

# City of Raymond

## 2025 BUDGET



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**CITY OF RAYMOND**

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EST. 1907  
**ON THE WILLAPA**

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### INTRODUCTION

The City of Raymond prepares the budget using the cash basis of accounting. The City adopts annual appropriated budgets for general, special revenue, capital projects, enterprise, and agency funds. These budgets are organized by funds and are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Projected revenues and expenditures are provided for each fund. Each fund is accounted for with a separate set of single-entry accounts that comprises its investments, cash, revenues, and expenditures, as appropriate. Each fund is considered a separate accounting entity, except for those funds which are combined for State reporting purposes. For State reporting purposes, Funds 001 Current Expense/Library, 111 Hotel/Motel Tax are combined and reported under Fund 001 Current Expense. Annual appropriations for these funds normally lapse at the fiscal year end. Included in this budget is the 2025-2034 Capital Facilities Plan. The City of Raymond's budgetary process follows the provision of the Revised Code of Washington (RCW), Chapter 35A.33.

### EQUIPMENT/IMPROVEMENTS

The following equipment and improvements have been planned for the 2025 Budget.

FUND	DEPARTMENT	COST	DESCRIPTION
001-CE	Legislative / Finance	\$15,000.00	Office Equipment
	Police	\$120,000	Vehicles
	Police	\$35,000	Radios, Cages, Lights for Patrol Cars
	Community Center	\$20,000	Exterior Paint
	Theater	\$20,000	Exterior Paint
	Theater	\$25,000	Apartment Remodel
	Fire	\$25,000	Utility Truck Replacement
	Parks	\$31,700	Pump Track Construction
	Pool	\$39,150	Pool Liner and Slide Replacement
101-STREETS	Streets	\$50,000	TIB Match- ADA Ramp Replacement / Sidewalk Replacement
	Streets	\$25,000	Public Works Shop Repair
	Streets	\$5,000	Vehicle
401-WATER	Water	\$160,000	Water System Plan Update
	Water	\$25,000	Public Works Shop Repair
	Water	\$48,750	Vehicles
404-SANITATION	Sanitation	\$25,000	Public Works Shop Repair
	Sanitation	\$5,000	Vehicles
	Sanitation	\$250,000	New Sanitation Truck
405-SEWER	Sewer	\$95,000	General Sewer Plan
	Sewer	\$25,000	Public Works Shop Repair
	Sewer	\$5,000	Vehicles
415- WWTP	WWTP	\$45,000	Vehicles

**CITY OF RAYMOND  
2025 DIRECTORY**

**ELECTED OFFICIALS:**

MAYOR	DEE ROBERTS
COUNCIL NO. 1	JOVON VAUGHN
COUNCIL NO. 2	HEIDI WORLTON
COUNCIL NO. 3	KAREN TULLY
COUNCIL NO. 4	CHRIS HALPIN
COUNCIL NO. 5	TONY NORDIN
COUNCIL NO. 6	JASON MCVEY
COUNCIL NO. 7	STEVE JONES

**APPOINTED OFFICIALS:**

CLERK-TREASURER	KAYLA MACINTOSH
POLICE CHIEF	PAT MATLOCK
FIRE CHIEF	BILL DIDION
PUBLIC WORKS DIRECTOR	ERIC WEIBERG
CITY ATTORNEY	JOEL PENOYAR

POPULATION:	3,270
CURRENT ASSESSED VALUE:	\$337,472,368
DATE OF INCORPORATION:	AUGUST 1907
COUNCIL MEETING:	1 <sup>ST</sup> & 3 <sup>RD</sup> MONDAYS

City Council and Members of our Community:

As 2024 ends, I am excited for all the amazing things on the horizon for the City of Raymond. I am proud to present the city's 2025 budget. This budget continues to exhibit sound financial planning with a continued focus on much needed capital improvements to serve our community effectively. The city will be adding a part time police clerk/animal control officer in 2025. This is the city's first step in developing an animal control program in partnership with the City of South Bend.

In early-2024 the city was approached by American Legion Post #150 about the potential leasing of the city's community center for their post and club. Following several months of negotiations the city offered Post #150 a 40-year lease of the community center. It was accepted by the American Legion and by the city council. The city contacted the Willapa Community Development Association (WCDA) who are spearheading the demolition/rebuild of the American Legion building and began negotiations for the city to move to the American Legion building after it is rebuilt. This project is moving forward with a potential relocation date of late 2025 or early 2026. The city will continue to work towards a new "**Emergency Services Center**" in 2025.

In July, the city was the recipient of a \$1,000,000 **THRIVE** award from Weyerhaeuser. This is an incredible opportunity for our community as well as our citizens. An advisory group has been established and will work with Weyerhaeuser to invest the money into our community to help Raymond THRIVE!

The city's public works / planning department has remained hard at work completing an updated Comprehensive Plan to include a state required climate element as required by the Department of Commerce, which will continue into 2025. This update is crucial for the city to receive improvement funding. The city received over a million dollars in grant funding from the Transportation Improvement Board for street / road improvements this year which allowed resurfacing of over eight miles of city streets and there are several projects in the works for 2025. The city budgeted and created a new code enforcement position this year which allowed for more focused attention on clean up, demolition, and renovation of derelict properties throughout the city. This department has big plans for continued improvement around the city for 2025. The city is also continuing to work hard to finish developing a new and improved Sewer Plan this upcoming year.

In 2024, our police department ramped up recruiting efforts to hire staff for vacancies, deploying skilled and well-trained officers to ensure the safety and security of our citizens, which lead to that department being fully staffed for the first time in many years. The department is committed to taking a proactive approach to safety and enforcement and now that their department is fully staffed, they hope to increase their presence in 2025 to effectively address issues within the community.

2024 proved to be a rewarding year for the Raymond Fire Department. They received their first Paramedic from the piloted continuing education program and sent a second applicant out in August. They finally received the highly anticipated fire engine as well as grant



funding for a new SCBA Filling Station. In 2025, they will continue to pursue innovative strategies to enhance recruitment and employment retainage for career staff.

Some other exciting accomplishments for the city this year; We were able to obtain notice of being ranked high on the Recreation and Conservation Office (RCO) grant rank list for two grants; one for a new pump track to replace the dilapidated skate park in the amount of \$317,250, and the other for the pool in the amount of \$391,500. It is highly likely that we will receive this funding in the year 2025 to renovate the city's parks and facilities.

The last three years have flown by and as I continue my tenure as the mayor of the City of Raymond, I look to the future and all the possibilities that await our wonderful city. It is a privilege to continue to serve as your mayor.

Respectfully,

*Dee Roberts*

	January 1, 2025 BEGINNING <u>Cash</u>	Add: <u>Revenues</u>	(Less): <u>Expenses</u>	Ending <u>Cash</u>
<b>GENERAL GOVERNMENT</b>				
001 CURRENT EXPENSE	\$2,947,080	\$4,526,501	(\$6,988,004)	\$485,577
<b>SPECIAL REVENUE FUNDS</b>				
101 STREETS	\$0	\$564,375	(\$564,375)	\$0
111 CAPITAL IMPROVEMENT	\$342,996	\$58,000	(\$9,000)	\$391,996
116 FIRE EQUIPMENT	\$21,470	\$7,000	\$0	\$28,470
201 GO FIRE TRUCK	\$69,040	\$43,500	(\$43,500)	\$69,040
320 SPECIAL STREET FUND	\$279,108	\$1,246,565	(\$1,246,565)	\$279,108
<b>ENTERPRISE FUNDS</b>				
401 WATER	\$1,893,391	\$1,760,000	(\$1,604,449)	\$2,048,942
403 AMBULANCE	\$500,000	\$1,652,116	(\$1,750,222)	\$401,894
404 SANITATION	\$255,437	\$740,000	(\$747,128)	\$248,309
405 WASTEWATER FUND	\$775,000	\$384,638	(\$629,022)	\$530,615
410 THEATER	\$0	\$189,700	(\$189,700)	\$0
415 REGIONAL WASTEWATER TREATMENT	\$2,245,246	\$2,083,500	(\$2,207,096)	\$2,121,650
<b>TRUST FUNDS</b>				
634 MISCELLANEOUS FEE FUND	\$42	\$1,650	(\$1,250)	\$442
<b>TOTAL ALL FUNDS</b>	<b>\$9,328,811</b>	<b>\$13,257,545</b>	<b>(\$15,980,313)</b>	<b>\$6,606,043</b>

# 2025 REVENUE

Account Number	Description	2024 Budget	2024 Actual	2025 Budget
<b>CURRENT EXPENSE</b>				
001-000-000-308-41-00-01	Petty Cash on Hand	\$425.00	\$425.00	\$425.00
001-000-000-308-51-00-00	Assigned Cash and Investments-Beginning (Fire Truck)	\$540,000.00	\$540,000.00	\$540,000.00
001-000-000-308-91-00-00	Unassigned Cash and Investments-Beginning	\$3,135,973.00	\$1,974,479.16	\$2,406,654.92
001-000-000-311-10-00-00	Real & Personal Property Taxes	\$536,523.00	\$371,238.77	\$541,888.00
001-000-000-311-10-02-00	Timber Tax	\$500.00	\$427.95	\$550.00
001-000-000-313-11-00-00	Retail Sales & Use Tax	\$430,000.00	\$447,769.95	\$550,000.00
001-000-000-313-71-00-00	Criminal Justice Tax	\$50,000.00	\$37,913.89	\$60,000.00
001-000-000-316-10-00-00	Business & Occupation	\$600,000.00	\$348,141.51	\$600,000.00
001-000-000-316-41-00-00	Electric Utility Tax	\$255,000.00	\$237,446.94	\$275,000.00
001-000-000-316-42-00-00	Water Utility Tax	\$120,000.00	\$101,016.30	\$120,000.00
001-000-000-316-43-00-00	Sewer Utility Tax	\$120,000.00	\$103,560.73	\$120,000.00
001-000-000-316-46-00-00	TV Cable Tax	\$40,000.00	\$25,490.64	\$40,000.00
001-000-000-316-47-00-00	Telephone Tax	\$25,000.00	\$15,516.55	\$30,000.00
001-000-000-316-81-00-00	Gambling Tax	\$5,000.00	\$2,154.91	\$5,000.00
001-000-000-317-20-00-00	Leasehold Excise Tax (State)	\$45,000.00	\$30,448.48	\$50,000.00
001-000-000-317-20-00-01	Leasehold Excise Tax (Business)	\$0.00	\$1,403.60	\$5,000.00
001-000-000-321-91-00-00	Franchise Fee	\$28,000.00	\$20,391.87	\$30,000.00
001-000-000-321-99-00-00	Business Licenses & Permits	\$45,000.00	\$34,283.35	\$50,000.00
001-000-000-322-10-00-00	Building Permits	\$60,000.00	\$54,790.62	\$75,000.00
001-000-000-322-30-00-00	Animal License	\$1,000.00	\$300.00	\$1,000.00
001-000-000-322-90-00-00	Other - CWP	\$1,000.00	\$596.00	\$1,000.00
001-000-000-333-14-23-01	CDBG Comp Plan Climate Planning Grant 24-63610-220	\$0.00	\$20,000.00	\$50,000.00
001-000-000-334-01-10-00	CJT Grants	\$15,000.00	\$10,108.97	\$15,000.00
001-000-000-334-02-70-00	RCO Pool Grant	\$0.00	\$0.00	\$391,500.00
001-000-000-334-02-70-10	RCO Pump Track Grant	\$0.00	\$0.00	\$317,000.00
001-000-000-334-03-50-00	Traffic Safety Commission	\$1,000.00	\$735.04	\$1,500.00
001-000-000-334-04-20-00	Drug Task Force/TAC	\$120,000.00	\$143,645.90	\$165,000.00
001-000-000-334-04-21-00	STOP Grant	\$8,500.00	\$5,810.72	\$9,000.00
001-000-000-335-00-91-00	PUD Privelege Tax	\$45,000.00	\$36,248.54	\$55,000.00
001-000-000-336-00-98-00	City Assistance (SB6050)	\$85,000.00	\$47,470.22	\$90,000.00
001-000-000-336-06-21-00	Criminal Justice-Population	\$1,200.00	\$881.27	\$1,500.00
001-000-000-336-06-26-00	Crim Justices Spec. Programs	\$3,600.00	\$3,098.47	\$6,000.00
001-000-000-336-06-42-00	Marijuana Excise Tax	\$4,000.00	\$2,492.85	\$5,500.00
001-000-000-336-06-51-00	DUI	\$500.00	\$236.01	\$500.00
001-000-000-336-06-91-00	Fire Insurance	\$13,500.00	\$12,959.54	\$14,000.00
001-000-000-336-06-94-00	Liquor Excise Tax	\$20,000.00	\$15,860.28	\$23,000.00
001-000-000-336-06-95-00	Liquor Board Profits	\$23,000.00	\$11,738.76	\$23,000.00
001-000-000-337-00-00-00	Fire District #3 Services	\$63,000.00	\$86,489.07	\$85,000.00
001-000-000-337-00-00-30	PCOG- Pool (Reimbursement 2024)	\$0.00	\$0.00	\$75,000.00
001-000-000-341-81-00-00	Copies	\$200.00	\$205.60	\$500.00

Account Number	Description	2024 Budget	2024 Actual	2025 Budget
001-000-000-342-10-00-00	Law Enforcement Services	\$500.00	\$10.00	\$500.00
001-000-000-345-81-00-00	Planning Permits (SEPA, Variance. etc.)	\$3,000.00	\$350.00	\$3,000.00
001-000-000-361-11-00-00	Investment Interest	\$250,000.00	\$55,216.48	\$250,000.00
001-000-000-361-40-00-00	Sales Tax Interest - State	\$1,500.00	\$1,727.97	\$2,200.00
001-000-000-362-10-00-00	Public Market Rent	\$6,000.00	\$6,128.08	\$10,319.40
001-000-000-362-20-00-00	Commercial St. Restrooms / Commercial Property Rent	\$1,701.00	\$1,269.00	\$1,944.00
001-000-000-363-00-00-00	Pool (Lessons, Group Swim, Pool Parties, Swim Team, Watter Exercise, etc.)	\$99,000.00	\$70,436.07	\$85,000.00
001-000-000-367-00-00-00	Donations	\$500.00	\$25.00	\$500.00
001-000-000-367-00-00-01	Fingerprinting-Idemia	\$0.00	\$1,350.00	\$2,500.00
001-000-000-367-00-00-02	Abatement / Code Enforcement	\$0.00	\$26,715.86	\$25,000.00
001-000-000-369-40-00-00	Restitution	\$0.00	\$43.00	\$100.00
001-000-000-369-91-00-00	Misc./ Bank Interest	\$2,500.00	\$300,811.68	\$2,500.00
001-000-000-369-91-00-01	AWC Retro Reimbursement	\$0.00	\$10,204.00	\$10,500.00
001-000-000-369-91-00-10	Bond Maturity	\$0.00	\$0.00	\$250,000.00
<b>CITY STREET FUND</b>				
101-000-000-336-00-71-00	Multimodal Transportation	\$3,900.00	\$1,993.53	\$3,900.00
101-000-000-336-00-87-00	Motor Vehicle Fuel Tax	\$56,721.00	\$35,483.59	\$56,721.00
101-000-000-397-42-55-00	Transfer In	\$516,544.89	\$374,122.27	\$503,753.95
<b>CAPITAL IMPROVEMENT</b>				
111-000-000-308-41-00-00	Committed Cash and Investments-Beginning	\$150,000.00	\$316,358.49	\$342,995.96
111-000-000-313-31-00-00	Hotel/Motel Tax	\$10,000.00	\$7,679.98	\$10,000.00
111-000-000-318-34-00-00	Real Estate Excise Tax	\$48,000.00	\$26,457.49	\$48,000.00
<b>FIRE EQUIPMENT</b>				
116-000-000-308-41-00-00	Committed Cash and Investments-Beginning	\$16,419.00	\$15,256.26	\$21,469.87
116-000-000-367-11-00-00	Contributions & Donations	\$1,200.00	\$6,921.12	\$7,000.00
<b>GO FIRE TRUCK</b>				
201-000-000-308-31-00-00	Restricted Cash and Investments-Beginning	\$70,465.36	\$44,319.15	\$69,039.87
201-000-000-311-10-00-00	Fire Truck Bond - Property Tax	\$43,500.00	\$29,314.72	\$43,500.00
<b>SPECIAL STREET FUND</b>				
320-000-000-308-41-00-00	Committed Cash and Investments-Beginning	\$304,412.22	\$221,418.03	\$279,108.45
320-000-000-334-03-80-00	TIB Grant	\$1,200,000.00	\$1,259,760.00	\$1,200,000.00
320-000-000-337-00-00-00	Pacific County STP Allocation	\$46,565.00	\$46,565.00	\$46,565.00
<b>WATER OPERATING</b>				
401-000-001-308-51-00-00	Assigned Cash and Investments-Beginning	\$1,500,000.00	\$1,596,531.24	\$1,893,391.27
401-000-001-337-00-00-00	PCOG- Water System Plan Update	\$0.00	\$0.00	\$60,000.00
401-000-001-343-40-00-10	Water Sales	\$1,500,000.00	\$1,237,717.51	\$1,650,000.00
401-000-001-343-40-00-20	Water Turn On's	\$7,000.00	\$3,325.00	\$7,000.00
401-000-001-359-90-00-00	Late Charges	\$8,000.00	\$4,740.00	\$8,000.00
401-000-001-369-91-00-00	Other Miscellaneous Revenue	\$10,000.00	\$4,353.67	\$10,000.00



Account Number	Description	2024 Budget	2024 Actual	2025 Budget
401-000-001-382-10-00-00	Customer Deposits	\$10,000.00	\$9,050.00	\$15,000.00
401-000-001-385-00-00-00	New Service	\$10,000.00	\$4,800.00	\$10,000.00
<b>AMBULANCE</b>				
403-000-000-308-51-00-00	Assigned Cash and Investments-Beginning	\$500,000.00	\$444,236.93	\$500,000.00
403-000-000-332-93-40-00	GEMT Payment Program	\$250,000.00	\$70,506.87	\$250,000.00
403-000-000-334-04-90-00	EMS/Trauma Care Grant	\$1,200.00	\$0.00	\$1,200.00
403-000-000-337-00-00-00	Pacific County Contract	\$860,400.00	\$751,066.54	\$894,816.00
403-000-000-342-21-00-00	EMS Services	\$3,500.00	\$6,051.50	\$5,000.00
403-000-000-342-40-00-00	Copies	\$100.00	\$52.00	\$100.00
403-000-000-342-60-00-00	Call Fees	\$500,000.00	\$224,132.54	\$500,000.00
403-000-000-369-91-00-00	Other Miscellaneous Revenue	\$1,000.00	\$1,374.00	\$1,000.00
<b>SANITATION FUND</b>				
404-000-000-308-51-00-00	Assigned Cash and Investments-Beginning	\$220,000.00	\$283,943.77	\$255,436.86
404-000-000-343-70-00-00	Garbage Service	\$710,000.00	\$457,178.94	\$725,000.00
404-000-000-359-90-00-00	Late Charge	\$14,500.00	\$3,462.00	\$14,500.00
404-000-000-369-91-00-00	Other Miscellaneous Revenue	\$500.00	\$0.00	\$500.00
<b>WASTEWATER FUND</b>				
405-000-000-308-51-00-00	Assigned Cash and Investments-Beginning	\$775,000.00	\$399,348.81	\$775,000.00
405-000-000-332-92-10-03	ARPA 2025	\$0.00	\$0.00	\$27,637.61
405-000-000-343-50-00-20	Sewer Sales	\$220,000.00	\$98,403.73	\$220,000.00
405-000-000-343-50-00-50	Leachate Fees	\$80,000.00	\$88,212.15	\$120,000.00
405-000-000-359-90-00-00	Late Charges	\$5,000.00	\$3,512.00	\$5,500.00
405-000-000-369-91-00-00	Miscellaneous Revenues	\$4,000.00	\$1,000.00	\$4,000.00
405-000-000-385-00-00-00	New Service	\$7,500.00	\$1,250.00	\$7,500.00
<b>THEATER FUND</b>				
410-000-000-318-11-00-00	Admissions Tax	\$200.00	\$15.08	\$200.00
410-000-000-347-40-00-00	Movie Ticket Sales	\$6,000.00	\$3,672.10	\$6,000.00
410-000-000-347-60-00-00	Event Sales/Fundraisers	\$5,000.00	\$0.00	\$5,000.00
410-000-000-362-40-00-00	Event Rentals	\$6,500.00	\$7,199.01	\$15,000.00
410-000-000-362-50-00-00	Legion Rental	\$9,000.00	\$0.00	\$7,005.60
410-000-000-362-60-00-00	Apartment Rental	\$12,000.00	\$7,650.00	\$12,000.00
410-000-000-362-80-00-00	Concessions	\$4,000.00	\$3,254.75	\$6,000.00
410-000-000-367-11-00-00	Donations - LV Raymond Foundation Grant	\$500.00	\$5,103.93	\$1,000.00
410-000-000-369-91-00-00	Miscellaneous Revenue	\$500.00	\$0.00	\$500.00
410-000-000-397-75-55-00	Transfer In	\$183,400.00	\$27,591.30	\$136,994.40
<b>REGIONAL WWTP</b>				
415-000-000-308-31-00-00	Restricted Cash and Investments-Beginning	\$317,607.00	\$1,177,643.60	\$1,695,246.41
415-000-000-308-51-00-00	Assigned Cash and Investments-Beginning	\$550,000.00	\$550,000.00	\$550,000.00
415-000-000-337-00-00-00	RWWTP M&O - South Bend	\$450,000.00	\$235,040.62	\$450,000.00
415-000-000-343-50-00-20	Sewer Service Charges	\$1,500,000.00	\$1,315,193.11	\$1,600,000.00
415-000-000-369-91-00-00	Miscellaneous Revenue	\$500.00	\$0.00	\$500.00
415-000-000-397-00-00-00	Operating Transfer In	\$33,000.00	\$0.00	\$33,000.00

Account Number	Description	2024 Budget	2024 Actual	2025 Budget
<b>STATE MISC FEES</b>				
634-000-000-308-31-00-00	Restricted Cash and Investments- Beginning	\$67.00	\$122.50	\$42.00
634-000-000-389-30-00-00	Building Permit State Fee	\$1,250.00	\$6.50	\$1,000.00
634-000-000-389-30-01-00	CPL - State Fee	\$550.00	\$441.00	\$650.00
<b>Grand Totals</b>		<b>\$19,902,123.47</b>	<b>\$17,016,013.73</b>	<b>\$22,586,355.57</b>

# 2025 EXPENDITURES

Account Number	Description	2024 Budget	2024 Actual	2025 Budget
<b>CURRENT EXPENSE</b>				
<b>Legislative Services</b>				
001-000-000-511-60-10-00	Salaries & Wages	\$55,800.00	\$29,255.87	\$56,400.00
001-000-000-511-60-20-00	Personnel Benefits	\$8,000.00	\$2,294.09	\$4,500.00
001-000-000-511-60-31-00	Supplies	\$15,000.00	\$5,686.94	\$15,000.00
001-000-000-511-60-41-00	Professional Services	\$2,500.00	\$1,544.35	\$2,500.00
001-000-000-511-60-42-00	Communications	\$300.00	\$1,535.23	\$2,500.00
001-000-000-511-60-43-00	Training/Travel	\$8,500.00	\$4,498.03	\$8,500.00
001-000-000-511-60-45-00	Rentals & Leases	\$200.00	\$109.32	\$200.00
001-000-000-511-60-49-00	Miscellaneous	\$500.00	\$696.37	\$1,000.00
001-000-000-511-60-49-01	AWC Dues / Retro	\$2,000.00	\$1,917.00	\$9,700.00
001-000-000-511-60-49-02	Misc. Dues / Subscriptions	\$0.00	\$6,736.07	\$2,000.00
<b>Municipal Court</b>				
001-000-000-512-52-41-00	Pacific County District Court Contract	\$36,000.00	\$36,000.00	\$36,000.00
<b>Finance Department</b>				
001-000-000-514-20-10-00	Salaries & Wages	\$78,089.00	\$55,908.92	\$88,304.00
001-000-000-514-20-20-00	Personnel Benefits	\$43,929.00	\$26,123.66	\$50,998.00
001-000-000-514-20-31-00	Supplies	\$3,000.00	\$970.76	\$3,000.00
001-000-000-514-20-41-00	Professional Services	\$13,500.00	\$8,498.49	\$13,500.00
001-000-000-514-20-42-00	Communications	\$3,000.00	\$3,633.17	\$4,500.00
001-000-000-514-20-43-00	Training/Travel	\$5,000.00	\$2,232.37	\$5,000.00
001-000-000-514-20-45-00	Rentals & Leases	\$1,200.00	\$724.86	\$1,200.00
001-000-000-514-20-46-00	Liability Insurance	\$24,522.00	\$24,200.10	\$27,000.00
001-000-000-514-20-48-00	Repair & Maintenance	\$5,000.00	\$17.30	\$5,000.00
001-000-000-514-20-49-00	Misc. Dues / Subscriptions / Bank Fees	\$5,000.00	\$211,487.68	\$5,000.00
001-000-000-514-20-49-01	Bond Reinvestments	\$0.00	\$0.00	\$250,000.00
<b>Legal</b>				
001-000-000-515-31-41-00	City Attorney	\$13,000.00	\$9,000.00	\$13,000.00
001-000-000-517-21-29-00	LEOFF 1	\$15,000.00	\$8,875.54	\$15,000.00
<b>City Hall Facilities</b>				
001-000-000-518-30-31-00	Operating Supplies	\$1,200.00	\$542.44	\$1,200.00
001-000-000-518-30-41-00	Professional Services	\$10,000.00	\$648.35	\$5,000.00
001-000-000-518-30-42-00	Communications	\$100.00	\$0.00	\$100.00
001-000-000-518-30-45-00	Rentals & Leases	\$750.00	\$373.10	\$750.00
001-000-000-518-30-47-00	Utilities	\$3,000.00	\$1,767.82	\$3,000.00
001-000-000-518-30-48-00	Repairs & Maintenance	\$1,500.00	\$1,768.90	\$2,000.00
001-000-000-518-63-40-00	General Grants/Financial Assistance	\$0.00	\$0.00	\$2,500.00
001-000-000-518-63-40-10	CDBG Comp Plan #21-62210-023	\$0.00	\$0.00	\$0.00
001-000-000-518-63-40-20	Shoreline Master Program (DOE)	\$0.00	\$0.00	\$0.00
001-000-000-518-63-40-21	CDBG Comp Plan Climate Planning Grant 24-63610-220	\$0.00	\$0.00	\$0.00
<b>Law Enforcement</b>				
001-000-000-521-70-10-00	Salaries & Wages	\$912,969.76	\$507,270.54	\$966,318.55
001-000-000-521-70-15-00	Overtime	\$75,000.00	\$55,407.49	\$80,000.00



Account Number	Description	2024 Budget	2024 Actual	2025 Budget
001-000-000-521-70-20-00	Personnel Benefits	\$396,366.00	\$234,275.20	\$405,347.00
001-000-000-521-70-31-10	Office Supplies	\$6,500.00	\$2,048.91	\$7,000.00
001-000-000-521-70-31-20	Operating Supplies	\$50,000.00	\$17,854.14	\$55,000.00
001-000-000-521-70-32-00	Fuel Consumed	\$40,000.00	\$16,176.16	\$40,000.00
001-000-000-521-70-41-00	Professional Services	\$25,000.00	\$22,634.02	\$35,000.00
001-000-000-521-70-41-10	County Jail Services	\$30,000.00	\$5,580.83	\$30,000.00
001-000-000-521-70-41-20	PACCOM	\$32,685.75	\$24,494.07	\$62,080.39
001-000-000-521-70-42-00	Communications	\$11,000.00	\$7,296.56	\$11,000.00
001-000-000-521-70-43-00	Training/Travel	\$25,000.00	\$7,949.51	\$45,000.00
001-000-000-521-70-45-00	Rentals & Leases	\$20,000.00	\$15,794.52	\$25,000.00
001-000-000-521-70-46-00	Liability Insurance	\$73,565.00	\$72,600.30	\$80,000.00
001-000-000-521-70-47-00	PUD Utilities	\$14,000.00	\$7,964.65	\$14,000.00
001-000-000-521-70-48-00	Repair & Maintenance	\$18,000.00	\$10,606.49	\$25,000.00
001-000-000-521-70-49-10	Other Miscellaneous	\$3,500.00	\$2,186.35	\$5,000.00
<b>Fire Suppression</b>				
001-000-000-522-20-10-10	Salaries & Wages	\$353,790.00	\$179,030.66	\$367,941.60
001-000-000-522-20-10-20	Volunteer Fire Salaries & Wages	\$10,000.00	\$6,263.99	\$10,000.00
001-000-000-522-20-15-00	Overtime	\$15,000.00	\$9,273.55	\$20,000.00
001-000-000-522-20-20-10	Personnel Benefits	\$227,401.00	\$73,060.95	\$236,497.04
001-000-000-522-20-20-20	Volunteer Benefits	\$12,000.00	\$4,995.04	\$10,000.00
001-000-000-522-20-31-10	Office Supplies	\$1,000.00	\$261.19	\$1,000.00
001-000-000-522-20-31-20	Operating Supplies	\$17,000.00	\$7,599.52	\$17,000.00
001-000-000-522-20-32-00	Fuel Consumed	\$4,000.00	\$4,374.03	\$6,000.00
001-000-000-522-20-41-00	Professional Services	\$18,000.00	\$15,371.95	\$18,000.00
001-000-000-522-20-42-00	Communications	\$4,000.00	\$3,629.03	\$4,000.00
001-000-000-522-20-43-00	Training/Travel	\$5,000.00	\$2,776.52	\$5,000.00
001-000-000-522-20-45-00	Rentals & Leases	\$4,000.00	\$2,483.68	\$4,000.00
001-000-000-522-20-47-00	PUD Utilities	\$7,000.00	\$4,856.25	\$8,500.00
001-000-000-522-20-48-00	Repair & Maintenance	\$10,000.00	\$105.12	\$15,000.00
001-000-000-522-20-49-00	Miscellaneous	\$3,000.00	\$401.92	\$3,000.00
001-000-000-522-20-50-00	Liability Insurance	\$73,565.00	\$72,600.30	\$80,000.00
<b>Emergency Services</b>				
001-000-000-525-10-41-00	Pac. Co. Emergency Management	\$22,106.00	\$11,169.16	\$25,623.00
001-000-000-546-60-41-00	Leasehold Excise Tax (Business)	\$0.00	\$0.00	\$5,000.00
<b>Economic Environment</b>				
001-000-000-553-70-41-00	Olympic Region Clean Air Agency (ORCAA)	\$6,000.00	\$628.00	\$6,000.00
001-000-000-553-70-41-10	Pacific County Economic Development Council Contract	\$0.00	\$2,400.00	\$2,400.00
001-000-000-554-30-31-00	Animal Control Supplies	\$500.00	\$212.24	\$500.00
001-000-000-554-30-41-00	Prof Services-Dog Impounds	\$500.00	\$0.00	\$500.00
<b>Tourism</b>				
001-000-000-557-30-41-30	Chamber Dues	\$150.00	\$150.00	\$150.00
<b>Planning Department</b>				
001-000-000-558-50-10-00	Building & Planning Salaries & Wages	\$123,987.00	\$85,519.88	\$128,946.48
001-000-000-558-50-20-00	Building & Planning Personnel Benefits	\$68,323.00	\$43,050.63	\$71,055.92
001-000-000-558-50-31-00	Building & Planning Supplies	\$1,500.00	\$738.28	\$2,000.00
001-000-000-558-50-41-00	Professional Services	\$6,000.00	\$5,313.23	\$8,000.00
001-000-000-558-50-42-00	Abatement/Code Enforcement	\$20,000.00	\$25,418.24	\$35,000.00



Account Number	Description	2024 Budget	2024 Actual	2025 Budget
001-000-000-558-50-43-00	Training/Travel	\$2,000.00	\$1,079.55	\$2,000.00
001-000-000-558-50-49-00	Miscellaneous	\$1,000.00	\$1,017.47	\$1,500.00
001-000-000-558-60-31-00	Planning Supplies	\$500.00	\$0.00	\$500.00
001-000-000-558-60-42-00	Communications	\$100.00	\$672.00	\$1,000.00
001-000-000-558-60-45-00	Rentals & Leases	\$1,500.00	\$459.60	\$1,500.00
001-000-000-558-60-49-00	Col-Pac RC&D Dues	\$2,500.00	\$0.00	\$2,500.00
001-000-000-558-60-49-10	PCOG Dues	\$2,000.00	\$1,800.00	\$2,000.00
<b>Library Facilities</b>				
001-000-000-572-50-31-00	Supplies	\$1,500.00	\$0.00	\$1,500.00
001-000-000-572-50-41-00	Professional Services-Janitorial	\$25,000.00	\$18,241.29	\$25,000.00
001-000-000-572-50-42-00	Communications	\$100.00	\$0.00	\$100.00
001-000-000-572-50-47-00	Utilities	\$7,500.00	\$6,347.61	\$9,500.00
001-000-000-572-50-48-00	Repair & Maintenance	\$70,000.00	\$507.77	\$35,000.00
001-000-000-572-50-49-00	Miscellaneous	\$250.00	\$37.00	\$250.00
<b>Public Market</b>				
001-000-000-573-30-31-00	Public Market Supplies	\$100.00	\$0.00	\$100.00
001-000-000-573-30-47-00	Public Market Utilities	\$2,500.00	\$950.78	\$2,500.00
001-000-000-573-30-48-00	Public Market Repair & Maintenance	\$17,500.00	\$986.02	\$10,000.00
<b>Museums</b>				
001-000-000-575-31-47-00	Carriage Utilities	\$2,000.00	\$1,419.44	\$2,500.00
001-000-000-575-31-48-00	Carriage Repair & Maintenance	\$7,500.00	\$818.30	\$7,500.00
001-000-000-575-32-47-00	Seaport Utilities	\$3,000.00	\$3,052.53	\$5,000.00
001-000-000-575-32-48-00	Seaport Repair & Maintenance	\$17,500.00	\$1,219.01	\$10,000.00
<b>Visitor Info Center</b>				
001-000-000-575-50-31-00	Commercial St. Restrooms / Commercial Property Supplies	\$200.00	\$0.00	\$200.00
001-000-000-575-50-47-00	Commercial St. Restrooms / Commercial Property Utilities	\$3,500.00	\$2,226.75	\$3,500.00
001-000-000-575-50-48-00	Commercial St. Restrooms / Commercial Property Repair & Maintenance	\$7,500.00	\$0.00	\$7,500.00
<b>Swimming Pool</b>				
001-000-000-576-20-10-00	Pool Salaries & Wages	\$85,000.00	\$54,556.03	\$65,000.00
001-000-000-576-20-20-00	Pool Personnel Benefits	\$7,500.00	\$5,031.25	\$7,500.00
001-000-000-576-20-30-00	Pool Overtime	\$0.00	\$0.00	\$500.00
001-000-000-576-20-42-00	Pool Communications	\$500.00	\$1,870.90	\$2,000.00
001-000-000-576-20-42-10	Pool Professional Services	\$0.00	\$14,860.86	\$20,000.00
001-000-000-576-20-43-00	Pool Supplies	\$4,000.00	\$13,174.57	\$15,000.00
001-000-000-576-20-47-00	Pool Utilities	\$5,000.00	\$7,388.26	\$7,500.00
001-000-000-576-20-48-00	Pool Repair & Maintenance	\$25,000.00	\$118,214.84	\$25,000.00
001-000-000-576-20-49-00	Pool Permits, etc	\$1,000.00	\$188.10	\$1,000.00
001-000-000-576-20-49-10	Pool Certifications	\$1,000.00	\$2,759.82	\$3,500.00
<b>General Park Facilities</b>				
001-000-000-576-80-10-00	Parks Salaries & Wages	\$115,815.00	\$107,253.98	\$158,264.75
001-000-000-576-80-20-00	Parks Personnel Benefits	\$57,484.00	\$40,733.34	\$59,783.36
001-000-000-576-80-31-00	Operating Supplies	\$31,500.00	\$59,344.37	\$60,000.00
001-000-000-576-80-32-00	Fuel Consumed	\$12,000.00	\$7,452.09	\$13,000.00
001-000-000-576-80-35-00	Small Tools & Equipment	\$0.00	\$0.00	\$0.00
001-000-000-576-80-41-00	Professional Services	\$15,000.00	\$1,517.95	\$10,000.00
001-000-000-576-80-42-00	Communications	\$1,500.00	\$1,374.73	\$1,500.00

Account Number	Description	2024 Budget	2024 Actual	2025 Budget
001-000-000-576-80-43-00	Training/Travel	\$100.00	\$360.81	\$1,000.00
001-000-000-576-80-45-00	Rentals & Leases	\$500.00	\$1,102.23	\$2,000.00
001-000-000-576-80-46-00	Liability Insurance	\$34,330.00	\$33,880.14	\$38,000.00
001-000-000-576-80-47-00	Utilities	\$15,000.00	\$21,090.52	\$25,000.00
001-000-000-576-80-48-00	Repairs & Maintenance	\$26,000.00	\$14,404.56	\$26,000.00
001-000-000-576-80-49-00	Miscellaneous	\$1,000.00	\$379.81	\$1,000.00
<b>Long-Term Debt</b>				
001-000-000-591-21-70-00	Bank of Pacific - Principal (Police Car)	\$12,700.12	\$10,573.15	\$8,448.71
<b>Interest</b>				
001-000-000-592-21-80-00	Bank of Pacific - Interest (Police Car)	\$896.95	\$695.26	\$525.01
<b>Capital Expenditures</b>				
001-000-000-594-18-62-00	City Hall / Fire Hall Building	\$753,266.75	\$62,370.04	\$1,000,000.00
001-000-000-594-21-64-00	Police Dept Patrol Cars	\$120,000.00	\$103,656.05	\$125,000.00
001-000-000-594-21-64-10	Police Department - Equipment	\$30,000.00	\$31,867.04	\$35,000.00
001-000-000-594-22-64-00	Fire Dept Equipment	\$12,000.00	\$394,395.03	\$25,000.00
001-000-000-594-76-10-00	Grant Pump Track Construction (RCO Match)	\$0.00	\$0.00	\$31,700.00
001-000-000-594-76-10-10	RCO Pump Track Grant	\$0.00	\$0.00	\$317,000.00
001-000-000-594-76-60-00	Pool Liner and Slide Replacement (RCO Match)	\$0.00	\$0.00	\$39,150.00
001-000-000-594-76-60-10	RCO Pool Grant	\$0.00	\$0.00	\$391,500.00
001-000-000-594-76-70-00	Parks/Mower/Lease Payment	\$10,000.00	\$8,022.33	\$6,104.34
001-000-000-594-76-80-00	Parks/Mower/Interest	\$450.00	\$0.00	\$1,917.99
001-000-000-594-76-90-00	Theatre Repair & Maintenance	\$35,000.00	\$1,813.31	\$45,000.00
001-000-000-597-42-00-00	Transfer to Streets	\$516,544.89	\$374,122.27	\$503,753.95
001-000-000-597-75-00-00	Transfer to Theater	\$183,400.00	\$27,591.30	\$136,994.40
<b>CITY STREET FUND</b>				
101-000-000-542-30-10-00	Streets Salaries & Wages	\$201,815.00	\$128,097.52	\$209,888.00
101-000-000-542-30-20-00	Streets Personnel Benefits	\$89,119.00	\$2,711.37	\$1,500.00
101-000-000-542-30-31-00	Operating Supplies	\$55,000.00	\$31,393.48	\$55,000.00
101-000-000-542-30-31-10	Vegetation Management	\$500.00	\$0.00	\$500.00
101-000-000-542-30-32-00	Fuel Consumed	\$7,500.00	\$7,537.42	\$9,000.00
101-000-000-542-30-41-10	Professional Services	\$25,000.00	\$11,470.06	\$25,000.00
101-000-000-542-30-42-00	Communications	\$1,300.00	\$1,437.86	\$2,000.00
101-000-000-542-30-43-00	Training/Travel	\$500.00	\$1,449.47	\$1,000.00
101-000-000-542-30-45-00	Rentals & Leases	\$1,500.00	\$1,305.47	\$3,000.00
101-000-000-542-30-46-00	Liability Insurance	\$49,043.00	\$48,400.20	\$53,000.00
101-000-000-542-30-47-00	Utilities	\$25,000.00	\$17,306.44	\$27,000.00
101-000-000-542-30-48-00	Repair & Maintenance (inc. PW Shop Siding+ Annual Street Paving)	\$102,333.33	\$16,644.52	\$75,000.00
101-000-000-542-30-49-00	Miscellaneous	\$500.00	(\$1,240.63)	\$1,500.00
101-000-000-542-90-20-00	Personnel Benefits	\$0.00	\$58,605.23	\$85,986.95
101-000-000-594-34-64-20	Equipment & Vehicles	\$15,000.00	\$0.00	\$15,000.00
<b>CAPITAL IMPROVEMENT</b>				
111-000-000-557-30-41-00	Lodging Tax - Outreach/Advertising	\$9,000.00	\$7,500.00	\$9,000.00
<b>FIRE EQUIPMENT</b>				
116-000-100-594-22-64-00	Equipment	\$0.00	\$707.51	\$0.00



Account Number	Description	2024 Budget	2024 Actual	2025 Budget
<b>GO FIRE TRUCK</b>				
201-000-000-591-22-71-00	Principal	\$32,000.00	\$0.00	\$32,000.00
201-000-000-592-22-83-00	Interest	\$11,500.00	\$4,594.00	\$11,500.00
<b>SPECIAL STREET FUND</b>				
320-000-000-595-30-63-00	Pacific County STP Allocation	\$46,565.00	\$0.00	\$46,565.00
320-000-000-595-30-63-10	TIB Construction	\$1,200,000.00	\$354,603.58	\$1,000,000.00
320-000-000-595-30-63-15	TIB Engineering	\$0.00	\$0.00	\$200,000.00
<b>WATER OPERATING</b>				
401-000-001-534-80-11-10	Distribution Wages & Salaries	\$215,978.00	\$135,323.04	\$224,617.12
401-000-001-534-80-11-20	Water Treatment Wages & Salaries	\$111,028.00	\$100,460.38	\$143,874.19
401-000-001-534-80-20-10	Distribution Personnel Benefits	\$114,607.00	\$61,006.68	\$107,908.00
401-000-001-534-80-20-20	Water Treatment Personnel Benefits	\$58,160.00	\$43,466.76	\$62,010.00
401-000-001-534-80-31-10	Office Supplies	\$2,000.00	\$556.94	\$2,000.00
401-000-001-534-80-31-25	Operating Supplies	\$37,000.00	\$36,225.54	\$50,000.00
401-000-001-534-80-31-30	Distribution Supplies	\$150,000.00	\$49,432.39	\$150,000.00
401-000-001-534-80-31-76	Treatment Chemicals	\$30,000.00	\$15,008.69	\$30,000.00
401-000-001-534-80-32-00	Fuel Consumed	\$35,000.00	\$22,365.08	\$40,000.00
401-000-001-534-80-41-00	Professional Services	\$40,000.00	\$21,885.05	\$40,000.00
401-000-001-534-80-41-10	Water Samples	\$10,000.00	\$7,130.75	\$12,000.00
401-000-001-534-80-41-20	State Excise Tax	\$75,000.00	\$61,545.14	\$80,000.00
401-000-001-534-80-41-40	Instrumentation Services	\$60,000.00	\$2,953.74	\$20,000.00
401-000-001-534-80-42-00	Communications	\$7,000.00	\$6,638.37	\$10,000.00
401-000-001-534-80-43-00	Training/Travel	\$5,000.00	\$4,679.58	\$10,000.00
401-000-001-534-80-45-00	Rentals & Leases	\$10,000.00	\$1,344.13	\$10,000.00
401-000-001-534-80-46-00	Liability Insurance	\$44,139.00	\$43,560.18	\$50,000.00
401-000-001-534-80-47-10	PUD Utilities	\$40,000.00	\$25,475.08	\$45,000.00
401-000-001-534-80-47-15	City Utility Billings	\$4,000.00	\$1,758.79	\$5,000.00
401-000-001-534-80-48-00	Repair & Maintenance	\$74,333.33	\$7,403.99	\$25,000.00
401-000-001-534-80-49-00	Other Miscellaneous	\$7,500.00	\$5,567.93	\$10,000.00
401-000-001-534-80-49-20	Water Operating Permits	\$9,000.00	\$2,471.88	\$9,000.00
401-000-001-582-10-00-00	Customer Deposits Refunded	\$12,000.00	\$9,014.39	\$13,500.00
401-000-001-591-34-72-00	DWSRF 10-952-029 Principal	\$145,719.07	\$104,287.43	\$145,719.07
401-000-001-591-34-72-20	DWSRF DWL 25292 Principle	\$30,658.37	\$59,155.64	\$30,658.37
401-000-001-592-34-83-00	DWSRF DWL 25292 Interest	\$6,898.13	\$12,570.57	\$6,898.13
401-000-001-592-34-83-10	DWSRF 10-952-029 Interest	\$12,514.49	\$11,471.62	\$12,514.49
401-000-001-594-34-62-00	Building & Structures	\$125,000.00	\$0.00	\$50,000.00
401-000-001-594-34-63-15	Water System Plan Update (PCOG Funding)	\$0.00	\$0.00	\$160,000.00
401-000-001-594-34-64-00	Vehicles & Equipment	\$91,250.00	\$0.00	\$48,750.00
<b>AMBULANCE</b>				
403-000-000-522-70-10-00	Salaries & Wages	\$627,393.00	\$585,853.69	\$870,953.12
403-000-000-522-70-11-00	Volunteer Salaries & Wages	\$50,000.00	\$6,713.02	\$20,000.00
403-000-000-522-70-15-00	Overtime	\$225,000.00	\$92,551.93	\$150,000.00
403-000-000-522-70-20-00	Personnel Benefits	\$324,954.00	\$258,050.67	\$375,269.36
403-000-000-522-70-31-10	Office Supplies	\$4,000.00	\$776.71	\$4,000.00
403-000-000-522-70-31-20	Operating Supplies	\$50,000.00	\$33,944.77	\$60,000.00
403-000-000-522-70-32-00	Fuel Consumed	\$22,000.00	\$9,430.96	\$22,000.00
403-000-000-522-70-41-00	Professional Services	\$80,000.00	\$79,787.44	\$95,000.00
403-000-000-522-70-42-00	Communications	\$6,000.00	\$6,396.40	\$7,000.00

Account Number	Description	2024 Budget	2024 Actual	2025 Budget
403-000-000-522-70-43-00	Training/Travel	\$20,000.00	\$1,994.37	\$20,000.00
403-000-000-522-70-45-00	Rentals & Leases	\$2,500.00	\$1,747.64	\$3,000.00
403-000-000-522-70-46-00	Liability Insurance	\$49,043.00	\$48,400.20	\$55,000.00
403-000-000-522-70-47-00	PUD Utilities	\$7,500.00	\$4,856.22	\$8,000.00
403-000-000-522-70-48-00	Repair & Maintenance	\$20,000.00	\$16,135.67	\$20,000.00
403-000-000-522-70-49-00	Miscellaneous	\$5,000.00	\$625.52	\$5,000.00
403-000-000-522-70-50-00	GEMT/Medicare Costs	\$25,000.00	\$16,230.00	\$30,000.00
403-000-000-594-22-60-00	Ambulance Building	\$5,000.00	\$2,255.34	\$5,000.00
<b>SANITATION FUND</b>				
404-000-000-537-80-10-00	Salaries & Wages	\$125,926.00	\$106,327.99	\$156,425.82
404-000-000-537-80-20-00	Personnel Benefits	\$72,243.00	\$52,602.79	\$78,127.00
404-000-000-537-80-31-00	Office Supplies	\$2,000.00	\$433.43	\$2,000.00
404-000-000-537-80-31-25	Operating Supplies	\$11,000.00	\$17,662.07	\$25,000.00
404-000-000-537-80-32-00	Fuel Consumed	\$20,000.00	\$12,148.70	\$22,000.00
404-000-000-537-80-41-00	Professional Services	\$12,000.00	\$8,436.09	\$15,500.00
404-000-000-537-80-41-10	State Excise Tax	\$30,000.00	\$24,237.34	\$30,000.00
404-000-000-537-80-42-00	Communications	\$4,500.00	\$3,109.96	\$5,000.00
404-000-000-537-80-43-00	Training/Travel	\$1,000.00	\$1,217.02	\$1,500.00
404-000-000-537-80-45-00	Utility Service - Royal Heights	\$200,000.00	\$185,643.30	\$215,000.00
404-000-000-537-80-45-10	Rentals & Leases	\$2,000.00	\$1,097.81	\$2,000.00
404-000-000-537-80-46-00	Liability Insurance	\$49,043.00	\$48,400.20	\$55,000.00
404-000-000-537-80-47-00	Utilities	\$5,000.00	\$3,154.13	\$5,000.00
404-000-000-537-80-48-00	Repairs & Maintenance	\$25,000.00	\$13,996.39	\$25,000.00
404-000-000-537-80-49-00	Miscellaneous	\$1,500.00	\$1,134.78	\$2,000.00
404-000-000-537-80-49-30	Laundry Service	\$500.00	\$0.00	\$500.00
404-000-000-594-37-64-00	Containers	\$20,000.00	\$12,782.83	\$25,000.00
404-000-000-594-37-64-10	Repairs & Maintenance	\$25,000.00	\$0.00	\$25,000.00
404-000-000-594-37-64-15	Vehicles	\$0.00	\$0.00	\$5,000.00
404-000-000-594-37-64-30	Sanitation Truck Loan	\$0.00	\$0.00	\$48,000.00
404-000-000-594-37-64-31	Sanitation Truck Interest	\$0.00	\$0.00	\$4,075.20
<b>WASTEWATER FUND (Raymond)</b>				
405-000-100-535-10-11-00	Salaries & Wages	\$52,137.00	\$24,071.68	\$54,222.48
405-000-100-535-10-15-00	Overtime	\$500.00	\$10.16	\$250.00
405-000-100-535-10-21-00	Personnel Benefits	\$29,819.00	\$11,355.36	\$31,011.76
405-000-100-535-10-31-00	Operating Supplies	\$2,000.00	\$1,269.12	\$2,500.00
405-000-100-535-10-32-00	Fuel Consumed	\$500.00	\$0.00	\$500.00
405-000-100-535-10-35-00	Small Tools & Equipment	\$0.00	\$0.00	\$0.00
405-000-100-535-10-41-00	Professional Services	\$7,500.00	\$6,424.11	\$7,500.00
405-000-100-535-10-41-10	State Excise Tax	\$10,000.00	\$6,397.30	\$10,000.00
405-000-100-535-10-42-00	Communications	\$2,000.00	\$1,584.99	\$2,000.00
405-000-100-535-10-43-00	Training/Travel	\$500.00	\$1,560.90	\$2,000.00
405-000-100-535-10-45-00	Rentals & Leases	\$1,000.00	\$754.77	\$1,000.00
405-000-100-535-10-46-00	Liability Insurance	\$0.00	\$0.00	\$0.00
405-000-100-535-10-47-00	Utilities	\$3,000.00	\$2,033.09	\$3,000.00
405-000-100-535-10-48-00	Repairs & Maintenance	\$2,000.00	\$148.40	\$2,000.00
405-000-100-535-10-49-00	Miscellaneous (Dues, Registrations)	\$2,000.00	\$1,085.42	\$2,000.00
405-000-100-594-34-64-20	General Sewer Plan	\$150,000.00	\$41,268.74	\$95,000.00



Account Number	Description	2024 Budget	2024 Actual	2025 Budget
<b>COLLECTION SYSTEM</b>				
405-000-300-535-80-11-00	Salary/Wage	\$148,400.00	\$72,478.25	\$112,765.00
405-000-300-535-80-15-00	Overtime	\$5,000.00	\$3,426.85	\$6,500.00
405-000-300-535-80-21-00	Personnel Benefits	\$80,882.00	\$39,426.61	\$61,273.00
405-000-300-535-80-31-00	Operating Supplies	\$52,500.00	\$25,062.75	\$52,500.00
405-000-300-535-80-32-00	Fuel Consumed	\$7,500.00	\$5,832.13	\$7,500.00
405-000-300-535-80-41-00	Professional Services	\$28,000.00	\$6,727.72	\$31,500.00
405-000-300-535-80-42-00	Communications	\$1,000.00	\$361.30	\$1,000.00
405-000-300-535-80-43-00	Training/Travel	\$1,500.00	\$1,858.87	\$2,000.00
405-000-300-535-80-45-00	Rentals & Leases	\$2,000.00	\$459.58	\$2,000.00
405-000-300-535-80-46-00	Liability Insurance	\$44,139.00	\$43,560.18	\$50,000.00
405-000-300-535-80-47-00	Utilities	\$40,000.00	\$30,971.31	\$42,000.00
405-000-300-535-80-48-00	Repair & Maintenance	\$79,333.34	\$25,175.62	\$40,000.00
405-000-300-535-80-49-00	Miscellaneous-Dues, Registration	\$2,000.00	\$792.25	\$2,000.00
405-000-400-594-35-64-00	Equipment & Vehicles	\$56,250.00	\$0.00	\$5,000.00
<b>THEATER FUND</b>				
410-000-000-575-28-10-00	Salaries & Wages	\$10,000.00	\$1,826.58	\$5,000.00
410-000-000-575-28-20-00	Personnel Benefits	\$500.00	\$281.91	\$500.00
410-000-000-575-28-31-00	Operating Supplies	\$2,500.00	\$1,378.07	\$3,000.00
410-000-000-575-28-34-00	Concession Supplies	\$2,500.00	\$191.69	\$2,500.00
410-000-000-575-28-41-00	Professional Services	\$55,000.00	\$31,282.58	\$55,000.00
410-000-000-575-28-41-10	State Excise Tax	\$1,000.00	\$816.23	\$1,000.00
410-000-000-575-28-41-20	Admission/B&O Tax	\$200.00	\$3.76	\$200.00
410-000-000-575-28-42-00	Communications	\$2,000.00	\$1,081.35	\$2,000.00
410-000-000-575-28-45-00	Operating Rentals (Movies)	\$6,000.00	\$643.86	\$6,000.00
410-000-000-575-28-47-00	Utility Services	\$14,000.00	\$11,381.66	\$15,000.00
410-000-000-575-28-48-00	Repairs & Maintenance	\$33,700.00	\$7,655.07	\$25,000.00
410-000-000-575-28-49-00	Miscellaneous	\$1,000.00	\$32.52	\$1,000.00
410-000-000-575-50-47-00	Community Center Utilities	\$4,500.00	\$996.90	\$4,500.00
410-000-000-575-50-48-00	Community Center Repairs & Maintenance	\$35,000.00	\$156.71	\$35,000.00
410-000-000-575-50-49-00	Community Center Miscellaneous	\$1,200.00	\$0.00	\$1,000.00
410-000-000-594-73-62-00	Apartment Remodel	\$50,000.00	\$0.00	\$25,000.00
410-000-000-594-75-63-00	Community Center	\$4,000.00	\$0.00	\$4,000.00
410-000-000-594-75-64-00	Theater Equipment	\$4,000.00	\$458.00	\$4,000.00
<b>REGIONAL WWTP</b>				
415-000-000-535-80-11-00	Salaries & Wages	\$342,015.00	\$247,462.92	\$360,184.00
415-000-000-535-80-15-00	Overtime	\$20,000.00	\$14,252.82	\$25,000.00
415-000-000-535-80-21-00	Personnel Benefits	\$179,506.00	\$118,899.16	\$188,831.00
415-000-000-535-80-31-00	Operating Supplies	\$85,000.00	\$66,794.88	\$85,000.00
415-000-000-535-80-31-10	Lab Supplies	\$15,000.00	\$8,038.86	\$15,000.00
415-000-000-535-80-31-20	Equip Maint Supplies	\$15,000.00	\$0.00	\$15,000.00
415-000-000-535-80-31-30	Biosolids Oper Supplies	\$20,000.00	\$6,601.57	\$20,000.00
415-000-000-535-80-32-00	Fuel Consumed	\$13,000.00	\$8,369.07	\$13,000.00
415-000-000-535-80-41-00	Professional Services	\$40,000.00	\$33,750.74	\$40,000.00
415-000-000-535-80-41-10	Instrument Services	\$14,000.00	\$2,152.19	\$14,000.00
415-000-000-535-80-41-20	Outside Lab Services	\$8,000.00	\$813.99	\$8,000.00
415-000-000-535-80-41-30	State Excise Tax	\$26,500.00	\$22,558.32	\$26,500.00
415-000-000-535-80-42-00	Communications	\$5,000.00	\$2,739.61	\$5,000.00

Account Number	Description	2024 Budget	2024 Actual	2025 Budget
415-000-000-535-80-43-00	Training/Travel	\$3,000.00	\$2,152.54	\$4,000.00
415-000-000-535-80-45-00	Rentals & Leases	\$1,000.00	\$82.98	\$1,000.00
415-000-000-535-80-46-00	Liability Insurance	\$49,043.00	\$48,400.20	\$55,000.00
415-000-000-535-80-47-00	Utilities	\$110,000.00	\$68,966.67	\$110,000.00
415-000-000-535-80-48-00	Repair & Maintenance	\$25,000.00	\$13,178.25	\$25,000.00
415-000-000-535-80-49-00	Miscellaneous - Dues, Fees, Etc.	\$5,000.00	\$1,434.89	\$5,000.00
415-000-000-535-80-49-10	Laundry	\$7,000.00	\$1,115.95	\$7,000.00
415-000-000-535-80-49-20	Permits	\$12,000.00	\$11,555.65	\$12,000.00
415-000-000-535-80-49-30	Biosolids Disposal	\$22,000.00	\$2,000.00	\$22,000.00
415-000-000-591-35-70-20	PWTF Regional Design Principal	\$53,363.00	\$53,362.57	\$53,363.00
415-000-000-591-35-70-30	DOE L 1000028 Principal	\$102,782.00	\$51,249.61	\$102,782.00
415-000-000-591-35-70-40	USDA-RD Loan Principal	\$357,265.00	\$93,073.91	\$357,265.00
415-000-000-592-35-83-00	PWTF Regional Design Interest	\$5,337.00	\$5,336.26	\$5,337.00
415-000-000-592-35-83-10	DOE L1000028 Interest	\$9,652.00	\$4,405.30	\$9,652.00
415-000-000-592-35-83-20	USDA-RD Loan Interest	\$298,682.00	\$79,133.73	\$298,682.00
415-000-000-594-35-61-00	Land Improvements/Settling Mitigation	\$287,500.00	\$9,000.00	\$278,500.00
415-000-000-594-35-61-10	Vehicles and Equipment	\$0.00	\$0.00	\$45,000.00
<b>STATE MISC FEES</b>				
634-000-000-589-30-00-00	Building Permit - State Fee	\$250.00	\$0.00	\$250.00
634-000-000-589-30-01-00	CPL - State Fee	\$1,000.00	\$528.00	\$1,000.00
<b>Grand Totals</b>		<b>\$14,830,920.96</b>	<b>\$8,581,773.04</b>	<b>\$15,980,312.55</b>



### Capital Improvement Plan (CIP) and Asset Management Plan

Year - 2025				
Department	Project Title		Cost	Funding Source(s)
<b>FACILITIES</b>				
Public Works	General Sewer Plan		\$ 95,000	Sewer
<b>NOTE</b>	Dugouts will be rebuilt by RHS		\$ 15,000	Grant - Weyco, LV Raymond
Public Works	Community Center Exterior Paint		\$ 20,000	Community Center
Public Works	Theater Exterior Paint		\$ 20,000	Theater
Public Works	Theater Apartment Remodel		\$ 25,000	Theater
Public Works	Water System Plan Update		\$ 160,000	Water / Grant (PCOG)
Public Works	PW Shop Siding	Unknown	\$ 100,000	Water, Sewer, Sanitation, Streets
<b>VEHICLES</b>				
Public Works	Pickup - WTP	2004	\$ 45,000	Water
Public Works	Truck from Police		\$ 15,000	Water, Sewer, Sanitation, Streets
Public Works	Sanitation Truck	2017	\$ 250,000	Loan: Sanitation
Public Works	Pickup - WWTP	2009	\$ 45,000	Wastewater
<b>STREETS</b>				
Public Works	Downtown ADA Ramp Replacement		\$ 35,000	TIB (5% Match For \$650,000)
Public Works	Fowler Sidewalk Replacements		\$ 15,000	TIB (5% Match For \$240,000)
<b>POOL / PARKS</b>				
Pool / Parks	Pool Liner Replacement and Slide		\$ 39,150	RCO Grant- Local Parks (\$391,500) 10% match
Pool / Parks	Pump Track Construction		\$ 31,700	RCO -YAF / COAF Grant (\$317,250.00) 10% match
<b>Police</b>				
Police	Vehicle Replacement x2		\$ 125,000	CE
Police	Cages/ Radio/ Lights for patrol vehicles		\$ 35,000	CE
<b>FIRE</b>				
Fire	Utility Truck Replacement		\$ 25,000.00	CE - \$50K total- \$25K from NPCEMS
Year - 2026				
Department	Project Title		Cost	Funding Source(s)
<b>FACILITIES</b>				
Public Works	Sewer Lift Station		\$ 750,000	Loan: Sewer
Public Works	Clearwel		\$ 750,000	Loan: Water/ARRP*
Public Works	Carriage Museum Exterior Paint		\$ 40,000	Museum
Public Works	Water System Comprehensive Plan Update		\$ 150,000	Loan: Water
Public Works	Jackson Street Pump Station Replacement		\$ 1,000,000	Loan: Water
<b>VEHICLES</b>				
Public Works	Dump Truck - 10 Yard	1991	\$ 250,000	Loan: Water, Sewer, Streets
<b>STREETS</b>				
Public Works	Mill/Bush/Riddell		\$ 100,000	Streets 50%, Special Streets 50%: 20' w by 1,621'
<b>POLICE</b>				
Police	Vehicle Replacement		\$ 65,000	CE
Police	Mobile Radio Equipment		\$ 20,000	CE
Police	Body Armor		\$ 15,000	CE
<b>Fire</b>				
Fire	Bunker Gear		\$ 15,000	CE
Fire	SCBA (Self-Contained Breathing Apparatus)		\$ 15,000	CE
Year - 2027				
Department	Project Title		Cost	Funding Source(s)
<b>FACILITIES</b>				
Public Works	Sewer Lift Station		\$ 750,000	Loan: Sewer
Public Works	Parks Office Roof	Unknown	\$ 55,000	General, Parks
<b>VEHICLES</b>				
Public Works	Bucket Truck	2003	\$ 80,000	Loan: Streets, Parks
Public Works	Vac Truck	2005	\$ 425,000	Loan: Water, Sewer, Streets
<b>STREETS</b>				
Public Works	S. Jackson/May		\$ 100,000	Streets 50%, Special Streets 50%: 20' w by 1,214'
<b>Police</b>				
Police	Covered Parking Area/ Sallyport		\$ 125,000	CE
Police	Mobile Radio Equipment Portable		\$ 15,000	CE
<b>Fire</b>				
Fire	Bunker Gear		\$ 15,000	CE
Fire	SCBA		\$ 15,000	CE
Year - 2028				
Department	Project Title		Cost	Funding Source(s)
<b>FACILITIES</b>				
Public Works	Sewer Lift Station		\$ 750,000	Loan: Sewer
Public Works	Boat Launch Restroom Roof	Unknown	\$ 25,000	Parks
<b>VEHICLES</b>				
Public Works	Truck from Police		\$ 15,000	Water, Sewer, Sanitation, Streets
Public Works	Service Wagon - Collections	2008	\$ 55,000	Sewer
Public Works	Mower	2023	\$ 30,000	Loan: Parks
Public Works	Street Sweeper	2002	\$ 175,000	Loan: Streets, Water, Sewer
<b>STREETS</b>				
Public Works	Howard/Garfield/Crescent		\$ 100,000	Streets 50%, Special Streets 50%: 20' w by 1,626'
<b>POLICE</b>				
Police	Vehicle Replacement		\$ 65,000	CE
Police	Firearm Replacement		\$ 20,000.00	CE
<b>Fire</b>				
Fire	Fire hose		\$ 20,000	CE
Year - 2029				
Department	Project Title		Cost	Funding Source(s)
<b>FACILITIES</b>				
Public Works	Sewer Lift Station		\$ 750,000	Loan: Sewer
<b>VEHICLES</b>				
Public Works	Truck from Police		\$ 15,000	Water, Sewer, Sanitation, Streets
Public Works	Excavator	2019	\$ 100,000	Loan: Water, Sewer, Streets



STREETS				
Public Works	Cedar/Garfield/Water		\$ 100,000	Streets 50%, Special Streets 50%: 20' w by 1,109'
<b>POLICE</b>				
Police	Vehicle Replacement		\$ 65,000.00	CE
Police	Paint Police Department		\$ 20,000.00	CE
<b>Year - 2030</b>				
<b>Department</b>	<b>Project Title</b>		<b>Cost</b>	<b>Funding Source(s)</b>
<b>FACILITIES</b>				
Public Works	Sewer Lift Station		\$ 750,000	Loan: Sewer
<b>VEHICLES</b>				
Public Works	Backhoe	2011	\$ 150,000	Loan: Water, Sewer, Streets
<b>STREETS</b>				
Public Works	Olive/Mueller/Limit		\$ 100,000	Streets 50%, Special Streets 50%: 20' w by 1,848'
<b>Year - 2031</b>				
<b>Department</b>	<b>Project Title</b>		<b>Cost</b>	<b>Funding Source(s)</b>
<b>FACILITIES</b>				
<b>VEHICLES</b>				
<b>STREETS</b>				
<b>Year - 2032</b>				
<b>Department</b>	<b>Project Title</b>		<b>Cost</b>	<b>Funding Source(s)</b>
<b>FACILITIES</b>				
<b>VEHICLES</b>				
<b>STREETS</b>				
<b>Year - 2033</b>				
<b>Department</b>	<b>Project Title</b>		<b>Cost</b>	<b>Funding Source(s)</b>
<b>FACILITIES</b>				
<b>VEHICLES</b>				
<b>STREETS</b>				
<b>Year - 2034 and Beyond</b>				
<b>Department</b>	<b>Project Title</b>		<b>Cost</b>	<b>Funding Source(s)</b>
<b>FACILITIES</b>				
	Secondary Water Reservoir, 1.5 Million Gal		\$ 3,000,000	
	Hewitt Addition Galvanized Pipe Replacement		\$ 750,000	
	Replace 8-inch Pipe Crossing SR101/Franklin		\$ 200,000	
	Replace 4" waterline with 8" on 4th Street		\$ 100,000	
	Install 8" waterline on 2nd from Commercial to Duryea		\$ 125,000	
	Upgrade Surface Water Intake at Water plant		\$ 200,000	
	Sewer plant Comprehensive Plan Update		\$ 150,000	



## Glossary of Budget Terms

**Accounting System:** The total structure of records and procedures designed to discover record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds or organizational components.

**Accounting Period:** A period at the end of which and for which financial statements are prepared.

**Annual Budget:** A budget applicable to single fiscal year.

**Appropriation:** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

**Assigned Fund Balance:** Compromises amounts intended to be used by the government for specific purposed. Intent can be expressed by the governing body, an official or body to which the governing body delegate3s the authority.

**Property Tax:** A tax levied on the assessed value of real property.

**Assessed Valuation:** A valuation set upon real estate or other property by the County Assessor as a basis for levy property taxes.

**BARS:** Budgeting, Accounting and Reporting System. Refers to the accounting rules established by the WA State Auditor's Office.

**Budget:** A plan of financial activity for a specified period (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

**Capital Assets:** Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

**Capital Outlay:** Expenditures which result in the acquisition of or addition to capital assets.

**Capital Project Fund:** Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

**Cash Basis:** The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

**Glossary of Budget Terms**

**Committed Fund Balance:** Includes amounts that can be used only for specific purposes determined by a formal action of the government's highest level of decision-making authority.

**Debt:** An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, warrants, contracts, accounts payable, and notes.

**Debt Service:** Payment of interest and principal on borrowed money according to a predetermined payment schedule.

**Ending Fund Balance:** The cash balance remaining at the end of the fiscal year available for appropriation in future years.

**Expenditures:** Decreases in net current assets. Expenditures include debt service, capital outlays, and those current operating costs which require the use of current assets.

**Fiscal Year:** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, and related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

**General Ledger:** A book, file, or other device which contains the accounts needed to reflect the financial position and the results of operations of an entity.

**Grant:** An external contribution of gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility.

**Infrastructure:** Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets.

**Internal Control:** Internal control comprises the plan of organization, and all of the coordinate methods and measures adopted within a government to accomplish its objectives.

**Interfund Transfers:** The movement of monies between funds of the same governmental entity.

**Glossary of Budget Terms**

**Levy:** To impose taxes, special assessments, or service charges for the support of government activities.

**Long-Term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Operating Budget:** Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

**Ordinance:** A statute or regulation enacted by City Council.

**Personnel Benefits:** Those benefits paid by the City as part of the conditions of employment. Examples include insurance and retirement benefits.

**Property Tax:** A tax levied on the assessed value of real property.

**Restricted Fund Balance:** Includes amounts that can be spent only for a specific purpose stipulated by external resource providers (grant providers) constitutionally, or through enabling legislation

**Revenues:** Increase in the net current assets of a government fund type from other than expenditure refunds and residual equity transfers. Also, increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfer.

**Unassigned Fund Balance:** It is the residual classification for the general fund and includes all amounts not contained in the classifications.