,602,783	$1,468,835
5081000 Ending Fund Balance			**$2,520,493**		**$1,645,544**	**$1,558,863**	**$1,602,783**	**$1,468,835**
5142200 | Fiduciary Services	5100100 | Direct Labor	$55,891.00	$73,314	$32,335.00	$89,800	$93,572	$118,400	$123,373
5142200 | Fiduciary Services	5200200 | Medical Insurance	$9,755.16	$24,800	$5,340.96	$28,080	$28,782	$39,780	$40,775
5142200 | Fiduciary Services	5200300 | Social Security	$4,275.66	$5,658	$2,473.62	$6,870	$7,158	$9,060	$9,438
5142200 | Fiduciary Services	5200400 | Retirement	$5,190.26	$6,415	$2,945.68	$5,010	$5,221	$6,610	$6,884
5142200 | Fiduciary Services	5200600 | Paid Family & Medical Leave	$119.43	$207	$84.68	$310	$319	$410	$420
5142200 Salaries & Benefits		**$75,231.51**	**$110,394**	**$43,179.94**	**$130,070**	**$135,052**	**$174,260**	**$180,890**
5142200 | Fiduciary Services	5310100 | Office Supplies	$4,335.74	$2,500		$2,500	$2,500	$2,500	$2,500
5142200 Supplies		**$4,335.74**	**$2,500**		**$2,500**	**$2,500**	**$2,500**	**$2,500**
5142200 | Fiduciary Services	5410100 | Professional & Contract Svc	$26,104.27	$50,000	$14,279.69	$30,000	$30,000	$30,000	$30,000
5142200 | Fiduciary Services	5420300 | Postage	$4,299.12	$5,000	$2,835.43	$5,000	$5,000	$5,000	$5,000
5142200 | Fiduciary Services	5420400 | Telephone							
5142200 | Fiduciary Services	5430100 | Meals & Lodging	$1,102.87	$500	$166.87	$500	$500	$500	$500
5142200 | Fiduciary Services	5430200 | Mileage	$311.77	$500		$500	$500	$500	$500
5142200 | Fiduciary Services	5430700 | Tuition & Registration	$946.68	$500	$133.33	$500	$500	$500	$500
5142200 | Fiduciary Services	5431000 | Airfare		$500	$100.64	$500	$500	$500	$500
5142200 | Fiduciary Services	5440100 | Advertising	$3,367.55	$18,000		$10,000	$10,000	$10,000	$10,000
5142200 | Fiduciary Services	5460109 | InternalServFdInsuranceCharges				$5,883	$6,800	$5,883	$6,800
5142200 | Fiduciary Services	5490200 | Photocopies		$100					

5142200 | Fiduciary Services	5490400 | Dues & Subscriptions	$610.21	$300	$160.95	$300	$300	$300	$300
5142200 | Fiduciary Services	5490900 | Industrial Acc. Lost Time				$259	$259	$160	$259
5142200 | Fiduciary Services	5492000 | Other		$500	$15.00	$100	$100	$100	$100
5142200 | Fiduciary Services	5493100 | Auditor Services	$8,727.00	$5,296	$5,181.00	$5,568	$5,679	$5,568	$5,679
5142200 | Fiduciary Services	5493209 | Internal Serv Fund IT Charges	$3,941.00	$4,417	$4,417.00	$4,373	$4,991	$3,043	$4,991
5142200 Other Services & Charges		**$49,410.47**	**$85,613**	**$27,289.91**	**$63,483**	**$65,129**	**$62,054**	**$65,129**
5970010 | Transfers Out	5090100 | Transfers Out							
5970010 Intergovernmental Srvs/Transfers Out								
050100 | Treasurer		**$128,977.72**	**$2,719,000**	**$70,469.85**	**$1,841,597**	**$1,761,544**	**$1,841,597**	**$1,717,354**
14401 | Treasurers Oper & Maint		**$128,977.72**	**$2,719,000**	**$70,469.85**	**$1,841,597**	**$1,761,544**	**$1,841,597**	**$1,717,354**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

14501 | Treasurer Investments		050100 | Treasurer						
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		$11,740		$75,401	$118,448	$75,401	$118,448
3414200 | Treasurers' Fees	3008400 | Investment Service Fees	$207,691.60	$200,000	$76,826.55	$200,000	$200,000	$200,000	$200,000
050100 | Treasurer		**$207,691.60**	**$211,740**	**$76,826.55**	**$275,401**	**$318,448**	**$275,401**	**$318,448**
14501 | Treasurer Investments		**$207,691.60**	**$211,740**	**$76,826.55**	**$275,401**	**$318,448**	**$275,401**	**$318,448**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

14501 | Treasurer Investments		050100 | Treasurer						
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				$47,171	$85,913	$47,171	$85,913
5081000 Ending Fund Balance					**$47,171**	**$85,913**	**$47,171**	**$85,913**
5142200 | Fiduciary Services	5100100 | Direct Labor		$8,500		$71,400	$74,399	$71,400	$74,399
5142200 | Fiduciary Services	5200200 | Medical Insurance		$2,000		$16,380	$16,790	$16,380	$16,790
5142200 | Fiduciary Services	5200300 | Social Security		$700		$5,460	$5,692	$5,460	$5,692
5142200 | Fiduciary Services	5200400 | Retirement		$510		$3,990	$4,151	$3,990	$4,151
5142200 | Fiduciary Services	5200600 | Paid Family & Medical Leave		$30		$250	$253	$250	$253
5142200 Salaries & Benefits			**$11,740**		**$97,480**	**$101,285**	**$97,480**	**$101,285**
5142200 | Fiduciary Services	5310100 | Office Supplies		$500		$250	$250	$250	$250
5142200 | Fiduciary Services	5315600 | Software Maintenance	$11,323.48	$11,500	$11,529.04	$12,000	$12,500	$12,000	$12,500
5142200 Supplies		**$11,323.48**	**$12,000**	**$11,529.04**	**$12,250**	**$12,750**	**$12,250**	**$12,750**
5142200 | Fiduciary Services	5410100 | Professional & Contract Svc	$103,125.00	$112,500	$56,250.00	$112,500	$112,500	$112,500	$112,500
5142200 | Fiduciary Services	5430100 | Meals & Lodging	$1,091.46	$1,000	$166.87	$500	$500	$500	$500
5142200 | Fiduciary Services	5430200 | Mileage	$323.09	$500		$250	$250	$250	$250
5142200 | Fiduciary Services	5430700 | Tuition & Registration	$1,196.68	$500	$632.34	$500	$500	$500	$500
5142200 | Fiduciary Services	5431000 | Airfare		$500	$100.64	$250	$250	$250	$250
5142200 | Fiduciary Services	5490400 | Dues & Subscriptions	$383.34	$1,000		$500	$500	$500	$500
5142200 | Fiduciary Services	5490500 | Bank Fees	$6,161.02	$3,000	$0.00	$3,000	$3,000	$3,000	$3,000
5142200 | Fiduciary Services	5492000 | Other		$4,000		$1,000	$1,000	$1,000	$1,000
5142200 Other Services & Charges		**$112,280.59**	**$123,000**	**$57,149.85**	**$118,500**	**$118,500**	**$118,500**	**$118,500**

5142200 | Fiduciary Services	5000002 | All Direct Labor							
5142200 | Fiduciary Services	5000004 | All Payroll Benefits							
5142200 No Category Assigned								
5970010 | Transfers Out	5090100 | Transfers Out	$60,000.00	$65,000					
5970010 Intergovernmental Srvs/Transfers Out		**$60,000.00**	**$65,000**					
050100 | Treasurer		**$183,604.07**	**$211,740**	**$68,678.89**	**$275,401**	**$318,448**	**$275,401**	**$318,448**
14501 | Treasurer Investments		$183,604.07	$211,740	$68,678.89	$275,401	$318,448	$275,401	$318,448

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

14601 | Auditor Oper & Maint		055100 | Auditor						
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		$531,057		$1,100,310	$969,119	$1,100,310	$953,509
3360411 | Centennial Document Preservati	3060800 | Copy/Preserve/Index	$38,055.68	$60,000		$60,000	$60,000	$60,000	$60,000
3412100 | Auditors' Filing & Recordings	3020200 | Recording Legal Instruments	$36,493.17	$15,000	$18,377.63	$20,000	$20,000	$20,000	$20,000
3413600 | Auditor Historic Doc Surcharge	3000000 | Revenue Summary	$33,608.00	$30,000	$16,939.00	$30,000	$30,000	$30,000	$30,000
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$53,729.42	$1,000	$21,118.59	$1,000	$1,000	$1,000	$1,000
055100 | Auditor		**$161,886.27**	**$637,057**	**$56,435.22**	**$1,211,310**	**$1,080,119**	**$1,211,310**	**$1,064,509**
14601 | Auditor Oper & Maint		**$161,886.27**	**$637,057**	**$56,435.22**	**$1,211,310**	**$1,080,119**	**$1,211,310**	**$1,064,509**

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OFM Recommendation

Cowlitz County
WASHINGTON

14601 | Auditor Oper & Maint		055100 | Auditor						
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		$400,059		$969,119	$832,503	$971,137	$819,020
5081000 Ending Fund Balance			**$400,059**		**$969,119**	**$832,503**	**$971,137**	**$819,020**
5142300 | Budgeting/Accounting/Auditing	5100100 | Direct Labor						$9,900	$10,316
5142300 | Budgeting/Accounting/Auditing	5100300 | Sick Leave	$366.56						
5142300 | Budgeting/Accounting/Auditing	5101000 | Overtime							
5142300 | Budgeting/Accounting/Auditing	5108000 | Extra Help Payroll	$11,846.18	$13,952	$7,536.76	$14,300	$14,901		
5142300 | Budgeting/Accounting/Auditing	5200200 | Medical Insurance		$510		$510	$523	$3,510	$3,598
5142300 | Budgeting/Accounting/Auditing	5200300 | Social Security	$937.05	$1,067	$576.56	$1,100	$1,140	$760	$789
5142300 | Budgeting/Accounting/Auditing	5200400 | Retirement		$200		$800	$831	$560	$576
5142300 | Budgeting/Accounting/Auditing	5200600 | Paid Family & Medical Leave	$26.36	$38	$19.76	$50	$51	$40	$40
5142300 Salaries & Benefits		**$13,176.15**	**$15,767**	**$8,133.08**	**$16,760**	**$17,446**	**$14,770**	**$15,319**
5142300 | Budgeting/Accounting/Auditing	5310100 | Office Supplies	$167.56	$1,500		$1,530	$1,561	$1,530	$1,561
5142300 | Budgeting/Accounting/Auditing	5350100 | Small Tools & Minor Equipment		$10,000		$10,200	$10,404	$10,200	$10,404
5142300 Supplies		**$167.56**	**$11,500**		**$11,730**	**$11,965**	**$11,730**	**$11,965**
5142300 | Budgeting/Accounting/Auditing	5410100 | Professional & Contract Svc	$19,737.92	$100,000	$29,144.92	$102,000	$104,040	$102,000	$104,040
5142300 | Budgeting/Accounting/Auditing	5413200 | Prof. Svcs- Software Maintence	$42,506.18	$100,000	$46,223.91	$102,000	$104,040	$102,000	$104,040
5142300 | Budgeting/Accounting/Auditing	5420300 | Postage		$100		$102	$104	$102	$104
5142300 | Budgeting/Accounting/Auditing	5430100 | Meals & Lodging		$500		$510	$520	$510	$520
5142300 | Budgeting/Accounting/Auditing	5430200 | Mileage		$500		$510	$520	$510	$520
5142300 | Budgeting/Accounting/Auditing	5430700 | Tuition & Registration		$500		$510	$520	$510	$520

5142300 | Budgeting/Accounting/Auditing	5460109 | InternalServFdInsuranceCharges	$685.00	$772	$772.00	$1,710	$1,977	$1,710	$1,977
5142300 | Budgeting/Accounting/Auditing	5480100 | Repairs & Maintenance		$1,000		$1,020	$1,040	$1,020	$1,040
5142300 | Budgeting/Accounting/Auditing	5490900 | Industrial Acc. Lost Time	$33.00	$48	$48.00	$75	$75	$47	$75
5142300 | Budgeting/Accounting/Auditing	5493100 | Auditor Services	$5,094.00	$5,311	$3,898.00	$4,244	$4,329	$4,244	$4,329
5142300 Other Services & Charges		**$68,056.10**	**$208,731**	**$80,086.83**	**$212,681**	**$217,165**	**$212,653**	**$217,165**
5941400 | Capital Expense-Fin,Rcdg&Elctn	5640100 | Machinery & Equipment		$1,000		$1,020	$1,040	$1,020	$1,040
5941400 Capital Outlays			**$1,000**		**$1,020**	**$1,040**	**$1,020**	**$1,040**
055100 | Auditor		**$81,399.81**	**$637,057**	**$88,219.91**	**$1,211,310**	**$1,080,119**	**$1,211,310**	**$1,064,509**
14601 | Auditor Oper & Maint		**$81,399.81**	**$637,057**	**$88,219.91**	**$1,211,310**	**$1,080,119**	**$1,211,310**	**$1,064,509**

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Revenue Recommendations

Cowlitz County
WASHINGTON

14801 | P.A. Victim-Witness		116100 | Prosecuting Attorney						
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		$140,000		$226,000	$117,806	$226,000	$117,806
3331600 | FIG Department of Justice	4880000 | Violence Against Women Formula	$16,804.00	$13,800	$3,450.00	$13,800	$13,800	$13,800	$13,800
3340420 | SG Department of Commerce	4001500 | CTED-Victim Witness Unit Grant	$58,046.00	$61,146	$15,286.50	$53,029	$53,029	$53,029	$53,029
3419800 | Crime Victim & Witness Program	3000000 | Revenue Summary	$19,236.24	$17,000	$8,350.73	$17,000	$17,000	$17,000	$17,000
3419802 | Crime Victim Assessment Penalt	3051600 | SC - Crim Filings	$66,178.41	$48,000	$30,687.92	$48,000	$48,000	$48,000	$48,000
3465000 | Domestic Relation-Family Court	8299900 | DomFacFilings $17 LawLibr 7/15	$1,727.10	$1,700	$997.50	$1,700	$1,700	$1,700	$1,700
3519000 | Other Superior Court Penalties	3229600 | Penalty-Domestic Violence	$1,642.54	$2,000	$1,013.87	$2,000	$2,000	$2,000	$2,000
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$48,512.00	$95,000	$50,000.00	$95,000	$105,000	$95,000	$105,000
116100 | Prosecuting Attorney		**$212,146.29**	**$378,646**	**$109,786.52**	**$456,529**	**$358,335**	**$456,529**	**$358,335**
14801 | P.A. Victim-Witness		**$212,146.29**	**$378,646**	**$109,786.52**	**$456,529**	**$358,335**	**$456,529**	**$358,335**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

14801 | P.A. Victim-Witness		116100 | Prosecuting Attorney						
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		$127,938		$117,806	$2,510	$125,871	$2,510
5081000 Ending Fund Balance			**$127,938**		**$117,806**	**$2,510**	**$125,871**	**$2,510**
5157000 | Crime Victim/Witness Program	5100100 | Direct Labor	$149,819.11	$174,059	$86,747.56	$182,200	$189,852	$182,200	$189,852
5157000 | Crime Victim/Witness Program	5100200 | Vacation		$500					
5157000 | Crime Victim/Witness Program	5100300 | Sick Leave							
5157000 | Crime Victim/Witness Program	5101000 | Overtime							
5157000 | Crime Victim/Witness Program	5200200 | Medical Insurance	$37,148.93	$74,100	$29,549.04	$76,050	$77,951	$76,050	$77,951
5157000 | Crime Victim/Witness Program	5200300 | Social Security	$11,470.05	$13,354	$6,636.25	$13,980	$14,564	$13,980	$14,564
5157000 | Crime Victim/Witness Program	5200400 | Retirement	$13,967.34	$15,902	$7,902.64	$10,200	$10,623	$10,200	$10,623
5157000 | Crime Victim/Witness Program	5200600 | Paid Family & Medical Leave	$320.45	$478	$227.56	$630	$648	$630	$648
5157000 Salaries & Benefits		**$212,725.88**	**$278,393**	**$131,063.05**	**$283,060**	**$293,638**	**$283,060**	**$293,638**
5157000 | Crime Victim/Witness Program	5310100 | Office Supplies	$173.97	$1,500		$1,500	$1,500	$1,500	$1,500
5157000 Supplies		**$173.97**	**$1,500**		**$1,500**	**$1,500**	**$1,500**	**$1,500**
5157000 | Crime Victim/Witness Program	5420300 | Postage	$4,409.24	$4,000	$1,134.99	$4,000	$4,000	$4,000	$4,000
5157000 | Crime Victim/Witness Program	5460109 | InternalServFdInsuranceCharges	$21,806.00	$15,635	$15,635.00	$17,842	$20,624	$17,842	$20,624
5157000 | Crime Victim/Witness Program	5490900 | Industrial Acc. Lost Time	$1,065.00	$1,531	$1,531.00	$786	$786	$486	$786
5157000 | Crime Victim/Witness Program	5493100 | Auditor Services	$5,365.00	$5,588	$5,061.00	$5,935	$6,054	$5,935	$6,054
5157000 | Crime Victim/Witness Program	5493209 | Internal Serv Fund IT Charges	$32,532.00	$24,589	$24,589.00	$25,600	$29,223	$17,835	$29,223
5157000 Other Services & Charges		**$65,177.24**	**$51,343**	**$47,950.99**	**$54,163**	**$60,687**	**$46,098**	**$60,687**
116100 | Prosecuting Attorney		**$278,077.09**	**$459,174**	**$179,014.04**	**$456,529**	**$358,335**	**$456,529**	**$358,335**

14801 | P.A. Victim-Witness	$278,077.09	$459,174	$179,014.04	$456,529	$358,335	$456,529	$358,335

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Revenue Recommendations

Cowlitz County
WASHINGTON

15801 | Tourist Fac, Dvlp, Mktg		315100 | Tour Facil Dev & Mkt						
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		$500,000		$602,642	$489,776	$1,240,539	$1,098,233
3133100 | Hotel/Motel Sales and Use Tax	8012500 | Lodging Tax	$310,903.39	$590,000	$145,551.41	$550,000	$550,000	$550,000	$550,000
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$20,686.63	$30,000	$9,996.87	$30,000	$30,000	$30,000	$30,000
3671000 | Private Contributions	8510000 | Pvt Contr AD SALES		$0					
3671000 | Private Contributions	8510200 | Pvt Contr Sponsorship		$0					
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue		$0					
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$260,000.00	$975,333	$60,000.00	$60,000	$60,000	$60,000	$60,000
315100 | Tour Facil Dev & Mkt		**$591,590.02**	**$2,095,333**	**$215,548.28**	**$1,242,642**	**$1,129,776**	**$1,880,539**	**$1,738,233**
15801 | Tourist Fac, Dvlp, Mktg		**$591,590.02**	**$2,095,333**	**$215,548.28**	**$1,242,642**	**$1,129,776**	**$1,880,539**	**$1,738,233**

2026 - 2027
OFM Recommendation

Cowlitz County
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15801 | Tourist Fac, Dvlp, Mktg		315100 | Tour Facil Dev & Mkt						
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		$1,244,039		$489,776	$369,209	$1,102,180	$947,070
5081000 Ending Fund Balance			**$1,244,039**		**$489,776**	**$369,209**	**$1,102,180**	**$947,070**
5573000 | Tourism Visitor's Guide	5100100 | Direct Labor	$70,600.00	$83,800	$39,111.60	$80,700	$84,089	$102,100	$106,388
5573000 | Tourism Visitor's Guide	5100200 | Vacation							
5573000 | Tourism Visitor's Guide	5100300 | Sick Leave							
5573000 | Tourism Visitor's Guide	5101000 | Overtime	$1,391.56	$1,600		$1,200	$1,250	$1,600	$1,667
5573000 | Tourism Visitor's Guide	5200200 | Medical Insurance	$24,849.05	$29,940	$13,341.04	$29,250	$29,981	$33,930	$34,778
5573000 | Tourism Visitor's Guide	5200300 | Social Security	$5,090.85	$6,480	$2,732.73	$6,270	$6,528	$7,930	$8,266
5573000 | Tourism Visitor's Guide	5200400 | Retirement	$6,695.43	$7,700	$3,563.16	$4,570	$4,762	$5,790	$6,029
5573000 | Tourism Visitor's Guide	5200600 | Paid Family & Medical Leave	$153.84	$290	$102.60	$280	$290	$360	$368
5573000 Salaries & Benefits		**$108,780.73**	**$129,810**	**$58,851.13**	**$122,270**	**$126,900**	**$151,710**	**$157,496**
5573000 | Tourism Visitor's Guide	5314000 | Misc. O&M Supplies	$60.78	$100					
5573000 | Tourism Visitor's Guide	5314100 | Uniforms		$200	$176.94	$200	$200	$200	$200
5573000 Supplies		**$60.78**	**$300**	**$176.94**	**$200**	**$200**	**$200**	**$200**
5573000 | Tourism Visitor's Guide	5410100 | Professional & Contract Svc		$123,000	$1,547.48	$5,000	$5,000	$5,000	$5,000
5573000 | Tourism Visitor's Guide	5412300 | Graphics		$500		$500	$500	$500	$500
5573000 | Tourism Visitor's Guide	5420300 | Postage	$22.09	$100	$19.60	$100	$100	$100	$100
5573000 | Tourism Visitor's Guide	5420400 | Telephone	$976.06			$1,000	$1,000	$1,000	$1,000
5573000 | Tourism Visitor's Guide	5430100 | Meals & Lodging	$217.07	$500		$250	$250	$250	$250
5573000 | Tourism Visitor's Guide	5430700 | Tuition & Registration		$1,000		$1,000	$1,000	$1,000	$1,000

5573000 | Tourism Visitor's Guide	5440100 | Advertising	$67,866.38	$80,000	$55,138.77	$100,000	$100,000	$100,000	$100,000
5573000 | Tourism Visitor's Guide	5450800 | Lease/Rental-Equipment	$35,736.49	$7,803	$18,268.92	$8,000	$8,000	$8,000	$8,000
5573000 | Tourism Visitor's Guide	5460109 | InternalServFdInsuranceCharges	$4,714.00	$5,388	$5,388.00	$7,192	$8,313	$7,192	$8,313
5573000 | Tourism Visitor's Guide	5490200 | Photocopies	$191.70	$300	$52.75	$200	$200	$200	$200
5573000 | Tourism Visitor's Guide	5490600 | Printing & Binding	$10,031.91	$10,000	$1,148.88	$10,000	$10,000	$10,000	$10,000
5573000 | Tourism Visitor's Guide	5490900 | Industrial Acc. Lost Time	$230.00	$331	$331.00	$317	$317	$196	$317
5573000 | Tourism Visitor's Guide	5492000 | Other	$366.76	$1,000	$83.00	$1,000	$1,000	$1,000	$1,000
5573000 | Tourism Visitor's Guide	5493100 | Auditor Services	$8,127.00	$8,488		$8,017	$8,177	$8,017	$8,177
5573000 | Tourism Visitor's Guide	5493209 | Internal Serv Fund IT Charges	$11,931.00	$12,774	$12,774.00	$12,820	$14,610	$8,994	$14,610
5573000 | Tourism Visitor's Guide	5495300 | Web Site Design	$23,572.42	$25,000	$14,646.33	$30,000	$30,000	$30,000	$30,000
5573000 Other Services & Charges		**$163,982.88**	**$276,184**	**$109,398.73**	**$185,396**	**$188,467**	**$181,449**	**$188,467**
5739010 | Cultural and Community Events	5492000 | Other	$157,363.97	$250,000	$0.00	$250,000	$250,000	$250,000	$250,000
5739010 Other Services & Charges		**$157,363.97**	**$250,000**	**$0.00**	**$250,000**	**$250,000**	**$250,000**	**$250,000**
5739010 | Cultural and Community Events	5454100 | Small Grant Tourism Award		$50,000	$11,293.21	$50,000	$50,000	$50,000	$50,000
5739010 | Cultural and Community Events	5454200 | Large Grant Tourism Award	$67,134.89	$100,000	$53,887.76	$100,000	$100,000	$100,000	$100,000
5739010 No Category Assigned		**$67,134.89**	**$150,000**	**$65,180.97**	**$150,000**	**$150,000**	**$150,000**	**$150,000**
5970010 | Transfers Out	5090100 | Transfers Out		$45,000	$45,000.00	$45,000	$45,000	$45,000	$45,000
5970010 Intergovernmental Srvs/Transfers Out			**$45,000**	**$45,000.00**	**$45,000**	**$45,000**	**$45,000**	**$45,000**
315100 | Tour Facil Dev & Mkt		**$497,323.25**	**$2,095,333**	**$278,607.77**	**$1,242,642**	**$1,129,776**	**$1,880,539**	**$1,738,233**
15801 | Tourist Fac, Dvlp, Mktg		**$497,323.25**	**$2,095,333**	**$278,607.77**	**$1,242,642**	**$1,129,776**	**$1,880,539**	**$1,738,233**

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Revenue Recommendations

Cowlitz County
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16001 | Sheriff-CRT/CWNTF		320100 | Drug Task Force						
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		$92,666		$52,433	$40,134	$52,433	$40,134
3319500 | FDG Executive Office of Pres	4010400 | HIGH INTENSITY DRUG TRAFF AREA							
3331600 | FIG Department of Justice	4380200 | Edward Byrne Memorial Justice							
3370000 | Local Grants/Entitlement/Other	3016300 | Washington State Patrol							
3370000 | Local Grants/Entitlement/Other	3017500 | City of Kelso							
3370000 | Local Grants/Entitlement/Other	3060500 | Wahkiakum County							
3572400 | Law Enforcement Cost	3021400 | Restitution	$2,063.19	$2,500	$1,319.91	$2,000	$2,000	$2,000	$2,000
3575000 | Crim Profiteering-Confis-State	3000000 | Revenue Summary	$19,160.03	$15,000	$576.00	$12,000	$12,000	$12,000	$12,000
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$2,539.27	$1,000	$1,204.33	$2,500	$2,500	$2,500	$2,500
3692000 | Unclaimed Money Checks	3073700 | Unclaimed Property-Auction	$8,631.40	$1,000	$1,135.85	$1,000	$1,000	$1,000	$1,000
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$129.15	$100	$546.21	$100	$100	$100	$100
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund		$10,000	$10,000.00	$15,000	$15,000	$15,000	$15,000
320100 | Drug Task Force		**$32,523.04**	**$122,266**	**$14,782.30**	**$85,033**	**$72,734**	**$85,033**	**$72,734**
16001 | Sheriff-CRT/CWNTF		**$32,523.04**	**$122,266**	**$14,782.30**	**$85,033**	**$72,734**	**$85,033**	**$72,734**

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16001 | Sheriff-CRT/CWNTF		320100 | Drug Task Force						
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		$68,083		$40,134	$27,793	$40,134	$27,793
5081000 Ending Fund Balance			**$68,083**		**$40,134**	**$27,793**	**$40,134**	**$27,793**
5211000 | Law Enforcement	5100100 | Direct Labor							
5211000 | Law Enforcement	5100200 | Vacation							
5211000 | Law Enforcement	5100300 | Sick Leave							
5211000 | Law Enforcement	5101000 | Overtime							
5211000 | Law Enforcement	5200200 | Medical Insurance							
5211000 | Law Enforcement	5200300 | Social Security							
5211000 | Law Enforcement	5200400 | Retirement							
5211000 | Law Enforcement	5200600 | Paid Family & Medical Leave							
5211000 Salaries & Benefits								
5211000 | Law Enforcement	5310100 | Office Supplies							
5211000 | Law Enforcement	5320100 | Gas							
5211000 | Law Enforcement	5320109 | InternalServiceFund Gas Fuel							
5211000 | Law Enforcement	5350100 | Small Tools & Minor Equipment	$4,056.27	$10,000	$557.00	$10,000	$10,000	$10,000	$10,000
5211000 Supplies		**$4,056.27**	**$10,000**	**$557.00**	**$10,000**	**$10,000**	**$10,000**	**$10,000**
5211000 | Law Enforcement	5410100 | Professional & Contract Svc							
5211000 | Law Enforcement	5420300 | Postage							
5211000 | Law Enforcement	5420400 | Telephone							
5211000 | Law Enforcement	5420600 | Cellular Phone Charges							

5211000 | Law Enforcement	5420800 | Internet							
5211000 | Law Enforcement	5430100 | Meals & Lodging	$2,928.42	$10,000	$4,997.99	$7,000	$7,000	$7,000	$7,000
5211000 | Law Enforcement	5430200 | Mileage	$1,070.51	$2,500	$382.32	$1,000	$1,000	**$1,000**	$1,000
5211000 | Law Enforcement	5430700 | Tuition & Registration	$5,450.00	$9,000	$2,715.00	$5,000	$5,000	$5,000	$5,000
5211000 | Law Enforcement	5431000 | Airfare							
5211000 | Law Enforcement	5460109 | InternalServFdInsuranceCharges	$869.00						
5211000 | Law Enforcement	5470100 | PUD							
5211000 | Law Enforcement	5480100 | Repairs & Maintenance	$211.60	$7,000	$196.24	$7,000	$7,000	$7,000	$7,000
5211000 | Law Enforcement	5490100 | Computer Services - Outside							
5211000 | Law Enforcement	5490200 | Photocopies							
5211000 | Law Enforcement	5490400 | Dues & Subscriptions		$1,000		$800	**$800**	**$800**	$800
5211000 | Law Enforcement	5490900 | Industrial Acc. Lost Time	$402.00	$651	$651.00				
5211000 | Law Enforcement	5492000 | Other							
5211000 | Law Enforcement	5492500 | Lease/Rentals-Real Property							
5211000 | Law Enforcement	5492600 | Securing Evidence	$4,788.71	$12,000	$3,127.02	$12,000	$12,000	$12,000	$12,000
5211000 | Law Enforcement	5493100 | Auditor Services	$1,200.00	$2,032	$2,032.00	$2,099	$2,141	$2,099	$2,141
5211000 Other Services & Charges		**$16,920.24**	**$44,183**	**$14,101.57**	**$34,899**	**$34,941**	**$34,899**	**$34,941**
320100 | Drug Task Force		$20,976.51	$122,266	**$14,658.57**	**$85,033**	$72,734	$85,033	$72,734
16001 | Sheriff-CRT/CWNTF		**$20,976.51**	**$122,266**	$14,658.57	**$85,033**	**$72,734**	$85,033	$72,734

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16701 | Boat Safety		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		$50,809		$69,675	$57,933	$69,675	$57,933
3339700 | FIG Dept of Homeland Security	4120100 | Boating Sfty Financial Assist	$11,745.59	$23,392		$12,000	$12,000	$12,000	$12,000
3360084 | Vessel Registration Fees	3401200 | Vessel Reg Fees-Boating Activ	$62,896.11	$0		$29,000	$29,000	$29,000	$29,000
105100 | Sheriff		**$74,641.70**	**$74,201**		**$110,675**	**$98,933**	**$110,675**	**$98,933**
16701 | Boat Safety		**$74,641.70**	**$74,201**		**$110,675**	**$98,933**	**$110,675**	**$98,933**

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16701 | Boat Safety		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		$19,834		$57,933	$46,168	$57,933	$46,168
5081000 Ending Fund Balance			**$19,834**		**$57,933**	**$46,168**	**$57,933**	**$46,168**
5246000 | Regulations, Standards, Enfor.	5100400 | Holidays	$0.00						
5246000 | Regulations, Standards, Enfor.	5101000 | Overtime	$30,670.21	$40,000	$4,769.52	$40,000	$40,000	$40,000	$40,000
5246000 | Regulations, Standards, Enfor.	5107600 | Department Instructor - OT		$220		$220	$220	$220	$220
5246000 | Regulations, Standards, Enfor.	5200200 | Medical Insurance	$8,654.67	$6,343	$1,504.89	$6,000	$6,000	$6,000	$6,000
5246000 | Regulations, Standards, Enfor.	5200300 | Social Security	$2,340.10	$3,077	$352.06	$3,077	$3,077	$3,077	$3,077
5246000 | Regulations, Standards, Enfor.	5200400 | Retirement	$1,631.67	$2,140	$253.72	$2,140	$2,140	$2,140	$2,140
5246000 | Regulations, Standards, Enfor.	5200600 | Paid Family & Medical Leave	$64.87	$137	$12.48	$137	$137	$137	$137
5246000 Salaries & Benefits		**$43,361.52**	**$51,917**	**$6,892.67**	**$51,574**	**$51,574**	**$51,574**	**$51,574**
5246000 | Regulations, Standards, Enfor.	5314000 | Misc. O&M Supplies							
5246000 | Regulations, Standards, Enfor.	5320100 | Gas							
5246000 Supplies								
5246000 | Regulations, Standards, Enfor.	5430100 | Meals & Lodging							
5246000 | Regulations, Standards, Enfor.	5460109 | InternalServFdInsuranceCharges	$1,218.00	$1,073	$1,073.00				
5246000 | Regulations, Standards, Enfor.	5480100 | Repairs & Maintenance							
5246000 | Regulations, Standards, Enfor.	5490900 | Industrial Acc. Lost Time		$85	$85.00				
5246000 | Regulations, Standards, Enfor.	5492400 | Boat moorage	$0.00						
5246000 | Regulations, Standards, Enfor.	5493100 | Auditor Services	$1,235.00	$1,292	$1,131.00	$1,168	$1,191	$1,168	$1,191
5246000 Other Services & Charges		**$2,453.00**	**$2,450**	**$2,289.00**	**$1,168**	**$1,191**	**$1,168**	**$1,191**

105100 | Sheriff	$45,814.52	$74,201	$9,181.67	$110,675	$98,933	$110,675	$98,933
16701 | Boat Safety	$45,814.52	$74,201	$9,181.67	$110,675	$98,933	$110,675	$98,933

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17001 | 911 Excise Taxes		535100 | 911 Communications						
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		$3,168,911					
3131600 | Emerg Comm Sales and Use Tax	8000000 | Revenue Summary	$3,298,140.88	$3,108,155	$989,173.01	$3,310,000	$3,310,000	$3,310,000	$3,310,000
3136300 | E-911 Switched Access Lines	8000000 | Revenue Summary	$71,584.31	$79,023	$23,851.63	$67,000	$67,000	$67,000	$67,000
3136400 | E-911 Radio Access Lines	8000000 | Revenue Summary	$794,527.20	$796,511	$274,979.45	$850,000	$850,000	$850,000	$850,000
3136400 | E-911 Radio Access Lines	8320100 | Enhanced 911-Prepaid	$146,031.18	$148,349	$44,338.96	$140,000	$140,000	$140,000	$140,000
3136500 | E-911 Interconnected VOIP Line	8000000 | Revenue Summary	$110,748.37	$123,052	$35,359.23	$105,000	$105,000	$105,000	$105,000
3614000 | Other Interest	3087300 | Local Sales Interest	$4,197.00	$21,373	$1,317.12	$3,900	$3,900	$3,900	$3,900
535100 | 911 Communications		**$4,425,228.94**	**$7,445,374**	**$1,369,019.40**	**$4,475,900**	**$4,475,900**	**$4,475,900**	**$4,475,900**
17001 | 911 Excise Taxes		**$4,425,228.94**	**$7,445,374**	**$1,369,019.40**	**$4,475,900**	**$4,475,900**	**$4,475,900**	**$4,475,900**

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17001 | 911 Excise Taxes		535100 | 911 Communications						
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		$2,567,866					
5081000 Ending Fund Balance			**$2,567,866**					
5288000 | Operations - General	5415000 | Intergovernmental Services	$4,425,228.94	$4,877,508	$1,017,041.64	$4,475,900	$4,475,900	$4,475,900	$4,475,900
5288000 Other Services & Charges		**$4,425,228.94**	**$4,877,508**	**$1,017,041.64**	**$4,475,900**	**$4,475,900**	**$4,475,900**	**$4,475,900**
535100 | 911 Communications		**$4,425,228.94**	**$7,445,374**	**$1,017,041.64**	**$4,475,900**	**$4,475,900**	**$4,475,900**	**$4,475,900**
17001 | 911 Excise Taxes		**$4,425,228.94**	**$7,445,374**	**$1,017,041.64**	**$4,475,900**	**$4,475,900**	**$4,475,900**	**$4,475,900**

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18001 | Cowlitz County Drug		116100 | Prosecuting Attorney						
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		$240,000		$240,000	$220,000	$240,000	$220,000
3515000 | Investigative Fund Assessment	3027800 | Drug Fund Contributions	$5,566.73	$10,000	$2,918.39	$5,000	$5,000	$5,000	$5,000
3515000 | Investigative Fund Assessment	3057900 | Meth Lab Clean-up	$177.19	$7,500	$146.22	$0	$0	$0	$0
116100 | Prosecuting Attorney		**$5,743.92**	**$257,500**	**$3,064.61**	**$245,000**	**$225,000**	**$245,000**	**$225,000**
18001 | Cowlitz County Drug		**$5,743.92**	**$257,500**	**$3,064.61**	**$245,000**	**$225,000**	**$245,000**	**$225,000**

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18001 | Cowlitz County Drug		116100 | Prosecuting Attorney						
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		$256,000		$220,000	$200,000	$220,000	$200,000
5081000 Ending Fund Balance			**$256,000**		**$220,000**	**$200,000**	**$220,000**	**$200,000**
5211000 | Law Enforcement	5410100 | Professional & Contract Svc		$750					
5211000 | Law Enforcement	5430100 | Meals & Lodging		$750					
5211000 Other Services & Charges			**$1,500**					
5970010 | Transfers Out	5074000 | Transfer Out-General Fund				$25,000	$25,000	$25,000	$25,000
5970010 No Category Assigned					**$25,000**	**$25,000**	**$25,000**	**$25,000**
116100 | Prosecuting Attorney			**$257,500**		**$245,000**	**$225,000**	**$245,000**	**$225,000**
18001 | Cowlitz County Drug			**$257,500**		**$245,000**	**$225,000**	**$245,000**	**$225,000**

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18301 | Affordable Housing		075100 | OAS - Finance						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3412600 | Recordg Srchge-Afford Housing	3020200 | Recording Legal Instruments	$105,999.36	$124,000	$53,403.44	$122,000	$122,000	$122,000	$122,000
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$1,537.96	$1,000	$727.79	$1,000	$1,000	$1,000	$1,000
075100 | OAS - Finance		**$107,537.32**	**$125,000**	**$54,131.23**	**$123,000**	**$123,000**	**$123,000**	**$123,000**
18301 | Affordable Housing		**$107,537.32**	**$125,000**	**$54,131.23**	**$123,000**	**$123,000**	**$123,000**	**$123,000**

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18301 | Affordable Housing		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								
5651010 | Affordable Housing	5490000 | Other Services & Charges							
5651010 | Affordable Housing	5492000 | Other	$46,792.64	$50,000	$48,909.00	$50,000	$50,000	$50,000	$50,000
5651010 Other Services & Charges		**$46,792.64**	**$50,000**	**$48,909.00**	**$50,000**	**$50,000**	**$50,000**	**$50,000**
5970010 | Transfers Out	5090100 | Transfers Out	$54,545.64	$75,000	$59,229.84	$73,000	$73,000	$73,000	$73,000
5970010 Intergovernmental Srvs/Transfers Out		**$54,545.64**	**$75,000**	**$59,229.84**	**$73,000**	**$73,000**	**$73,000**	**$73,000**
075100 | OAS - Finance		**$101,338.28**	**$125,000**	**$108,138.84**	**$123,000**	**$123,000**	**$123,000**	**$123,000**
18301 | Affordable Housing		**$101,338.28**	**$125,000**	**$108,138.84**	**$123,000**	**$123,000**	**$123,000**	**$123,000**

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18401 | Low Income Housing and O&M		270100 | Human Services Dept						
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		$1,751,188		$674,637	$1,834,607	$674,637	$1,834,607
3132700 | Aff/Supp Housing Sales/Use Tax	3000000 | Revenue Summary	$161,897.88	$171,612		$161,898	$161,898	$161,898	$161,898
3331100 | FIG Department of Commerce	4300710 | CDBG - CARES Act Funding							
3331400 | FIG Dept Housing and Urban Dev	8310400 | Emergency Solutions Grant							
3332100 | FIG Department of Treasury	3336640 | Source Water Assessment							
3332100 | FIG Department of Treasury	4300700 | CARES Act Funding							
3340420 | SG Department of Commerce	3090700 | Housing and Essential Nds Grnt	$1,202,594.64	$1,780,815	$568,034.27	$1,756,749	$1,756,749	$1,756,749	$1,756,749
3340420 | SG Department of Commerce	3090701 | HMIS Data Project							
3340420 | SG Department of Commerce	3092300 | COVID19 Outbreak Emerg Housing							
3340420 | SG Department of Commerce	4045300 | Consolidated homeless grant	$1,411,121.45	$2,715,455	$518,708.98	$4,111,858	$4,111,858	$4,111,858	$4,111,858
3412700 | Recordg Srchge-Homeless House	3077800 | Homeless Housing Assistance	$574,144.92	$522,906	$266,887.58	$579,367	$579,367	$579,367	$579,367
3412700 | Recordg Srchge-Homeless House	3082200 | Home Security Fund-Aud Record	$70,184.16	$64,240	$35,580.69	$76,693	$76,693	$76,693	$76,693
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$144,990.86	$182,420	$38,302.27	$76,933	$76,933	$76,933	$76,933
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$276.16	$0					
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$54,545.64	$75,000	$59,229.84	$75,000	$75,000	$75,000	$75,000
270100 | Human Services Dept		**$3,619,755.71**	**$7,263,636**	**$1,486,743.63**	**$7,513,135**	**$8,673,105**	**$7,513,135**	**$8,673,105**
18401 | Low Income Housing and O&M		**$3,619,755.71**	**$7,263,636**	**$1,486,743.63**	**$7,513,135**	**$8,673,105**	**$7,513,135**	**$8,673,105**

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18401 | Low Income Housing and O&M		075100 | OAS - Finance						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5654100 | Housing & Com Dev Adm	5493100 | Auditor Services							
5654100 Other Services & Charges								
075100 | OAS - Finance								

18401 | Low Income Housing and O&M		270100 | Human Services Dept						
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		$3,521,799		$1,834,607	$2,990,180	$1,834,607	$2,990,180
5081000 Ending Fund Balance			**$3,521,799**		**$1,834,607**	**$2,990,180**	**$1,834,607**	**$2,990,180**
5510000 | Public Housing Services	5100100 | Direct Labor							
5510000 | Public Housing Services	5109100 | Out of Class Pay							
5510000 | Public Housing Services	5200200 | Medical Insurance							
5510000 | Public Housing Services	5200300 | Social Security							
5510000 | Public Housing Services	5200400 | Retirement							
5510000 | Public Housing Services	5200600 | Paid Family & Medical Leave							
5510000 Salaries & Benefits								
5510000 | Public Housing Services	5410100 | Professional & Contract Svc							
5510000 Other Services & Charges								
5654000 | Homeless Services	5492000 | Other	$81,318.60	$0					
5654000 Other Services & Charges		**$81,318.60**	**$0**					
5654100 | Housing & Com Dev Adm	5100100 | Direct Labor	$104,620.71	$182,500	$76,238.21	$124,999	$128,094	$124,999	$128,094
5654100 | Housing & Com Dev Adm	5100300 | Sick Leave							
5654100 | Housing & Com Dev Adm	5101000 | Overtime		$250		$1,000	$1,000	$1,000	$1,000
5654100 | Housing & Com Dev Adm	5200200 | Medical Insurance	$26,875.27	$40,679	$17,518.69	$30,654	$31,440	$30,654	$31,440
5654100 | Housing & Com Dev Adm	5200300 | Social Security	$7,859.16	$14,000	$5,759.66	$9,639	$9,876	$9,639	$9,876
5654100 | Housing & Com Dev Adm	5200400 | Retirement	$9,718.51	$15,000	$6,945.30	$7,031	$7,203	$7,031	$7,203
5654100 | Housing & Com Dev Adm	5200600 | Paid Family & Medical Leave	$223.53	$485	$199.79	$429	$439	$429	$439
5654100 Salaries & Benefits		**$149,297.18**	**$252,914**	**$106,661.65**	**$173,752**	**$178,052**	**$173,752**	**$178,052**
5654100 | Housing & Com Dev Adm	5310100 | Office Supplies		$2,500	$528.28				
5654100 | Housing & Com Dev Adm	5320100 | Gas		$0					
5654100 Supplies			**$2,500**	**$528.28**				
5654100 | Housing & Com Dev Adm	5410100 | Professional & Contract Svc	$4,617,844.32	$3,479,397	$1,204,448.44	$5,497,994	$5,497,994	$5,497,994	$5,497,994

5654100 | Housing & Com Dev Adm	5430100 | Meals & Lodging	$636.05	$500		$750	$750	$750	$750

5654100 | Housing & Com Dev Adm	5430200 | Mileage		$0		$0		$0	
5654100 | Housing & Com Dev Adm	5440100 | Advertising	$246.38	$600		$500	$500	$500	$500
5654100 | Housing & Com Dev Adm	5450800 | Lease/Rental-Equipment							
5654100 | Housing & Com Dev Adm	5460109 | InternalServFdInsuranceCharges		$0					
5654100 | Housing & Com Dev Adm	5490200 | Photocopies	$152.73	$500	$50.18	$160	$160	$160	$160
5654100 | Housing & Com Dev Adm	5490600 | Printing & Binding	$950.27			$500	$500	$500	$500
5654100 | Housing & Com Dev Adm	5492000 | Other							
5654100 | Housing & Com Dev Adm	5493100 | Auditor Services	$5,190.00	$5,426		$4,872	$4,969	$4,872	$4,969
5654100 Other Services & Charges		**$4,625,019.75**	**$3,486,423**	**$1,204,498.62**	**$5,504,776**	**$5,504,873**	**$5,504,776**	**$5,504,873**
5654200 | Housing Com Services	5410100 | Professional & Contract Svc							
5654200 | Housing Com Services	5492000 | Other							
5654200 Other Services & Charges								
5654400 | Com Dev Services	5410100 | Professional & Contract Svc							
5654400 Other Services & Charges								
5654700 | Commerce Housing COVID19	5100100 | Direct Labor							
5654700 | Commerce Housing COVID19	5109100 | Out of Class Pay							
5654700 | Commerce Housing COVID19	5200200 | Medical Insurance							
5654700 | Commerce Housing COVID19	5200300 | Social Security							
5654700 | Commerce Housing COVID19	5200400 | Retirement							
5654700 | Commerce Housing COVID19	5200600 | Paid Family & Medical Leave							
5654700 Salaries & Benefits								
5654700 | Commerce Housing COVID19	5410100 | Professional & Contract Svc							
5654700 Other Services & Charges								
270100 | Human Services Dept		**$4,855,635.53**	**$7,263,636**	**$1,311,688.55**	**$7,513,135**	**$8,673,105**	**$7,513,135**	**$8,673,105**
18401 | Low Income Housing and O&M		**$4,855,635.53**	**$7,263,636**	**$1,311,688.55**	**$7,513,135**	**$8,673,105**	**$7,513,135**	**$8,673,105**

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Revenue Recommendations

Cowlitz County
WASHINGTON

19001 | Law & Justice Funding		075100 | OAS - Finance						
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		$2,500,000		$960,011	$692,850	$960,011	$732,711
3137100 | Criminal Justice Sales Tax	3078200 | Criminal Justice Sales Tax	$1,653,501.52	$1,700,000	$495,764.04	$1,700,000	$1,750,000	$1,700,000	$1,750,000
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$118,593.49	$50,000	$46,453.01	$30,000	$20,000	$30,000	$20,000
3970002 | Transfers In-Intrafund	3048200 | Contributions from Active Fund							
075100 | OAS - Finance		**$1,772,095.01**	**$4,250,000**	**$542,217.05**	**$2,690,011**	**$2,462,850**	**$2,690,011**	**$2,502,711**
19001 | Law & Justice Funding		**$1,772,095.01**	**$4,250,000**	**$542,217.05**	**$2,690,011**	**$2,462,850**	**$2,690,011**	**$2,502,711**

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OFM Recommendation

Cowlitz County
WASHINGTON

19001 | Law & Justice Funding		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		$398,851		$692,850	$381,000	$732,711	$410,608
5081000 Ending Fund Balance			**$398,851**		**$692,850**	**$381,000**	**$732,711**	**$410,608**
5122100 | Superior Court	5100100 | Direct Labor	$37,043.00	$55,300	$27,450.00	$58,400	$60,853	$58,400	$60,853
5122100 | Superior Court	5200200 | Medical Insurance	$14,936.43	$22,800	$11,493.12	$23,400	$23,985	$23,400	$23,985
5122100 | Superior Court	5200300 | Social Security	$2,549.48	$4,230	$1,854.43	$4,470	$4,655	$4,470	$4,655
5122100 | Superior Court	5200400 | Retirement	$3,413.42	$5,040	$2,500.74	$3,260	$3,396	$3,260	$3,396
5122100 | Superior Court	5200600 | Paid Family & Medical Leave	$79.31	$190	$71.94	$200	$207	$200	$207
5122100 Salaries & Benefits		**$58,021.64**	**$87,560**	**$43,370.23**	**$89,730**	**$93,096**	**$89,730**	**$93,096**
5123000 | County Clerk	5100100 | Direct Labor	$199,409.30	$217,400	$108,721.00	$232,400	$242,161	$227,700	$237,263
5123000 | County Clerk	5200200 | Medical Insurance	$76,079.89	$83,800	$42,321.13	$93,600	$95,940	$93,600	$95,940
5123000 | County Clerk	5200300 | Social Security	$14,603.16	$16,640	$7,967.25	$17,780	$18,525	$17,420	$18,151
5123000 | County Clerk	5200400 | Retirement	$18,432.96	$19,810	$9,904.46	$12,970	$13,513	$12,710	$13,239
5123000 | County Clerk	5200600 | Paid Family & Medical Leave	$426.04	$840	$284.94	$800	$824	$780	$808
5123000 Salaries & Benefits		**$308,951.35**	**$338,490**	**$169,198.78**	**$357,550**	**$370,963**	**$352,210**	**$365,401**
5123000 | County Clerk	5350100 | Small Tools & Minor Equipment							
5123000 Supplies								
5124000 | District Court	5100100 | Direct Labor	$50,400.00	$53,700	$26,454.00	$56,600	$58,977	$56,600	$58,977
5124000 | District Court	5200200 | Medical Insurance	$22,376.95	$22,800	$11,493.12	$23,400	$23,985	$23,400	$23,985
5124000 | District Court	5200300 | Social Security	$3,430.31	$4,110	$1,793.65	$4,330	$4,512	$4,330	$4,512
5124000 | District Court	5200400 | Retirement	$4,689.00	$4,900	$2,409.96	$3,160	$3,291	$3,160	$3,291

5124000 | District Court	5200600 | Paid Family & Medical Leave	$107.64	$190	$69.24	$200	$200	$200	$200
5124000 Salaries & Benefits		**$81,003.90**	**$85,700**	**$42,219.97**	**$87,690**	**$90,965**	**$87,690**	**$90,965**
5153100 | Internal Legal Services - Advi	5100100 | Direct Labor	$237,248.00	$267,600	$130,561.00	$284,800	$296,762	$284,800	$296,762
5153100 | Internal Legal Services - Advi	5200200 | Medical Insurance	$44,374.19	$45,600	$22,878.06	$46,800	$47,970	$46,800	$47,970
5153100 | Internal Legal Services - Advi	5200300 | Social Security	$17,691.65	$20,470	$9,742.42	$21,790	$22,702	$21,790	$22,702
5153100 | Internal Legal Services - Advi	5200400 | Retirement	$22,048.88	$24,380	$11,894.08	$15,890	$16,559	$15,890	$16,559
5153100 | Internal Legal Services - Advi	5200600 | Paid Family & Medical Leave	$506.87	$920	$342.04	$970	$1,010	$970	$1,010
5153100 Salaries & Benefits		**$321,869.59**	**$358,970**	**$175,417.60**	**$370,250**	**$385,003**	**$370,250**	**$385,003**
5211000 | Law Enforcement	5100100 | Direct Labor	$331,812.06	$355,400	$174,955.67	$370,300	$385,112	$370,300	$385,112
5211000 | Law Enforcement	5100200 | Vacation		$5,960	$4,997.15				
5211000 | Law Enforcement	5100300 | Sick Leave		$4,602	$4,601.87				
5211000 | Law Enforcement	5100400 | Holidays	$14,176.32	$15,600	$2,162.19	$15,600	$16,224	$14,150	$14,716
5211000 | Law Enforcement	5101000 | Overtime	$71,911.76	$49,800	$23,383.90	$42,400	$44,096	$46,738	$48,608
5211000 | Law Enforcement	5101100 | Court Security Overtime	$27,969.00	$15,600	$8,993.65	$15,600	$16,224	$9,173	$9,540
5211000 | Law Enforcement	5106100 | Signing Bonus							
5211000 | Law Enforcement	5107200 | SWAT - OT	$13.10						
5211000 | Law Enforcement	5107500 | Department Instructor	$114.56	$0	$55.07				
5211000 | Law Enforcement	5107600 | Department Instructor - OT	$21.62	$0	$18.98				
5211000 | Law Enforcement	5108200 | Field Training Officer	$1,702.94	$1,020	$199.92	$1,020	$1,061	$2,000	$2,080
5211000 | Law Enforcement	5108300 | Field Training Officer -OT	$190.76	$58	$13.08	$58	$60	$584	$607
5211000 | Law Enforcement	5109100 | Out of Class Pay	$6,533.90	$2,550	$2,787.23	$2,550	$2,652	$2,921	$3,038
5211000 | Law Enforcement	5200200 | Medical Insurance	$87,637.33	$96,710	$45,863.53	$96,330	$98,738	$96,330	$98,738
5211000 | Law Enforcement	5200300 | Social Security	$34,585.14	$33,900	$16,801.96	$34,230	$35,605	$34,110	$35,473
5211000 | Law Enforcement	5200400 | Retirement	$23,675.98	$23,590	$11,372.99	$23,810	$24,761	$23,720	$24,669
5211000 | Law Enforcement	5200600 | Paid Family & Medical Leave	$983.15	$1,480	$582.10	$1,530	$1,584	$1,520	$1,578
5211000 | Law Enforcement	5201000 | Uniform & Clothing	$2,328.75	$2,418		$3,000	$3,000	$3,000	$3,000
5211000 Salaries & Benefits		**$603,656.37**	**$608,688**	**$296,789.29**	**$606,428**	**$629,117**	**$604,546**	**$627,159**
5211000 | Law Enforcement	5320109 | InternalServiceFund Gas Fuel	$12,924.57	$15,000	$2,801.56			$16,000	$16,000
5211000 Supplies		**$12,924.57**	**$15,000**	**$2,801.56**			**$16,000**	**$16,000**
5211000 | Law Enforcement	5410100 | Professional & Contract Svc	$59,061.35	$60,000	$30,327.96	$60,000	$60,000	$60,000	$60,000
5211000 | Law Enforcement	5415000 | Intergovernmental Services	$89,117.80	$89,238	$46,930.56	$89,000	$89,000	$73,435	$90,773

5211000 | Law Enforcement	5430400 | Other		$0					
5211000 | Law Enforcement	5450609 | InternalServFd-MP Rent-Monthly	$46,200.00	$48,000		$106,000	$109,180	$106,000	$109,180
5211000 | Law Enforcement	5460109 | InternalServFdInsuranceCharges	$24,026.00	$21,552	$21,552.00	$79,372	$91,746	$79,372	$91,746
5211000 | Law Enforcement	5490900 | Industrial Acc. Lost Time	$1,174.00	$1,687	$1,687.00	$15,181	$15,181	$9,393	$15,181
5211000 | Law Enforcement	5493100 | Auditor Services	$10,329.00	$10,723	$9,826.00	$12,644	$12,897	$12,644	$12,897
5211000 | Law Enforcement	5493209 | Internal Serv Fund IT Charges	$55,061.00	$85,541	$85,541.00	$83,316	$94,702	$56,030	$94,702
5211000 Other Services & Charges		**$284,969.15**	**$316,741**	**$195,864.52**	**$445,513**	**$472,706**	**$396,874**	**$474,479**
5211000 | Law Enforcement	5640100 | Machinery & Equipment	$61,996.17	$40,000	$29,813.72	$40,000	$40,000	$40,000	$40,000
5211000 Capital Outlays		**$61,996.17**	**$40,000**	**$29,813.72**	**$40,000**	**$40,000**	**$40,000**	**$40,000**
5970010 | Transfers Out	5090100 | Transfers Out		$2,000,000					
5970010 Intergovernmental Srvs/Transfers Out			**$2,000,000**					
075100 | OAS - Finance		**$1,733,392.74**	**$4,250,000**	**$955,475.67**	**$2,690,011**	**$2,462,850**	**$2,690,011**	**$2,502,711**
19001 | Law & Justice Funding		**$1,733,392.74**	**$4,250,000**	**$955,475.67**	**$2,690,011**	**$2,462,850**	**$2,690,011**	**$2,502,711**

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Revenue Recommendations

Cowlitz County
WASHINGTON

19301 | Opioid Fund		155100 | Non Departmental						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3694000 | Judgement Settlement	3063500 | Opioid Funds							
155100 | Non Departmental								

19301 | Opioid Fund		270100 | Human Services Dept						
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		$2,606,083		$3,196,034	$3,730,374	$3,196,034	$3,050,524
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$79,897.18	$100,000	$49,620.04	$100,000	$100,000	$172,000	$172,000
3694000 | Judgement Settlement	3063500 | Opioid Funds	$2,117,824.20	$479,048	$108,670.43	$448,420	$448,420	$448,420	$448,420
270100 | Human Services Dept		**$2,197,721.38**	**$3,185,131**	**$158,290.47**	**$3,744,454**	**$4,278,794**	**$3,816,454**	**$3,670,944**
19301 | Opioid Fund		**$2,197,721.38**	**$3,185,131**	**$158,290.47**	**$3,744,454**	**$4,278,794**	**$3,816,454**	**$3,670,944**

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OFM Recommendation

Cowlitz County
WASHINGTON

19301 | Opioid Fund		270100 | Human Services Dept						
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		$3,177,104		$3,730,374	$4,264,376	$2,740,099	$3,408,754
5081000 Ending Fund Balance			**$3,177,104**		**$3,730,374**	**$4,264,376**	**$2,740,099**	**$3,408,754**
5641000 | Mental Health Administration	5100100 | Direct Labor						$161,000	$167,900
5641000 | Mental Health Administration	5101000 | Overtime						$1,500	$1,500
5641000 | Mental Health Administration	5200200 | Medical Insurance						$46,800	$48,000
5641000 | Mental Health Administration	5200300 | Social Security						$12,430	$12,960
5641000 | Mental Health Administration	5200400 | Retirement						$9,070	$9,450
5641000 | Mental Health Administration	5200600 | Paid Family & Medical Leave						$560	$580
5641000 | Mental Health Administration	5201000 | Uniform & Clothing						$500	$500
5641000 Salaries & Benefits							**$231,860**	**$240,890**
5641000 | Mental Health Administration	5310100 | Office Supplies						$500	$500
5641000 | Mental Health Administration	5314000 | Misc. O&M Supplies						$2,000	$2,000
5641000 | Mental Health Administration	5320109 | InternalServiceFund Gas Fuel						$1,600	$1,600
5641000 Supplies							**$4,100**	**$4,100**
5641000 | Mental Health Administration	5410100 | Professional & Contract Svc						$1,200	$1,200
5641000 | Mental Health Administration	5450609 | InternalServFd-MP Rent-Monthly						$15,000	$15,000
5641000 | Mental Health Administration	5480100 | Repairs & Maintenance						$1,000	$1,000
5641000 Other Services & Charges							**$17,200**	**$17,200**
5661000 | Substance Abuse Administration	5081000 | Ending Fund Balance							
5661000 Ending Fund Balance								

5661000 | Substance Abuse Administration	5100100 | Direct Labor	$3,096.97	$3,684	$1,636.06	$10,749	$11,005	$268,149	
5661000 | Substance Abuse Administration	5200200 | Medical Insurance	$563.00	$684	$267.73	$1,872	$1,920	$79,802	
5661000 | Substance Abuse Administration	5200300 | Social Security	$235.50	$282	$123.95	$822	$842	$20,512	
5661000 | Substance Abuse Administration	5200400 | Retirement	$291.23	$336	$149.05	$600	$614	$14,970	
5661000 | Substance Abuse Administration	5200600 | Paid Family & Medical Leave	$6.52	$10	$4.30	$37	$37	$917	
5661000 Salaries & Benefits		**$4,193.22**	**$4,996**	**$2,181.09**	**$14,080**	**$14,418**	**$384,350**	
5661000 | Substance Abuse Administration	5314000 | Misc. O&M Supplies							
5661000 Supplies								
5661000 | Substance Abuse Administration	5410100 | Professional & Contract Svc	$25,000.00						
5661000 | Substance Abuse Administration	5440100 | Advertising		$500					
5661000 | Substance Abuse Administration	5460109 | InternalServFdInsuranceCharges						$23,148	
5661000 | Substance Abuse Administration	5493100 | Auditor Services		$2,531					
5661000 | Substance Abuse Administration	5493209 | Internal Serv Fund IT Charges						$34,117	
5661000 Other Services & Charges		**$25,000.00**	**$3,031**				**$57,265**	
5970010 | Transfers Out	5090100 | Transfers Out						$381,580	
5970010 Intergovernmental Srvs/Transfers Out							**$381,580**	
270100 | Human Services Dept		$29,193.22	$3,185,131	$2,181.09	$3,744,454	$4,278,794	$3,816,454	$3,670,944
19301 | Opioid Fund		**$29,193.22**	**$3,185,131**	**$2,181.09**	**$3,744,454**	**$4,278,794**	**$3,816,454**	**$3,670,944**

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Revenue Recommendations

Cowlitz County
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19501 | Budget Stabilization Fund		075100 | OAS - Finance						
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		$2,737,000		$3,484,824	$4,080,824	$3,626,824	$4,332,824
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$104,755.47	$150,000	$52,646.11			$110,000	$120,000
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$609,754.00	$597,824		$596,000	$500,000	$596,000	$596,000
075100 | OAS - Finance		**$714,509.47**	**$3,484,824**	**$52,646.11**	**$4,080,824**	**$4,580,824**	**$4,332,824**	**$5,048,824**
19501 | Budget Stabilization Fund		**$714,509.47**	**$3,484,824**	**$52,646.11**	**$4,080,824**	**$4,580,824**	**$4,332,824**	**$5,048,824**

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OFM Recommendation

Cowlitz County
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19501 | Budget Stabilization Fund		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		$3,484,824		$4,080,824	$4,580,824	$4,332,824	$5,048,824
5081000 Ending Fund Balance			**$3,484,824**		**$4,080,824**	**$4,580,824**	**$4,332,824**	**$5,048,824**
5970010 | Transfers Out	5090100 | Transfers Out							
5970010 Intergovernmental Srvs/Transfers Out								
075100 | OAS - Finance			**$3,484,824**		**$4,080,824**	**$4,580,824**	**$4,332,824**	**$5,048,824**
19501 | Budget Stabilization Fund			**$3,484,824**		**$4,080,824**	**$4,580,824**	**$4,332,824**	**$5,048,824**

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Revenue Recommendations

Cowlitz County
WASHINGTON

19601 | Benefits Administration		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		$1,285,512		$1,409,204	$1,113,654	$1,409,204	$1,113,654
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$50,334.25	$51,300	$21,350.32	$55,000	$55,000	$55,000	$55,000
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue		$50		$50	$50	$50	$50
3970002 | Transfers In-Intrafund	3970020 | Transfers In Intra Fund	$300,000.00	$300,000	$300,000.00	$300,000	$300,000	$300,000	$300,000
105100 | Sheriff		**$350,334.25**	**$1,636,862**	**$321,350.32**	**$1,764,254**	**$1,468,704**	**$1,764,254**	**$1,468,704**
19601 | Benefits Administration		**$350,334.25**	**$1,636,862**	**$321,350.32**	**$1,764,254**	**$1,468,704**	**$1,764,254**	**$1,468,704**

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OFM Recommendation

Cowlitz County
WASHINGTON

19601 | Benefits Administration		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		$985,662		$1,113,654	$818,104	$1,113,654	$818,104
5081000 Ending Fund Balance			**$985,662**		**$1,113,654**	**$818,104**	**$1,113,654**	**$818,104**
5211000 | Law Enforcement	5108000 | Extra Help Payroll							
5211000 | Law Enforcement	5200300 | Social Security							
5211000 | Law Enforcement	5200600 | Paid Family & Medical Leave							
5211000 | Law Enforcement	5210100 | Contract Svcs- Retired LEOFF 1	$81,072.49	$520,000	$55,133.76	$500,000	$500,000	$500,000	$500,000
5211000 | Law Enforcement	5210300 | Medicare B Premium	$29,337.80	$30,000	$12,210.00	$30,000	$30,000	$30,000	$30,000
5211000 | Law Enforcement	5210500 | Private Medical Insurance	$58,548.47	$85,000	$36,851.82	$90,000	$90,000	$90,000	$90,000
5211000 Salaries & Benefits		**$168,958.76**	**$635,000**	**$104,195.58**	**$620,000**	**$620,000**	**$620,000**	**$620,000**
5211000 | Law Enforcement	5310100 | Office Supplies		$100		$300	$300	$300	$300
5211000 | Law Enforcement	5310800 | Drugs - Retirees	$3,002.59	$16,000	$8,451.13	$30,000	$30,000	$30,000	$30,000
5211000 Supplies		**$3,002.59**	**$16,100**	**$8,451.13**	**$30,300**	**$30,300**	**$30,300**	**$30,300**
5211000 | Law Enforcement	5420300 | Postage		$100		$300	$300	$300	$300
5211000 | Law Enforcement	5460109 | InternalServFdInsuranceCharges							
5211000 | Law Enforcement	5490200 | Photocopies							
5211000 | Law Enforcement	5490900 | Industrial Acc. Lost Time							
5211000 Other Services & Charges			**$100**		**$300**	**$300**	**$300**	**$300**
105100 | Sheriff		**$171,961.35**	**$1,636,862**	**$112,646.71**	**$1,764,254**	**$1,468,704**	**$1,764,254**	**$1,468,704**
19601 | Benefits Administration		**$171,961.35**	**$1,636,862**	**$112,646.71**	**$1,764,254**	**$1,468,704**	**$1,764,254**	**$1,468,704**

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19801 | Sheriff K-9 Programs		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		$31,563		$57,023	$28,099	$57,023	$28,099
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$835.77	$1,000	$408.49	$1,100	$1,100	$1,100	$1,100
3619000 | FMV Investment Earnings	3007800 | Interest Earned on Investments	$-5.65		$-128.28				
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$10,339.50	$10,000	$100.00	$5,000	$5,000	$5,000	$5,000
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$11,500.00	$15,000	$15,000.00	$15,000	$15,000	$15,000	$15,000
105100 | Sheriff		**$22,669.62**	**$57,563**	**$15,380.21**	**$78,123**	**$49,199**	**$78,123**	**$49,199**
19801 | Sheriff K-9 Programs		**$22,669.62**	**$57,563**	**$15,380.21**	**$78,123**	**$49,199**	**$78,123**	**$49,199**

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19801 | Sheriff K-9 Programs		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		$18,567		$28,099	$18,155	$28,099	$18,155
5081000 Ending Fund Balance			**$18,567**		**$28,099**	**$18,155**	**$28,099**	**$18,155**
5211000 | Law Enforcement	5310200 | Canine & Vet Exp.	$19,904.34	$20,000	$1,820.52	$15,000	$15,000	$15,000	$15,000
5211000 | Law Enforcement	5350100 | Small Tools & Minor Equipment	$2,659.12	$18,000	$2,422.71	$34,000	$15,000	$34,000	$15,000
5211000 Supplies		**$22,563.46**	**$38,000**	**$4,243.23**	**$49,000**	**$30,000**	**$49,000**	**$30,000**
5211000 | Law Enforcement	5493100 | Auditor Services	$716.00	$996	$991.00	$1,024	$1,044	$1,024	$1,044
5211000 Other Services & Charges		**$716.00**	**$996**	**$991.00**	**$1,024**	**$1,044**	**$1,024**	**$1,044**
105100 | Sheriff		**$23,279.46**	**$57,563**	**$5,234.23**	**$78,123**	**$49,199**	**$78,123**	**$49,199**
19801 | Sheriff K-9 Programs		**$23,279.46**	**$57,563**	**$5,234.23**	**$78,123**	**$49,199**	**$78,123**	**$49,199**

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19802 | Sheriff Bearcat		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		$39,979		$43,298	$42,160	$43,298	$42,160
3421000 | Law Enforcement Services	3067100 | Law Enforcement - Cowlitz							
3421000 | Law Enforcement Services	8007100 | Law Enforcement - Longview	$11,532.00	$11,532	$11,532.00	$11,532	$11,532	$11,532	$11,532
3421000 | Law Enforcement Services	8007200 | Law Enforcement - Kelso	$3,708.00	$3,708	$3,708.00	$3,708	$3,708	$3,708	$3,708
3421000 | Law Enforcement Services	8007400 | Law Enforcement - Kalama	$900.00	$900	$900.00	$900	$900	$900	$900
3421000 | Law Enforcement Services	8007500 | Law Enforcement - Castle Rock	$672.00	$672	$672.00	$672	$672	$672	$672
3421000 | Law Enforcement Services	8007600 | Law Enforcement - Woodland	$1,944.00	$1,944	$1,944.00	$1,944	$1,944	$1,944	$1,944
3611000 | Investment Earnings	3007800 | Interest Earned on Investments		$0		$1,500	$1,500	$1,500	$1,500
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$17,863.00	$25,000	$25,000.00	$30,000	$35,000	$30,000	$35,000
105100 | Sheriff		**$36,619.00**	**$83,735**	**$43,756.00**	**$93,554**	**$97,416**	**$93,554**	**$97,416**
19802 | Sheriff Bearcat		**$36,619.00**	**$83,735**	**$43,756.00**	**$93,554**	**$97,416**	**$93,554**	**$97,416**

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19802 | Sheriff Bearcat		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		$32,310		$42,160	$41,056	$42,160	$41,056
5081000 Ending Fund Balance			**$32,310**		**$42,160**	**$41,056**	**$42,160**	**$41,056**
5211000 | Law Enforcement	5480100 | Repairs & Maintenance		$15,000		$15,000	$20,000	$15,000	$20,000
5211000 Other Services & Charges			**$15,000**		**$15,000**	**$20,000**	**$15,000**	**$20,000**
5912100 | Debt Repayment-Law Enforcement	5740100 | LOCAL Program	$17,896.67	$25,078	$25,077.54	$26,332	$27,648	$26,332	$27,648
5912100 Principal		**$17,896.67**	**$25,078**	**$25,077.54**	**$26,332**	**$27,648**	**$26,332**	**$27,648**
5922100 | Interest-Law Enforcement	5830100 | Longterm External Debt Interst	$12,570.49	$11,347	$5,986.70	$10,062	$8,712	$10,062	$8,712
5922100 Interest		**$12,570.49**	**$11,347**	**$5,986.70**	**$10,062**	**$8,712**	**$10,062**	**$8,712**
105100 | Sheriff		**$30,467.16**	**$83,735**	**$31,064.24**	**$93,554**	**$97,416**	**$93,554**	**$97,416**
19802 | Sheriff Bearcat		**$30,467.16**	**$83,735**	**$31,064.24**	**$93,554**	**$97,416**	**$93,554**	**$97,416**

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19901 | ARPA Relief Fund		170100 | Disaster Assistance						
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		$14,989,380		$7,244,864		$7,244,864	
3312100 | FDG Department of Treasury	4300900 | American Rescue Plan Funding	$2,970,294.65						
170100 | Disaster Assistance		$2,970,294.65	$14,989,380		$7,244,864		$7,244,864	
19901 | ARPA Relief Fund		$2,970,294.65	$14,989,380		$7,244,864		$7,244,864	

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19901 | ARPA Relief Fund		170100 | Disaster Assistance						
BARS	**Account**	**2024 Actuals**	**2025 Approved Budget**	**2025 Actuals Thru June**	**2026 Requests**	**2027 Requests**	**2026 Recommended**	**2027 Recommended**
5142300 | Budgeting/Accounting/Auditing	5451000 | COVID-19 Services	$3,033.18						
5142300 Other Services & Charges		**$3,033.18**						
5183000 | Custodial/Janitorial/Security	5451000 | COVID-19 Services							
5183000 Other Services & Charges								
5186300 | Distributions to Local Gov'ts	5451100 | COVID-19 Outside Agency	$1,335,590.37	$2,362,622	$152,651.52	$500,000		$500,000	
5186300 Other Services & Charges		**$1,335,590.37**	**$2,362,622**	**$152,651.52**	**$500,000**		**$500,000**	
5253000 | Disaster Recovery	5351000 | COVID-19 Supplies		$136,083					
5253000 Supplies			**$136,083**					
5253000 | Disaster Recovery	5451000 | COVID-19 Services		$56,075	$936.28	$50,000		$50,000	
5253000 Other Services & Charges			**$56,075**	**$936.28**	**$50,000**		**$50,000**	
5970010 | Transfers Out	5090100 | Transfers Out	$1,631,671.10	$12,434,600	$156,186.23	$6,694,864		$6,694,864	
5970010 Intergovernmental Srvs/Transfers Out		**$1,631,671.10**	**$12,434,600**	**$156,186.23**	**$6,694,864**		**$6,694,864**	
170100 | Disaster Assistance		**$2,970,294.65**	**$14,989,380**	**$309,774.03**	**$7,244,864**		**$7,244,864**	
19901 | ARPA Relief Fund		**$2,970,294.65**	**$14,989,380**	**$309,774.03**	**$7,244,864**		**$7,244,864**	

Fund	Fund Description	Dept	Dept Description	Account	Account Description	BARS	BARS Description	2023 Actuals	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 OFMEstimated	2027 OFMEstimated
21601	2025 LTGO Refund 2012 Bond	370100	Bond Department	3970001	Operating Transfers In	3048200	Contributions from Active Fund	861,875.00	876,637.50	116,369		165,400	165,000

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
21601	2025 LTGO Refund 2(	370100	Bond Department	5915800	Redemption of Db-ComPln	5710100	G.O. Bonds	770,000.00	815,000.00	78,400		105,000	110,000
21601	2025 LTGO Refund 2(	370100	Bond Department	5925800	Interest/Other Costs-ComF	5830100	Longterm External Debt Interst	91,875.00	61,637.50	37,969		60,400	55,000

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21601 | 2025 LTGO Refund 2012 Bond		370100 | Bond Department						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$876,637.50	$116,369				$165,400	$165,000
370100 | Bond Department		$876,637.50	$116,369				$165,400	$165,000
21601 | 2025 LTGO Refund 2012 Bond		$876,637.50	$116,369				$165,400	$165,000

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21601 | 2025 LTGO Refund 2012 Bond		370100 | Bond Department						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5915800 | Redemption of Db-ComPlng&EconD	5710100 | G.O. Bonds	$815,000.00	$450,000				$105,000	$110,000
5915800 Principal		**$815,000.00**	**$450,000**				**$105,000**	**$110,000**
5925800 | Interest/Other Costs-ComPl&Eco	5830100 | Longterm External Debt Interst	$61,637.50	$37,800				$60,400	$55,000
5925800 Interest		**$61,637.50**	**$37,800**				**$60,400**	**$55,000**
370100 | Bond Department		**$876,637.50**	**$487,800**				$165,400	$165,000
21601 | 2025 LTGO Refund 2012 Bond		$876,637.50	$487,800				$165,400	$165,000

Fund	Fund Description	Dept	Dept Description	Account	Account Description	BARS	BARS Description	2023 Actuals	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 OFMEstimated	2027 OFMEstimated
31001	Gen Govt Capt Proj	375100	Capital Improvements	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			7,950,000		6,500,000	1,305,735
31001	Gen Govt Capt Proj	375100	Capital Improvements	3183400	REET 1 - First Quarter Percent	8000000	Revenue Summary	1,165,929.24	864,051.10	1,025,000	727,733.27	1,025,000	1,025,000
31001	Gen Govt Capt Proj	375100	Capital Improvements	3611000	Investment Earnings	3007800	Interest Earned on Investments	450,483.09	464,063.16	225,000	178,407.15	175,000	150,000
31001	Gen Govt Capt Proj	375100	Capital Improvements	3620000	Rents and Leases	3000000	Revenue Summary						
31001	Gen Govt Capt Proj	375100	Capital Improvements	3620000	Rents and Leases	3077700	HOJ Roof Top US Cellular Lease	68,963.53	68,963.53	73,000	6,284.76	73,000	73,000
31001	Gen Govt Capt Proj	375100	Capital Improvements	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue	250.00	0.00				
31001	Gen Govt Capt Proj	375100	Capital Improvements	3811000	Loans Received	8012100	Intergovtmtl Loan Proceeds						
31001	Gen Govt Capt Proj	375100	Capital Improvements	3917000	Other Note/Contract	5941200	Capital Expense-Judicial						
31001	Gen Govt Capt Proj	375100	Capital Improvements	3970001	Operating Transfers In	3048200	Contributions from Active Fund	1,050,826.00	1,000,000.00	4,000,000	1,000,000.00	0	4,150,000
31001	Gen Govt Capt Proj	375100	Capital Improvements	3970002	Transfers In-Intrafund	3048200	Contributions from Active Fund					0	
31001	Gen Govt Capt Proj	375100	Capital Improvements	3985000	Insurance Recovery Gen Govt	3999900	See Account for Description						

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
31001	Gen Govt Capt Proj	375100	Capital Improvements	5081000	Ending Fund Balance	5081000	Ending Fund Balance			2,512,719		1,305,735	2,621,334
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183010	Hall of Justice - Operations	5410100	Professional & Contract Svc	96,105.69	28,508.53	0	4,970.55	0	
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183010	Hall of Justice - Operations	5480100	Repairs & Maintenance	84,258.19	139,714.35	0	33,948.75	0	
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183020	Admin. Bldg. Operations	5410100	Professional & Contract Svc	11,654.09	20,905.69	0	4,967.65	0	0
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183020	Admin. Bldg. Operations	5480100	Repairs & Maintenance	6,248.90	11,192.62	0		0	0
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183030	Administration Annex	5410100	Professional & Contract Svc		10,648.30	0	5,941.20	0	0
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183030	Administration Annex	5480100	Repairs & Maintenance	1,535.90	22,098.93	0	35,059.40	0	0
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183040	Conference Center/Expo	5410100	Professional & Contract Svc						
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183050	Coroner	5410100	Professional & Contract Svc	8,792.92	8,996.58	0	3,747.70	0	0
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183050	Coroner	5480100	Repairs & Maintenance			0	3,079.81		
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183060	Health Department	5410100	Professional & Contract Svc	6,107.49	6,249.00	0	2,603.15	0	0
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183060	Health Department	5480100	Repairs & Maintenance	10,242.21		0	2,618.12	0	0
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183070	Jail Annex	5410100	Professional & Contract Svc			0		0	0
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183070	Jail Annex	5480100	Repairs & Maintenance	661,981.51	117,494.38	0		0	0
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183080	Juvenile	5480100	Repairs & Maintenance	10,009.63	12,743.44	0		0	0
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183090	Maintenance Shop	5480100	Repairs & Maintenance	1,806.35	8,440.42	0		0	0
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183120	Museum	5410100	Professional & Contract Svc	5,121.57	10,314.40	0	2,182.90	0	0
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183120	Museum	5480100	Repairs & Maintenance	171,658.35		0		0	0
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183130	304 Cowlitz Way Building	5410100	Professional & Contract Svc			0			
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183130	304 Cowlitz Way Building	5480100	Repairs & Maintenance			0			
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183140	WSU House	5410100	Professional & Contract Svc	2,869.45	4,006.17	0	1,223.05	0	0
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183150	River Suites	5410100	Professional & Contract Svc			0			
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183150	River Suites	5480100	Repairs & Maintenance			0			
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183200	Miscellaneous Buildings	5100100	Direct Labor	37,379.53	59,613.12	73,000	34,591.58	77,100	80,338
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183200	Miscellaneous Buildings	5100200	Vacation		916.20				
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183200	Miscellaneous Buildings	5100300	Sick Leave		82.66				
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183200	Miscellaneous Buildings	5101000	Overtime		146.98	867		867	903
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183200	Miscellaneous Buildings	5200200	Medical Insurance	9,836.98	14,847.65	22,800	10,015.93	23,400	23,985
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183200	Miscellaneous Buildings	5200300	Social Security	2,643.94	4,450.84	5,650	2,492.69	5,960	6,215
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183200	Miscellaneous Buildings	5200400	Retirement	3,715.96	5,544.52	6,730	3,143.93	4,350	4,533
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183200	Miscellaneous Buildings	5200600	Paid Family & Medical Leave	75.89	129.09	260	90.31	270	277
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183200	Miscellaneous Buildings	5410100	Professional & Contract Svc	147,092.60	11,999.93	50,000	8,137.79	115,000	200,000
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183200	Miscellaneous Buildings	5480100	Repairs & Maintenance	1,307.87		855,000		680,000	485,000
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183200	Miscellaneous Buildings	5490900	Industrial Acc. Lost Time	1,890.00				1,151	1,860
31001	Gen Govt Capt Proj	375100	Capital Improvements	5183200	Miscellaneous Buildings	5493100	Auditor Services	4,951.00	5,711.00	5,974		6,167	6,290
31001	Gen Govt Capt Proj	375100	Capital Improvements	5811000	Loans Issued To Other Funds	5780100	Intergovt. Loans						
31001	Gen Govt Capt Proj	375100	Capital Improvements	5941300	Capital Expense-Executive Serv	5493100	Auditor Services						
31001	Gen Govt Capt Proj	375100	Capital Improvements	5941300	Capital Expense-Executive Serv	5652400	Major Maintenance	0.00		1,240,000		0	220,000
31001	Gen Govt Capt Proj	375100	Capital Improvements	5941300	Capital Expense-Executive Serv	5652800	Hall of Justice	549,252.03	197,870.78	6,500,000	29,730.51	4,500,000	0
31001	Gen Govt Capt Proj	375100	Capital Improvements	5941800	Capital Expense-Central Serv	5652900	Admin Bldg	-3,800.04	14,375.45	450,000	15,674.50	750,000	0
31001	Gen Govt Capt Proj	375100	Capital Improvements	5941800	Capital Expense-Central Serv	5653000	Annex	86,085.00	769,293.84	0	8,380.59	0	0
31001	Gen Govt Capt Proj	375100	Capital Improvements	5942100	Capital Expense-Law Enforcemnt	5653400	Expo Center						600,000
31001	Gen Govt Capt Proj	375100	Capital Improvements	5942300	Capital Expense-Detent/Correct	5652100	Jail	32,862.21	72,539.23	0		0	100,000
31001	Gen Govt Capt Proj	375100	Capital Improvements	5942700	Capital Expense-Juvenile Serv	5653100	Juvenile Center			1,250,000		0	2,050,000
31001	Gen Govt Capt Proj	375100	Capital Improvements	5946200	Capital Expense-Public Health	5651900	Health Department	406,344.30	2,761.86	0		0	0
31001	Gen Govt Capt Proj	375100	Capital Improvements	5970010	Transfers Out	5072400	Transfer Out-Debt Service Fund	300,029.45	299,625.45	300,000	221,528.87	303,000	303,000
31001	Gen Govt Capt Proj	375100	Capital Improvements	5970010	Transfers Out	5090100	Transfers Out		50,000.00				

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Revenue Recommendations

Cowlitz County
WASHINGTON

31001 | Gen Govt Capt Proj		375100 | Capital Improvements						
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		$7,950,000		$4,890,000	$3,490,026	$6,500,000	$1,305,735
3183400 | REET 1 - First Quarter Percent	8000000 | Revenue Summary	$864,051.10	$1,025,000	$727,733.27	$1,050,000	$1,060,000	$1,025,000	$1,025,000
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$464,063.16	$225,000	$178,407.15	$175,000	$150,000	$175,000	$150,000
3620000 | Rents and Leases	3000000 | Revenue Summary							
3620000 | Rents and Leases	3077700 | HOJ Roof Top US Cellular Lease	$68,963.53	$73,000	$6,284.76	$73,000	$73,000	$73,000	$73,000
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$0.00						
3811000 | Loans Received	8012100 | Intergovtmtl Loan Proceeds				$3,000,000			
3917000 | Other Note/Contract	5941200 | Capital Expense-Judicial							
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$1,000,000.00	$4,000,000	$1,000,000.00	$1,000,000	$1,000,000	$0	$4,150,000
3970002 | Transfers In-Intrafund	3048200 | Contributions from Active Fund						$0	
3985000 | Insurance Recovery Gen Govt	3999900 | See Account for Description							
375100 | Capital Improvements		**$2,397,077.79**	**$13,273,000**	**$1,912,425.18**	**$10,188,000**	**$5,773,026**	**$7,773,000**	**$6,703,735**
31001 | Gen Govt Capt Proj		**$2,397,077.79**	**$13,273,000**	**$1,912,425.18**	**$10,188,000**	**$5,773,026**	**$7,773,000**	**$6,703,735**

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

31001 | Gen Govt Capt Proj		375100 | Capital Improvements						
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		$2,512,719		$3,490,026	$2,850,625	$1,305,735	$2,621,334
5081000 Ending Fund Balance			**$2,512,719**		**$3,490,026**	**$2,850,625**	**$1,305,735**	**$2,621,334**
5183010 | Hall of Justice - Operations	5410100 | Professional & Contract Svc	$28,508.53	$0	$4,970.55	$0	$0	$0	
5183010 | Hall of Justice - Operations	5480100 | Repairs & Maintenance	$139,714.35	$0	$33,948.75	$0	$0	$0	
5183010 Other Services & Charges		**$168,222.88**	**$0**	**$38,919.30**	**$0**	**$0**	**$0**	
5183020 | Admin. Bldg. Operations	5410100 | Professional & Contract Svc	$20,905.69	$0	$4,967.65	$0	$0	$0	$0
5183020 | Admin. Bldg. Operations	5480100 | Repairs & Maintenance	$11,192.62	$0		$0	$0	$0	$0
5183020 Other Services & Charges		**$32,098.31**	**$0**	**$4,967.65**	**$0**	**$0**	**$0**	**$0**
5183030 | Administration Annex	5410100 | Professional & Contract Svc	$10,648.30	$0	$5,941.20	$0	$0	$0	$0
5183030 | Administration Annex	5480100 | Repairs & Maintenance	$22,098.93	$0	$35,059.40	$0	$0	$0	$0
5183030 Other Services & Charges		**$32,747.23**	**$0**	**$41,000.60**	**$0**	**$0**	**$0**	**$0**
5183040 | Conference Center/Expo	5410100 | Professional & Contract Svc							
5183040 Other Services & Charges								
5183050 | Coroner	5410100 | Professional & Contract Svc	$8,996.58	$0	$3,747.70	$0	$0	$0	$0
5183050 | Coroner	5480100 | Repairs & Maintenance		$0	$3,079.81				
5183050 Other Services & Charges		**$8,996.58**	**$0**	**$6,827.51**	**$0**	**$0**	**$0**	**$0**
5183060 | Health Department	5410100 | Professional & Contract Svc	$6,249.00	$0	$2,603.15	$0	$0	$0	$0
5183060 | Health Department	5480100 | Repairs & Maintenance		$0	$2,618.12	$0	$0	$0	$0
5183060 Other Services & Charges		**$6,249.00**	**$0**	**$5,221.27**	**$0**	**$0**	**$0**	**$0**

5183070 | Jail Annex	5410100 | Professional & Contract Svc		$0		$0	$0	$0	$0
5183070 | Jail Annex	5480100 | Repairs & Maintenance	$117,494.38	$0		$0	$0	$0	$0
5183070 Other Services & Charges		**$117,494.38**	**$0**		**$0**	**$0**	**$0**	**$0**
5183080 | Juvenile	5480100 | Repairs & Maintenance	$12,743.44	$0		$0	$0	$0	$0
5183080 Other Services & Charges		**$12,743.44**	**$0**		**$0**	**$0**	**$0**	**$0**
5183090 | Maintenance Shop	5480100 | Repairs & Maintenance	$8,440.42	$0		$0	$0	$0	$0
5183090 Other Services & Charges		**$8,440.42**	**$0**		**$0**	**$0**	**$0**	**$0**
5183120 | Museum	5410100 | Professional & Contract Svc	$10,314.40	$0	$2,182.90	$0	$0	$0	$0
5183120 | Museum	5480100 | Repairs & Maintenance		$0		$0	$0	$0	$0
5183120 Other Services & Charges		**$10,314.40**	**$0**	**$2,182.90**	**$0**	**$0**	**$0**	**$0**
5183130 | 304 Cowlitz Way Building	5410100 | Professional & Contract Svc		$0					
5183130 | 304 Cowlitz Way Building	5480100 | Repairs & Maintenance		$0					
5183130 Other Services & Charges			**$0**					
5183140 | WSU House	5410100 | Professional & Contract Svc	$4,006.17	$0	$1,223.05	$0	$0	$0	$0
5183140 Other Services & Charges		**$4,006.17**	**$0**	**$1,223.05**	**$0**	**$0**	**$0**	**$0**
5183150 | River Suites	5410100 | Professional & Contract Svc		$0					
5183150 | River Suites	5480100 | Repairs & Maintenance		$0					
5183150 Other Services & Charges			**$0**					
5183200 | Miscellaneous Buildings	5100100 | Direct Labor	$59,613.12	$73,000	$34,591.58	$77,100	$80,338	$77,100	$80,338
5183200 | Miscellaneous Buildings	5100200 | Vacation	$916.20						
5183200 | Miscellaneous Buildings	5100300 | Sick Leave	$82.66						
5183200 | Miscellaneous Buildings	5101000 | Overtime	$146.98	$867		$867	$903	$867	$903
5183200 | Miscellaneous Buildings	5200200 | Medical Insurance	$14,847.65	$22,800	$10,015.93	$23,400	$23,985	$23,400	$23,985
5183200 | Miscellaneous Buildings	5200300 | Social Security	$4,450.84	$5,650	$2,492.69	$5,960	$6,215	$5,960	$6,215
5183200 | Miscellaneous Buildings	5200400 | Retirement	$5,544.52	$6,730	$3,143.93	$4,350	$4,533	$4,350	$4,533
5183200 | Miscellaneous Buildings	5200600 | Paid Family & Medical Leave	$129.09	$260	$90.31	$270	$277	$270	$277
5183200 Salaries & Benefits		**$85,731.06**	**$109,307**	**$50,334.44**	**$111,947**	**$116,251**	**$111,947**	**$116,251**
5183200 | Miscellaneous Buildings	5410100 | Professional & Contract Svc	$11,999.93	$50,000	$8,137.79	$510,000	$895,000	$115,000	$200,000
5183200 | Miscellaneous Buildings	5480100 | Repairs & Maintenance		$855,000		$765,000	$600,000	$680,000	$485,000
5183200 | Miscellaneous Buildings	5490900 | Industrial Acc. Lost Time				$1,860	$1,860	$1,151	$1,860

5183200 | Miscellaneous Buildings	5493100 | Auditor Services	$5,711.00	$5,974		$6,167	$6,290	$6,167	$6,290
5183200 Other Services & Charges		**$17,710.93**	**$910,974**	**$8,137.79**	**$1,283,027**	**$1,503,150**	**$802,318**	**$693,150**
5811000 | Loans Issued To Other Funds	5780100 | Intergovt. Loans							
5811000 Principal								
5941300 | Capital Expense-Executive Serv	5493100 | Auditor Services							
5941300 Other Services & Charges								
5941300 | Capital Expense-Executive Serv	5652400 | Major Maintenance		$1,240,000		$0	$0	$0	$220,000
5941300 | Capital Expense-Executive Serv	5652800 | Hall of Justice	$197,870.78	$6,500,000	$29,730.51	$5,000,000	$0	$4,500,000	$0
5941300 Capital Outlays		**$197,870.78**	**$7,740,000**	**$29,730.51**	**$5,000,000**	**$0**	**$4,500,000**	**$220,000**
5941800 | Capital Expense-Central Serv	5652900 | Admin Bldg	$14,375.45	$450,000	$15,674.50	$0	$0	$750,000	$0
5941800 | Capital Expense-Central Serv	5653000 | Annex	$769,293.84	$0	$8,380.59	$0	$0	$0	$0
5941800 Capital Outlays		**$783,669.29**	**$450,000**	**$24,055.09**	**$0**	**$0**	**$750,000**	**$0**
5942100 | Capital Expense-Law Enforcemnt	5653400 | Expo Center							$600,000
5942100 No Category Assigned								**$600,000**
5942300 | Capital Expense-Detent/Correct	5652100 | Jail	$72,539.23	$0		$0	$1,000,000	$0	$100,000
5942300 Capital Outlays		**$72,539.23**	**$0**		**$0**	**$1,000,000**	**$0**	**$100,000**
5942700 | Capital Expense-Juvenile Serv	5653100 | Juvenile Center		$1,250,000		$0	$0	$0	$2,050,000
5942700 Capital Outlays			**$1,250,000**		**$0**	**$0**	**$0**	**$2,050,000**
5946200 | Capital Expense-Public Health	5651900 | Health Department	$2,761.86	$0		$0	$0	$0	$0
5946200 Capital Outlays		**$2,761.86**	**$0**		**$0**	**$0**	**$0**	**$0**
5970010 | Transfers Out	5072400 | Transfer Out-Debt Service Fund	$299,625.45	$300,000	$221,528.87	$303,000	$303,000	$303,000	$303,000
5970010 | Transfers Out	5090100 | Transfers Out	$50,000.00						
5970010 Intergovernmental Srvs/Transfers Out		**$349,625.45**	**$300,000**	**$221,528.87**	**$303,000**	**$303,000**	**$303,000**	**$303,000**
375100 | Capital Improvements		**$1,911,221.41**	**$13,273,000**	**$434,128.98**	**$10,188,000**	**$5,773,026**	**$7,773,000**	**$6,703,735**
31001 | Gen Govt Capt Proj		**$1,911,221.41**	**$13,273,000**	**$434,128.98**	**$10,188,000**	**$5,773,026**	**$7,773,000**	**$6,703,735**

Fund	Fund Description	Dept	Dept Description	Account	Account Description	BARS	BARS Description	2023 Actuals	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 OFMEstimated	2027 OFMEstimated
40701	Water Sewer	425100	Water Sewer	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						
40801	Solid Waste Maint	450100	Solid Waste Maint	3699200	Other Misc Nonoperating	8106400	Misc Other Nonoperating	19,358.70	20,459.57		-25.00	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

Fund	Fund Description	Dept	Dept Description	Account	Account Description	BARS	BARS Description	2023 Actuals	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 OFMEstimated	2027 OFMEstimated
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					20,000	20,000
41105	Silver Lake Gift Shoj	480100	Cowlitz Co. Expo Ctr	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			200,000		312,014	351,174
41105	Silver Lake Gift Shoj	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 Shoj	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					

Fund	Fund Description	Dept	Dept Description	Account	Account Description	BARS	BARS Description	2023 Actuals	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 OFMEstimated	2027 OFMEstimated
41402	Emergency Mgmt S	530100	Emergency Managemer	3085000	Beg Reserved Fund Balance	3000000	Revenue Summary						
41402	Emergency Mgmt S	530100	Emergency Managemer	3085000	Beg Reserved Fund Balance	3081000	Beg Fund Balance Unreserved						
41402	Emergency Mgmt S	530100	Emergency Managemer	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			50		25	25
41501	Sheriff Range	105100	Sheriff	3970001	Operating Transfers In	3048200	Contributions from Active Fund		10,000.00	15,000	15,000.00	20,000	20,000
41501	Sheriff Range	105100	Sheriff	3970002	Transfers In-Intrafund	3970020	Transfers In Intra Fund	28,733.27					
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 Planni	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 Planni	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 Planni	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 Planni	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 Planni	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 Planni	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 Planni	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 Planni	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 Planni	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 Planni	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 Planni	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 Planni	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 Planni	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 Planni	226100	Building & Planning 1	3417000	Sale of Merchandise	3230100	Innocent Purchases		7,200.00	0		0	0
41601	Building and Planni	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 Planni	226100	Building & Planning 1	3418100	Data Process, Print, Duplicate	3055300	Atlas	5.00		0		0	0
41601	Building and Planni	226100	Building & Planning 1	3424000	Protective Inspection Fees	8000000	Revenue Summary	37.95	36.00	100	27.00	100	100
41601	Building and Planni	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 Planni	226100	Building & Planning 1	3458100	Zoning & Subdivision	3060000	Fire Code Inspection	39,608.32	38,110.44	40,000	17,366.19	40,000	40,000
41601	Building and Planni	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 Planni	226100	Building & Planning 1	3458100	Zoning & Subdivision	3005100	Late-Comer Cont Fee		10,861.52	20,000		10,000	10,000
41601	Building and Planni	226100	Building & Planning 1	3458300	Plan Checking	3059900	Boundary Line Adj	24,930.00	19,620.00	10,000	11,160.00	5,000	5,000
41601	Building and Planni	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 Planni	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
						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	Account	Account Description	BARS	BARS Description	2023 Actuals	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 OFMEstimated	2027 OFMEstimated
41601	Building and Planni	226100	Building & Planning 1	3458900	Other Planing & Devlopment	3001600	Environment Determ	23,175.00	33,150.00	30,000	15,615.00	30,000	30,000
41601	Building and Planni	226100	Building & Planning 1	3458900	Other Planing & Devlopment	3001700	Critical Area Review	26,550.00	24,075.00	300,000	10,710.00	20,000	20,000
41601	Building and Planni	226100	Building & Planning 1	3458900	Other Planing & Devlopment	3060200	P & E	96,315.05	89,730.00	100,000	50,625.00	100,000	100,000
41601	Building and Planni	226100	Building & Planning 1	3458900	Other Planing & Devlopment	3069600	Research Fee-Title Elimination	1,234.00	1,238.00	1,000	575.00	1,000	1,000
41601	Building and Planni	226100	Building & Planning 1	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue	7,794.27	639.85	20,000	45.00	5,000	5,000
41601	Building and Planni	226100	Building & Planning 1	3699100	Other Misc Revenue	3999900	See Account for Description	70,786.06	65,831.22	50,000	7,743.96	5,000	5,000
41701	Stormwater	222100	Stormwater	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			1,772,515		2,249,515	2,222,799
41701	Stormwater	222100	Stormwater	3340310	SG Department of Ecology	4100000	Dept of Ecology Grant	132,500.00	130,000.00	10,000	0.00	60,000	30,000
41701	Stormwater	222100	Stormwater	3431000	Storm Drainage Services	3092200	Service Fees						
41701	Stormwater	222100	Stormwater	3590000	Non-Court Fines and Penalties	3111000	Real & Pers Prop Tax	320.79	146.54	500	75.80	500	500
41701	Stormwater	222100	Stormwater	3611000	Investment Earnings	3007800	Interest Earned on Investments	85,882.15	98,661.90	55,000	39,753.65	95,000	95,000
41701	Stormwater	222100	Stormwater	3685000	Special Assessments - Service	3000000	Revenue Summary	188,875.34	189,065.64	190,000	109,121.78	190,000	190,000
41801	Cowlitz Co Cafe Foo	155100	Non Departmental	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			10,000		5,000	0
41801	Cowlitz Co Cafe Foo	155100	Non Departmental	3417000	Sale of Merchandise	3075400	Food and Beverage			300,000	6,973.30	0	0
41801	Cowlitz Co Cafe Foo	155100	Non Departmental	3970001	Operating Transfers In	3048100	Operating Transfers In			27,000	17,000.00	0	0

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
40701	Water Sewer	425100	Water Sewer	5081000	Ending Fund Balance	5081000	Ending Fund Balance			1,496,838		977,418	656,637
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						
40701	Water Sewer	425100	Water Sewer	5340000	Water Utilities	5313600	Chemicals/Vegetation		205.77	50		300	300
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 U	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 U	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 U	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 U	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 U	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 Budget	2025 Actuals Thru June	2026 Recommended	2027 Recommended
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water U	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 U	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 U	5109600	Standby Time			9,000		9,000	9,378
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water U	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 U	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 U	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 U	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 U	5310100	Office Supplies		30.96	250	86.76	300	300
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water U	5311100	Chemicals	12,356.61	8,187.98	10,000		15,000	15,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water U	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 U	5312200	Plumbing/Electrical		208.76	5,000		5,000	5,000
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water U	5313600	Chemicals/Vegetation		162.60	50		300	300
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water U	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 U	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 U	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 U	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 U	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 U	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 U	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 U	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 U	5420600	Cellular Phone Charges			0		0	0
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water U	5430100	Meals & Lodging	185.76		1,300		1,500	1,500
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water U	5440100	Advertising	66.50	63.86	0		0	0
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water U	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 U	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 U	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 U	5470600	Other Utilities	205.25	596.64				
40701	Water Sewer	425100	Water Sewer	5350000	Sewer/Reclaimed Water U	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 U	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 U	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 U	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 U	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 U	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 U	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 U	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 U	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 U	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 U	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 Budget	2025 Actuals Thru June	2026 Recommended	2027 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		6,372.00	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
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5311500	Oil & Lubricants	180.60		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
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
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
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
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
40801	Solid Waste Maint	450100	Solid Waste Maint	5378100	S/W Maintenance Operat	5420600	Cellular Phone Charges			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, Fa	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, Fa	450100	Solid Waste Maint	5378200	S/W Equip, Land, Facilitie	5410100	Professional & Contract Svc						
40802	SW Equip, Land, Fa	450100	Solid Waste Maint	5941200	Capital Expense-Judicial	5071900	Transfer Out-Capital Impr Fund						
40802	SW Equip, Land, Fa	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa	5100100	Direct Labor						
40802	SW Equip, Land, Fa	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa	5101000	Overtime						
40802	SW Equip, Land, Fa	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa	5108000	Extra Help Payroll						
40802	SW Equip, Land, Fa	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa	5200200	Medical Insurance						
40802	SW Equip, Land, Fa	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa	5200300	Social Security						
40802	SW Equip, Land, Fa	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa	5200400	Retirement						
40802	SW Equip, Land, Fa	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa	5200600	Paid Family & Medical Leave						
40802	SW Equip, Land, Fa	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa	5630100	Imp Other Than To Buildings	0.00	0.00				
40802	SW Equip, Land, Fa	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, Fa	450100	Solid Waste Maint	5943700	Capital Expense-Solid Wa	5650100	Construction			2,500,000			14,500,000
40802	SW Equip, Land, Fa	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 La	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	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	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	480100	Cowlitz Co. Expo Ctr	5081000	Ending Fund Balance	5081000	Ending Fund Balance			894,475		195,987	248,419
41101	Cowlitz Co Expo Ce	480100	Cowlitz Co. Expo Ctr	5754000	Fairgrounds & Conventior	5480100	Repairs & Maintenance			0	258.13		
41101	Cowlitz Co Expo Ce	480100	Cowlitz Co. Expo Ctr	5754100	Administration-General	5480100	Repairs & Maintenance			0			
41101	Cowlitz Co Expo 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	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	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	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	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	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	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	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	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	480100	Cowlitz Co. Expo Ctr	5754500	Maintenance	5490200	Photocopies	284.88	191.72	350	52.76	350	350
41101	Cowlitz Co Expo 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	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	480100	Cowlitz Co. Expo Ctr	5754800	Operations-General	5100200	Vacation						
41101	Cowlitz Co Expo Ce	480100	Cowlitz Co. Expo Ctr	5754800	Operations-General	5100300	Sick Leave	210.16					
41101	Cowlitz Co Expo Ce	480100	Cowlitz Co. Expo Ctr	5754800	Operations-General	5100400	Holidays	271.04					
41101	Cowlitz Co Expo 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	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	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	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	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	480100	Cowlitz Co. Expo Ctr	5754800	Operations-General	5310100	Office Supplies	492.60		0	16.31	200	200
41101	Cowlitz Co Expo 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	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	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	480100	Cowlitz Co. Expo Ctr	5754800	Operations-General	5420300	Postage	194.71	482.19	150	38.83	150	150
41101	Cowlitz Co Expo 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	480100	Cowlitz Co. Expo Ctr	5754800	Operations-General	5420600	Cellular Phone Charges			0	331.96	1,500	1,500
41101	Cowlitz Co Expo 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	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	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	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	480100	Cowlitz Co. Expo Ctr	5754800	Operations-General	5490600	Printing & Binding			100		100	100
41101	Cowlitz Co Expo 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	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	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	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	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	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	480100	Cowlitz Co. Expo Ctr	5754810	Operations Fair	5320200	Propane-Fuel Consumed	160.90	324.75	325		325	325
41101	Cowlitz Co Expo 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	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	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	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	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	480100	Cowlitz Co. Expo Ctr	5754810	Operations Fair	5420300	Postage	312.09	19.57	400		400	400
41101	Cowlitz Co Expo 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	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 Budget	2025 Actuals Thru June	2026 Recommended	2027 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
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
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	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	850.07	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	
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 Budget	2025 Actuals Thru June	2026 Recommended	2027 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	1,856.57	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	OtherSvcs & 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 Budget	2025 Actuals Thru June	2026 Recommended	2027 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 Charg/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	1,344.00	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 Mtnc 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	1,601.97	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	149.69	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 Rivei	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	7,574.00	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 Rivei	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	5,100		1,000	1,000
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5108000	Extra Help Payroll			15,810			
41601	Building and Plann	226100	Building & Planning 1	5585000	Building Permits and Plan	5109100	Out of Class Pay	0.00					
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 Charg/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 Budget	2025 Actuals Thru June	2026 Recommended	2027 Recommended
41701	Stormwater	222100	Stormwater	5310000	Storm Drainage Utilities	5100100	Direct Labor		84,243.45	145,265	48,199.62	161,500	168,283
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

Cowlitz County
WASHINGTON

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

Cowlitz County
WASHINGTON

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 Srvs/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

Cowlitz County
WASHINGTON

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

Cowlitz County
WASHINGTON

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

Cowlitz County
WASHINGTON

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

Cowlitz County
WASHINGTON

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 Srvs/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

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Revenue Recommendations

Cowlitz County
WASHINGTON

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

Cowlitz County
WASHINGTON

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

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Revenue Recommendations

Cowlitz County
WASHINGTON

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**

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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**

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Revenue Recommendations

Cowlitz County
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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**

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OFM Recommendation

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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 Srvs/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 Srvs/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**

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WASHINGTON

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**

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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**

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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**

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OFM Recommendation

Cowlitz County
WASHINGTON

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**

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Revenue Recommendations

Cowlitz County
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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

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		$685,005.83	$1,781,930	$536,017.24	$1,566,306	$1,144,258	$1,503,806	$1,088,987
41101 | Cowlitz Co Expo Center		$685,005.83	$1,781,930	$536,017.24	$1,566,306	$1,144,258	$1,503,806	$1,088,987

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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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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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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 Supplies		**$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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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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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 Charg/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 Mtnc 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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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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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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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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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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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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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

Cowlitz County
WASHINGTON

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 Charg/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

Cowlitz County
WASHINGTON

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

Cowlitz County
WASHINGTON

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**	**$2,538,299**
41701 | Stormwater		**$219,206.02**	**$2,028,015**	**$120,671.45**	**$2,595,015**	**$2,538,299**	**$2,595,015**	**$2,538,299**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

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

Cowlitz County
WASHINGTON

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 Srvs/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**

Fund	Fund Description	Dept	Dept Description	Account	Account Description	BARS	BARS Description	2023 Actuals	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 OFMEstimated	2027 OFMEstimated
50101	Equipment Rental Anc	485100	Equip Rental & Revolving	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			3,440,493		5,250,000	5,096,961
50101	Equipment Rental Anc	485100	Equip Rental & Revolving	3417000	Sale of Merchandise	3085300	Intergovernmental Store Sales	2,358.37	3,211.72		-907.75		
50101	Equipment Rental Anc	485100	Equip Rental & Revolving	3480000	Internal Service Funds Sales	3033800	Interfund Store Sales	1,079,765.46	1,204,355.76	1,400,000	321,501.32	1,400,000	1,400,000
50101	Equipment Rental Anc	485100	Equip Rental & Revolving	3480000	Internal Service Funds Sales	8010800	Interfund Equipment Rental	2,127,128.63	2,226,646.02	2,250,000	589,369.49	2,250,000	2,250,000
50101	Equipment Rental Anc	485100	Equip Rental & Revolving	3611000	Investment Earnings	3007800	Interest Earned on Investments	198,998.86	223,188.81	140,000	82,272.07	140,000	140,000
50101	Equipment Rental Anc	485100	Equip Rental & Revolving	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue	6,452.91	14,346.37		2,393.12		
50101	Equipment Rental Anc	485100	Equip Rental & Revolving	3730000	Gain/Loss Cap Asst Proprietary	3047600	Sale of Capital Equipment		78,067.85	30,000		50,000	50,000
50201	Information Technolo,	490100	Information Technology	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			1,275,500		1,792,037	1,290,471
50201	Information Technolo,	490100	Information Technology	3340690	SG Other State Agencies	4300400	State Grants	80,000.00	80,000.00		0.00		
50201	Information Technolo,	490100	Information Technology	3480000	Internal Service Funds Sales	3034300	Data Processing Service	4,493,637.00	4,481,603.00	5,185,697	5,185,701.00	3,583,547	5,787,362
50201	Information Technolo,	490100	Information Technology	3611000	Investment Earnings	3007800	Interest Earned on Investments	172,929.55	145,706.84	110,137	48,166.12	98,500	93,500
50201	Information Technolo,	490100	Information Technology	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue	10,165.83	2,676.72	1,073	1,044.03		
50201	Information Technolo,	490100	Information Technology	3970001	Operating Transfers In	3048100	Operating Transfers In		254,537.00	0		1,617,310	
50201	Information Technolo,	490100	Information Technology	3970001	Operating Transfers In	3048200	Contributions from Active Fund	1,117,202.30	337,320.63	40,000		16,500	16,500
50202	Technology Reserve A	490100	Information Technology	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			5,479,780		4,433,295	2,326,652
50202	Technology Reserve A	490100	Information Technology	3611000	Investment Earnings	3007800	Interest Earned on Investments	69,068.10	164,584.58	200,000	94,282.40	175,000	170,000
50202	Technology Reserve A	490100	Information Technology	3970002	Transfers In-Intrafund	3048200	Contributions from Active Fund	2,000,000.00	2,035,866.00				
50202	Technology Reserve A	490100	Information Technology	3970002	Transfers In-Intrafund	3970020	Transfers In Intra Fund	71,000.00		402,311	402,311.00		
50203	Sheriff Technology Re	105100	Sheriff	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved					932,410	1,204,910
50203	Sheriff Technology Re	105100	Sheriff	3311100	FDG Department of Commerce	4302000	LE Vehicle Pursuit Tech Grant			0		100	100
50203	Sheriff Technology Re	105100	Sheriff	3332000	FIG Dept of Transportation	4500600	Traffic Safety Grant			0		100	100
50203	Sheriff Technology Re	105100	Sheriff	3340110	SG Criminal Justice Training	4300400	State Grants			0		100	100
50203	Sheriff Technology Re	105100	Sheriff	3611000	Investment Earnings	3007800	Interest Earned on Investments			0		12,000	12,000
50203	Sheriff Technology Re	105100	Sheriff	3670000	Contributions and Donations	3043210	BSNF Safety Grant			0		100	100
50203	Sheriff Technology Re	105100	Sheriff	3670000	Contributions and Donations	8105900	Private Donations-Weyerhaeuser			0		100	100
50203	Sheriff Technology Re	105100	Sheriff	3970001	Operating Transfers In	3048100	Operating Transfers In			0			
50203	Sheriff Technology Re	105100	Sheriff	3970001	Operating Transfers In	3048200	Contributions from Active Fund			932,931			
50203	Sheriff Technology Re	105100	Sheriff	3970002	Transfers In-Intrafund	3048200	Contributions from Active Fund			0		273,900	330,000
50203	Sheriff Technology Re	105100	Sheriff	3970002	Transfers In-Intrafund	3081000	Beg Fund Balance Unreserved			506,000		1,708,450	1,437,237
50301	Risk Management	495100	Risk Management	3081000	Beg Unreserved Fund Balance	8010900	Reimbursement for Insurance	2,316,861.00	2,910,462.00	3,368,200	3,077,314.00	3,964,671	4,547,467
50301	Risk Management	495100	Risk Management	3480000	Internal Service Funds Sales	8011000	Reimbursement for Claims		0.00				
50301	Risk Management	495100	Risk Management	3480000	Internal Service Funds Sales	8011100	Alternative Services	5,340.00	5,070.00		2,050.00		
50301	Risk Management	495100	Risk Management	3480000	Internal Service Funds Sales	3007800	Interest Earned on Investments	48,950.00	77,620.34	50,000	25,034.72	45,000	45,000
50301	Risk Management	495100	Risk Management	3611000	Investment Earnings	3024900	Miscellaneous Revenue		3,000.00				
50301	Risk Management	495100	Risk Management	3699100	Other Misc Revenue	3048100	Operating Transfers In	800,000.00					
50301	Risk Management	495100	Risk Management	3970001	Operating Transfers In	3048200	Contributions from Active Fund		570,355.00				
50301	Risk Management	495100	Risk Management	3970002	Transfers In-Intrafund	3081000	Beg Fund Balance Unreserved						
50401	Industrial Accident Ins	75100	OAS - Finance	3081000	Beg Unreserved Fund Balance	8011200	Interfund Insurance Premiums	591,826.00	515,098.00				
50401	Industrial Accident Ins	75100	OAS - Finance	3480000	Internal Service Funds Sales	3007800	Interest Earned on Investments	27,208.57	24,385.50				
50401	Industrial Accident Ins	75100	OAS - Finance	3611000	Investment Earnings	3081000	Beg Fund Balance Unreserved			285,000		301,200	16,201
50401	Industrial Accident Ins	495100	Risk Management	3081000	Beg Unreserved Fund Balance	8011200	Interfund Insurance Premiums			796,800	613,407.00	486,801	786,802
50401	Industrial Accident Ins	495100	Risk Management	3480000	Internal Service Funds Sales	3007800	Interest Earned on Investments			15,000	10,863.54	15,000	15,000
50401	Industrial Accident Ins	495100	Risk Management	3611000	Investment Earnings	3024900	Miscellaneous Revenue			6,097	7,424.89	0	0
50401	Industrial Accident Ins	495100	Risk Management	3699100	Other Misc Revenue	3081000	Beg Fund Balance Unreserved			3,900,000		4,554,035	5,352,011
50501	Motor Pool	505100	Motor Pool	3081000	Beg Unreserved Fund Balance	8010700	Intfnd Equip & Vehicle Rent-Mo	1,240,907.72	1,472,613.00	1,481,350		1,668,366	1,718,417
50501	Motor Pool	505100	Motor Pool	3480000	Internal Service Funds Sales	8011300	Other Interfund Misc Revenue	0.00	68.92			0	0
50501	Motor Pool	505100	Motor Pool	3480000	Internal Service Funds Sales	3007800	Interest Earned on Investments	188,658.10	223,732.08	125,000	95,286.80	150,000	150,000
50501	Motor Pool	505100	Motor Pool	3611000	Investment Earnings	3024900	Miscellaneous Revenue	1,401.23	5,058.65	1,000	-3,565.44	1,000	1,000
50501	Motor Pool	505100	Motor Pool	3699100	Other Misc Revenue	3999900	See Account for Description		21,705.75			0	0
50501	Motor Pool	505100	Motor Pool	3720000	Insurance Recovery Proprietary	3081000	Beg Fund Balance Unreserved			200,000		256,000	215,075
50601	Unemployment Comp	75100	OAS - Finance	3081000	Beg Unreserved Fund Balance	3077600	Other Internal Services Reimb	23,041.07	153,195.00	83,265	83,265.00	71,075	71,075
50601	Unemployment Comp	75100	OAS - Finance	3480000	Internal Service Funds Sales	3007800	Interest Earned on Investments	9,577.27	8,069.56	8,000	4,822.33	8,000	8,000
50601	Unemployment Comp	75100	OAS - Finance	3611000	Investment Earnings	3081000	Beg Fund Balance Unreserved			0		74,000	74,116
50701	Liability Claims	495100	Risk Management	3081000	Beg Unreserved Fund Balance	8010900	Reimbursement for Insurance						
50701	Liability Claims	495100	Risk Management	3480000	Internal Service Funds Sales	3024900	Miscellaneous Revenue		103,389.03			1,000	1,000
50701	Liability Claims	495100	Risk Management	3699100	Other Misc Revenue	8010900	Reimbursement for Insurance			153,351			
50701	Liability Claims	495100	Risk Management	3720000	Insurance Recovery Proprietary	3048200	Contributions from Active Fund	50,000.00	30,000.00				
50701	Liability Claims	495100	Risk Management	3970001	Operating Transfers In								

Fund	Fund Description	Dept	Dept Description	Account	Account Description	BARS	BARS Description	2023 Actuals	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 OFMEstimated	2027 OFMEstimated
50701	Liability Claims	495100	Risk Management	3970002	Transfers In-Intrafund	3970020	Transfers In Intra Fund		182,000.00	300,000	300,000.00	300,000	300,000
51001	Election Reserve	520100	Elections	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			437,321		342,934	213,157
51001	Election Reserve	520100	Elections	3340030	SG Secretary of State	4300810	Elections Voter Educ & Outrch		6,500.00		6,500.00		
51001	Election Reserve	520100	Elections	3414500	Election Services	3038400	State of Washington	0.00	500,744.75	60,000	0.00	120,000	160,000
51001	Election Reserve	520100	Elections	3414500	Election Services	3043800	Share of Expense - Elections	492,309.85	215,684.43	221,000	0.00	280,000	350,000
51001	Election Reserve	520100	Elections	3414500	Election Services	3043900	Voter File Maint.	155,497.25	161,956.53	170,000	0.00	170,000	180,000
51001	Election Reserve	520100	Elections	3418100	Data Process, Print, Duplicate	8000000	Revenue Summary	0.15					
51001	Election Reserve	520100	Elections	3419100	Election Candidate Filing	3053200	Declaration of Candidacy	205.32	22,725.48	3,500	2,492.28	10,000	300
51001	Election Reserve	520100	Elections	3611000	Investment Earnings	3007800	Interest Earned on Investments	9.75	10.47	200	0.95	20	20
51001	Election Reserve	520100	Elections	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue	33.85	1.20	50	234.58	5	5
51001	Election Reserve	520100	Elections	3970001	Operating Transfers In	3048200	Contributions from Active Fund	350,000.00	486,879.00	450,000		520,000	530,000
51001	Election Reserve	525100	Elections CARES	3331900	FIG Department of State	4300700	CARES Act Funding						
51001	Election Reserve	526100	Elections HAVA	3339040	FIG U.S. Election Assistance	4300800	HAVA Elections Security						
51001	Election Reserve	526100	Elections HAVA	3340030	SG Secretary of State	4300800	HAVA Elections Security						
51002	Election Cap Reserve	520100	Elections	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			427,022		488,176	555,176
51002	Election Cap Reserve	520100	Elections	3414500	Election Services	3038800	Share of Expense - Capital Imp	86,878.22	126,428.69	57,750	0.00	52,000	68,500
51002	Election Cap Reserve	520100	Elections	3414500	Election Services	3043900	Voter File Maint.	27,440.70	28,580.54	30,000	-0.01	30,000	30,000
51002	Election Cap Reserve	520100	Elections	3611000	Investment Earnings	3007800	Interest Earned on Investments	6,812.49	17,602.84	5,000	7,958.09	5,000	5,000
51301	Law Enforcement Rec	545100	Law Enforce Records	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			728,735		665,353	504,609
51301	Law Enforcement Rec	545100	Law Enforce Records	3421000	Law Enforcement Services	3067100	Law Enforcement - Cowlitz	764,010.13	960,005.77	960,006	480,003.10	833,171	1,029,881
51301	Law Enforcement Rec	545100	Law Enforce Records	3421000	Law Enforcement Services	8007100	Law Enforcement - Longview	157,417.50	146,157.26	150,954	75,476.72	157,259	161,505
51301	Law Enforcement Rec	545100	Law Enforce Records	3421000	Law Enforcement Services	8007200	Law Enforcement - Kelso	38,236.49	47,075.31	48,621	24,310.06	50,651	52,019
51301	Law Enforcement Rec	545100	Law Enforce Records	3421000	Law Enforcement Services	8007300	Law Enforcement – Law/Justice		84,614.01	84,615	42,307.56	73,435	90,773
51301	Law Enforcement Rec	545100	Law Enforce Records	3421000	Law Enforcement Services	8007400	Law Enforcement - Kalama	9,033.40	11,659.12	12,009	6,004.06	12,510	12,848
51301	Law Enforcement Rec	545100	Law Enforce Records	3421000	Law Enforcement Services	8007500	Law Enforcement - Castle Rock	6,631.37	8,665.17	8,816	4,407.54	9,184	9,432
51301	Law Enforcement Rec	545100	Law Enforce Records	3421000	Law Enforcement Services	8007600	Law Enforcement - Woodland	18,980.45	24,429.09	25,231	12,615.36	26,285	26,995
51301	Law Enforcement Rec	545100	Law Enforce Records	3611000	Investment Earnings	3007800	Interest Earned on Investments	12,837.95	23,175.40	13,000	12,622.89	34,000	34,000
51301	Law Enforcement Rec	545100	Law Enforce Records	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue	273.19	1,299.23	500	1,012.25	2,000	2,000
51301	Law Enforcement Rec	545100	Law Enforce Records	3699200	Other Misc Nonoperating	8106400	Misc Other Nonoperating						
51301	Law Enforcement Rec	545100	Law Enforce Records	3970001	Operating Transfers In	3048100	Operating Transfers In						
51301	Law Enforcement Rec	545100	Law Enforce Records	3970001	Operating Transfers In	3048200	Contributions from Active Fund						
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			123,691		106,702	105,303
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3421000	Law Enforcement Services	3067100	Law Enforcement - Cowlitz	51,110.00	51,098.52	52,450	52,449.00	54,697	57,358
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3421000	Law Enforcement Services	8007100	Law Enforcement - Longview	61,169.00	60,944.00	62,627	46,970.25	59,368	62,268
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3421000	Law Enforcement Services	8007200	Law Enforcement - Kelso	24,593.00	27,261.00	28,020	21,015.00	23,298	24,432
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3421000	Law Enforcement Services	8007300	Law Enforcement – Law/Justice		4,503.79	4,623	4,623.00	4,821	5,056
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3421000	Law Enforcement Services	8007400	Law Enforcement - Kalama	5,264.00	5,181.00	5,318	2,659.00	5,190	5,430
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3421000	Law Enforcement Services	8007500	Law Enforcement - Castle Rock	8,634.00	7,094.00	7,277	3,638.50	9,732	10,180
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3421000	Law Enforcement Services	8007600	Law Enforcement - Woodland	11,739.00	13,589.00	13,941	10,455.75	12,327	12,895
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3611000	Investment Earnings	3007800	Interest Earned on Investments	1,389.54	2,760.18	1,500	917.84	1,600	1,600
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3970001	Operating Transfers In	3048200	Contributions from Active Fund						

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
50101	Equipment Rental A	485100	Equip Rental & Revolving	5081000	Ending Fund Balance	5081000	Ending Fund Balance			3,161,079		5,152,290	4,966,587
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5100100	Direct Labor	432,924.16	451,935.74	666,687	235,965.12	670,800	698,974
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5100200	Vacation	38,719.11	36,846.08	33,000	15,816.41	33,000	34,386
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5100300	Sick Leave	21,219.84	19,612.44	22,000	12,183.15	22,000	22,924
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5100400	Holidays	30,742.02	32,938.28	0	15,989.15		
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5100500	Other Leave W/Pay	1,829.10	1,302.97	0	1,113.90		
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5101000	Overtime	8,655.64	7,674.04	20,000	4,354.44	20,000	20,840
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5108000	Extra Help Payroll	5,168.00	6,903.90	7,000	1,480.00	7,000	7,294
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5109100	Out of Class Pay	6,857.66	4,895.54	4,500	1,751.17	4,500	4,689
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5200200	Medical Insurance	116,089.68	142,431.68	205,200	85,388.10	200,850	205,871
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5200300	Social Security	40,706.80	43,546.88	57,619	21,293.44	57,940	60,367
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5200400	Retirement	53,143.34	53,900.03	67,978	26,161.42	41,870	44,032
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5200600	Paid Family & Medical Leave	1,420.94	1,253.49	2,062	756.28	2,580	2,686
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5310100	Office Supplies	608.23	83.93	1,600	415.35	1,600	1,600
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5314000	Misc. O&M Supplies	31,137.36	36,116.47	55,000	4,684.19	55,000	55,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5314009	InternalServiceFdMiscSupplies			2,000		2,000	2,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5315500	Computer Software	11,935.09	31,218.81	13,500	1,945.80	13,500	13,500
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5350100	Small Tools & Minor Equipment	155.03		0		0	0
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5410100	Professional & Contract Svc	2,609.73	11,557.49	3,000	628.00	3,000	3,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5415000	Intergovernmental Services	10.50		2,000	63.60	2,000	2,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5420400	Telephone	2,364.36	2,785.36	4,500	1,135.55	4,500	4,500
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5420409	InternalServiceFund Telephone	977.09	983.56	1,600		1,600	1,600
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5430100	Meals & Lodging	839.18	1,940.95	6,500	470.68	6,500	6,500
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5430200	Mileage			870		870	870
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5430400	Other	172.29	90.00	350		350	350
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5430700	Tuition & Registration	1,076.59	1,491.80	9,000	1,183.70	9,000	9,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5431000	Airfare			1,300	445.68	1,300	1,300
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5440100	Advertising	508.75	581.33	10,000		10,000	10,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5450200	Equipment Rent - Outside			1,000		1,000	1,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5460109	InternalServFdInsuranceCharges	31,350.00	27,888.00	36,507	36,507.00	44,183	51,071
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5470100	PUD	13,044.91	11,747.20	19,000	6,282.20	15,000	15,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5470300	Kelso Utilities	16,453.67	15,414.40	15,000	5,298.12	15,000	15,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5470500	Gas-Utilities	7,502.66	8,472.12	9,000	4,926.48	9,000	9,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5470600	Other Utilities	749.69	758.32	1,000	353.60	1,000	1,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5480109	InternalServFdRepairs&Maint			1,000		1,000	1,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5490309	InternalServFdProfessionalSvcs	66,698.80	50,655.47	72,000	9,748.26	72,000	72,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5490400	Dues & Subscriptions	7,020.05	8,975.63	8,000	5,926.41	8,000	8,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5490700	Taxes	33.12	535.91	0	108.19	0	0
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5490800	Laundry	6,165.28	4,874.45	4,700	2,293.84	4,700	4,700
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5490900	Industrial Acc. Lost Time	16,068.00	10,094.00	14,810	14,810.00	9,470	15,306
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5492000	Other	506.61	862.22	3,250	581.43	3,250	3,250
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5493100	Auditor Services	15,978.00	19,440.00	20,270	19,201.00	21,576	22,008
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5493209	Internal Serv Fund IT Charges	51,754.00	57,665.00	63,111	63,111.00	44,271	71,936
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5493509	InternalServFdOtherSvc&Charge:	15.00		0			
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5311500	Oil & Lubricants	33,249.21	19,535.25	45,000	4,325.80	45,000	45,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5314000	Misc. O&M Supplies	473,776.39	658,749.81	750,000	388,536.14	750,000	750,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5320100	Gas	407,438.22	412,206.08	380,000	173,837.48	380,000	380,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5320200	Propane-Fuel Consumed	172.85	315.85	500	110.71	500	500
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5320300	Diesel Fuel	221,342.64	205,020.27	350,000	104,690.46	350,000	350,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5350100	Small Tools & Minor Equipment	15,523.43	16,480.73	85,000	36,263.76	85,000	85,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5410100	Professional & Contract Svc			3,000		3,000	3,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5450200	Equipment Rent - Outside			1,000		1,000	1,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5480100	Repairs & Maintenance	166,555.27	190,154.96	500,000	126,631.97	500,000	500,000

Fund	Fund Description	Dept	Dept Description	BARS	BARS Description
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations
50101	Equipment Rental A	485100	Equip Rental & Revolving	5944810	Capital Expense-PW Cent Serv
50201	Information Techno	490100	Information Technology	5081000	Ending Fund Balance
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech

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
50201	Information Techno	490100	Information Technology	5970020	Transfers Out Intra Fund	5090200	Transfers Out Intrafund	2,071,000.00	2,035,866.00	402,311	402,311.00		
50202	Technology Reserve	490100	Information Technology	5081000	Ending Fund Balance	5081000	Ending Fund Balance			4,362,295		2,326,652	2,103,985
50202	Technology Reserve	490100	Information Technology	5188000	Data Processing/Info Tech	5315600	Software Maintenance						
50202	Technology Reserve	490100	Information Technology	5188000	Data Processing/Info Tech	5350100	Small Tools & Minor Equipment		125,506.26	150,859			
50202	Technology Reserve	490100	Information Technology	5188000	Data Processing/Info Tech	5350300	Minor Equipment			25,000	7,154.51	59,333	47,667
50202	Technology Reserve	490100	Information Technology	5188000	Data Processing/Info Tech	5410100	Professional & Contract Svc			300,000	20,000.00		
50202	Technology Reserve	490100	Information Technology	5188000	Data Processing/Info Tech	5492000	Other			0			
50202	Technology Reserve	490100	Information Technology	5188000	Data Processing/Info Tech	5640400	Computer Software/Hardware			832,286		605,000	345,000
50202	Technology Reserve	490100	Information Technology	5970010	Transfers Out	5090100	Transfers Out			411,651			
50202	Technology Reserve	490100	Information Technology	5970020	Transfers Out Intra Fund	5090200	Transfers Out Intrafund	810,275.00	254,537.00			1,617,310	
50203	Sheriff Technology F	105100	Sheriff	5081000	Ending Fund Balance	5081000	Ending Fund Balance			532,931		1,148,810	1,414,410
50203	Sheriff Technology F	105100	Sheriff	5211000	Law Enforcement	5315600	Software Maintenance					40,000	103,000
50203	Sheriff Technology F	105100	Sheriff	5211000	Law Enforcement	5350100	Small Tools & Minor Equipment			50,000		10,000	10,000
50203	Sheriff Technology F	105100	Sheriff	5211000	Law Enforcement	5350300	Minor Equipment			300,000		15,000	15,000
50203	Sheriff Technology F	105100	Sheriff	5211000	Law Enforcement	5480100	Repairs & Maintenance			50,000		5,000	5,000
50301	Risk Management	495100	Risk Management	5081000	Ending Fund Balance	5081000	Ending Fund Balance			2,992		1,437,237	1,478,624
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5090200	Transfers Out Intrafund		182,000.00	300,000	300,000.00	300,000	300,000
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5100100	Direct Labor	68,502.50	149,690.34	180,710	93,980.00	197,500	205,795
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5100200	Vacation	2,474.58	670.85	0			
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5100300	Sick Leave	1,567.24	410.82	0			
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5101000	Overtime						
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5108000	Extra Help Payroll		6,800.40	7,000	2,886.00	10,000	10,420
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5200200	Medical Insurance	13,369.24	27,543.81	36,390	19,735.80	34,200	35,055
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5200300	Social Security	5,306.77	11,665.68	15,070	6,946.84	15,880	16,540
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5200400	Retirement	6,869.42	13,868.57	17,300	8,561.60	11,030	11,483
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5200600	Paid Family & Medical Leave	192.82	336.93	680	253.79	710	736
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5310100	Office Supplies	1,326.19	5,060.01	4,000	567.91	4,300	4,300
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5314100	Uniforms			220		220	220
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5315800	Training Materials			500	215.00	500	500
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5410100	Professional & Contract Svc	53,887.66	66,610.06	78,824	46,989.82	95,000	96,000
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5413700	Internal Facilities Charg/Serv					0	0
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5420300	Postage	7.65	40.76	50	21.65	50	50
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5420400	Telephone	166.13	147.98				
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5420600	Cellular Phone Charges	1,430.43	1,371.36	1,250	647.60	1,300	1,300
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5430100	Meals & Lodging	0.00	1,238.79	2,000		2,000	2,100
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5430200	Mileage		176.39	200	18.97	200	250
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5430400	Other	566.78	9,418.12	9,550		9,500	10,000
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5430700	Tuition & Registration		795.00	2,000	725.00	2,000	2,000
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5431000	Airfare		463.95	1,000		1,000	1,000
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5440100	Advertising						
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5460100	Insurance/Premiums	1,996,581.78	2,559,582.88	2,685,519	2,683,015.64	3,570,833	3,821,047
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5460109	InternalServFdInsuranceCharges	52,581.83	598,086.53				
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5490200	Photocopies			500		500	500
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5490400	Dues & Subscriptions	22.98	425.00	500	425.00	500	500
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5490600	Printing & Binding		56.21	200		200	200
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5490900	Industrial Acc. Lost Time	338.00	293.00	420	420.00	292	473
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5492000	Other	203.18	4,829.35	3,171	1,977.16	3,000	3,000
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5493100	Auditor Services	4,445.00	5,860.00	7,489	7,489.00	8,389	8,557
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5493209	Internal Serv Fund IT Charges	14,115.00	15,281.00	16,665	16,665.00	11,780	19,054
50301	Risk Management	495100	Risk Management	5970010	Transfers Out	5090100	Transfers Out			550,000	550,000.00		
50401	Industrial Accident I	75100	OAS - Finance	5081000	Ending Fund Balance	5081000	Ending Fund Balance						
50401	Industrial Accident I	75100	OAS - Finance	5176100	Worker's Comp Admin	5410100	Professional & Contract Svc	29,575.08	31,615.76				
50401	Industrial Accident I	75100	OAS - Finance	5176100	Worker's Comp Admin	5460100	Insurance/Premiums		153,322.00				

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
50401	Industrial Accident I	75100	OAS - Finance	5176100	Worker's Comp Admin	5460200	Labor & Industry Assessments						
50401	Industrial Accident I	75100	OAS - Finance	5176100	Worker's Comp Admin	5490400	Dues & Subscriptions						
50401	Industrial Accident I	75100	OAS - Finance	5176600	Risk Transfer Payments	5460200	Labor & Industry Assessments	106,685.63	120,026.11				
50401	Industrial Accident I	75100	OAS - Finance	5176600	Risk Transfer Payments	5493100	Auditor Services	2,073.00	2,549.00				
50401	Industrial Accident I	75100	OAS - Finance	5176800	Pmts to Claimant&Beneficiarie	5499800	Active Claims	183,054.04	304,795.30				
50401	Industrial Accident I	495100	Risk Management	5081000	Ending Fund Balance	5081000	Ending Fund Balance			306,097		16,201	31,203
50401	Industrial Accident I	495100	Risk Management	5176100	Worker's Comp Admin	5410100	Professional & Contract Svc			36,000	16,756.34	36,000	36,000
50401	Industrial Accident I	495100	Risk Management	5176100	Worker's Comp Admin	5460100	Insurance/Premiums			141,000	130,828.00	141,000	141,000
50401	Industrial Accident I	495100	Risk Management	5176100	Worker's Comp Admin	5490400	Dues & Subscriptions			2,135		2,098	2,044
50401	Industrial Accident I	495100	Risk Management	5176600	Risk Transfer Payments	5460200	Labor & Industry Assessments			165,000	23,357.14	130,000	130,000
50401	Industrial Accident I	495100	Risk Management	5176600	Risk Transfer Payments	5493100	Auditor Services			2,665	2,617.00	2,702	2,756
50401	Industrial Accident I	495100	Risk Management	5176800	Pmts to Claimant&Beneficiarie	5499800	Active Claims			450,000	196,493.58	475,000	475,000
50501	Motor Pool	505100	Motor Pool	5081000	Ending Fund Balance	5081000	Ending Fund Balance			3,724,200		5,352,011	5,674,992
50501	Motor Pool	505100	Motor Pool	5176600	Risk Transfer Payments	5493100	Auditor Services						
50501	Motor Pool	505100	Motor Pool	5487800	Motor Pool Operations	5314009	InternalServiceFdMiscSupplies	34,933.10	1,603.72	2,500		2,500	2,500
50501	Motor Pool	505100	Motor Pool	5487800	Motor Pool Operations	5320109	InternalServiceFund Gas Fuel	263,335.84	267,709.31	300,000	67,575.40	300,000	300,000
50501	Motor Pool	505100	Motor Pool	5487800	Motor Pool Operations	5460109	InternalServFdInsuranceCharges	1,679.00		0		0	0
50501	Motor Pool	505100	Motor Pool	5487800	Motor Pool Operations	5480100	Repairs & Maintenance	437.49	-24.11	0	-369.45	0	0
50501	Motor Pool	505100	Motor Pool	5487800	Motor Pool Operations	5480109	InternalServFdRepairs&Maint	296,570.42	432,489.61	500,000	119,429.03	500,000	500,000
50501	Motor Pool	505100	Motor Pool	5487800	Motor Pool Operations	5492000	Other	324.31		1,000	52.95	1,000	1,000
50501	Motor Pool	505100	Motor Pool	5487800	Motor Pool Operations	5493100	Auditor Services	1,940.00	2,599.00	2,718	2,079.00	2,150	2,193
50501	Motor Pool	505100	Motor Pool	5487800	Motor Pool Operations	5493209	Internal Serv Fund IT Charges			652	652.00	740	743
50501	Motor Pool	505100	Motor Pool	5487800	Motor Pool Operations	5493509	InternalServFdOtherSvc&Charge:	1,790.70		5,000		5,000	5,000
50501	Motor Pool	505100	Motor Pool	5487800	Motor Pool Operations	5640100	Machinery & Equipment	0.00	0.00	600,000	327,471.34	210,000	735,000
50501	Motor Pool	505100	Motor Pool	5944800	Capital Expense-PW Cntrl MP	5090100	Transfers Out			371,280			
50501	Motor Pool	505100	Motor Pool	5970010	Transfers Out	5081000	Ending Fund Balance			171,265		215,075	174,150
50601	Unemployment Con	75100	OAS - Finance	5081000	Ending Fund Balance	5492000	Other	98,720.68	98,721.20	120,000	19,000.69	120,000	120,000
50601	Unemployment Con	75100	OAS - Finance	5177000	Unemployment Comp Services	5493100	Auditor Services		326.00				
50601	Unemployment Con	75100	OAS - Finance	5177000	Unemployment Comp Services	5081000	Ending Fund Balance			0		74,116	74,214
50701	Liability Claims	495100	Risk Management	5081000	Ending Fund Balance	5492000	Other	288,700.12	286,164.04	452,705	176,128.69	300,000	300,000
50701	Liability Claims	495100	Risk Management	5191000	Risk Management Services	5493100	Auditor Services	440.00	618.00	646	856.00	884	902
50701	Liability Claims	495100	Risk Management	5191000	Risk Management Services	5081000	Ending Fund Balance			128,107		213,157	140,105
51001	Election Reserve	520100	Elections	5081000	Ending Fund Balance	5100100	Direct Labor	242,492.64	256,160.44	365,800	181,436.71	385,800	402,004
51001	Election Reserve	520100	Elections	5144000	Election Services	5100200	Vacation		2,865.94				
51001	Election Reserve	520100	Elections	5144000	Election Services	5100300	Sick Leave		795.23				
51001	Election Reserve	520100	Elections	5144000	Election Services	5101000	Overtime	428.14	5,806.34	1,530	14.39	1,530	1,594
51001	Election Reserve	520100	Elections	5144000	Election Services	5108000	Extra Help Payroll			5,100		5,100	5,314
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5200200	Medical Insurance	57,552.92	76,578.59	113,000	59,312.54	104,400	107,010
51001	Election Reserve	520100	Elections	5144000	Election Services	5200300	Social Security	17,909.08	19,481.61	28,260	13,321.18	30,030	31,298
51001	Election Reserve	520100	Elections	5144000	Election Services	5200400	Retirement	24,109.55	24,219.48	33,180	16,530.16	21,620	22,533
51001	Election Reserve	520100	Elections	5144000	Election Services	5200600	Paid Family & Medical Leave	623.40	568.66	1,260	475.36	1,340	1,393
51001	Election Reserve	520100	Elections	5144000	Election Services	5310100	Office Supplies	7,724.00	28,996.36	35,000	11,337.38	27,000	28,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5315600	Software Maintenance	67,437.54	71,955.90	65,000	39,995.47	78,000	80,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5320100	Gas	861.88	1,080.15	2,000	172.30	1,000	1,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5410100	Professional & Contract Svc	19,825.58	47,931.86	30,000	7,906.72	30,000	32,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5413500	Temp Services	37,962.29	182,163.83	65,000	7,407.04	60,000	60,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5413700	Internal Facilities Charg/Serv					0	0
51001	Election Reserve	520100	Elections	5144000	Election Services	5420300	Postage	57,285.91	104,094.26	70,000	8,455.86	75,000	75,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5420400	Telephone	607.61	1,878.13				
51001	Election Reserve	520100	Elections	5144000	Election Services	5420600	Cellular Phone Charges			3,400	1,322.89	3,000	3,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5430100	Meals & Lodging	6,302.68	3,835.60	7,500	3,851.81	7,000	7,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5430200	Mileage	561.23	442.80	1,000	501.48	900	1,000

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
51001	Election Reserve	520100	Elections	5144000	Election Services	5430400	Other	320.20	1,446.36	1,000	54.38	500	500
51001	Election Reserve	520100	Elections	5144000	Election Services	5430700	Tuition & Registration	3,313.00	3,015.00	5,000	2,910.00	3,500	3,500
51001	Election Reserve	520100	Elections	5144000	Election Services	5431000	Airfare	2,056.70	0.00	4,000	1,726.60	2,500	3,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5440100	Advertising	1,133.50	7,887.85	5,000	342.98	5,000	6,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5440400	Voter Outreach	115.46		5,000	135.12	1,000	1,200
51001	Election Reserve	520100	Elections	5144000	Election Services	5450200	Equipment Rent - Outside	5,979.63	6,720.74	8,000	1,483.71	6,500	7,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5450400	Building Rentals	1,605.00	2,350.00	4,000	950.00	3,500	3,500
51001	Election Reserve	520100	Elections	5144000	Election Services	5450800	Lease/Rental-Equipment	1,626.92	2,396.49	4,500	1,226.97	4,000	4,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5460109	InternalServFdInsuranceCharges	9,176.00	12,855.00	19,542	19,542.00	22,710	26,251
51001	Election Reserve	520100	Elections	5144000	Election Services	5480100	Repairs & Maintenance			2,000		1,000	1,200
51001	Election Reserve	520100	Elections	5144000	Election Services	5482100	Equipment Mtnc Agreements			500		500	500
51001	Election Reserve	520100	Elections	5144000	Election Services	5490200	Photocopies	1,084.27	1,780.14	1,000	146.67	1,800	1,800
51001	Election Reserve	520100	Elections	5144000	Election Services	5490400	Dues & Subscriptions	980.47	925.81	3,500	691.75	1,000	1,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5490600	Printing & Binding	142,266.66	258,059.75	220,000	7,267.81	265,000	270,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5490900	Industrial Acc. Lost Time	652.00	628.00	903	903.00	619	1,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5492000	Other	17.90	600.00	3,000			
51001	Election Reserve	520100	Elections	5144000	Election Services	5492900	Credit Card Fees			500			
51001	Election Reserve	520100	Elections	5144000	Election Services	5493100	Auditor Services	7,912.00	10,262.00	11,343	11,342.00	12,805	13,061
51001	Election Reserve	520100	Elections	5144000	Election Services	5493209	Internal Serv Fund IT Charges	42,344.00	45,360.00	44,942	44,942.00	34,944	56,506
51001	Election Reserve	520100	Elections	5144000	Election Services	5315600	Software Maintenance	5,662.64	5,681.80	11,000		11,000	11,000
51001	Election Reserve	520100	Elections	5149000	Voter Registration Services	5410100	Professional & Contract Svc	447.59		2,000		2,000	2,000
51001	Election Reserve	520100	Elections	5149000	Voter Registration Services	5420300	Postage	12,591.20	32,622.54	30,000	15,000.00	18,000	22,000
51001	Election Reserve	520100	Elections	5149000	Voter Registration Services	5081000	Ending Fund Balance			439,772		555,176	638,676
51002	Election Cap Reserv	520100	Elections	5081000	Ending Fund Balance	5310100	Office Supplies	4,486.13	2,273.85	80,000		20,000	20,000
51002	Election Cap Reserv	520100	Elections	5117000	Election Costs	5620100	Improvement To Buildings						
51002	Election Cap Reserv	520100	Elections	5941400	Capital Expense-Fin,Rcdg&Elctn	5081000	Ending Fund Balance			619,959		504,609	493,519
51301	Law Enforcement Re	545100	Law Enforce Records	5081000	Ending Fund Balance	5100100	Direct Labor	516,443.59	613,895.52	678,030	342,866.16	671,500	685,300
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5100200	Vacation	4,704.15	481.43	11,000	5,625.68	5,000	5,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5100300	Sick Leave	2,513.58	158.31	11,000	913.53	5,000	5,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5100400	Holidays	13,190.15	18,753.73	34,763	11,334.64	34,763	34,763
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5100700	Severence						
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5101000	Overtime	33,146.22	21,399.89	37,500	6,215.25	37,500	37,500
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5108800	Training Pay		10,621.38	3,200	1,465.78	3,200	3,200
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5108900	Training Pay - OT			1,600	57.21	1,600	1,600
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5109700	Call Back			300		300	300
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5200200	Medical Insurance	171,928.05	198,337.16	260,300	123,888.07	257,400	258,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5200300	Social Security	41,790.88	49,440.69	59,348	27,352.76	58,060	59,110
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5200400	Retirement	55,864.45	61,862.01	70,675	32,910.11	42,350	43,120
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5200600	Paid Family & Medical Leave	1,478.79	1,420.91	2,641	965.32	2,590	2,640
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5310100	Office Supplies	10,318.15	10,876.20	17,000	1,377.06	15,000	15,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5315600	Software Maintenance	1,763.76		5,000		5,000	5,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5350100	Small Tools & Minor Equipment	2,988.32	3,633.24	5,500	324.24	5,000	5,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5410100	Professional & Contract Svc	6,943.94	2,513.14	3,500	1,265.69	3,500	3,500
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5413700	Internal Facilities Charg/Serv	19,664.70	20,815.66	26,455		31,738	36,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5420300	Postage	110.08	59.12	300	53.68	295	300
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5420400	Telephone	864.05	786.93				
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5430100	Meals & Lodging	5,340.49	2,134.72	10,000	909.96	10,000	10,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5430200	Mileage	917.05	843.52	3,000		1,500	1,500
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5430700	Tuition & Registration	4,589.00	1,275.00	7,000	1,530.00	7,000	7,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5431000	Airfare	955.80	1,127.18	3,000	529.60	1,500	1,500
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5450200	Equipment Rent - Outside			2,000	564.21	1,500	1,500
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5450800	Lease/Rental-Equipment	3,057.84	3,056.40	3,300	1,734.70	3,300	3,300
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5460109	InternalServFdInsuranceCharges	39,759.00	40,277.00	47,925	47,925.00	70,165	81,104

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
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5470600	Other Utilities	28.09	30.54	100	16.57	100	100
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5480100	Repairs & Maintenance			1,500		1,500	1,500
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5490200	Photocopies	1,065.72	906.77	1,000	225.46	1,000	1,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5490400	Dues & Subscriptions	-436.88	1,632.86	1,500	800.00	1,500	1,500
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5490600	Printing & Binding			200		150	150
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5490900	Industrial Acc. Lost Time	2,823.00	1,968.00	2,828	2,828.00	1,912	3,091
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5493100	Auditor Services	10,411.00	12,724.00	13,319	13,319.00	16,374	16,701
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5493209	Internal Serv Fund IT Charges	65,869.00	65,305.00	87,744	87,744.00	61,942	100,264
51302	LE Rcd Equip Rplcmı	545100	Law Enforce Records	5081000	Ending Fund Balance	5081000	Ending Fund Balance			119,347		105,303	103,902
51302	LE Rcd Equip Rplcmı	545100	Law Enforce Records	5211000	Law Enforcement	5315600	Software Maintenance			1,500			
51302	LE Rcd Equip Rplcmı	545100	Law Enforce Records	5211000	Law Enforcement	5410100	Professional & Contract Svc	42,900.00	49,500.00	52,500	24,750.00	55,500	55,500
51302	LE Rcd Equip Rplcmı	545100	Law Enforce Records	5211000	Law Enforcement	5482100	Equipment Mtnc Agreements	116,822.86	114,114.24	125,000	120,952.30	116,932	125,120
51302	LE Rcd Equip Rplcmı	545100	Law Enforce Records	5211000	Law Enforcement	5490400	Dues & Subscriptions			1,100			

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Revenue Recommendations

Cowlitz County
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50101 | Equipment Rental And Reve		485100 | Equip Rental & Revolving						
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		$3,440,493		$5,250,000	$5,096,961	$5,250,000	$5,096,961
3417000 | Sale of Merchandise	3085300 | Intergovernmental Store Sales	$3,211.72		$-907.75				
3480000 | Internal Service Funds Sales	3033800 | Interfund Store Sales	$1,204,355.76	$1,400,000	$321,501.32	$1,400,000	$1,400,000	$1,400,000	$1,400,000
3480000 | Internal Service Funds Sales	8010800 | Interfund Equipment Rental	$2,226,646.02	$2,250,000	$589,369.49	$2,250,000	$2,250,000	$2,250,000	$2,250,000
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$223,188.81	$140,000	$82,272.07	$140,000	$140,000	$140,000	$140,000
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$14,346.37		$2,393.12				
3730000 | Gain/Loss Cap Asst Proprietary	3047600 | Sale of Capital Equipment	$78,067.85	$30,000		$50,000	$50,000	$50,000	$50,000
485100 | Equip Rental & Revolving		**$3,749,816.53**	**$7,260,493**	**$994,628.25**	**$9,090,000**	**$8,936,961**	**$9,090,000**	**$8,936,961**
50101 | Equipment Rental And Reve		**$3,749,816.53**	**$7,260,493**	**$994,628.25**	**$9,090,000**	**$8,936,961**	**$9,090,000**	**$8,936,961**

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OFM Recommendation

Cowlitz County
WASHINGTON

50101 | Equipment Rental And Reve		485100 | Equip Rental & Revolving						
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		$3,161,079		$5,127,601	$4,966,587	$5,152,290	$4,966,587
5081000 Ending Fund Balance			**$3,161,079**		**$5,127,601**	**$4,966,587**	**$5,152,290**	**$4,966,587**
5486100 | Administration	5100100 | Direct Labor	$451,935.74	$666,687	$235,965.12	$670,800	$698,974	$670,800	$698,974
5486100 | Administration	5100200 | Vacation	$36,846.08	$33,000	$15,816.41	$33,000	$34,386	$33,000	$34,386
5486100 | Administration	5100300 | Sick Leave	$19,612.44	$22,000	$12,183.15	$22,000	$22,924	$22,000	$22,924
5486100 | Administration	5100400 | Holidays	$32,938.28	$0	$15,989.15				
5486100 | Administration	5100500 | Other Leave W/Pay	$1,302.97	$0	$1,113.90				
5486100 | Administration	5101000 | Overtime	$7,674.04	$20,000	$4,354.44	$20,000	$20,840	$20,000	$20,840
5486100 | Administration	5108000 | Extra Help Payroll	$6,903.90	$7,000	$1,480.00	$7,000	$7,294	$7,000	$7,294
5486100 | Administration	5109100 | Out of Class Pay	$4,895.54	$4,500	$1,751.17	$4,500	$4,689	$4,500	$4,689
5486100 | Administration	5200200 | Medical Insurance	$142,431.68	$205,200	$85,388.10	$200,850	$205,871	$200,850	$205,871
5486100 | Administration	5200300 | Social Security	$43,546.88	$57,619	$21,293.44	$57,940	$60,367	$57,940	$60,367
5486100 | Administration	5200400 | Retirement	$53,900.03	$67,978	$26,161.42	$41,870	$44,032	$41,870	$44,032
5486100 | Administration	5200600 | Paid Family & Medical Leave	$1,253.49	$2,062	$756.28	$2,580	$2,686	$2,580	$2,686
5486100 Salaries & Benefits		**$803,241.07**	**$1,086,046**	**$422,252.58**	**$1,060,540**	**$1,102,063**	**$1,060,540**	**$1,102,063**
5486100 | Administration	5310100 | Office Supplies	$83.93	$1,600	$415.35	$1,600	$1,600	$1,600	$1,600
5486100 | Administration	5314000 | Misc. O&M Supplies	$36,116.47	$55,000	$4,684.19	$55,000	$55,000	$55,000	$55,000
5486100 | Administration	5314009 | InternalServiceFdMiscSupplies		$2,000		$2,000	$2,000	$2,000	$2,000
5486100 | Administration	5315500 | Computer Software	$31,218.81	$13,500	$1,945.80	$13,500	$13,500	$13,500	$13,500
5486100 | Administration	5350100 | Small Tools & Minor Equipment		$0		$0	$0	$0	$0

5486100 Supplies		**$67,419.21**	**$72,100**	**$7,045.34**	**$72,100**	**$72,100**	**$72,100**	**$72,100**
5486100 | Administration	5410100 | Professional & Contract Svc	$11,557.49	$3,000	$628.00	$3,000	$3,000	$3,000	$3,000
5486100 | Administration	5415000 | Intergovernmental Services		$2,000	$63.60	$2,000	$2,000	$2,000	$2,000
5486100 | Administration	5420400 | Telephone	$2,785.36	$4,500	$1,135.55	$4,500	$4,500	$4,500	$4,500
5486100 | Administration	5420409 | InternalServiceFund Telephone	$983.56	$1,600		$1,600	$1,600	$1,600	$1,600
5486100 | Administration	5430100 | Meals & Lodging	$1,940.95	$6,500	$470.68	$6,500	$6,500	$6,500	$6,500
5486100 | Administration	5430200 | Mileage		$870		$870	$870	$870	$870
5486100 | Administration	5430400 | Other	$90.00	$350		$350	$350	$350	$350
5486100 | Administration	5430700 | Tuition & Registration	$1,491.80	$9,000	$1,183.70	$9,000	$9,000	$9,000	$9,000
5486100 | Administration	5431000 | Airfare		$1,300	$445.68	$1,300	$1,300	$1,300	$1,300
5486100 | Administration	5440100 | Advertising	$581.33	$10,000		$10,000	$10,000	$10,000	$10,000
5486100 | Administration	5450200 | Equipment Rent - Outside		$1,000		$1,000	$1,000	$1,000	$1,000
5486100 | Administration	5460109 | InternalServFdInsuranceCharges	$27,888.00	$36,507	$36,507.00	$44,183	$51,071	$44,183	$51,071
5486100 | Administration	5470100 | PUD	$11,747.20	$19,000	$6,282.20	$15,000	$15,000	$15,000	$15,000
5486100 | Administration	5470300 | Kelso Utilities	$15,414.40	$15,000	$5,298.12	$15,000	$15,000	$15,000	$15,000
5486100 | Administration	5470500 | Gas-Utilities	$8,472.12	$9,000	$4,926.48	$9,000	$9,000	$9,000	$9,000
5486100 | Administration	5470600 | Other Utilities	$758.32	$1,000	$353.60	$1,000	$1,000	$1,000	$1,000
5486100 | Administration	5480109 | InternalServFdRepairs&Maint		$1,000		$1,000	$1,000	$1,000	$1,000
5486100 | Administration	5490309 | InternalServFdProfessionalSvcs	$50,655.47	$72,000	$9,748.26	$72,000	$72,000	$72,000	$72,000
5486100 | Administration	5490400 | Dues & Subscriptions	$8,975.63	$8,000	$5,926.41	$8,000	$8,000	$8,000	$8,000
5486100 | Administration	5490700 | Taxes	$535.91	$0	$108.19	$0	$0	$0	$0
5486100 | Administration	5490800 | Laundry	$4,874.45	$4,700	$2,293.84	$4,700	$4,700	$4,700	$4,700
5486100 | Administration	5490900 | Industrial Acc. Lost Time	$10,094.00	$14,810	$14,810.00	$15,306	$15,306	$9,470	$15,306
5486100 | Administration	5492000 | Other	$862.22	$3,250	$581.43	$3,250	$3,250	$3,250	$3,250
5486100 | Administration	5493100 | Auditor Services	$19,440.00	$20,270	$19,201.00	$21,576	$22,008	$21,576	$22,008
5486100 | Administration	5493209 | Internal Serv Fund IT Charges	$57,665.00	$63,111	$63,111.00	$63,124	$71,936	$44,271	$71,936
5486100 | Administration	5493509 | InternalServFdOtherSvc&Charges		$0					
5486100 Other Services & Charges		**$236,813.21**	**$307,768**	**$173,074.74**	**$313,259**	**$329,391**	**$288,570**	**$329,391**
5486800 | Equipment Rental Operations	5311500 | Oil & Lubricants	$19,535.25	$45,000	$4,325.80	$45,000	$45,000	$45,000	$45,000
5486800 | Equipment Rental Operations	5314000 | Misc. O&M Supplies	$658,749.81	$750,000	$388,536.14	$750,000	$750,000	$750,000	$750,000
5486800 | Equipment Rental Operations	5320100 | Gas	$412,206.08	$380,000	$173,837.48	$380,000	$380,000	$380,000	$380,000
5486800 | Equipment Rental Operations	5320200 | Propane-Fuel Consumed	$315.85	$500	$110.71	$500	$500	$500	$500

5486800 | Equipment Rental Operations	5320300 | Diesel Fuel	$205,020.27	$350,000	$104,690.46	$350,000	$350,000	$350,000	$350,000
5486800 | Equipment Rental Operations	5350100 | Small Tools & Minor Equipment	$16,480.73	$85,000	$36,263.76	$85,000	$85,000	$85,000	$85,000
5486800 Supplies		**$1,312,307.99**	**$1,610,500**	**$707,764.35**	**$1,610,500**	**$1,610,500**	**$1,610,500**	**$1,610,500**
5486800 | Equipment Rental Operations	5410100 | Professional & Contract Svc		$3,000		$3,000	$3,000	$3,000	$3,000
5486800 | Equipment Rental Operations	5450200 | Equipment Rent - Outside		$1,000		$1,000	$1,000	$1,000	$1,000
5486800 | Equipment Rental Operations	5480100 | Repairs & Maintenance	$190,154.96	$500,000	$126,631.97	$500,000	$500,000	$500,000	$500,000
5486800 | Equipment Rental Operations	5491100 | Freight	$657.50	$2,000					
5486800 | Equipment Rental Operations	5492000 | Other	$11.00	$2,000	$234.71	$2,000	$2,000	$2,000	$2,000
5486800 Other Services & Charges		**$190,823.46**	**$508,000**	**$126,866.68**	**$506,000**	**$506,000**	**$506,000**	**$506,000**
5944810 | Capital Expense-PW Cent Serv	5640100 | Machinery & Equipment	$0.00	$515,000	$273,199.77	$400,000	$350,320	$400,000	$350,320
5944810 Capital Outlays		**$0.00**	**$515,000**	**$273,199.77**	**$400,000**	**$350,320**	**$400,000**	**$350,320**
485100 | Equip Rental & Revolving		**$2,610,604.94**	**$7,260,493**	**$1,710,203.46**	**$9,090,000**	**$8,936,961**	**$9,090,000**	**$8,936,961**
50101 | Equipment Rental And Reve		**$2,610,604.94**	**$7,260,493**	**$1,710,203.46**	**$9,090,000**	**$8,936,961**	**$9,090,000**	**$8,936,961**

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Revenue Recommendations

Cowlitz County
WASHINGTON

50201 | Information Technology		490100 | Information Technology						
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		$1,275,500		$1,810,080	$1,268,514	$1,792,037	$1,290,471
3340690 | SG Other State Agencies	4300400 | State Grants	$80,000.00		$0.00				
3480000 | Internal Service Funds Sales	3034300 | Data Processing Service	$4,481,603.00	$5,185,697	$5,185,701.00	$5,083,547	$5,787,362	$3,583,547	$5,787,362
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$145,706.84	$110,137	$48,166.12	$75,000	$70,000	$98,500	$93,500
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$2,676.72	$1,073	$1,044.03				
3970001 | Operating Transfers In	3048100 | Operating Transfers In	$254,537.00	$0				$1,617,310	
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$337,320.63	$40,000				$16,500	$16,500
490100 | Information Technology		**$5,301,844.19**	**$6,612,407**	**$5,234,911.15**	**$6,968,627**	**$7,125,876**	**$7,107,894**	**$7,187,833**
50201 | Information Technology		**$5,301,844.19**	**$6,612,407**	**$5,234,911.15**	**$6,968,627**	**$7,125,876**	**$7,107,894**	**$7,187,833**

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50201 | Information Technology		490100 | Information Technology						
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		$1,127,804		$1,268,514	$1,309,260	$1,292,550	$1,236,677
5081000 Ending Fund Balance			**$1,127,804**		**$1,268,514**	**$1,309,260**	**$1,292,550**	**$1,236,677**
5188000 | Data Processing/Info Tech	5100100 | Direct Labor	$1,055,172.52	$1,552,948	$628,688.56	$1,626,400	$1,638,200	$1,709,100	$1,725,980
5188000 | Data Processing/Info Tech	5100200 | Vacation	$33,741.89	$0	$8,001.56				
5188000 | Data Processing/Info Tech	5100300 | Sick Leave	$33,484.53	$0	$3,767.58				
5188000 | Data Processing/Info Tech	5100700 | Severence	$38,000.00						
5188000 | Data Processing/Info Tech	5101000 | Overtime	$38,959.67	$35,000	$25,519.11	$35,000	$35,000	$35,000	$35,000
5188000 | Data Processing/Info Tech	5108000 | Extra Help Payroll	$7,560.00	$30,000	$14,111.25	$10,000	$10,000	$10,000	$10,000
5188000 | Data Processing/Info Tech	5109100 | Out of Class Pay	$11,299.92	$0	$4,946.53	$15,000	$15,000	$15,000	$15,000
5188000 | Data Processing/Info Tech	5109600 | Standby Time	$8,332.31	$14,280	$4,333.65	$10,000	$10,000	$10,000	$10,000
5188000 | Data Processing/Info Tech	5109700 | Call Back	$97.09						
5188000 | Data Processing/Info Tech	5200200 | Medical Insurance	$228,957.79	$324,900	$137,600.65	$317,250	$315,150	$340,650	$349,166
5188000 | Data Processing/Info Tech	5200300 | Social Security	$91,485.29	$124,871	$51,258.86	$129,780	$130,680	$136,100	$137,392
5188000 | Data Processing/Info Tech	5200400 | Retirement	$103,601.87	$145,963	$60,383.41	$93,270	$93,920	$97,880	$99,658
5188000 | Data Processing/Info Tech	5200500 | Unemployment Comp.		$1,472	$1,472.00	$18,043	$18,043	$18,043	$18,043
5188000 | Data Processing/Info Tech	5200600 | Paid Family & Medical Leave	$2,616.66	$5,556	$1,806.05	$5,780	$5,820	$6,060	$6,114
5188000 | Data Processing/Info Tech	5200700 | Severance							
5188000 Salaries & Benefits		**$1,653,309.54**	**$2,234,990**	**$941,889.21**	**$2,260,523**	**$2,271,813**	**$2,377,833**	**$2,406,353**
5188000 | Data Processing/Info Tech	5310100 | Office Supplies	$5,562.37	$8,000	$321.77	$8,000	$8,000	$8,000	$8,000
5188000 | Data Processing/Info Tech	5312200 | Plumbing/Electrical	$1,758.25	$5,000		$10,000	$5,000	$10,000	$5,000
5188000 | Data Processing/Info Tech	5314000 | Misc. O&M Supplies	$54,190.82	$60,000	$20,526.75	$60,000	$60,000	$60,000	$60,000

5188000 | Data Processing/Info Tech	5314100 | Uniforms	$2,220.63	$2,500		$2,500	$2,500	$2,500	$2,500
5188000 | Data Processing/Info Tech	5315500 | Computer Software	$588,063.81	$1,789,263	$926,388.17	$2,107,794	$2,252,847	$2,107,794	$2,252,847
5188000 | Data Processing/Info Tech	5315600 | Software Maintenance	$183,244.25	$32,100		$59,052	$61,051	$59,052	$61,051
5188000 | Data Processing/Info Tech	5320100 | Gas	$38.26	$150	$57.95	$150	$150	$150	$150
5188000 | Data Processing/Info Tech	5320109 | InternalServiceFund Gas Fuel	$120.21	$600	$39.96	$600	$600	$600	$600
5188000 | Data Processing/Info Tech	5350100 | Small Tools & Minor Equipment	$3,606.99	$5,000	$536.97	$5,000	$5,000	$5,000	$5,000
5188000 | Data Processing/Info Tech	5350300 | Minor Equipment	$555,367.07	$374,845	$17,051.51	$450,000	$450,000	$450,000	$450,000
5188000 Supplies		**$1,394,172.66**	**$2,277,458**	**$964,923.08**	**$2,703,096**	**$2,845,148**	**$2,703,096**	**$2,845,148**
5188000 | Data Processing/Info Tech	5410100 | Professional & Contract Svc	$208,305.32	$280,000	$107,999.16	$464,000	$414,000	$464,000	$414,000
5188000 | Data Processing/Info Tech	5413700 | Internal Facilities Charg/Serv				$0	$0	$0	$0
5188000 | Data Processing/Info Tech	5420300 | Postage	$130.45	$200		$200	$200	$200	$200
5188000 | Data Processing/Info Tech	5420400 | Telephone	$1,006.79	$60,993	$14,658.43	$53,087	$53,087	$53,087	$53,087
5188000 | Data Processing/Info Tech	5420600 | Cellular Phone Charges	$9,939.06	$11,000	$5,182.77	$11,000	$11,000	$11,000	$11,000
5188000 | Data Processing/Info Tech	5420800 | Internet	$29,691.06	$35,000	$9,732.84	$35,000	$35,000	$35,000	$35,000
5188000 | Data Processing/Info Tech	5430100 | Meals & Lodging	$1,335.37	$4,500	$91.00	$4,500	$4,500	$4,500	$4,500
5188000 | Data Processing/Info Tech	5430200 | Mileage	$155.44	$900	$816.00	$900	$900	$900	$900
5188000 | Data Processing/Info Tech	5430400 | Other		$2,939	$64.85	$1,500	$1,500	$1,500	$1,500
5188000 | Data Processing/Info Tech	5430700 | Tuition & Registration	$9,440.49	$30,000	$450.00	$30,000	$30,000	$30,000	$30,000
5188000 | Data Processing/Info Tech	5431000 | Airfare	$268.95	$6,000		$6,000	$6,000	$6,000	$6,000
5188000 | Data Processing/Info Tech	5440100 | Advertising	$4,296.62	$1,000	$1,108.83	$1,000	$1,000	$1,000	$1,000
5188000 | Data Processing/Info Tech	5450200 | Equipment Rent - Outside	$719.31	$1,500		$1,500	$1,500	$1,500	$1,500
5188000 | Data Processing/Info Tech	5450609 | InternalServFd-MP Rent-Monthly	$11,130.00	$10,161		$14,880	$15,326	$14,880	$15,326
5188000 | Data Processing/Info Tech	5450800 | Lease/Rental-Equipment	$4,635.03	$3,004	$1,366.70	$3,000	$3,000	$3,000	$3,000
5188000 | Data Processing/Info Tech	5460109 | InternalServFdInsuranceCharges	$60,428.00	$72,257	$72,257.00	$78,655	$90,917	$78,655	$90,917
5188000 | Data Processing/Info Tech	5480100 | Repairs & Maintenance							
5188000 | Data Processing/Info Tech	5490200 | Photocopies	$564.38	$996	$186.07	$1,000	$1,000	$1,000	$1,000
5188000 | Data Processing/Info Tech	5490400 | Dues & Subscriptions	$362.41	$2,000	$281.20	$2,000	$2,000	$2,000	$2,000
5188000 | Data Processing/Info Tech	5490600 | Printing & Binding	$48.65	$150		$150	$150	$150	$150
5188000 | Data Processing/Info Tech	5490900 | Industrial Acc. Lost Time	$2,952.00	$4,242	$4,242.00	$5,452	$5,452	$3,373	$5,452
5188000 | Data Processing/Info Tech	5493100 | Auditor Services	$17,147.00	$17,847	$18,201.00	$22,670	$23,123	$22,670	$23,123
5188000 Other Services & Charges		**$362,556.33**	**$544,689**	**$236,637.85**	**$736,494**	**$699,655**	**$734,415**	**$699,655**
5188000 | Data Processing/Info Tech	5640400 | Computer Software/Hardware	$0.00	$25,155					

5188000 Capital Outlays		**$0.00**	**$25,155**					
5970010 | Transfers Out	5090100 | Transfers Out	$50,000.00						
5970010 Intergovernmental Srvs/Transfers Out		**$50,000.00**						
5970020 | Transfers Out Intra Fund	5090200 | Transfers Out Intrafund	$2,035,866.00	$402,311	$402,311.00				
5970020 Intergovernmental Srvs/Transfers Out		**$2,035,866.00**	**$402,311**	**$402,311.00**				
490100 | Information Technology		**$5,495,904.53**	**$6,612,407**	**$2,545,761.14**	**$6,968,627**	**$7,125,876**	**$7,107,894**	**$7,187,833**
50201 | Information Technology		**$5,495,904.53**	**$6,612,407**	**$2,545,761.14**	**$6,968,627**	**$7,125,876**	**$7,107,894**	**$7,187,833**

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50202 | Technology Reserve Acct		490100 | Information Technology						
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		$5,479,780		$4,387,490	$3,898,157	$4,433,295	$2,326,652
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$164,584.58	$200,000	$94,282.40	$175,000	$170,000	$175,000	$170,000
3970002 | Transfers In-Intrafund	3048200 | Contributions from Active Fund	$2,035,866.00						
3970002 | Transfers In-Intrafund	3970020 | Transfers In Intra Fund		$402,311	$402,311.00				
490100 | Information Technology		**$2,200,450.58**	**$6,082,091**	**$496,593.40**	**$4,562,490**	**$4,068,157**	**$4,608,295**	**$2,496,652**
50202 | Technology Reserve Acct		**$2,200,450.58**	**$6,082,091**	**$496,593.40**	**$4,562,490**	**$4,068,157**	**$4,608,295**	**$2,496,652**

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50202 | Technology Reserve Acct		490100 | Information Technology						
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		$4,362,295		$3,898,157	$3,675,490	$2,326,652	$2,103,985
5081000 Ending Fund Balance			**$4,362,295**		**$3,898,157**	**$3,675,490**	**$2,326,652**	**$2,103,985**
5188000 | Data Processing/Info Tech	5315600 | Software Maintenance							
5188000 | Data Processing/Info Tech	5350100 | Small Tools & Minor Equipment	$125,506.26	$150,859					
5188000 | Data Processing/Info Tech	5350300 | Minor Equipment		$25,000	$7,154.51	$59,333	$47,667	$59,333	$47,667
5188000 Supplies		**$125,506.26**	**$175,859**	**$7,154.51**	**$59,333**	**$47,667**	**$59,333**	**$47,667**
5188000 | Data Processing/Info Tech	5410100 | Professional & Contract Svc		$300,000	$20,000.00				
5188000 | Data Processing/Info Tech	5492000 | Other		$0					
5188000 Other Services & Charges			**$300,000**	**$20,000.00**				
5188000 | Data Processing/Info Tech	5640400 | Computer Software/Hardware		$832,286		$605,000	$345,000	$605,000	$345,000
5188000 Capital Outlays			**$832,286**		**$605,000**	**$345,000**	**$605,000**	**$345,000**
5970010 | Transfers Out	5090100 | Transfers Out		$411,651					
5970010 Intergovernmental Srvs/Transfers Out			**$411,651**					
5970020 | Transfers Out Intra Fund	5090200 | Transfers Out Intrafund	$254,537.00					$1,617,310	
5970020 Intergovernmental Srvs/Transfers Out		**$254,537.00**					**$1,617,310**	
490100 | Information Technology		**$380,043.26**	**$6,082,091**	**$27,154.51**	**$4,562,490**	**$4,068,157**	**$4,608,295**	**$2,496,652**
50202 | Technology Reserve Acct		**$380,043.26**	**$6,082,091**	**$27,154.51**	**$4,562,490**	**$4,068,157**	**$4,608,295**	**$2,496,652**

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50203 | Sheriff Technology Reserve		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				$932,410	$1,204,910	$932,410	$1,204,910
3311100 | FDG Department of Commerce	4302000 | LE Vehicle Pursuit Tech Grant				$100	$100	$100	$100
3332000 | FIG Dept of Transportation	4500600 | Traffic Safety Grant				$100	$100	$100	$100
3340110 | SG Criminal Justice Training	4300400 | State Grants				$100	$100	$100	$100
3611000 | Investment Earnings	3007800 | Interest Earned on Investments				$12,000	$12,000	$12,000	$12,000
3670000 | Contributions and Donations	3043210 | BSNF Safety Grant				$100	$100	$100	$100
3670000 | Contributions and Donations	8105900 | Private Donations-Weyerhaeuser				$100	$100	$100	$100
3970001 | Operating Transfers In	3048100 | Operating Transfers In							
3970002 | Transfers In-Intrafund	3048200 | Contributions from Active Fund				$330,000	$330,000	$273,900	$330,000
105100 | Sheriff					**$1,274,910**	**$1,547,410**	**$1,218,810**	**$1,547,410**
50203 | Sheriff Technology Reserve					**$1,274,910**	**$1,547,410**	**$1,218,810**	**$1,547,410**

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50203 | Sheriff Technology Reserve		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		$532,931		$1,204,910	$1,414,410	$1,148,810	$1,414,410
5081000 Ending Fund Balance			**$532,931**		**$1,204,910**	**$1,414,410**	**$1,148,810**	**$1,414,410**
5211000 | Law Enforcement	5315600 | Software Maintenance				$40,000	$103,000	$40,000	$103,000
5211000 | Law Enforcement	5350100 | Small Tools & Minor Equipment		$50,000		$10,000	$10,000	$10,000	$10,000
5211000 | Law Enforcement	5350300 | Minor Equipment		$300,000		$15,000	$15,000	$15,000	$15,000
5211000 Supplies			**$350,000**		**$65,000**	**$128,000**	**$65,000**	**$128,000**
5211000 | Law Enforcement	5480100 | Repairs & Maintenance		$50,000		$5,000	$5,000	$5,000	$5,000
5211000 Other Services & Charges			**$50,000**		**$5,000**	**$5,000**	**$5,000**	**$5,000**
105100 | Sheriff			**$932,931**		**$1,274,910**	**$1,547,410**	**$1,218,810**	**$1,547,410**
50203 | Sheriff Technology Reserve			**$932,931**		**$1,274,910**	**$1,547,410**	**$1,218,810**	**$1,547,410**

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50301 | Risk Management		495100 | Risk 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		$506,000		$1,708,450	$1,750,744	$1,708,450	$1,437,237
3480000 | Internal Service Funds Sales	8010900 | Reimbursement for Insurance	$2,910,462.00	$3,368,200	$3,077,314.00	$3,964,671	$4,547,467	$3,964,671	$4,547,467
3480000 | Internal Service Funds Sales	8011000 | Reimbursement for Claims	$0.00						
3480000 | Internal Service Funds Sales	8011100 | Alternative Services	$5,070.00		$2,050.00				
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$77,620.34	$50,000	$25,034.72	$45,000	$45,000	$45,000	$45,000
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$3,000.00						
3970001 | Operating Transfers In	3048100 | Operating Transfers In							
3970002 | Transfers In-Intrafund	3048200 | Contributions from Active Fund	$570,355.00						
495100 | Risk Management		**$3,566,507.34**	**$3,924,200**	**$3,104,398.72**	**$5,718,121**	**$6,343,211**	**$5,718,121**	**$6,029,704**
50301 | Risk Management		**$3,566,507.34**	**$3,924,200**	**$3,104,398.72**	**$5,718,121**	**$6,343,211**	**$5,718,121**	**$6,029,704**

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50301 | Risk Management		495100 | Risk 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		$2,992		$1,750,744	$1,790,237	$1,437,237	$1,478,624
5081000 Ending Fund Balance			**$2,992**		**$1,750,744**	**$1,790,237**	**$1,437,237**	**$1,478,624**
5191000 | Risk Management Services	5100100 | Direct Labor	$149,690.34	$180,710	$93,980.00	$199,100	$207,462	$197,500	$205,795
5191000 | Risk Management Services	5100200 | Vacation	$670.85	$0					
5191000 | Risk Management Services	5100300 | Sick Leave	$410.82	$0					
5191000 | Risk Management Services	5101000 | Overtime							
5191000 | Risk Management Services	5108000 | Extra Help Payroll	$6,800.40	$7,000	$2,886.00	$10,000	$10,420	$10,000	$10,420
5191000 | Risk Management Services	5200200 | Medical Insurance	$27,543.81	$36,390	$19,735.80	$34,200	$35,055	$34,200	$35,055
5191000 | Risk Management Services	5200300 | Social Security	$11,665.68	$15,070	$6,946.84	$16,000	$16,668	$15,880	$16,540
5191000 | Risk Management Services	5200400 | Retirement	$13,868.57	$17,300	$8,561.60	$11,110	$11,576	$11,030	$11,483
5191000 | Risk Management Services	5200600 | Paid Family & Medical Leave	$336.93	$680	$253.79	$720	$742	$710	$736
5191000 Salaries & Benefits		**$210,987.40**	**$257,150**	**$132,364.03**	**$271,130**	**$281,923**	**$269,320**	**$280,029**
5191000 | Risk Management Services	5310100 | Office Supplies	$5,060.01	$4,000	$567.91	$4,300	$4,300	$4,300	$4,300
5191000 | Risk Management Services	5314100 | Uniforms		$220		$220	$220	$220	$220
5191000 | Risk Management Services	5315800 | Training Materials		$500	$215.00	$500	$500	$500	$500
5191000 Supplies		**$5,060.01**	**$4,720**	**$782.91**	**$5,020**	**$5,020**	**$5,020**	**$5,020**
5191000 | Risk Management Services	5410100 | Professional & Contract Svc	$66,610.06	$78,824	$46,989.82	$95,000	$96,000	$95,000	$96,000
5191000 | Risk Management Services	5413700 | Internal Facilities Charg/Serv				$0	$0	$0	$0
5191000 | Risk Management Services	5420300 | Postage	$40.76	$50	$21.65	$50	$50	$50	$50
5191000 | Risk Management Services	5420400 | Telephone	$147.98						

5191000 | Risk Management Services	5420600 | Cellular Phone Charges	$1,371.36	$1,250	$647.60	$1,300	$1,300	$1,300	$1,300
5191000 | Risk Management Services	5430100 | Meals & Lodging	$1,238.79	$2,000		$2,000	$2,100	$2,000	$2,100
5191000 | Risk Management Services	5430200 | Mileage	$176.39	$200	$18.97	$200	$250	$200	$250
5191000 | Risk Management Services	5430400 | Other	$9,418.12	$9,550		$9,500	$10,000	$9,500	$10,000
5191000 | Risk Management Services	5430700 | Tuition & Registration	$795.00	$2,000	$725.00	$2,000	$2,000	$2,000	$2,000
5191000 | Risk Management Services	5431000 | Airfare	$463.95	$1,000		$1,000	$1,000	$1,000	$1,000
5191000 | Risk Management Services	5440100 | Advertising							
5191000 | Risk Management Services	5460100 | Insurance/Premiums	$2,559,582.88	$2,685,519	$2,683,015.64	$3,250,380	$3,821,047	$3,570,833	$3,821,047
5191000 | Risk Management Services	5460109 | InternalServFdInsuranceCharges	$598,086.53						
5191000 | Risk Management Services	5490200 | Photocopies		$500		$500	$500	$500	$500
5191000 | Risk Management Services	5490400 | Dues & Subscriptions	$425.00	$500	$425.00	$500	$500	$500	$500
5191000 | Risk Management Services	5490600 | Printing & Binding	$56.21	$200		$200	$200	$200	$200
5191000 | Risk Management Services	5490900 | Industrial Acc. Lost Time	$293.00	$420	$420.00	$473	$473	$292	$473
5191000 | Risk Management Services	5492000 | Other	$4,829.35	$3,171	$1,977.16	$3,000	$3,000	$3,000	$3,000
5191000 | Risk Management Services	5493100 | Auditor Services	$5,860.00	$7,489	$7,489.00	$8,389	$8,557	$8,389	$8,557
5191000 | Risk Management Services	5493209 | Internal Serv Fund IT Charges	$15,281.00	$16,665	$16,665.00	$16,735	$19,054	$11,780	$19,054
5191000 Other Services & Charges		**$3,264,676.38**	**$2,809,338**	**$2,758,394.84**	**$3,391,227**	**$3,966,031**	**$3,706,544**	**$3,966,031**
5191000 | Risk Management Services	5090200 | Transfers Out Intrafund	$182,000.00	$300,000	$300,000.00	$300,000	$300,000	$300,000	$300,000
5191000 Intergovernmental Srvs/Transfers Out		**$182,000.00**	**$300,000**	**$300,000.00**	**$300,000**	**$300,000**	**$300,000**	**$300,000**
5970010 | Transfers Out	5090100 | Transfers Out		$550,000	$550,000.00				
5970010 Intergovernmental Srvs/Transfers Out			**$550,000**	**$550,000.00**				
495100 | Risk Management		**$3,662,723.79**	**$3,924,200**	**$3,741,541.78**	**$5,718,121**	**$6,343,211**	**$5,718,121**	**$6,029,704**
50301 | Risk Management		**$3,662,723.79**	**$3,924,200**	**$3,741,541.78**	**$5,718,121**	**$6,343,211**	**$5,718,121**	**$6,029,704**

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50401 | Industrial Accident Insu		075100 | OAS - Finance						
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							
3480000 | Internal Service Funds Sales	8011200 | Interfund Insurance Premiums	$515,098.00						
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$24,385.50						
075100 | OAS - Finance		**$539,483.50**						

50401 | Industrial Accident Insu		495100 | Risk 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		$285,000		$301,200	$316,202	$301,200	$16,201
3480000 | Internal Service Funds Sales	8011200 | Interfund Insurance Premiums		$796,800	$613,407.00	$786,802	$786,802	$486,801	$786,802
3611000 | Investment Earnings	3007800 | Interest Earned on Investments		$15,000	$10,863.54	$15,000	$15,000	$15,000	$15,000
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue		$6,097	$7,424.89	$0	$0	$0	$0
495100 | Risk Management			**$1,102,897**	**$631,695.43**	**$1,103,002**	**$1,118,004**	**$803,001**	**$818,003**
50401 | Industrial Accident Insu		**$539,483.50**	**$1,102,897**	**$631,695.43**	**$1,103,002**	**$1,118,004**	**$803,001**	**$818,003**

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50401 | Industrial Accident Insu		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								
5176100 | Worker's Comp Admin	5410100 | Professional & Contract Svc	$31,615.76						
5176100 | Worker's Comp Admin	5460100 | Insurance/Premiums	$153,322.00						
5176100 | Worker's Comp Admin	5460200 | Labor & Industry Assessments							
5176100 | Worker's Comp Admin	5490400 | Dues & Subscriptions							
5176100 Other Services & Charges		**$184,937.76**						
5176600 | Risk Transfer Payments	5460200 | Labor & Industry Assessments	$120,026.11						
5176600 | Risk Transfer Payments	5493100 | Auditor Services	$2,549.00						
5176600 Other Services & Charges		**$122,575.11**						
5176800 | Pmts to Claimant&Beneficiarie	5499800 | Active Claims	$304,795.30						
5176800 Other Services & Charges		**$304,795.30**						
075100 | OAS - Finance		**$612,308.17**						

50401 | Industrial Accident Insu		495100 | Risk 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		$306,097		$316,202	$331,204	$16,201	$31,203
5081000 Ending Fund Balance			**$306,097**		**$316,202**	**$331,204**	**$16,201**	**$31,203**
5176100 | Worker's Comp Admin	5410100 | Professional & Contract Svc		$36,000	$16,756.34	$36,000	$36,000	$36,000	$36,000
5176100 | Worker's Comp Admin	5460100 | Insurance/Premiums		$141,000	$130,828.00	$141,000	$141,000	$141,000	$141,000
5176100 | Worker's Comp Admin	5490400 | Dues & Subscriptions		$2,135		$2,098	$2,044	$2,098	$2,044
5176100 Other Services & Charges			**$179,135**	**$147,584.34**	**$179,098**	**$179,044**	**$179,098**	**$179,044**
5176600 | Risk Transfer Payments	5460200 | Labor & Industry Assessments		$165,000	$23,357.14	$130,000	$130,000	$130,000	$130,000
5176600 | Risk Transfer Payments	5493100 | Auditor Services		$2,665	$2,617.00	$2,702	$2,756	$2,702	$2,756
5176600 Other Services & Charges			**$167,665**	**$25,974.14**	**$132,702**	**$132,756**	**$132,702**	**$132,756**
5176800 | Pmts to Claimant&Beneficiarie	5499800 | Active Claims		$450,000	$196,493.58	$475,000	$475,000	$475,000	$475,000
5176800 Other Services & Charges			**$450,000**	**$196,493.58**	**$475,000**	**$475,000**	**$475,000**	**$475,000**
495100 | Risk Management			**$1,102,897**	**$370,052.06**	**$1,103,002**	**$1,118,004**	**$803,001**	**$818,003**
50401 | Industrial Accident Insu		**$612,308.17**	**$1,102,897**	**$370,052.06**	**$1,103,002**	**$1,118,004**	**$803,001**	**$818,003**

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50501 | Motor Pool		505100 | Motor Pool						
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		$3,900,000		$4,554,035	$5,352,011	$4,554,035	$5,352,011
3480000 | Internal Service Funds Sales	8010700 | Intfnd Equip & Vehicle Rent-Mo	$1,472,613.00	$1,481,350		$1,668,366	$1,718,417	$1,668,366	$1,718,417
3480000 | Internal Service Funds Sales	8011300 | Other Interfund Misc Revenue	$68.92			$0	$0	$0	$0
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$223,732.08	$125,000	$95,286.80	$150,000	$150,000	$150,000	$150,000
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$5,058.65	$1,000	$-3,565.44	$1,000	$1,000	$1,000	$1,000
3720000 | Insurance Recovery Proprietary	3999900 | See Account for Description	$21,705.75			$0	$0	$0	$0
505100 | Motor Pool		**$1,723,178.40**	**$5,507,350**	**$91,721.36**	**$6,373,401**	**$7,221,428**	**$6,373,401**	**$7,221,428**
50501 | Motor Pool		**$1,723,178.40**	**$5,507,350**	**$91,721.36**	**$6,373,401**	**$7,221,428**	**$6,373,401**	**$7,221,428**

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50501 | Motor Pool		505100 | Motor Pool						
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		$3,724,200		$5,352,011	$5,674,992	$5,352,011	$5,674,992
5081000 Ending Fund Balance			**$3,724,200**		**$5,352,011**	**$5,674,992**	**$5,352,011**	**$5,674,992**
5176600 | Risk Transfer Payments	5493100 | Auditor Services							
5176600 Other Services & Charges								
5487800 | Motor Pool Operations	5314009 | InternalServiceFdMiscSupplies	$1,603.72	$2,500		$2,500	$2,500	$2,500	$2,500
5487800 | Motor Pool Operations	5320109 | InternalServiceFund Gas Fuel	$267,709.31	$300,000	$67,575.40	$300,000	$300,000	$300,000	$300,000
5487800 Supplies		**$269,313.03**	**$302,500**	**$67,575.40**	**$302,500**	**$302,500**	**$302,500**	**$302,500**
5487800 | Motor Pool Operations	5460109 | InternalServFdInsuranceCharges		$0		$0	$0	$0	$0
5487800 | Motor Pool Operations	5480100 | Repairs & Maintenance	$-24.11	$0	$-369.45	$0	$0	$0	$0
5487800 | Motor Pool Operations	5480109 | InternalServFdRepairs&Maint	$432,489.61	$500,000	$119,429.03	$500,000	$500,000	$500,000	$500,000
5487800 | Motor Pool Operations	5492000 | Other		$1,000	$52.95	$1,000	$1,000	$1,000	$1,000
5487800 | Motor Pool Operations	5493100 | Auditor Services	$2,599.00	$2,718	$2,079.00	$2,150	$2,193	$2,150	$2,193
5487800 | Motor Pool Operations	5493209 | Internal Serv Fund IT Charges		$652	$652.00	$740	$743	$740	$743
5487800 | Motor Pool Operations	5493509 | InternalServFdOtherSvc&Charges		$5,000		$5,000	$5,000	$5,000	$5,000
5487800 Other Services & Charges		**$435,064.50**	**$509,370**	**$121,843.53**	**$508,890**	**$508,936**	**$508,890**	**$508,936**
5944800 | Capital Expense-PW Cntrl MP	5640100 | Machinery & Equipment	$0.00	$600,000	$327,471.34	$210,000	$735,000	$210,000	$735,000
5944800 Capital Outlays		**$0.00**	**$600,000**	**$327,471.34**	**$210,000**	**$735,000**	**$210,000**	**$735,000**
505100 | Motor Pool		**$704,377.53**	**$5,136,070**	**$516,890.27**	**$6,373,401**	**$7,221,428**	**$6,373,401**	**$7,221,428**
50501 | Motor Pool		**$704,377.53**	**$5,136,070**	**$516,890.27**	**$6,373,401**	**$7,221,428**	**$6,373,401**	**$7,221,428**

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50601 | Unemployment Compensation		075100 | OAS - Finance						
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		$256,000	$215,075	$256,000	$215,075
3480000 | Internal Service Funds Sales	3077600 | Other Internal Services Reimb	$153,195.00	$83,265	$83,265.00	$71,075	$71,075	$71,075	$71,075
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$8,069.56	$8,000	$4,822.33	$8,000	$8,000	$8,000	$8,000
075100 | OAS - Finance		**$161,264.56**	**$291,265**	**$88,087.33**	**$335,075**	**$294,150**	**$335,075**	**$294,150**
50601 | Unemployment Compensation		**$161,264.56**	**$291,265**	**$88,087.33**	**$335,075**	**$294,150**	**$335,075**	**$294,150**

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50601 | Unemployment Compensation		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		$171,265		$215,075	$174,150	$215,075	$174,150
5081000 Ending Fund Balance			**$171,265**		**$215,075**	**$174,150**	**$215,075**	**$174,150**
5177000 | Unemployment Comp Services	5492000 | Other	$98,721.20	$120,000	$19,000.69	$120,000	$120,000	$120,000	$120,000
5177000 | Unemployment Comp Services	5493100 | Auditor Services	$326.00						
5177000 Other Services & Charges		**$99,047.20**	**$120,000**	**$19,000.69**	**$120,000**	**$120,000**	**$120,000**	**$120,000**
075100 | OAS - Finance		**$99,047.20**	**$291,265**	**$19,000.69**	**$335,075**	**$294,150**	**$335,075**	**$294,150**
50601 | Unemployment Compensation		**$99,047.20**	**$291,265**	**$19,000.69**	**$335,075**	**$294,150**	**$335,075**	**$294,150**

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50701 | Liability Claims		495100 | Risk 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		$0		$74,000	$74,116	$74,000	$74,116
3480000 | Internal Service Funds Sales	8010900 | Reimbursement for Insurance							
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$103,389.03			$1,000	$1,000	$1,000	$1,000
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$30,000.00						
3970002 | Transfers In-Intrafund	3970020 | Transfers In Intra Fund	$182,000.00	$300,000	$300,000.00	$300,000	$300,000	$300,000	$300,000
495100 | Risk Management		**$315,389.03**	**$300,000**	**$300,000.00**	**$375,000**	**$375,116**	**$375,000**	**$375,116**
50701 | Liability Claims		**$315,389.03**	**$300,000**	**$300,000.00**	**$375,000**	**$375,116**	**$375,000**	**$375,116**

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50701 | Liability Claims		495100 | Risk 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		$0		$74,116	$74,214	$74,116	$74,214
5081000 Ending Fund Balance			**$0**		**$74,116**	**$74,214**	**$74,116**	**$74,214**
5191000 | Risk Management Services	5492000 | Other	$286,164.04	$452,705	$176,128.69	$300,000	$300,000	$300,000	$300,000
5191000 | Risk Management Services	5493100 | Auditor Services	$618.00	$646	$856.00	$884	$902	$884	$902
5191000 Other Services & Charges		**$286,782.04**	**$453,351**	**$176,984.69**	**$300,884**	**$300,902**	**$300,884**	**$300,902**
495100 | Risk Management		**$286,782.04**	**$453,351**	**$176,984.69**	**$375,000**	**$375,116**	**$375,000**	**$375,116**
50701 | Liability Claims		**$286,782.04**	**$453,351**	**$176,984.69**	**$375,000**	**$375,116**	**$375,000**	**$375,116**

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51001 | Election Reserve		520100 | Elections						
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		$437,321		$342,934	$198,091	$342,934	$213,157
3340030 | SG Secretary of State	4300810 | Elections Voter Educ & Outrch	$6,500.00		$6,500.00				
3414500 | Election Services	3038400 | State of Washington	$500,744.75	$60,000	$0.00	$120,000	$160,000	$120,000	$160,000
3414500 | Election Services	3043800 | Share of Expense - Elections	$215,684.43	$221,000	$0.00	$280,000	$350,000	$280,000	$350,000
3414500 | Election Services	3043900 | Voter File Maint.	$161,956.53	$170,000	$0.00	$170,000	$180,000	$170,000	$180,000
3418100 | Data Process, Print, Duplicate	8000000 | Revenue Summary							
3419100 | Election Candidate Filing	3053200 | Declaration of Candidacy	$22,725.48	$3,500	$2,492.28	$10,000	$300	$10,000	$300
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$10.47	$200	$0.95	$20	$20	$20	$20
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$1.20	$50	$234.58	$5	$5	$5	$5
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund	$486,879.00	$450,000		$520,000	$530,000	$520,000	$530,000
520100 | Elections		$1,394,501.86	$1,342,071	$9,227.81	$1,442,959	$1,418,416	$1,442,959	$1,433,482

51001 | Election Reserve		525100 | Elections CARES						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3331900 | FIG Department of State	4300700 | CARES Act Funding							
525100 | Elections CARES								

51001 | Election Reserve		526100 | Elections HAVA						
Account	**BARS**	**2024 Actuals**	**2025 Approved Revenues**	**2025 Collected Thru June**	**2026 Anticipated**	**2027 Anticipated**	**2026 OFM Estimated**	**2027 OFM Estimated**
3339040 | FIG U.S. Election Assistance	4300800 | HAVA Elections Security							
3340030 | SG Secretary of State	4300800 | HAVA Elections Security							
526100 | Elections HAVA								
51001 | Election Reserve		**$1,394,501.86**	**$1,342,071**	**$9,227.81**	**$1,442,959**	**$1,418,416**	**$1,442,959**	**$1,433,482**

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51001 | Election Reserve		520100 | Elections						
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		$128,107		$198,091	$125,039	$213,157	$140,105
5081000 Ending Fund Balance			**$128,107**		**$198,091**	**$125,039**	**$213,157**	**$140,105**
5144000 | Election Services	5100100 | Direct Labor	$256,160.44	$365,800	$181,436.71	$385,800	$402,004	$385,800	$402,004
5144000 | Election Services	5100200 | Vacation	$2,865.94						
5144000 | Election Services	5100300 | Sick Leave	$795.23						
5144000 | Election Services	5101000 | Overtime	$5,806.34	$1,530	$14.39	$1,530	$1,594	$1,530	$1,594
5144000 | Election Services	5108000 | Extra Help Payroll		$5,100		$5,100	$5,314	$5,100	$5,314
5144000 | Election Services	5109100 | Out of Class Pay	$58.38	$204		$204	$213	$204	$213
5144000 | Election Services	5200200 | Medical Insurance	$76,578.59	$113,000	$59,312.54	$104,400	$107,010	$104,400	$107,010
5144000 | Election Services	5200300 | Social Security	$19,481.61	$28,260	$13,321.18	$30,030	$31,298	$30,030	$31,298
5144000 | Election Services	5200400 | Retirement	$24,219.48	$33,180	$16,530.16	$21,620	$22,533	$21,620	$22,533
5144000 | Election Services	5200600 | Paid Family & Medical Leave	$568.66	$1,260	$475.36	$1,340	$1,393	$1,340	$1,393
5144000 Salaries & Benefits		**$386,534.67**	**$548,334**	**$271,090.34**	**$550,024**	**$571,359**	**$550,024**	**$571,359**
5144000 | Election Services	5310100 | Office Supplies	$28,996.36	$35,000	$11,337.38	$27,000	$28,000	$27,000	$28,000
5144000 | Election Services	5315600 | Software Maintenance	$71,955.90	$65,000	$39,995.47	$78,000	$80,000	$78,000	$80,000
5144000 | Election Services	5320100 | Gas	$1,080.15	$2,000	$172.30	$1,000	$1,000	$1,000	$1,000
5144000 Supplies		**$102,032.41**	**$102,000**	**$51,505.15**	**$106,000**	**$109,000**	**$106,000**	**$109,000**
5144000 | Election Services	5410100 | Professional & Contract Svc	$47,931.86	$30,000	$7,906.72	$30,000	$32,000	$30,000	$32,000
5144000 | Election Services	5413500 | Temp Services	$182,163.83	$65,000	$7,407.04	$60,000	$60,000	$60,000	$60,000
5144000 | Election Services	5413700 | Internal Facilities Charg/Serv				$0	$0	$0	$0

5144000 | Election Services	5420300 | Postage	$104,094.26	$70,000	$8,455.86	$75,000	$75,000	$75,000	$75,000
5144000 | Election Services	5420400 | Telephone	$1,878.13						
5144000 | Election Services	5420600 | Cellular Phone Charges		$3,400	$1,322.89	$3,000	$3,000	$3,000	$3,000
5144000 | Election Services	5430100 | Meals & Lodging	$3,835.60	$7,500	$3,851.81	$7,000	$7,000	$7,000	$7,000
5144000 | Election Services	5430200 | Mileage	$442.80	$1,000	$501.48	$900	$1,000	$900	$1,000
5144000 | Election Services	5430400 | Other	$1,446.36	$1,000	$54.38	$500	$500	$500	$500
5144000 | Election Services	5430700 | Tuition & Registration	$3,015.00	$5,000	$2,910.00	$3,500	$3,500	$3,500	$3,500
5144000 | Election Services	5431000 | Airfare	$0.00	$4,000	$1,726.60	$2,500	$3,000	$2,500	$3,000
5144000 | Election Services	5440100 | Advertising	$7,887.85	$5,000	$342.98	$5,000	$6,000	$5,000	$6,000
5144000 | Election Services	5440400 | Voter Outreach		$5,000	$135.12	$1,000	$1,200	$1,000	$1,200
5144000 | Election Services	5450200 | Equipment Rent - Outside	$6,720.74	$8,000	$1,483.71	$6,500	$7,000	$6,500	$7,000
5144000 | Election Services	5450400 | Building Rentals	$2,350.00	$4,000	$950.00	$3,500	$3,500	$3,500	$3,500
5144000 | Election Services	5450800 | Lease/Rental-Equipment	$2,396.49	$4,500	$1,226.97	$4,000	$4,000	$4,000	$4,000
5144000 | Election Services	5460109 | InternalServFdInsuranceCharges	$12,855.00	$19,542	$19,542.00	$22,710	$26,251	$22,710	$26,251
5144000 | Election Services	5480100 | Repairs & Maintenance		$2,000		$1,000	$1,200	$1,000	$1,200
5144000 | Election Services	5482100 | Equipment Mtnc Agreements		$500		$500	$500	$500	$500
5144000 | Election Services	5490200 | Photocopies	$1,780.14	$1,000	$146.67	$1,800	$1,800	$1,800	$1,800
5144000 | Election Services	5490400 | Dues & Subscriptions	$925.81	$3,500	$691.75	$1,000	$1,000	$1,000	$1,000
5144000 | Election Services	5490600 | Printing & Binding	$258,059.75	$220,000	$7,267.81	$265,000	$270,000	$265,000	$270,000
5144000 | Election Services	5490900 | Industrial Acc. Lost Time	$628.00	$903	$903.00	$1,000	$1,000	$619	$1,000
5144000 | Election Services	5492000 | Other	$600.00	$3,000					
5144000 | Election Services	5492900 | Credit Card Fees		$500					
5144000 | Election Services	5493100 | Auditor Services	$10,262.00	$11,343	$11,342.00	$12,805	$13,061	$12,805	$13,061
5144000 | Election Services	5493209 | Internal Serv Fund IT Charges	$45,360.00	$44,942	$44,942.00	$49,629	$56,506	$34,944	$56,506
5144000 Other Services & Charges		**$694,633.62**	**$520,630**	**$123,110.79**	**$557,844**	**$578,018**	**$542,778**	**$578,018**
5149000 | Voter Registration Services	5315600 | Software Maintenance	$5,681.80	$11,000		$11,000	$11,000	$11,000	$11,000
5149000 Supplies		**$5,681.80**	**$11,000**		**$11,000**	**$11,000**	**$11,000**	**$11,000**
5149000 | Voter Registration Services	5410100 | Professional & Contract Svc		$2,000		$2,000	$2,000	$2,000	$2,000
5149000 | Voter Registration Services	5420300 | Postage	$32,622.54	$30,000	$15,000.00	$18,000	$22,000	$18,000	$22,000
5149000 Other Services & Charges		**$32,622.54**	**$32,000**	**$15,000.00**	**$20,000**	**$24,000**	**$20,000**	**$24,000**
520100 | Elections		**$1,221,505.04**	**$1,342,071**	**$460,706.28**	**$1,442,959**	**$1,418,416**	**$1,442,959**	**$1,433,482**

51001 ¦ Election Reserve	$1,221,505.04	$1,342,071	$460,706.28	$1,442,959	$1,418,416	$1,442,959	$1,433,482

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Revenue Recommendations

Cowlitz County
WASHINGTON

51002 | Election Cap Reserve		520100 | Elections						
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		$427,022		$488,176	$555,176	$488,176	$555,176
3414500 | Election Services	3038800 | Share of Expense - Capital Imp	$126,428.69	$57,750	$0.00	$52,000	$68,500	$52,000	$68,500
3414500 | Election Services	3043900 | Voter File Maint.	$28,580.54	$30,000	$-0.01	$30,000	$30,000	$30,000	$30,000
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$17,602.84	$5,000	$7,958.09	$5,000	$5,000	$5,000	$5,000
520100 | Elections		**$172,612.07**	**$519,772**	**$7,958.08**	**$575,176**	**$658,676**	**$575,176**	**$658,676**
51002 | Election Cap Reserve		**$172,612.07**	**$519,772**	**$7,958.08**	**$575,176**	**$658,676**	**$575,176**	**$658,676**

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OFM Recommendation

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51002 | Election Cap Reserve		520100 | Elections						
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		$439,772		$555,176	$638,676	$555,176	$638,676
5081000 Ending Fund Balance			**$439,772**		**$555,176**	**$638,676**	**$555,176**	**$638,676**
5117000 | Election Costs	5310100 | Office Supplies	$2,273.85	$80,000		$20,000	$20,000	$20,000	$20,000
5117000 Supplies		**$2,273.85**	**$80,000**		**$20,000**	**$20,000**	**$20,000**	**$20,000**
5941400 | Capital Expense-Fin,Rcdg&Elctn	5620100 | Improvement To Buildings							
5941400 Capital Outlays								
520100 | Elections		**$2,273.85**	**$519,772**		**$575,176**	**$658,676**	**$575,176**	**$658,676**
51002 | Election Cap Reserve		**$2,273.85**	**$519,772**		**$575,176**	**$658,676**	**$575,176**	**$658,676**

2026 - 2027

Revenue Recommendations

Cowlitz County
WASHINGTON

51301 | Law Enforcement Records		545100 | Law Enforce Records						
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		$728,735		$665,353	$657,620	$665,353	$504,609
3421000 | Law Enforcement Services	3067100 | Law Enforcement - Cowlitz	$960,005.77	$960,006	$480,003.10	$998,863	$1,029,881	$833,171	$1,029,881
3421000 | Law Enforcement Services	8007100 | Law Enforcement - Longview	$146,157.26	$150,954	$75,476.72	$157,259	$161,505	$157,259	$161,505
3421000 | Law Enforcement Services	8007200 | Law Enforcement - Kelso	$47,075.31	$48,621	$24,310.06	$50,651	$52,019	$50,651	$52,019
3421000 | Law Enforcement Services	8007300 | Law Enforcement – Law/Justice	$84,614.01	$84,615	$42,307.56	$88,039	$90,773	$73,435	$90,773
3421000 | Law Enforcement Services	8007400 | Law Enforcement - Kalama	$11,659.12	$12,009	$6,004.06	$12,510	$12,848	$12,510	$12,848
3421000 | Law Enforcement Services	8007500 | Law Enforcement - Castle Rock	$8,665.17	$8,816	$4,407.54	$9,184	$9,432	$9,184	$9,432
3421000 | Law Enforcement Services	8007600 | Law Enforcement - Woodland	$24,429.09	$25,231	$12,615.36	$26,285	$26,995	$26,285	$26,995
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$23,175.40	$13,000	$12,622.89	$34,000	$34,000	$34,000	$34,000
3699100 | Other Misc Revenue	3024900 | Miscellaneous Revenue	$1,299.23	$500	$1,012.25	$2,000	$2,000	$2,000	$2,000
3699200 | Other Misc Nonoperating	8106400 | Misc Other Nonoperating							
3970001 | Operating Transfers In	3048100 | Operating Transfers In							
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund							
545100 | Law Enforce Records		**$1,307,080.36**	**$2,032,487**	**$658,759.54**	**$2,044,144**	**$2,077,073**	**$1,863,848**	**$1,924,062**
51301 | Law Enforcement Records		**$1,307,080.36**	**$2,032,487**	**$658,759.54**	**$2,044,144**	**$2,077,073**	**$1,863,848**	**$1,924,062**

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OFM Recommendation

Cowlitz County
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51301 | Law Enforcement Records		545100 | Law Enforce Records						
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		$619,959		$657,620	$646,530	$504,609	$493,519
5081000 Ending Fund Balance			**$619,959**		**$657,620**	**$646,530**	**$504,609**	**$493,519**
5211000 | Law Enforcement	5100100 | Direct Labor	$613,895.52	$678,030	$342,866.16	$671,500	$685,300	$671,500	$685,300
5211000 | Law Enforcement	5100200 | Vacation	$481.43	$11,000	$5,625.68	$5,000	$5,000	$5,000	$5,000
5211000 | Law Enforcement	5100300 | Sick Leave	$158.31	$11,000	$913.53	$5,000	$5,000	$5,000	$5,000
5211000 | Law Enforcement	5100400 | Holidays	$18,753.73	$34,763	$11,334.64	$34,763	$34,763	$34,763	$34,763
5211000 | Law Enforcement	5100700 | Severence							
5211000 | Law Enforcement	5101000 | Overtime	$21,399.89	$37,500	$6,215.25	$37,500	$37,500	$37,500	$37,500
5211000 | Law Enforcement	5108800 | Training Pay	$10,621.38	$3,200	$1,465.78	$3,200	$3,200	$3,200	$3,200
5211000 | Law Enforcement	5108900 | Training Pay - OT		$1,600	$57.21	$1,600	$1,600	$1,600	$1,600
5211000 | Law Enforcement	5109700 | Call Back		$300		$300	$300	$300	$300
5211000 | Law Enforcement	5200200 | Medical Insurance	$198,337.16	$260,300	$123,888.07	$257,400	$258,000	$257,400	$258,000
5211000 | Law Enforcement	5200300 | Social Security	$49,440.69	$59,348	$27,352.76	$58,060	$59,110	$58,060	$59,110
5211000 | Law Enforcement	5200400 | Retirement	$61,862.01	$70,675	$32,910.11	$42,350	$43,120	$42,350	$43,120
5211000 | Law Enforcement	5200600 | Paid Family & Medical Leave	$1,420.91	$2,641	$965.32	$2,590	$2,640	$2,590	$2,640
5211000 Salaries & Benefits		**$976,371.03**	**$1,170,357**	**$553,594.51**	**$1,119,263**	**$1,135,533**	**$1,119,263**	**$1,135,533**
5211000 | Law Enforcement	5310100 | Office Supplies	$10,876.20	$17,000	$1,377.06	$15,000	$15,000	$15,000	$15,000
5211000 | Law Enforcement	5315600 | Software Maintenance		$5,000		$5,000	$5,000	$5,000	$5,000
5211000 | Law Enforcement	5350100 | Small Tools & Minor Equipment	$3,633.24	$5,500	$324.24	$5,000	$5,000	$5,000	$5,000
5211000 Supplies		**$14,509.44**	**$27,500**	**$1,701.30**	**$25,000**	**$25,000**	**$25,000**	**$25,000**

5211000 | Law Enforcement	5410100 | Professional & Contract Svc	$2,513.14	$3,500	$1,265.69	$3,500	$3,500	$3,500	$3,500
5211000 | Law Enforcement	5413700 | Internal Facilities Charg/Serv	$20,815.66	$26,455		$31,738	$36,000	$31,738	$36,000
5211000 | Law Enforcement	5420300 | Postage	$59.12	$300	$53.68	$300	$300	$295	$300
5211000 | Law Enforcement	5420400 | Telephone	$786.93						
5211000 | Law Enforcement	5430100 | Meals & Lodging	$2,134.72	$10,000	$909.96	$10,000	$10,000	$10,000	$10,000
5211000 | Law Enforcement	5430200 | Mileage	$843.52	$3,000		$1,500	$1,500	$1,500	$1,500
5211000 | Law Enforcement	5430700 | Tuition & Registration	$1,275.00	$7,000	$1,530.00	$7,000	$7,000	$7,000	$7,000
5211000 | Law Enforcement	5431000 | Airfare	$1,127.18	$3,000	$529.60	$1,500	$1,500	$1,500	$1,500
5211000 | Law Enforcement	5450200 | Equipment Rent - Outside		$2,000	$564.21	$1,500	$1,500	$1,500	$1,500
5211000 | Law Enforcement	5450800 | Lease/Rental-Equipment	$3,056.40	$3,300	$1,734.70	$3,300	$3,300	$3,300	$3,300
5211000 | Law Enforcement	5460109 | InternalServFdInsuranceCharges	$40,277.00	$47,925	$47,925.00	$70,165	$81,104	$70,165	$81,104
5211000 | Law Enforcement	5470600 | Other Utilities	$30.54	$100	$16.57	$100	$100	$100	$100
5211000 | Law Enforcement	5480100 | Repairs & Maintenance		$1,500		$1,500	$1,500	$1,500	$1,500
5211000 | Law Enforcement	5490200 | Photocopies	$906.77	$1,000	$225.46	$1,000	$1,000	$1,000	$1,000
5211000 | Law Enforcement	5490400 | Dues & Subscriptions	$1,632.86	$1,500	$800.00	$1,500	$1,500	$1,500	$1,500
5211000 | Law Enforcement	5490600 | Printing & Binding		$200		$150	$150	$150	$150
5211000 | Law Enforcement	5490900 | Industrial Acc. Lost Time	$1,968.00	$2,828	$2,828.00	$3,091	$3,091	$1,912	$3,091
5211000 | Law Enforcement	5493100 | Auditor Services	$12,724.00	$13,319	$13,319.00	$16,374	$16,701	$16,374	$16,701
5211000 | Law Enforcement	5493209 | Internal Serv Fund IT Charges	$65,305.00	$87,744	$87,744.00	$88,048	$100,264	$61,942	$100,264
5211000 Other Services & Charges		**$155,455.84**	**$214,671**	**$159,445.87**	**$242,266**	**$270,010**	**$214,976**	**$270,010**
545100 | Law Enforce Records		**$1,146,336.31**	**$2,032,487**	**$714,741.68**	**$2,044,149**	**$2,077,073**	**$1,863,848**	**$1,924,062**
51301 | Law Enforcement Records		**$1,146,336.31**	**$2,032,487**	**$714,741.68**	**$2,044,149**	**$2,077,073**	**$1,863,848**	**$1,924,062**

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Revenue Recommendations

Cowlitz County
WASHINGTON

51302 | LE Rcd Equip Rplcmnt Resv	545100 | Law Enforce Records						
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		$123,691		$106,702	$105,303	$106,702	$105,303
3421000 | Law Enforcement Services	3067100 | Law Enforcement - Cowlitz	$51,098.52	$52,450	$52,449.00	$54,697	$57,358	$54,697	$57,358
3421000 | Law Enforcement Services	8007100 | Law Enforcement - Longview	$60,944.00	$62,627	$46,970.25	$59,368	$62,268	$59,368	$62,268
3421000 | Law Enforcement Services	8007200 | Law Enforcement - Kelso	$27,261.00	$28,020	$21,015.00	$23,298	$24,432	$23,298	$24,432
3421000 | Law Enforcement Services	8007300 | Law Enforcement – Law/Justice	$4,503.79	$4,623	$4,623.00	$4,821	$5,056	$4,821	$5,056
3421000 | Law Enforcement Services	8007400 | Law Enforcement - Kalama	$5,181.00	$5,318	$2,659.00	$5,190	$5,430	$5,190	$5,430
3421000 | Law Enforcement Services	8007500 | Law Enforcement - Castle Rock	$7,094.00	$7,277	$3,638.50	$9,732	$10,180	$9,732	$10,180
3421000 | Law Enforcement Services	8007600 | Law Enforcement - Woodland	$13,589.00	$13,941	$10,455.75	$12,327	$12,895	$12,327	$12,895
3611000 | Investment Earnings	3007800 | Interest Earned on Investments	$2,760.18	$1,500	$917.84	$1,600	$1,600	$1,600	$1,600
3970001 | Operating Transfers In	3048200 | Contributions from Active Fund							
545100 | Law Enforce Records		**$172,431.49**	**$299,447**	**$142,728.34**	**$277,735**	**$284,522**	**$277,735**	**$284,522**
51302 | LE Rcd Equip Rplcmnt Resv		$172,431.49	$299,447	$142,728.34	$277,735	$284,522	$277,735	$284,522

2026 - 2027
OFM Recommendation

Cowlitz County
WASHINGTON

51302 | LE Rcd Equip Rplcmnt Resv		545100 | Law Enforce Records						
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		$119,347		$105,303	$103,902	$105,303	$103,902
5081000 Ending Fund Balance			**$119,347**		**$105,303**	**$103,902**	**$105,303**	**$103,902**
5211000 | Law Enforcement	5315600 | Software Maintenance		$1,500					
5211000 Supplies			**$1,500**					
5211000 | Law Enforcement	5410100 | Professional & Contract Svc	$49,500.00	$52,500	$24,750.00	$55,500	$55,500	$55,500	$55,500
5211000 | Law Enforcement	5482100 | Equipment Mtnc Agreements	$114,114.24	$125,000	$120,952.30	$116,932	$125,120	$116,932	$125,120
5211000 | Law Enforcement	5490400 | Dues & Subscriptions		$1,100					
5211000 Other Services & Charges		**$163,614.24**	**$178,600**	**$145,702.30**	**$172,432**	**$180,620**	**$172,432**	**$180,620**
545100 | Law Enforce Records		**$163,614.24**	**$299,447**	**$145,702.30**	**$277,735**	**$284,522**	**$277,735**	**$284,522**
51302 | LE Rcd Equip Rplcmnt Resv		**$163,614.24**	**$299,447**	**$145,702.30**	**$277,735**	**$284,522**	**$277,735**	**$284,522**

Cowlitz County Personnel History

Fund or Department	2022 Budget	2023 Budget	2024 Budget	2024 Budget Revised	2025 Budget	2026 Budget
General Fund						
Boundary Review Board	0.50	0.50	0.50	0.50	0.50	0.00
Commissioners	6.00	7.00	7.00	6.89	6.89	6.80
Board of Equilization	n/a	n/a	n/a	0.11	0.11	0.20
Treasurer	8.00	8.00	9.00	9.00	9.00	7.60
Auditor	15.00	15.00	16.00	16.00	16.00	15.85
Assessor	20.00	20.00	20.50	20.50	20.50	20.00
Administrative Services	10.95	8.25	10.08	10.08	10.08	9.05
Civil Service Commission	0.50	0.50	0.50	0.50	0.50	0.11
Facilities Maintenance	7.00	9.00	9.30	9.30	9.30	9.30
Capital Improvements	1.00	1.00	1.00	1.00	1.00	1.00
Sheriff	50.00	51.00	51.00	53.00	53.00	51.40
CCCD-Probation Services	5.50	5.00	5.38	5.38	5.38	5.50
CCCD-Jail	57.00	56.00	57.00	55.00	55.00	55.00
CCCD-Offender Services	10.00	10.00	10.00	9.00	9.00	7.00
Juvenile Detention	31.00	19.00	22.00	22.00	22.00	24.00
Juvenile Probation	16.00	17.00	17.00	17.00	17.00	13.00
Prosecuting Attorney	22.40	22.40	22.40	22.40	22.40	22.15
Child Support Services	6.00	5.00	5.00	5.00	5.00	4.00
Superior Court	11.95	11.45	11.95	11.95	11.95	11.95
District Court	19.00	19.00	18.00	18.00	18.00	18.00
Clerk	22.00	24.00	23.00	23.00	23.00	20.00
Courthouse Facilitator	1.00	1.00	1.00	1.00	1.00	1.00
Office of Public Defense	23.00	23.00	23.00	23.00	23.00	24.00
Coroner	4.00	4.00	7.00	7.00	7.00	7.00
WSU Extension	0.50	0.50	0.50	0.50	0.50	0.50
Museum	1.00	1.00	1.00	1.00	1.00	1.00
Community Long Range Planning	3.31	4.61	4.11	4.11	4.11	3.36
Park & Recreation	2.00	3.00	3.00	3.00	3.00	2.00
Drug Court Program	6.75	5.75	6.50	6.50	6.50	1.67
TOTAL GENERAL FUND	361.36	351.96	362.72	361.72	361.72	342.44

Cowlitz County Personnel History

Fund or Department	2022 Budget	2023 Budget	2024 Budget	2024 Budget Revised	2025 Budget	2026 Budget
Special Revenue Funds						
Road Department	70.80	70.54	71.08	71.08	71.08	71.94
Noxious Weed	3.75	4.00	4.00	4.00	4.00	4.75
Law Library	0.50	0.05	0.05	0.05	0.05	0.05
Geographic Information	0.00	0.00	0.00	0.00	0.00	0.00
Human Services	6.00	5.00	5.00	5.00	5.00	5.50
Health Department	28.35	31.05	26.05	26.05	26.05	22.55
Treasurer O&M	1.00	1.00	1.00	1.00	1.00	1.70
Treasurer Investments	0.00	0.00	0.00	0.00	0.00	0.70
Auditors O&M	0.00	0.00	0.00	0.00	0.00	0.15
P.A. Victim Witness	5.00	4.50	3.00	3.00	3.00	3.25
Tourist Facilities	1.15	1.15	1.15	1.15	1.15	1.45
Drug Task Force	1.00	0.00	0.00	0.00	0.00	0.00
Law & Justice Funding	7.00	7.00	11.45	11.45	11.45	11.45
Opioid	0.00	0.00	0.00	0.00	0.00	5.99
Benefits Administration	0.25	0.00	0.00	0.00	0.00	0.00
TOTAL SPECIAL REVENUE FUND	124.80	124.29	122.78	122.78	122.78	129.48
Enterprise Funds						
Water/Sewer	6.00	6.32	6.42	6.42	6.42	7.52
Solid Waste	14.50	20.53	21.06	21.06	21.06	21.13
Exposition Center	2.80	2.80	2.30	2.80	2.80	2.55
Conference Center (shared with Expo)	3.60	3.60	3.60	3.60	3.60	3.55
Silver Lake Visitor Center	0.45	0.45	0.45	0.45	0.45	0.45
Emergency Management	3.00	3.00	3.00	3.00	3.00	3.00
Building & Planning	26.94	22.04	19.19	19.19	19.19	17.94
Stormwater Fund	2.00	1.61	1.61	1.61	1.61	1.61
TOTAL ENTERPRISE FUND	59.29	60.35	57.63	58.13	58.13	57.75
Internal Service Funds						
Equipment, Rental &	9.00	9.00	9.00	9.00	9.00	9.00
Information Technology	15.95	17.75	16.75	15.75	15.75	17.75
Risk Management	2.10	2.00	2.00	2.00	2.00	2.00
Purchasing Services	1.00	0.50	0.00	0.00	0.00	0.00
Elections Reserve	3.00	4.00	4.00	4.00	4.00	5.00
Law Enforcement Records	9.00	10.00	11.00	11.00	11.00	11.00
TOTAL INTERNAL SERVICE FUND	40.05	43.25	42.75	41.75	41.75	44.75
GRAND TOTAL	**585.50**	**579.85**	**585.88**	**584.38**	**584.38**	**574.42**

Prior Years Employment History

Year	FTE's	Year	FTE's	Year	FTE's
2021	562.1	2016	540.7	2011	560.0
2019	560.5	2015	521.8	2010	566.7
2018	537.4	2014	497.8	2009	564.9
2017	558.4	2013	523.8	2008	625.2
2016	540.7	2012	528.3	2007	611.8