CITY of Ritzville WASHINGTON

2027

Preliminary Budget

November 17, 2026







Projects Completed in 2026

Plaza lighting • Gazebo updates • 1st Avenue phase 3 trees

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Front Page Photo Credit

Mayor Scott Yaeger

November 1, 2026

From : Scott Yaeger, Mayor

To: Council Members, Department Heads & Citizens of Ritzville

RE: 2027 Mayor Preliminary Budget Message

With continued revenue stagnation and the increasing cost in expenses for insurance, utilities and supplies costs continue to be challenging and difficult with all fund budgets.

Wages provide a cost-of-living adjustment increase of 3.5%, which is the 2026 June CPI-U to the new wage schedule established in 2026.

In the Current Expense fund #001 the police department staff is budgeted for full staffing of the Chief and 4 full-time officers plus 75hr/month part-time officers as needed to fill in for vacancies. In December of 2026, we anticipate welcoming an additional entry level officer to our police department and will be scheduled for the academy in 2027.

The Community Development Department continues to work with potential development projects and updates to the comprehensive plan.

The Golf fund continues the management of the watering system and equipment maintenance and repairs in coordination with the Golf Course manager Jesse Bowman.

The Parks budget includes safety material replacement within the park recreational equipment areas.

The Clerk/Treasurer, Police Chief and Mayor continue to work on internet, networking, and phone options for the City Facilities.

In Law and Justice fund #003, I have worked with the police chief and have budgeted for needed safety equipment and training.

Streets fund 103 has the TIB provided 95% grant funding for chip and scrub sealing treatment on streets north of Main Ave to be completed in 2027. Funds from Transportation Benefit District 104 will be transferred into the Street fund to provide the 5% match funding for this project.

In the Beautification fund #105 the anticipated 2027 projects depending on funding support approval are the downtown flowers, Burroughs Home landscaping, Tree board Projects Main St tree educational plaques, another phase of the 1st Ave tree project, pocket forest project, and partial funding for park planning. In 2026, the rubberized patio tiles were purchased utilizing the beautification fund for the concrete deck covering replacement project. The removal of the existing covering and the installation of the new titles will be completed in 2027 with volunteer labor.

In the Capital Improvement fund #301, the preliminary budget provides funding for Police Station improvements for security and technology, Burroughs Home exterior repairs, and City Park fencing repair and replacement.

The Tree Board fund #305 includes funding to support the Tree Board's continued improvements and maintain of the city trees and participate in Arbor Day. The Urban Foresty Project planning and implementation project will continue which will provide assessments, planning, estimates, education and partial implementation to the city trees, recreational areas, and street scaping.

In the Water fund #401, the Water System Plan Update will begin as the two newest wells #9 and #8 are completed and a plan update is required to include these new wells and assess the entire water system for current and future water supply. The plan will also include recommendations for future improvements to the system to support funding requests. A fund transfer from the water reserve fund #402 will complete this plan update.

The Sanitation fund #403 includes continued funding for two separate City clean up free dump occasions (Spring and Fall).

In the Sewer fund #408 includes funding for the Snakey Sewer Priority #1. Project began construction in the fall of 2026 and is anticipated to be completed in 2027. The Snakey Sewer Priority #2 Project is anticipated to begin the design and possible construction in 2027. Both projects are fully funded by EPA grants.

The ER&R Fund #500 includes the purchases for replacement of the Street Sweeper, a Backhoe, and a Police Vehicle.

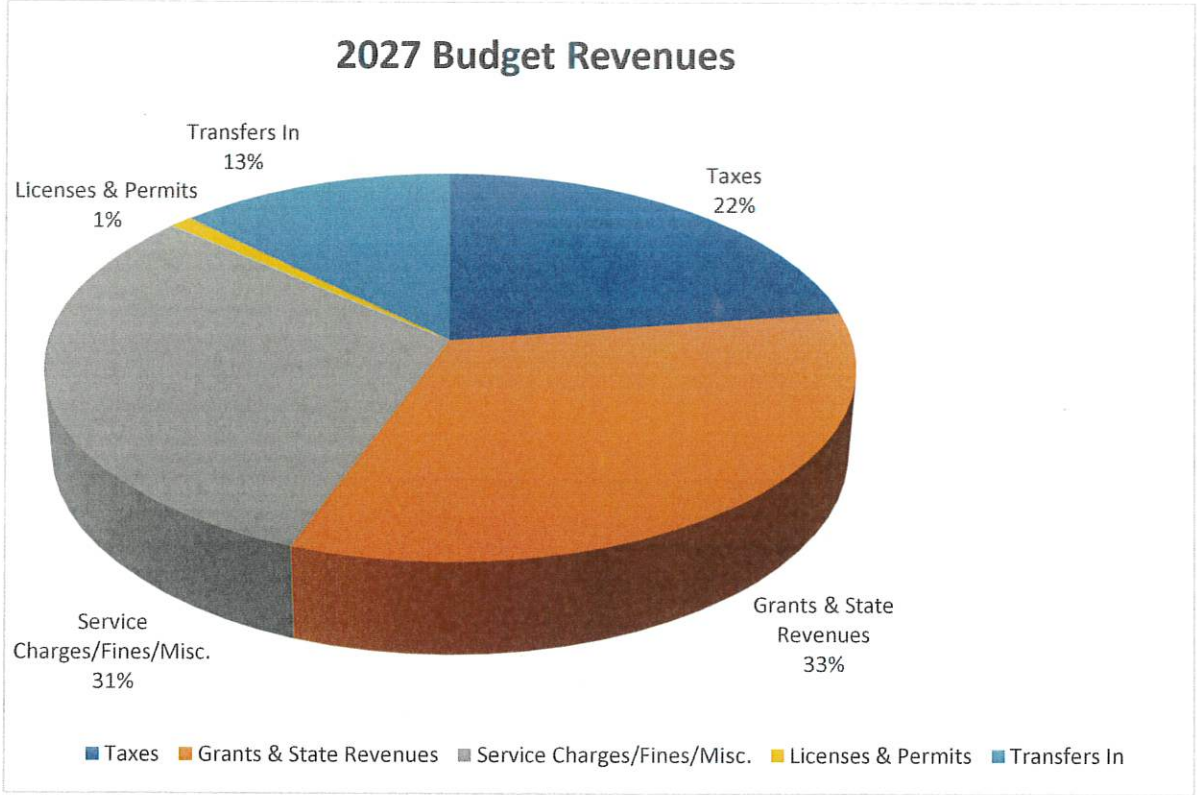
Sincerely,

Scott Yaeger
Mayor, City of Ritzville

BUDGET OVERVIEW

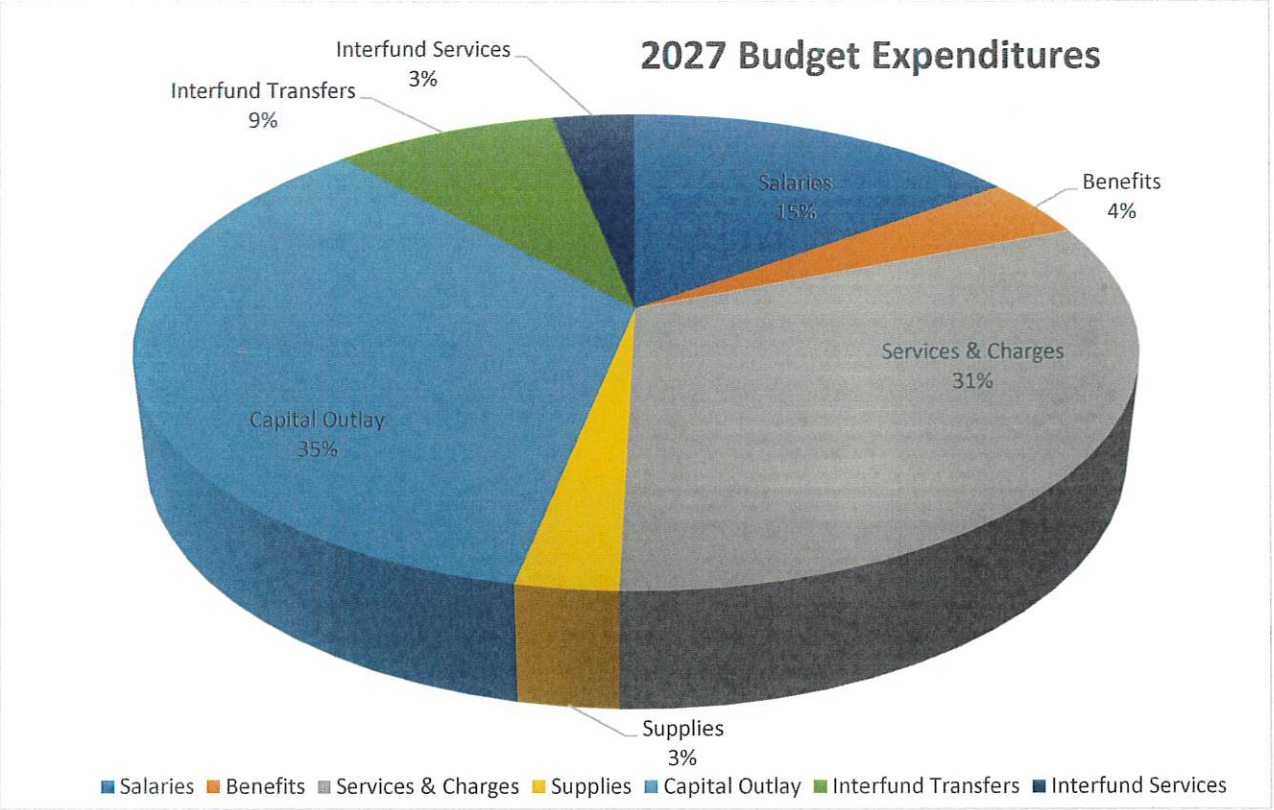
Fund Type	Description	2027 Preliminary Budget
General	Current Expense	$1,959,128.00
Management Funds	Criminal Justice Monies	$1,404.00
	Law and Justice	$106,292.00
	Cemetery	$111,235.00
	City Memorial	$1,800.00
	PDA Agency	$434.00
Special Revenue	Streets	$1,281,989.00
	Transportation Benefit District	$80,000.00
	City Beautification	$37,400.00
	COVID Local Recovery	$0.00
	Community Initiatives	$8,000.00
	Performing Arts/Tourism	$200,000.00
	Cumulative Reserve	$0.00
	Police Investigation	$0.00
	Public Safety Tax	$122,174.00
	Utility Tax	$200,000.00
Capital Projects	Capital Improvement Program	$45,000.00
	General Capital Projects	$0.00
	Law & Justice Contributions	$500.00
	Tree Board	$183,252.00
	Cemetery Reserve	$0.00
Enterprise	Water	$1,280,810.00
	Water Reserve	$150,000.00
	Sanitation	$488,817.00
	Sanitation Retainage	$0.00
	Sewer	$2,171,309.00
	Sewer Reserve	$0.00
	Helping Others	$1,000.00
	Utility Deposits	$11,500.00
	DOE Debt Service	$229,000.00
Internal Service	ER&R	$746,500.00
Total Operating Budget		**$9,417,544.00**

BUDGET REVENUES



Revenue Source	Percentage	Total
Taxes	23%	$1,877,429.00
Grants & State Revenues	33%	$2,771,503.00
Service Charges/Fines/Misc.	31%	$2,557,033.00
Licenses & Permits	1%	$38,645.00
Transfers In	13%	$1,056,702.00
Total	**100%**	**$8,301,312.00**

BUDGET EXPENDITURES



Expenditure Source	Percentage	Total
Salaries	15%	$1,420,623.00
Benefits	4%	$383,242.00
Services & Charges	31%	$2,945,420.00
Supplies	3%	$262,301.00
Capital Outlay	35%	$3,299,256.00
Interfund Transfers	9%	$807,750.00
Interfund Services	3%	$298,952.00
Total	**100%**	**$9,417,544.00**

CITY OFFICIALS

ELECTED OFFICIALS

Scott Yaeger	Mayor	12/31/2027

CITY COUNCIL

Jen Verhey	Council at Large (2 year term)	12/31/2027
Eric Ottmar	Council at Large (4 year term)	12/31/2029
Jessica Quinn	Council Ward 1	12/31/2027
Brooke Scheel	Council Ward 2	12/31/2029
Ky Beck Gmeiner	Council Ward 3	12/31/2027
Dennis Chamberlain	Council Ward 4	12/31/2027
Mike Schrag	Council Ward 5	12/31/2029

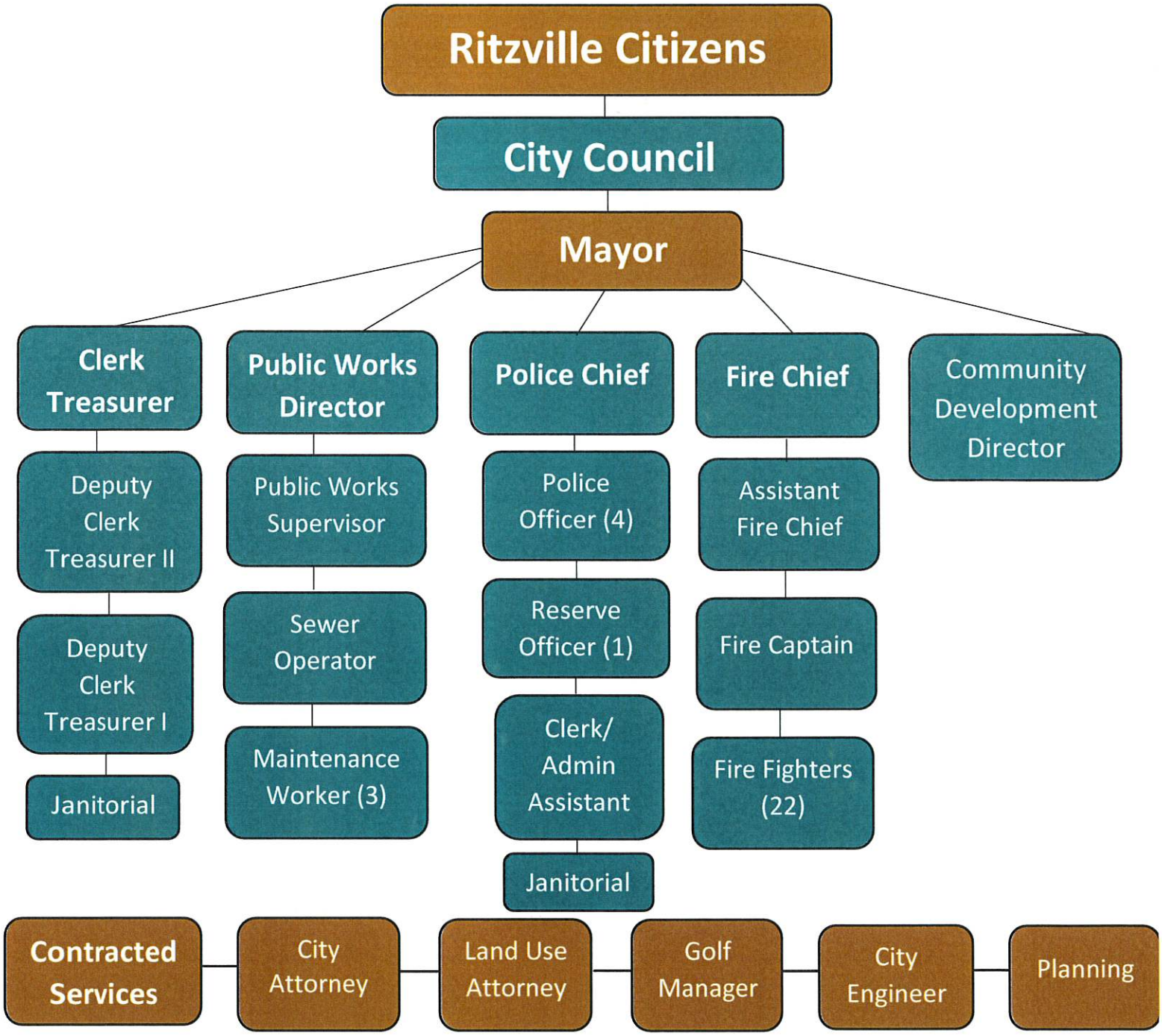
ADMINISTRATIVE STAFF

Julie Flyckt	Clerk-Treasurer
Dave Breazeale	Public Works Director
Mike Suniga	Police Chief
Tom Reese	Community Development Director

CONTRACTED SERVICES

John Kragt	City Attorney
Jesse Bowman	Golf Manager
Joel Bell	Fire Chief
Varela & Associates	Water and Sewer City Engineer
Ardurra	Streets, Sidewalks City Engineer
SCJ Alliance	Planning

ORGANIZATIONAL CHART



CITY OF RITZVILLE VISION, GOALS, AND OBJECTIVES

"United as One, to Harvest Our Legacy"

Ritzville is a place defined by history and family. We are resourceful, spirited, and in constant movement. Our community is an inheritance from the people who came here to make a new life. We are a place that cares for our young by investing in schools and parks. In Ritzville, we honor the land that provides for us still today. We are a child smiling in a waterpark built for fun. From here, we send crops all over the world. Our town may be small, but we provide abundance to our people. We are Ritzville, United as One, to Harvest our Legacy.

City of Ritzville Goals					
Strengthen Core Infrastructure and Public Services	Enhance Community Livability & Recreation	Promote Economic Vitality & Downtown Revitalization	Protect and Steward Our Environment & Land	Foster a Connected & Prepared Community	Advance Effective Governance & Organizational Excellence
Key Objectives					
Upgrade critical water, sewer, and transportation infrastructure to meet future needs.	Expand and improve parks, playgrounds, and recreational amenities, including the city pool and waterpark.	Invest in downtown revitalization projects that enhance walkability and local commerce.	Strengthen stormwater and solid waste management systems for environmental protection.	Improve city communications and transparency through digital tools and outreach.	Invest in staff development, technology, and resources that enhance service delivery.
Pursue state and federal funding to improve system efficiency and resilience.	Develop family-friendly and accessible public spaces that reflect local heritage.	Encourage business retention and small business development through partnerships and incentives.	Encourage sustainable land use practices that protect farmland, open spaces, and natural resources.	Support emergency preparedness, public safety, and community resilience initiatives.	Maintain balanced budgets aligned with council priorities and long-term plans.
Maintain streets and public facilities to high standards of safety and accessibility.	Support healthy lifestyles through trails, open spaces, and community events.	Promote Ritzville's identity as a welcoming, historic, and agricultural community.	Incorporate climate resilience into city planning and infrastructure projects.	Strengthen collaboration between city departments, local organizations, and residents.	Update and implement policies that ensure consistency, fairness, and accountability.
Integrate sustainability and long-term maintenance planning into all capital projects.	Collaborate with schools and civic groups to enhance youth engagement and recreation programs.	Leverage regional and transportation assets (I-90, rail, agriculture) to attract investment.	Partner with local and regional agencies to promote resource conservation and waste reduction.	Encourage civic engagement and volunteerism that reflects Ritzville's community pride.	Foster a culture of teamwork, innovation, and responsiveness across city departments.

KEY INITIATIVES AND PROJECTS

City of Ritzville Goals					
Strengthen Core Infrastructure and Public Services	Enhance Community Livability & Recreation	Promote Economic Vitality & Downtown Revitalization	Protect and Steward Our Environment & Land	Foster a Connected & Prepared Community	Advance Effective Governance & Organizational Excellence
2027 Key Initiatives and Projects					
Scrub seal street project (TIB grant funded).	Install Sof' Fall at the city parks.	Improve Train Depot electrical and lighting.	Develop water conservation plan.	Provide council chamber listening devices.	Complete personnel handbook.
Sewer Collection Improvement Priority 1 Project (EPA grant funded)	Crackseal the walking path.	Support economic development services and projects.	Update water system plan for golf course and cemetery.	Train and utilize a public communications alert system.	Update Capital improvement plan.
Sewer Collection Improvement Priority 2 Project (EPA grant funded)	Replace and install City Park Fence.	Develop downtown housing plan.	Upgrade golf course tee box set up.	Upgrade police department, training, and security.	Yearly state audits.
Replace traffic signs (stop, yield, etc.).	Highway Street Painting on 1st Avenue.	Burroughs Home repairs and Train Depot electrical upgrades.	Continue to provide free dumpsters for beautification days.	Upgrade to voice over internet.	Increase technology and communication with community.
Implement Traffic Impact Fee.	Review and implement park plan.	Develop and install Main Street Educational Tree Plaques.	Complete comprehensive plan periodic update.	Track tourism related city services for future Visitor Impact Grant Applications.	Complete the comprehensive plan update and begin adopting priority actions.
Pursue funding to convert remaining meters to radio read technology.	Complete Fairgrounds restroom project.	Implement Community heart and Soul Program's economic initiatives.	Purchase and install trees to complete the 1st Avenue Tree Board Project.	Implement ESHB 2015 grant and review proposed sales and use tax.	Define council committee's goals, purpose, and projects.
Water plan update.	Update golf tee box setup and complete golf course deck covering.	Implement Comprehensive Plan action steps.	Initiate community Forestry project.	Explore code enforcement and animal control contracts.	Complete cemetery mapping update.

BUDGET IMPACTS

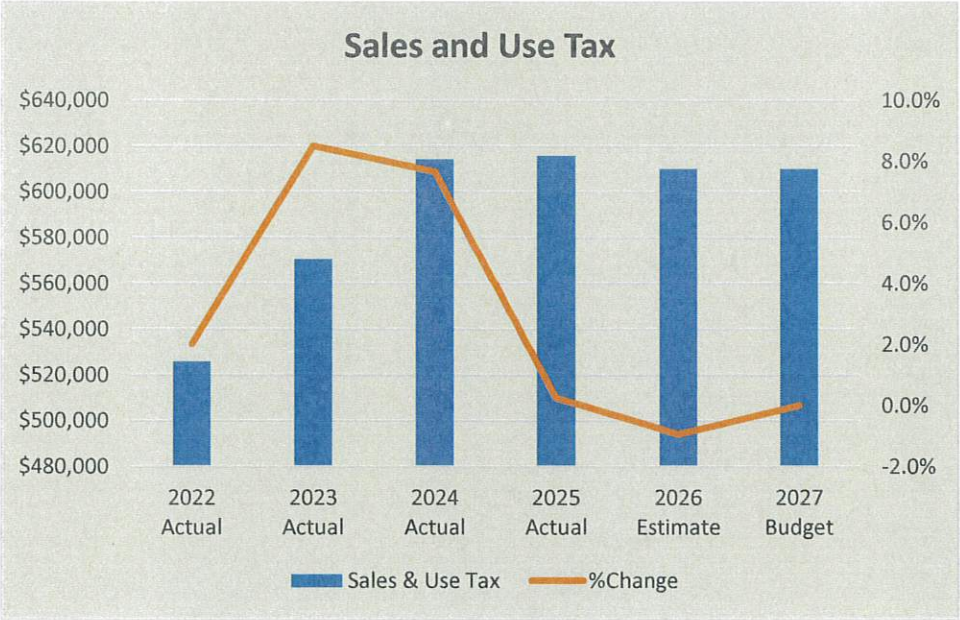
Economic Impact

The 2027 projected revenue estimates are based on MRSC's state shared revenue estimator, Economic and Revenue Forecast Council's Economic and Revenue Update, and past revenue history. According to the Washington State Economic and Revenue forecast, "The September economic forecast projects higher personal income, employment, and housing permits, all of which have slightly increased forecasted receipts. Consumer confidence continues to fall as people are worried about inflation. Housing construction remains on a downward trend. The Federal Reserve has been forced to increase rates as inflation has reemerged as a threat due to high energy prices. Uncertainty remains elevated due primarily the war in Iran, but also unpredictable trade policy".

The U.S. Bureau of Labor Statistics reported the All Urban Consumer Price Index (CPI) was up 3.7% from a year ago (September). The minimum wage is going up 3.5% with a $.60 per hour increase ($17.13 to $17.73).

For the City of Ritzville, the overall shared revenue state taxes are estimated to be up 18% comparing 2026 to 2025. The estimated local taxes will increase 0% by the end of 2026 and the 2027 budget reflects a 0% increase over 2026. The lodging tax is estimated to be a -25% decrease comparing 2026 and 2025. The 2025 projections are the same as 2026, which reflects the 0% increase.

Sales and use tax are estimated to be down -0.9% in 2026 and the 2027 budget projection is the same at 0%. The City's utility taxes are estimated to be down -3% in 2026 with a change of 0% in the 2027 budget.



	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Budget
Sales & Use Tax	$525,857	$570,552	$614,254	$615,800	$610,000	$610,000
%Change	2.0%	8.5%	7.7%	0.3%	-0.9%	0.0%

Current Expense Fund Balance

The city's Current Expense (General Fund) fund balance policy is to maintain a 25% fund balance. The fund balance provides a financial cushion for revenue fluctuations and cyclical activity through general operations. The 2027 Preliminary Budget has -$58,555 net change balance with a 33% fund balance. The increase in the fund balance is due to unfilled police officer positions from 2025-2026.

Fee Schedule

The finance committee worked with the Mayor, Clerk-Treasurer, and department heads, to review and update the fee schedule, attachment A, in the following area:

- Administrative Fees – electronic copies (increased), body camera footage and USB drive costs (new).

Employees

Wage Scale: The 2027 wage scale in Attachment B includes the following changes:

- Minimum wage to $17.73/hour ($.60 increase/hour)
- Cost-of-living adjustment increase of 3.5%

Health Insurance: Employee's health insurance through Asuris is projected to increase 11.4%. This percentage increase is included in the budget benefits line item across multiple funds.

Financial Stewardship:

- **Tax Levy:** The revenue assumptions for the 2027 fiscal year anticipate the state's allowed increase of 1% for property tax levy.
- **Projections:** Projected revenues were estimated utilizing MRSC's estimate calculator, Economic and Revenue Forecast Council's Economic and Revenue Update, and year over year historical trends.
- **Minimum Fund Balance:** Provides a financial cushion for revenue fluctuations and cyclical activity through general operations. The target fund balance is shown on the table below. All funds are exceeding the % to expenditures expectations as per financial policies.

Fund	% of Expenditures Policy	2027 Operating Expenditures	Ending Fund Balance	% of Expenditures Budgeted
Current Expense	25%	$1,959,128	$720,925	37%
Water Unrestricted	15%	$1,117,826	$720,329	64%
Sewer Unrestricted	15%	$493,074	$1,418,453	288%

BUDGETS & BUDGETARY ACCOUNTING

The following budget document sets forth the City's financial plan for 2027.

In the City of Ritzville, budgeting begins with general direction provided by the City Council. The City budget process serves the function of creating a framework to implement the policies set forth by that body to administer the City organization and deliver the various services to the community. Under the general guidance of the Mayor and Clerk-Treasurer, Department Heads have primary responsibility for formulating budget proposals in line with the Mayor and City Council priorities.

Budgeting begins with an understanding of the needs and issues important to the community that the government serves. General goals and priorities are identified in order to apply the available financial resources of the City to specific funding proposals. Previous budgets are considered in this process, thereby providing continuity with previous programming.

The budgeted appropriations (expenditures) must, by law, be balanced with either revenues and/or unreserved fund balances. The budget document not only addresses operating expenditures for the budget year but also incorporates major capital outlays to be undertaken during the year. These major capital outlays, in many respects, set the course of the city for many years to come.

As necessary during the course of the year the budget may need to be amended. The Mayor and Clerk-Treasurer has the authority to transfer budgeted amounts between programs within any fund; however, the City Council must approve any revisions that alter the total expenditures of a fund. When the Council determines that it is in the City's best interest to increase or decrease the appropriation for a particular fund, it may do so by ordinance.

BUDGET PROCESS

The budget process is the single most comprehensive analysis of available resources and the allocation of those resources to fund services for Ritzville's citizens. The budget document is designed to clearly illustrate the resources that are available for appropriation, an analysis of the decisions about the allocation of resources, and the resulting budget plan.

This budget document is developed in a manner to study and review the direction of the City of Ritzville. This document outlines the manner in which financial resources will be managed during the year. The course the City is taking can be changed through the allocation of financial resources. The major groups who will participate in the budget process are the Mayor, City Council, Clerk-Treasurer, Department Directors, City staff and interested Ritzville residents.

The City of Ritzville's budget will be adopted by ordinance in accordance with the requirements and time limitations as mandated in state law Revised Code of Washington (RCW 35.33). The budget must be adopted as a balanced budget and must be in place prior to the expenditure of any City funds. The calendar for the City of Ritzville's Budget process is as follows:

BUDGET PROCESS STEPS	JUL	AUG	SEPT	OCT	NOV	DEC
1. Estimates of Revenues and Expenditures prepared by departments.						
2. Estimates submitted to Clerk-Treasurer for compilation.						
3. Review of Program Requests by Department Heads, Mayor & Clerk-Treasurer.						
4. Two budget workshops held with City Council.						
5. Preliminary Budget submitted to City Clerk-Treasurer and made available to the public 60 days before the end of the fiscal year.						
6. Public hearings are held at council meetings.						
7. Council approves budget by December 31st.						

FINANCIAL STRUCTURE

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The City's resources are allocated to and accounted for in individual funds depending on what they are to be spent on and how they are controlled. The city budgets each fund individually.

Accounting for the flow of dollars in and out of accounts varies depending upon whether the fund is of the governmental or proprietary type. Government funds are designed to measure those financial resources on hand at the end of a period that are available to be spent or appropriated in future periods. Proprietary funds, on the other hand, are designed to reflect the overall economic health of the fund.

The following are the fund types and account groups used by the City of Ritzville:

GOVERNMENTAL FUND TYPES:

All governmental funds are presented using the flow of current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Governmental fund operating statements focus on measuring changes in financial position, rather than net income; they present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. The unreserved fund balance is a measure of resources available to be spent.

General Fund (000)

The 000 funds are used to account for and report all financial resources not accounted for and reported in another fund. These funds include the General Current Expense fund and its sub-funds.

The **General Current Expense Fund 001** is the primary operating fund of the City. It accounts for all financial resources and transactions except those required to be accounted for in another fund. This fund accounts for expenditures incurred by the council, the clerk and finance department, the legal department, the police, fire, parks, and golf. Its primary revenues are taxes and other charges including charges for services provided by individual departments to other funds.

Criminal Justice Monies Fund 002 are state share revenues distributed exclusively for criminal justice purposes and shall not be used to replace or supplant existing funding as per RCW 82.14.340. The tax revenue is criminal justice programs, criminal justice-population, criminal justice special programs and DUI and other criminal justice assistance.

The ***criminal justice population tax (336.06.21)*** is state distributed money to be used for criminal justice purposes only pursuant to 82.14.330 RCW. The moneys distributed must be expended exclusively for criminal justice purposes and may not be used to replace or supplant existing funding. ***Criminal justice purposes*** are defined as activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs and includes domestic violence services such as those provided by domestic violence programs, community advocates and legal advocates, as defined in RCW 70.123.20.

The term ***criminal justice purposes*** indicate a broad definition which would encompass all costs incurred in connection with the administration and enforcement of criminal laws, including those systems for dealing with persons suspected of, accused of, charged with, or convicted of crimes and domestic violence services.

The ***criminal justice programs tax*** (336.06.26) is state distributed money on per-capita basis for criminal justice. The money should only be used for 1) innovative law enforcement strategies, 2) programs to help at-risk children or child abuse victim resource programs, 3) programs designed to reduce the level of domestic violence or to provide counseling for domestic violence victims.

The ***DUI and other criminal justice assistance tax*** (336.06.51) state distributed revenue for the cost of implementation of the DUI and other criminal justice statutes.

In the expenditure of funds for criminal justice purposes as provided in RCW 82.14.340, cities and counties, or any combination thereof, are expressly authorized to participate in agreements, pursuant to chapter **39.34** RCW, to jointly expend funds for criminal justice purposes of mutual benefit. Such criminal justice purposes of mutual benefit include, but are not limited to, the construction, improvement, and expansion of jails, court facilities, juvenile justice facilities, and services with ancillary benefits to the civil justice system. State funding may be used for capital and other non-recurring expenditures so long as the expenditure is for criminal justice purposes and is reasonable (i.e., the purchase of police cars). However, if a new roof is put on the county courthouse, only that portion that applies to criminal justice purposes would quality (i.e., allocating the cost of the roof by square footage).

Law and Justice Fund 003 is revenue from a ***criminal justice sales and use tax*** (313.71.00) and resources distributed are to be used exclusively for criminal justice purposes pursuant to 82.14.340 RCW. Criminal justice purposes are defined as activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and which include domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates.

Criminal justice purposes are defined as activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and which includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates as defined in RCW 70.123.020.

In the ***expenditure of funds for criminal justice purposes*** as provided in 82.14.340 RCW, cities and counties, or any combination thereof, are expressly authorized to participate in agreements, pursuant to chapter 39.34 RCW, to jointly expend funds for criminal justice purposes for mutual benefit. Such criminal justice purposes of mutual benefit include, but are not limited to, the construction, improvement, and expansion of jails, court facilities, juvenile justice facilities, and services with ancillary benefits to the civil justice system.

Cemetery Fund 004 accounts for the sale of lots and cemetery services. The revenues pay for the maintenance and operation of the cemetery.

City Memorial & Enhancement Fund 006 is established for accepting donations for beautification, memorials, and enhancements around the city.

PDA Agency Fund 007 accounts for the revenues distributed to the Public Development Authority (PDA) from current expense (001).

Special Revenue Funds (100)

Account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. Restricted revenues are resources externally restricted by creditors, grantors, contributors or laws or regulations of the other government (e.g. city council) through a formal action (resolution, ordinance) and where the limitations can be removed only by a similar action of the same governing body.

Street Fund 103 is for road maintenance, and its revenues are shared sales tax with the General Fund and shared gas tax from the State of Washington.

Transportation Benefit District Fund 104 for the improvement, maintenance, protection and operation of public ways within the corporate city limits of the City pursuant to RCW 35.23.440.

City Beautification Fund 105 accounts for receipting funds from the Willard & Patricia Hennings Fund through the Innovia Foundation and expending funds for the exclusive purpose of public charitable purposes to enhance the public appearance of the City of Ritzville.

Coronavirus Local Fiscal Recovery Fund 106 for the purpose of holding and distributing the funds to support urgent COVID-19 response efforts. The funds can be used to support public health expenditures, address negative economic impacts caused by the public health emergency, replace lost public sector revenue, provide premium pay for essential workers, and invest in water, sewer, and broadband infrastructure. The fund was established in 2021 and funds must be spent by 2026 and allocated by 2024.

Community Initiatives Fund 107 is a dedicated fund to support current and future community initiatives, public outreach efforts, and activities that promote civic participation and implementation of city plans.

Hotel/Motel Tax Fund 110 accounts for tourism promotion funds collected by the Hotel/Motel tax as per RCW 67.28 and disbursed to entities for projects, events, and activities that enhance tourism, and promote the local economy.

Cumulative Reserve Fund 112 is for supplies, materials, capital outlays and capital construction which are funded out of the current expense fund, and for revenue stabilization. Funds may be allowed to accumulate from year to year to year, until city council shall decide to expend the monies in the fund for the purposes specified above.

Police Investigative Fund 120 is established for the purpose of accumulating funds for the expansion and improvement of law enforcement services. The funds are held and administered as per RCW 69.50.505 for the seizure and forfeiture of property. The investigative fund shall be used for payment of all proper expenses of the investigation leading to the seizure of money or property from an investigation of controlled substance law violation. It also provides funds for replenishing the petty cash drug fund, drug awareness educational purposes, and the purchase, lease and maintenance of equipment and other items necessary for investigative purposes.

Public Safety Tax Fund 121 is 100% of the monies generated by sales and use tax specifically used by the city to enhance and improve criminal justice and law enforcement functions pursuant to RCW 82.14.450.

Utility Tax Fund 122 is for monies collected pursuant to city code chapter 1.59.150 (Ordinance 954). Under RCC 1.60.310, monies may be used to augment the cemetery, street, and library funds; meet the federal funding-source requirement for the police officer hired under the COPS Fast program; and support other uses specified by the City Council.

Debt Service Funds (200)

Debt funds account for the accumulation of resources to pay principal, interest, and related costs on certain general long-term debt. The City does not currently have any debt service funds.

Capital Projects Funds (300)

These funds account for financial resources that are restricted, committed, or assigned (intended) for expenditure for capital outlays including the acquisition of capital facilities or other capital assets. Capital projects related to utilities and other business activities use enterprise funds (400).

Capital Improvement Program Fund 301 accounts for the revenues distributed to the city from the state in the form of real estate tax that is dedicated to local capital projects identified in RCW 82.46.010(2) and (6). Proceeds shall be placed into this fund per RCW 82.45.180(2) and 82.46.03(2). The RCW's define the process for distribution of the proceeds from county to the city whereas the city must place process in a municipal capital improvements fund.

General Capital Projects Fund 302 accounts for revenues held for the planning, predevelopment, and construction of City capital projects, as authorized by RCC 1.60.430 (Ordinance 2175). Expenditures must be consistent with any restrictions applicable to the revenues deposited in the fund.

Law & Justice Contributions Fund 304 accounts for receipt and disbursement of donations and grant funds for law and justice purposes.

Tree Board Fund 305 is for the tree board's activities in advising, promoting, and educating the community on issues pertaining to trees and wooded plants in City of Ritzville and to maintain the status of Tree City U.S.A.

Cemetery Reserve Fund 307 is for the improvement to or the replacement of equipment of the Ritzville Memorial Cemetery. The funds may be allowed to accumulate from year to year until the city council decides to expend the monies in the fund for the purpose specified above. The city council shall transfer a minimum sum of $1,000 into the fund each year.

Enterprise Funds (400)

Enterprise funds are used to report any activity for which a fee is charged to external users for goods or services. Enterprise funds are required for any activity whose principal revenue sources are debt backed solely by a pledge of the net revenues from fees and changes, legal requirement to recover cost or policy decision to recover cost.

Water Fund 401 accounts for billed water services. The revenues pay for maintenance and operation of the water system. **Water Reserve Fund 402** is a fund to replace utility capital, plant and equipment for the Water utilities. This reserve will be adjusted annually by the current depreciation expense less bond reserves, principal paid on outstanding debt, and purchases of replacement capital. The long-term goal of this fund is to accumulate sufficient cash for capital needs deemed appropriate within the scope of operations.

Sanitation Fund 403 accounts for billed garbage services. The revenues pay for contracted sanitation services.

Sanitation Retainage Fund 404 (formerly Sanitation Agency fund 637) holds the performance bond required as security for the faithful performance of the work including the payment of all persons providing equipment and performing labor, and all payments that may be due the State of Washington arising from the performance of the contractor. The contract is between the City of Ritzville and Wheatland Waste Systems.

Sewer Fund 408 accounts for billed sewer services. Its revenues pay for maintenance and operation of the sewer system.

Sewer Reserve Fund 409 is a fund to replace utility capital, plant and equipment for the Sewer utilities. This reserve will be adjusted annually by the current depreciation expense less bond reserves, principal paid on outstanding debt, and purchases of replacement capital. The long-term goal of this fund is to accumulate sufficient cash for capital needs deemed appropriate within the scope of operations.

Helping Others Fund 410 is for donations to help those in need to pay their city of Ritzville utility bills. Donations are accepted from all sources and solicited through the utility bill.

Utility Deposit Fund 424 are deposits from new utility accounts where there is not a 12-month history of no delinquencies. Deposits will be available to account customers in 12 months if the account has not been delinquent for the continuous 12 months, or the account is fully paid, and service terminated.

Doe Debt Service Fund 425 is for Department of Ecology loans L0600003 (final payment due 2027) and L0900003 (final payment due 2031) for sewer lagoon updates in 2006 and 2009. The revenue is transferred from the Sewer Fund 408.

Internal Service Funds (500)

These funds account for operations that provide goods or services to other departments or funds of the city on a cost-reimbursement basis.

Equipment Rental & Revolving Fund 500 is administered by the mayor or his/her designee, to be used as a revolving fund to be expended for the repair, replacement, purchase, and operation of equipment, materials, and supplies to be used in the administration and operation of the said fund.

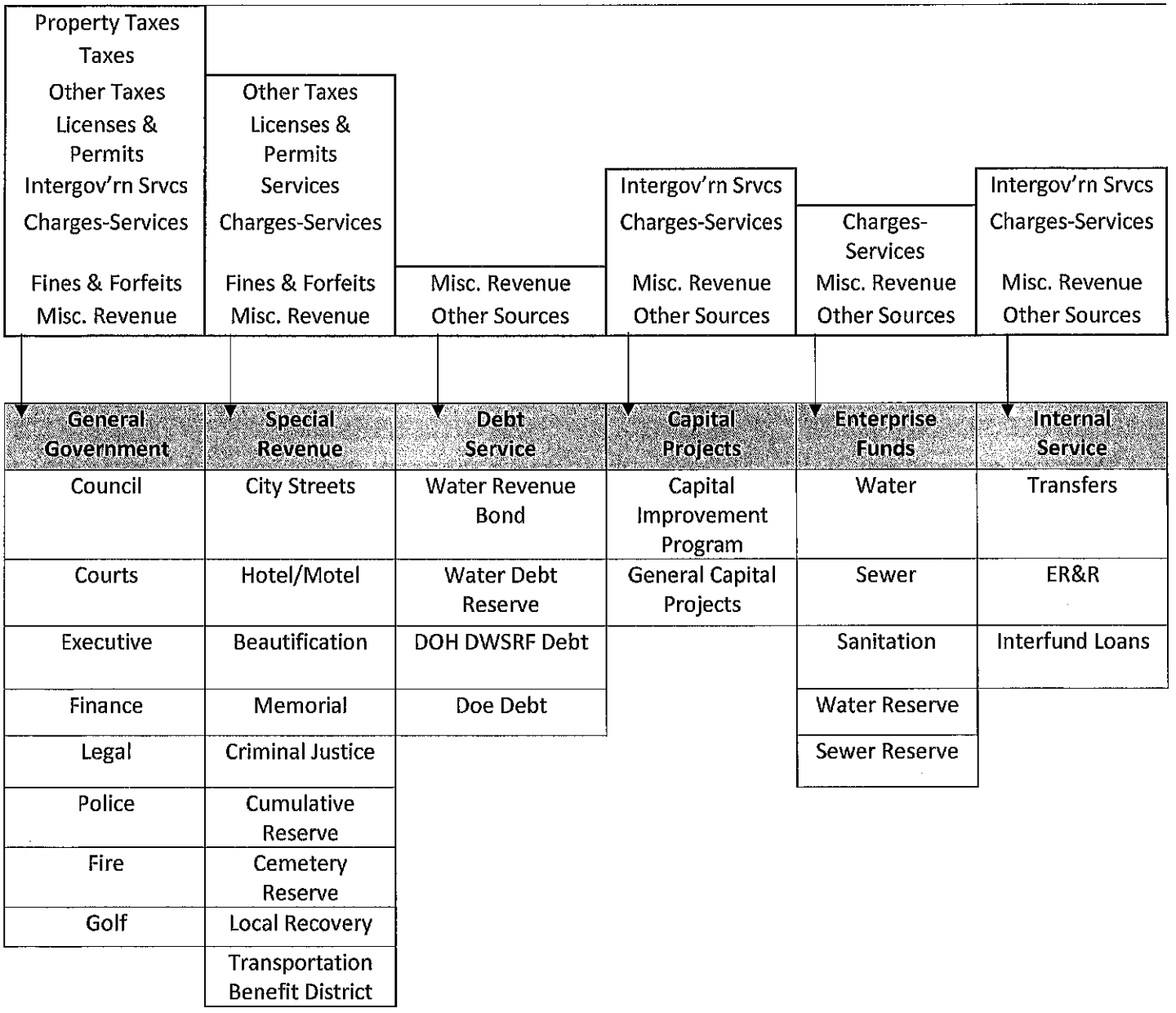
Agency Funds (600)

Agency funds are used to account for assets held by a government in a trustee capacity or as a custodian for individual, private organizations, other governmental units, and/or other funds. These include investment trust funds, pension (and other employee benefit) trust funds, private-purpose trust funds, and custodial funds.

Treasurers' Clearing Fund 633 is a fund for receipting and remitting district court costs which are then disbursed to the state.

IRS Clearing Fund 634 is for receipting and remitting funds to the IRS.

FLOW OF FUNDS STRUCTURE



Uses of Funds:

General Government	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service
General Operational Expenditures	General Operational Expenditures	Bond Principal and Interest	General Operational Expenditures	General Operational Expenditures	General Operational Expenditures
Capital	Capital		Park Improvements	Utility Construction	Capital
Interfund Contributions	Road & Street Construction		Road & Street Construction	Interfund Contributions	Interfund Contributions

FINANCIAL POLICIES

City of Ritzville adopts this Budget and Financial 2027 Policies for the purpose of establishing consistent guidelines for municipal fiscal budget and planning. These policies incorporate Council approved expectations which will serve as a guide for Council members, city staff, citizens and other interested parties conducting business with the City. The policies set forth guidelines for financial planning, budgeting, accounting, reporting, and other management practices. It is the City's goal to assure prudent financial management and responsible stewardship of the City's financial and physical assets.

FINANCIAL GOALS

The City of Ritzville's financial goals seek to:

- Ensure the financial integrity of the City.
- Manage the financial assets in a sound and prudent manner.
- Improve financial information for decision makers at all levels:
    - Policy makers as they contemplate decisions that affect the City on a long- term basis.
    - Department Heads as they implement policy on a day-to-day basis.
    - Maintain and further develop programs to ensure the long-term ability to pay all costs necessary to provide the level and quality of service required by the citizens.
    - Maintain a spirit of openness and transparency while being fully accountable to the public for the City's fiscal activities.

FINANCIAL POLICIES SECTIONS

Ritzville's financial policies address the following major areas:

- General Policies
- Revenue Policies
- Expenditure Policies
- Operating Budget Policies
- Cash Management Policies
- Accounting Policies
- Cash Receipting Policies
- Procurement Policies
- Cost Allocation Policies
- Debt Policies
- Investment & Capital Management Policies
- Capital Asset Policy
- Fund Balance and Reserve Policies

These policies may be addressed in this policy or separate policies of the City.

GENERAL POLICIES

1. The City Council may adopt resolutions or ordinances to set financial policies to assure the financial strength and accountability of the City.

2. The Mayor and/or Clerk-Treasurer shall develop administrative directives and general procedures for implementing the City Council's financial policies.

3. All City Departments will share in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and programs will be developed to reflect current policy directives, projected resources, and future service requirements.

4. To attract and retain the employees necessary for providing high quality services, the City shall establish and maintain a competitive compensation and benefit package with the public and private sectors.

5. Efforts will be coordinated with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis, and support favorable legislation at the state and federal level.

6. The City will initiate, encourage, and participate in economic development efforts to create job opportunities and strengthen the local economy.

7. The City will strive to maintain fair and equitable relationships with its contractors and suppliers.

REVENUE POLICIES

General Revenue Policies

Revenue forecasts will be neither overly optimistic nor overly conservative. They will be as realistic as possible based on the best available information. Should economic downturns develop, which could result in revenue shortfalls or fewer available resources, the city will make adjustments in anticipated expenditures to compensate.

Deficit financing and borrowing to support on-going operations will play no part in the City's responses to revenue shortfalls. Expenses will be reduced to conform to the long-term revenue forecast. Interfund loans are permissible to cover temporary gaps in cash flow.

General Revenues

1. Current expenditures will be funded by current revenues. The City will try to maintain a diversified and stable revenue system to protect programs from short-term fluctuations in any single source.

2. Budgeted revenues will be estimated conservatively using accepted standards and estimates provided by the state, other governmental agencies, or reliable economic forecasters when available.

3. General Fund and other unrestricted revenues will not be earmarked for specific purposes, activities or services unless otherwise authorized by the City Council or required by law or generally accepted accounting practices (GAAP). All non-restricted revenues will be deposited into the General Fund and appropriated by the budget process.

4. If revenues from "one-time" or limited duration sources are used to balance the City's annual operating budget, it is to be fully disclosed and explained at the time the budget is presented. It is the City's goal to not rely on these types of revenues to balance the operating budget.

5. The City will follow an aggressive and professional policy of collecting revenues. When necessary, discontinuing service, small claims court, collection agencies, foreclosure, liens, and other methods of collection, such as imposing penalties, collection, and late charges, may be used. Please see attached fee schedule.

6. Enterprise and Internal Service operations will be self-supporting.

7. The City will maximize the use of service users' charges in lieu of ad valorem (property) taxes and subsidies from other City funds, for services that can be identified and where costs are directly related to the level of service provided.

   a. Charges for providing utility services shall be sufficient to finance all operating, capital outlay, and debt service expenses of the City's enterprise funds, including operating contingency, planned capital improvements, and reserve requirements.

b. User charges shall fund 100% of the direct cost of development review and building activities. User charges include, but are not limited to, land use, engineering inspection, building permit, and building inspection fees.

d. Other reimbursable work performed by the City (labor, meals, contracted services, equipment, and other indirect expenses) shall be billed at actual or estimated actual cost.

e. Charges for services shall accurately reflect the actual or estimated cost of providing a specific service. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The City shall maintain a current schedule of fees and charges, showing when the fees were last reviewed and/or recalculated. Fees and charges, and utility rates will be reviewed every five years at a minimum.

f. The City will consider market rates and charges levied by other municipalities for like services in establishing rates, fees, and charges. g. Certain fees, such as rental fees, will be based upon market conditions and are not subject to the limitations of cost recovery.

8. Grant funding for programs or items which address the City's current priorities and policy objectives should be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund on-going programs.

9. Before accepting any grant, the City shall thoroughly consider the implications in terms of ongoing obligations that will be required in connection with acceptance of said grant.

10. All grants and other federal and state funds shall be managed to comply with the laws, regulations, and guidance of the grantor.

EXPENDITURE POLICIES

General Expenditure Policies

High priority is given to expenditures that will reduce future operating costs, such as increased utilization of technology and equipment and proven business methods.

An appropriate balance will be maintained between budget dollars provided for direct public service and dollars provided to assure good management and legal compliance.

Revenue forecasts will be neither overly optimistic nor overly conservative. They will be as realistic as possible based on the best available information. Should economic downturns develop, which could result in revenue shortfalls or fewer available resources, the City will make adjustments in anticipated expenditures to compensate.

Deficit financing and borrowing to support on-going operations will play no part in the City's responses to revenue shortfalls. Expenses will be reduced to conform to the long-term revenue forecast. Interfund loans are permissible to cover temporary gaps in cash flow.

Fees and Charges

Before the City undertakes any agreements that would create fixed ongoing expenses, the cost implications of such agreements will be estimated by current and future years.

Organizations that are not part of the City, but which receive funding from the City, shall not have their appropriation carried forward from year to year unless contractually authorized and directed by the City Council. Annual review and reauthorization of funding is required.

All externally mandated services for which full or partial reimbursement is available will be fully allocated to allow for recovery of expenses. The estimated direct costs of the service will be budgeted and charged to the fund performing the service. Interfund service fees charged to recover these direct costs will be recognized as revenue to the providing fund.

User fees will be imposed to cover the cost of services provided for unique or narrow segments of the community. Fees may be set at levels sufficient to cover the entire cost of service delivery, or the service may be subsidized as Council deems necessary.

The City will continuously maintain its sewer and water distribution and collection systems. To ensure the enterprise funds remain self-supporting, rate structures will fully fund the direct and indirect costs of operations, capital plan maintenance, debt service, depreciation, and moderate system extensions.

One-Time Revenues

All potential grants shall be carefully examined for matching requirements. Some grants may not be accepted if the local matching funds cannot be justified. Grants may also be rejected if programs must be continued with local resources after grant funds are exhausted.

Operating/Capital Expenditure Accountability

It is the City's policy to compare actual expenditures to the budget, generally on a monthly basis. General government funds, capital funds and other funds are all analyzed periodically. If necessary, actions are taken to bring the budget into balance.

OPERATING BUDGET POLICIES

1. The City Council will adopt and maintain a balanced annual operating budget.
2. The City will strive to adopt a budget where current annual operating revenues will be equal to or greater than current operating expenditures.
3. In the event a balanced budget is not attainable, and the cause of the imbalance is expected to last for no more than one year, the planned use of reserves to balance the budget is permitted. In the event that a budget shortfall is expected to continue beyond one year, the planned use of reserves must be developed as part of a corresponding strategic financial plan to close the gap through revenue increases or expenditure decreases.
4. The operating budget shall serve as the annual financial plan for the City. It will serve as the policy document of the City Council for implementing Council goals and objectives. The budget will provide the staff the resources necessary to accomplish City Council determined service levels.
5. Funds may not be expended or encumbered for the following fiscal year until the budget has been adopted by the City Council.

Fiscal Processes

1. Transfers between funds may be authorized by the adopted budget, or by specific Council action.
2. User fees are adopted annually at the Council level and are designed to cover the costs of the services unless the Council decides to subsidize the cost (please see attached City Fee Schedule).
3. Utility rates and connection fees will be set to cover operating expenditures and capital project needs.
4. Equipment purchases of items under $5,000 shall be considered small tools and minor equipment; purchases greater than $5,000 shall be considered capital equipment.
5. Extraordinary purchases or capital items are approved prior to purchase as follows:
    a. Up to $5,000 are reviewed and approved by the Mayor.
    b. Up to $10,000 are reviewed and approved by the Finance Committee.
    c. Over $10,000 by Council after review and recommendation by the Finance Committee.

Employee-Personnel

The Salary and Wage Schedule will be approved annually by the City Council (please see Wage Scale Attachment A).

Fiscal Reporting

1. A revenue/expenditure report will be produced monthly for the Finance Committee to compare actual results of the fiscal year to date.
2. A Cash and Investments report will be produced monthly for the Finance Committee's review.
3. Each quarter, a Quarterly Financial Report will be provided to City Council.

CASH MANAGEMENT POLICIES

Cash Management

It is the policy of the City of Ritzville to invest its surplus funds to maximize yield while preserving security of principal and meeting the city's cash flow requirements.

Funds of the City will be invested in accordance with the RCW 35.39, these policies and written administrative procedures. The City's investment portfolio shall be managed in a manner to attain a market rate of return throughout budgetary and economic cycles while preserving and protecting capital in the overall portfolio.

Funds held for future capital projects (i.e., bond proceeds), shall, whenever possible, be invested to produce enough income to offset increases in construction costs due to inflation. Where possible, prepayment funds for long-term debt service shall be invested to ensure a rate of return at least equal to the interest being paid on the bonds.

Debt Management Policy

The Debt Policy for the City of Ritzville (City) is established to help ensure that all debt is issued both prudently and cost effectively. The Debt Policy sets forth guidelines for the issuance and management of all financing of the City. Adherence to the policy is essential to ensure that the City maintains a sound debt position and protects the credit quality of its obligations while providing flexibility and preserving financial stability.

ACCOUNTING POLICIES

Comply with prevailing federal, state, and local statutes and regulations. Conform to a comprehensive basis of accounting in compliance with Washington State statutes and with generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA) where applicable.

1. The City uses the cash basis of accounting and will maintain expenditure categories according to state statute and administrative regulation. The city will use the "Budgeting, Accounting & Reporting System" (BARS) prescribed by the State Auditor for its revenue and expenditure classification.
2. Quarterly budget reports showing the current status of revenues and expenditures will be prepared and distributed to appropriate council, staff and management personnel in a timely manner and made available for public inspection. Quarterly financial updates will be presented to the City Council.
3. Electronic financial systems will be maintained to monitor revenues, expenditures, and program performance on an ongoing basis.
4. The Annual Financial Report will be prepared and submitted to the State Auditor's Office no later than 150 days from the end of the preceding fiscal year. The Annual Financial Report will be prepared on the basis of accounting that demonstrates compliance with Washington State statutes and the BARS manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles.
5. An annual financial audit is performed by the Washington State Auditor's Office, which will issue an official opinion on the annual financial statements. The accountability audit (i.e., accountability for public resources and compliance with state laws and regulations and its own policies and procedures) shall be performed every two years by the Washington State Auditor's Office.
6. The City's budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units, and as a communications

device for all significant budgetary issues, trends, and resources. The Clerk-Treasurer will submit the budget document to Association of Washington Cities (AWC) annually.

CASH RECEIPTING POLICIES

This policy applies to all cash collected. "Cash" includes checks, money orders, currency, and coins.

1. **Cash Receipting Duties Will Be Adequately Segregated**. Whenever possible, the person who collects cash, issues receipts, or performs the daily reconciliation of cash receipts should not be the same person who deposits cash, records cash in the departmental accounting records, or reconciles the monthly depository bank statement.

2. **All Cash Collected by Departments Will Be Appropriately Recorded**. All cash collected at city departments will be recorded by cash register.

3. **Cash Collected Will Be Reconciled Daily to Tapes**. The Clerk-Treasurer or designee will reconcile cash collections daily with the cash register tapes. Overages and shortages will be recorded in a separate account from other cash receipts. BARS revenue source code 369.81 will be used to record the overages and shortages on the Cash Receipt Form.

4. **All Cash Receipts Will Be Deposited Intact Daily**. Within 24 hours of receipt, all cash received will be deposited into the City's bank depository account. (Exception: If total accumulated receipts' amounts to less than $200, whichever comes first.)

All daily receipts should be deposited together in the order received. All cash collected must be deposited. Cash collected may not be used as petty cash for making minor purchases or issuing refunds.

5. **Cash Collections Will Be Adequately Safeguarded**. All Cash Receipt Reports submitted with cash deposits and transmittals will be filled out to show proper distributions of cash received.

   A. All cash received by departments as revenue will be recorded using the appropriate BARS revenue source code number.

   B. All cashier overages and shortages will be recorded using the BARS revenue source code No. 369.81.

   C. Cash received by departments because of refunds from vendors will also be recorded in the accounting system.

   D. Refunds received during the same accounting period (fiscal year) in which the original expenditure was made will be recorded as a reduction of expenditure.

6. **Cash Refunds from Vendors**. Cash refunds from vendors will be classified as payments received for returned goods; for services paid for, but not used; or for overpayments. Payments received by any department as reimbursements for the sale of goods or services are not refunds and should be recorded as revenue, not as a reduction of expenditures. If the refund is received after the end of the accounting period in which the original expenditure was made, and the dollar amount of the refund is not material, BARS revenue source code 369.90 will be credited for the amount of the refund.

If the refund is received after the end of the accounting period in which the original expenditure was made, and the dollar amount of the refund is material, BARS revenue source code 388.80 will be credited for the amount of the refund.

A refund will be considered material if the improper classification of it might distort the results of the fund's financial operations or if it might improperly influence a decision of management; whether or not such a refund is material will be determined by the City Treasurer.

7. **Receipt of Cash for Refunds Will Be Properly Documented**. Adequate documentation will be attached to Treasurer's Cash Receipt Forms that record refunds. Documentation must be in sufficient detail for the Treasurer to

approve the Cash receipt distribution. The documentation required for the approval of the Cash Receipt distribution will be determined by the Treasurer.

8. **Accounts Receivable/Refund Approval.** Any Treasurer's Cash Receipt Form that records a payment on Accounts Receivable or the refunds must be approved by the City Treasurer.

9. **Depository Accounts Will Be Established by the Clerk-Treasurer.** New depository bank accounts will be established by the Clerk-Treasurer.

10. **Internal Cash Drawer Audits.** Cash drawer audits will be performed at random by the Clerk-Treasurer's designee. The audit will include, but not limited to: cash, checks, and credit card.

PROCUREMENT POLICIES

The purpose of the procurement policy is to implement the requirements of state law and, when applicable, federal guidance with regards to procurement of goods and services and the bidding on public contracts for public works, goods, services, supplies, and materials. It is the City's policy to follow state and, when applicable, federal requirements with regard to the expenditure of public funds, to provide a fair forum for those interested in bidding on public contracts, and to help ensure that public contracts are performed satisfactorily and efficiently at least cost to the public, while avoiding fraud, waste, and favoritism in their award. For federally funded purchases and contracts, the purpose of this policy is to also ensure that there is no abuse of federal funds and that all allowable costs are accorded consistent treatment.

The City of Ritzville's Procurement Policy and Procedures manual includes general provisions, public works projects, professional and personal services, bid procedures; purchases of materials, supplies, and equipment; bid procedures, small works roster, travel, payment processing, and credit cards.

COST ALLOCATION POLICIES

1. Indirect Cost Allocation Background

Indirect cost allocation is a method to determine and assign the cost of central services to the internal users of those services. Cost allocation enables local governments to more accurately account for the complete cost of the services it provides, and to provide a clear/concise method to use in budget development.

Indirect costs include central services costs related to legislative, executive, finance, legal and human resources expenses.

Cost allocation plans share indirect costs across programs, activities, funds, and departments. The term "allocation" implies that there is no precise method for charging indirect costs, however cost allocations should be designed to provide a consistent, reasonable, and equitable means to allocate costs.

Funds to Be Charged

An indirect cost allocation plan is intended to charge restricted funds for a fair and equitable portion of central services costs. The City has two fund types that could be eligible for indirect cost allocation – special revenue funds and business-type funds.

Special revenue funds must be at least partially funded by an externally restricted or internally assigned revenue source; however, the special revenue funds can be, and many are, subsidized by the general fund. Therefore, there is no benefit to be had by including most special revenue funds in the indirect cost allocation plan (increasing expenditures in funds subsidized by the general fund would simply increase the amount of general fund subsidy required).

The City's business-type funds must be self-supporting and cannot receive general fund support in the form of subsidization or services provided at no charge. An indirect cost allocation plan is the appropriate way to charge business-

type funds for services provided by the general fund. The City's current business type funds subject to allocation are Water, Sanitation and Sewer.

The indirect cost allocation plan shall be developed based on the principle that costs will be split between general government activities (those pertaining to the general fund and special revenue funds) and business-type activities. Business-type activities will be further allocated by fund, based on the criteria described below. General government activities will remain in the general fund.

Costs to Be Allocated

The following costs are subject to allocation:

- Salaries, benefits, supplies, training, equipment, etc. associated with:
  - City Clerk Department
  - Centralized Services

All the costs listed above are paid out of the general fund and primarily exist for the support of the City as a whole. Costs included in the allocation plan should be administrative in nature and must be reasonably perceived to benefit all City funds. Therefore, the cost of services such as public safety, street maintenance, community events, etc. are excluded from the plan and are not subject to allocation.

Activities & Measurement Criteria

The activities on which to base allocations and the measurement criteria for those activities are identified in the following table.

ACTIVITIES *(based on September 2025 time study)*	**MEASUREMENT CRITERIA**
Payroll	Employee count (August 2025 actual)
Human Resources	Employee count (August 2025 actual)
Accounts Payable	Non-salary expenses (2026 budget)
Mayor and Council	# of agenda items (2025 actual)
Payment Processing and Cash Reconciliations	Revenue (2026 budget)
Utility Billing	# of accounts (August 2025 actual)
Budget, Accounting, Annual reporting	Total expenses (2026 budget)

Budget & Accounting Procedures

1/12th of the budgeted overhead allocation for the year will be charged each month.

The Clerk/Treasurer will monitor budget to actual amounts for the costs included in the cost allocation plan. If there is a variance of greater than 15% between budgeted and annual costs, then a one-time adjustment will be made as close to the end of the year as is practical.

The cost allocation plan should be reviewed annually during budget development. It is not necessary to update the activities or measurement criteria on an annual basis as long as the plan has been reviewed for general reasonableness. If significant changes have been made which may affect the overall allocation percentages, then the plan should be updated. The plan should be updated at least every three years.

2. Direct Cost Allocation Plans

Direct cost allocation is another method used to determine and assign costs of public works payroll, utility, Equipment Rental and Revolving (ER&R) and insurance services. Direct costs include public works employee hours; water, sewer, and sanitation services to city properties; and charges to the ER&R fund.

Activities & Measurement Criteria

The activities on which to base allocations and the measurement criteria for those activities are identified in the following table.

ACTIVITIES *(Based on September 2025 time study)*	MEASUREMENT CRITERIA
Public Works Payroll	Employee timesheet activity reports
Community Development Payroll	Employee timesheet activity reports
City Properties Utility Services	Utility usage
ER&R Services	ER&R plan (original price +5% inflation x estimated useful life)
Property, Equipment and Vehicle Insurance	Property value % per fund, equipment, and vehicle % per fund (per ER&R plan)

Budget & Accounting Procedures

The actual costs in 2026 are used for the 2027 budgeting purposes. Each month in 2027, direct charges for services will be charged to multiple funds for public works payroll based on timesheet activity reports. Utility services will be paid monthly based on usage. ER&R service charges and insurance will be charged on a yearly basis.

DEBT POLICIES

Debt Management Policy

The Debt Policy for the City of Ritzville (City) is established to help ensure that all debt is issued both prudently and cost effectively. The Debt Policy sets forth guidelines for the issuance and management of all financing of the City. Adherence to the policy is essential to ensure that the City maintains a sound debt position and protects the credit quality of its obligations while providing flexibility and preserving financial stability.

Fees and Charges

User fees will be imposed to cover the cost of services provided for unique or narrow segments of the community. Fees may be set at levels sufficient to cover the entire cost of service delivery, or the service may be subsidized as the Council deems necessary.

The city will continuously maintain its sewer and water distribution and collection systems. To ensure the enterprise funds remain self-supporting, rate structures will fully fund the direct and indirect costs of operations, capital plan maintenance, debt service, depreciation, and moderate system extensions.

One-Time Revenues

All potential grants shall be carefully examined for matching requirements. Some grants may not be accepted if the local matching funds cannot be justified. Grants may also be rejected if programs must be continued with local resources after grant funds are exhausted.

INVESTMENT & CAPITAL MANAGEMENT POLICIES

Capital Facilities Plan

1. The City developed a Capital Facilities Plan (CFP) as defined by RCW 36.70A.070, which is consistent with the City Comprehensive Plan. The plan shall be for a period of six years.

2. The CFP will include all projects to maintain public capital facilities required to maintain service levels at standards established by the City Council. It may also include for consideration such other projects as requested by the Mayor or City Council.

3. The CFP will provide details on each capital project plan including estimated costs, sources of financing and a full description of the project.

4. The City will finance only those capital improvements that are consistent with the adopted CFP and City priorities. All capital improvement operating, and maintenance costs will be included in operating budget forecasts.

5. A status review of the CFP will be conducted annually, and a report will be presented by the Clerk-Treasurer or his/her designee, to the City Council.

Capital Asset Management

1. The City will maintain its capital assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.

2. The capitalization threshold used in determining if a given asset qualifies for capitalization is **$5,000** per item with a useful life of over one year. All capital assets shall have a City of Ritzville property tag affixed to it when placed into service.

3. Minor equipment that falls below the $5,000 threshold but is subject to shrinkage shall have a City of Ritzville property tag affixed to it when placed into City service and will be accounted for on the "Small and Attractive" inventory list.

4. The Clerk Treasurers' Department will conduct an annual physical count/inspection of all capital assets.

5. Adequate insurance will be maintained on all capital assets consistent with the results of the annual physical count/inspection.

Investment Policy

The city's investment policy, Ritzville City Code Chapter 1.96 Investment Policy, applies to all financial assets of the city to include strategies and objectives, delegation of authority, ethics and conflicts of interest, authorized financial dealers and institutions, safekeeping and custody, and diversification, and monitoring.

CAPITAL ASSET POLICY

Scope and Purpose

This policy is established for the purpose of:

- Defining capital assets, infrastructure, and small and attractive assets
- Safeguarding City assets
- Complying with State requirements
- Providing accurate information for financial reports
- Establishing guidelines for physical inventories of assets

Definitions

Capital assets are assets with a useful life of more than one year. Examples include land, buildings, improvements, machinery, and equipment.

Infrastructure refers to the public works system and includes streets, water lines, sewer lines, etc.

Small and attractive assets are portable items that do not meet the minimum capitalization threshold but require special attention because of their potential to be stolen. Examples include laptops, tablets, video and sound equipment, police weapons, tools and equipment, and cell phones.

Capitalization Threshold

The City's capitalization threshold is $5,000 for capital assets and infrastructure.

Additions

Additions will be added to the asset lists by the Clerk-Treasurer's Office, based on accounts payable invoices. Departments must notify the Clerk-Treasurer's Office of any assets acquired via donation.

Disposals

Assets with a value of $5,000 or less may be designated as surplus by the mayor. A surplus of assets with a value of over $5,000 requires approval by the city Council.

Transfers

Transfers of assets between departments may occur. Both the transferring and receiving department must acknowledge transfer of the assets and report the transfer to the Clerk-Treasurer. If the asset is being transferred from a governmental fund to a proprietary fund or vice versa the receiving department must purchase the asset at fair market value. The Clerk-Treasurer shall make the final determination regarding fair market value and process the "sale" in the financial system.

Inventory

Capital assets and small and attractive assets shall all be inventoried annually. The Clerk-Treasurer will supply an inventory worksheet to all departments and each department will conduct a physical inventory to verify existence and condition and return the completed worksheet to the Clerk-Treasurer by end of each year. To the extent possible, inventories shall be completed by two staff. Ideally, one of the two staff should be from the Clerk-Treasurer's department.

Lost or Stolen Assets

Lost or stolen assets must be reported to the Clerk-Treasurer as soon as it is discovered. The Clerk-Treasurer shall report the loss to the State Auditors' Office, if required; and shall make the necessary updates to the asset list.

Asset Tracking System

Asset records will be maintained by the Clerk-Treasurer. The following information will be maintained for capital assets and small and attractive assets:

- Purchase date, purchase cost and vendor
- Name/brief description
- Location of the asset
- Individual responsible for the asset
- Source of funding (i.e. which fund purchased the asset and whether it was grant funded)
- Estimated life of the asset
- Identifying number, if applicable
- Disposal date

FUND BALANCE & RESERVE POLICIES

The purpose of these policies is to provide a targeted range for fund balance and reserves to help position the City and its functional units to respond to economic fluctuations, prepare for expected and unexpected liabilities, and to take advantage of economic opportunities. The policies are intended to establish an understanding of the proper level and use of those reserves for the City of Ritzville. Adequate levels of fund balance or reserves are essential to protect against temporary revenue shortfalls and help to ensure stable taxes and fees. It provides resources criteria crucial in long-term financial planning.

For the City of Ritzville, fund balance equals cash (which includes cash and investments held by the city) as the city reports and budgets financial activity on a cash basis the City of Ritzville follows BARS (the Budgeting, Accounting and Reporting System) promulgated by the State of Washington which includes the prescribed uniform charts of accounts, accounting and budgeting policies, guidance for preparing financial statements and instructions for preparing supplemental year end schedules (Revised Code of Washington Section 43.09.230) for local governments.

Fund Balance and Cash and/or Investments is defined in the BARS Manual as follows:

308.10 RESERVED

The amounts of cash and investments with specific purpose or use restrictions imposed on them by external parties (e.g., enabling legislation, grantors, creditors, etc.) or from formal internal commitments. Internal commitments are specific constraints imposed by the highest level of government (board of commissioners, city council, board of directors, board of supervisors, etc.) through the most formal binding action (ordinance, resolution) that require a similar formal action on the same level to remove them. Limitations resulting from intended use (informal action) by either legislators or managers are not sufficient to classify the resources as reserved. These resources should be reported as unreserved.

308.80 UNRESERVED

The amounts of cash and investments without any limitations on their use and resources with informal limitations placed on them by either legislators or managers. The City of Ritzville has the following fund structure:

General Fund and Streets Unrestricted Fund: Funds available for general government operations.

Capital Funds:
Equipment Reserve (funds set aside and available for General Government equipment replacement)
Real Estate Excise Tax (REET) 1 (funds restricted as to use on capital facilities)
Facilities (funds set aside for City Hall and other facility related capital projects)

Enterprise Funds:
Water Unrestricted (restricted to water operations)
Water Restricted (restricted to water capital, debt Service and equipment replacement)
Sewer Unrestricted (restricted to Sewer Operations)
Sewer Restricted (restricted to Sewer Capital, Debt Service and Equipment Replacement)

Special Revenue Funds (restricted by law or city ordinances, no targeted reserves)
Street Restricted, Lodging Tax Hotel/Motel, Criminal Justice, and Donations

Internal Service Funds
State Treasurers' Agency, and IRS Clearing.

Trust, Agency & Permanent Funds (funds not available for city services)
Utility Deposits, Helping Others, PDA Agency, City Beautification, and City Memorial funds.

Balancing the Operating Funds

RCW 35.33.075 requires that the City adopt a balanced budget based on the following requirement: ***"Appropriations shall be limited to the total estimated revenues contained therein including the amount to be raised by ad valorem taxes and the unencumbered fund balances estimated to be available at the close of the current fiscal year."***

The city adopts a statutorily balanced budget but also seeks to adopt a structurally balanced budget. A budget is statutorily balanced when total estimated resources (beginning fund balance plus revenues) equal the total appropriation (expenditures plus ending fund balance). In a statutorily balanced budget, beginning fund balance may be used as a revenue source. In contrast, in a structurally balanced budget, the total expenditure appropriation is limited to the annual estimated revenues. In a structurally balanced budget, beginning fund balance may not be used as a revenue source.

It is not uncommon for cities to rely upon the beginning fund balance as a "revenue" source. It is Ritzville's strategic goal to attain structural balance, thereby eliminating reliance on these funds to supplement current income. Any uncommitted operating surpluses (revenues that exceed expenditures) that occur at year-end may be held in reserve or appropriated to a capital reserve, long term obligation, or debt service fund, rather than used as a supplemental source of revenue required to balance the budget each year.

In the event that adjustments are necessary to bring the budget into balance in the course of the fiscal period, the administration will bring a budget amendment forward for approval by the City Council.

MINIMUM FUND BALANCE

Provides a financial cushion for revenue fluctuations and cyclical activity through general operations. The target fund balances are in the table below.

Fund	% of Expenditures
Current Expense	25%
Water Unrestricted	15%
Sewer Unrestricted	15%

RESERVE FUNDS

Cumulative Reserve Fund

The city created the Cumulative Reserve Fund to finance recurring non-utility expenses which are not annual such as state audits, building replacements or improvements, park, recreational, cultural, and civic improvements, and land.

Water and Sewer Reserve Funds

The city created the water and sewer reserve funds to replace utility capital, plant and equipment for the Water, Sewer, and Sanitation utilities. This reserve will be adjusted annually by the current depreciation expense less bond reserves, principal paid on outstanding debt, and purchases of replacement capital. The long-term goal of this fund is to accumulate sufficient cash for capital needs deemed appropriate within the scope of operations.

Budget Expenditures Comparison Year Over Year

Fund	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	% Change 2025/ 2026	% Change 2026/ 2027
001	Current Expense	$1,348,504.11	$1,502,183.61	$1,620,134.37	$2,061,862.00	$1,959,128.00	27%	-5%
002	Criminal Justice Monies	$0.00	$419.93	$788.91	$6,200.00	$1,404.00	100%	-77%
003	Law and Justice	$27,259.08	$17,267.20	$33,500.01	$94,148.00	$106,292.00	181%	13%
004	Cemetery	$64,791.09	$120,116.37	$103,534.90	$139,561.00	$111,235.00	35%	-20%
006	City Memorial	$0.00	$1,233.47	$2,991.09	$1,900.00	$1,800.00	-36%	-5%
007	PDA Fund	$5,000.00	$5,000.00	$0.00	$434.00	$434.00	100%	0%
103	City Streets	$456,004.33	$721,150.43	$1,164,945.36	$475,599.00	$1,281,989.00	-59%	170%
104	Transportation Benefit District	_	_	_	$80,000.00	$80,000.00	100%	0%
105	City Beautification	$56,260.95	$31,805.67	$55,696.29	$58,400.00	$37,400.00	5%	-36%
106	COVID Local Recovery	$73,550.58	$212,466.75	$71,726.50	$46,267.00	$0.00	-35%	-100%
107	Community Initiatives	_	_	_	_	$8,000.00	0%	100%
110	Performing Arts/Tourism	$105,021.42	$145,731.07	$116,247.58	$203,488.27	$200,000.00	75%	-2%
112	Cumulative Reserve	$0.00	$0.00	$0.00	$0.00	$0.00	0%	0%
120	Police Investigative Fund	$500.00	$0.00	$0.00	$0.00	$0.00	0%	0%
121	Public Safety Tax	$80,487.16	$91,473.61	$102,558.00	$110,443.00	$122,174.00	8%	11%
122	Utility Tax Fund	$150,000.00	$150,000.00	$170,000.00	$200,000.00	$200,000.00	18%	0%
301	Capital Improvement Program	$80,000.00	$119,365.17	$5,079.48	$83,000.00	$45,000.00	100%	-46%
302	General Captial Projects	$0.00	$75,338.00	$0.00	$0.00	$0.00	0%	0%
304	Law Enforcement Contributions	$1,500.00	$0.00	$17,098.08	$500.00	$500.00	-97%	0%
305	Tree Board	$3,728.19	$3,116.48	$3,458.86	$208,150.00	$183,252.00	100%	-12%
307	Cemetery Reserve	$20,000.00	$20,000.00	$0.00	$30,000.00	$0.00	100%	-100%
401	Water	$3,504,374.70	$3,379,371.29	$1,344,113.73	$1,355,537.00	$1,280,810.00	1%	-6%
402	Water Reserve	$0.00	$0.00	$0.00	$0.00	$150,000.00	0%	100%
403	Sanitation	$452,682.49	$437,180.16	$482,998.12	$479,263.00	$488,817.00	-1%	2%
404	Sanitation Retainage Fund	$0.00	$0.00	$0.00	$0.00	$0.00	0%	0%
408	Sewer	$619,060.96	$872,690.66	$810,188.87	$1,482,167.00	$2,171,309.00	83%	46%
409	Sewer Reserve	$0.00	$0.00	$0.00	$0.00	$0.00	0%	0%
410	Helping Others	$0.00	$0.00	$0.00	$500.00	$1,000.00	100%	100%
424	Utility Deposit	$1,800.00	$3,224.00	$3,895.92	$11,500.00	$11,500.00	195%	0%
425	Doe Debt Service	$210,113.08	$218,734.35	$218,864.66	$229,000.00	$229,000.00	5%	0%
500	ER&R	$118,880.49	$163,320.90	$276,436.17	$484,000.00	$746,500.00	75%	54%
Total		**$7,379,518.63**	**$8,291,189.12**	**$6,604,256.90**	**$7,841,919.27**	**$9,417,544.00**	**19%**	**20%**

2027 Preliminary Budget Summary

DEPARTMENT	BEGINNING FUND BALANCE	2027 BUDGETED REVENUE	2027 BUDGETED EXPENDITURES	ENDING FUND BALANCE
001 Current Expense	$697,089.74	$1,900,573.00	$1,959,128.00	$638,534.74
002 Criminal Justice Monies	$12,108.71	$3,992.00	$1,404.00	$14,696.71
003 Law and Justice	$162,916.11	$36,410.00	$106,292.00	$93,034.11
004 Cemetery	$13,371.34	$118,165.00	$111,235.00	$20,301.34
006 City Memorial	$7,003.66	$1,400.00	$1,800.00	$6,603.66
007 PDA Agency Fund	$434.77	$0.00	$434.00	$0.77
103 City Streets	$51,846.81	$1,269,027.00	$1,281,989.00	$38,884.81
104 Transportation Benefit District	$38,043.00	$65,200.00	$80,000.00	$23,243.00
105 City Beautification	$27,334.05	$15,000.00	$37,400.00	$4,934.05
106 COVID Local Recovery	$37,286.39	$0.00	$0.00	$37,286.39
107 Community Initiatives	$8,000.00	$0.00	$8,000.00	$0.00
110 Performing Arts/Tourism	$189,920.90	$121,337.00	$200,000.00	$111,257.90
112 Cumulative Reserve/Rev Stab	$244,482.79	$4,305.00	$0.00	$248,787.79
120 Police Investigative Fund	$1,013.33	$0.00	$0.00	$1,013.33
121 Public Safety Tax	$232,065.47	$88,682.00	$122,174.00	$198,573.47
122 Utility Tax Fund	$758,409.77	$201,268.00	$200,000.00	$759,677.77
301 Capital Improvement Program	$187,767.44	$22,080.00	$45,000.00	$164,847.44
302 General Capital Projects	$0.00	$0.00	$0.00	$0.00
304 Law & Justice Contributions	$2,653.64	$0.00	$500.00	$2,153.64
305 Tree Board	$3,290.23	$184,500.00	$183,252.00	$4,538.23
307 Cemetery Reserve	$14,687.95	$2,166.00	$0.00	$16,853.95
401 Water	$924,764.12	$1,076,375.00	$1,280,810.00	$720,329.12
402 Water Reserve	$1,333,100.39	$79,070.00	$150,000.00	$1,262,170.39
403 Sanitation	$442,120.17	$494,729.00	$488,817.00	$448,032.17
404 Sanitation Retainage Fund	$22,561.40	$300.00	$0.00	$22,861.40
408 Sewer	$1,496,494.97	$2,093,267.00	$2,171,309.00	$1,418,452.97
409 Sewer Reserve	$1,116,767.97	$292.00	$0.00	$1,117,059.97
410 Helping Others	$1,320.42	$100.00	$1,000.00	$420.42
424 Utility Deposit	$54,845.48	$3,150.00	$11,500.00	$46,495.48
425 DOE Debt Service	$284,257.29	$220,000.00	$229,000.00	$275,257.29
500 Equipment Rental & Revolving	$1,456,557.23	$299,924.00	$746,500.00	$1,009,981.23
BUDGET TOTAL	**$9,822,515.54**	**$8,301,312.00**	**$9,417,544.00**	**$8,706,283.54**

Fund 001 Current Expense Revenue Summary

REVENUE SOURCES 001 Current Expense	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-OCT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$386,312.13**	**$556,150.99**	**$631,585.63**	**$838,337.70**	**$715,678.68**	**$715,678.68**	**$697,089.74**	**-17%**
311 Real & Personal Property Taxes	$214,752.99	$231,200.20	$227,052.87	$242,089.00	$158,615.16	$235,000.00	$244,675.00	
313 Sales & Use Taxes	$570,552.01	$610,917.07	$614,253.51	$636,000.00	$490,376.20	$580,000.00	$610,000.00	
316 Utility Taxes	$216,586.99	$215,305.06	$249,045.29	$385,450.00	$198,042.60	$265,000.00	$285,000.00	
317 Local Leasehold					$1,820.06	$2,500.00	$2,500.00	
310 TAXES	**$1,001,891.99**	**$1,057,422.33**	**$1,090,351.67**	**$1,263,539.00**	**$848,854.02**	**$1,082,500.00**	**$1,142,175.00**	**-10%**
321 Solicitor Licenses					$325.00	$225.00	$225.00	
321 Business Licenses	$5,335.00	$6,490.00	$7,135.00	$4,500.00	$5,185.00	$5,395.00	$5,000.00	
322 Animal Licenses	$5,865.00	$4,275.00	$3,025.00	$3,500.00	$3,785.00	$3,800.00	$3,800.00	
322 Animal Penalty					$790.00	$790.00	$350.00	
322 Building Permits	$31,634.35	$30,283.32	$18,272.08	$35,000.00	$8,603.81	$10,500.00	$28,750.00	
322 Fence Permit	$4,525.38	$400.00	$300.00	$300.00	$185.00	$185.00	$195.00	
320 LICENSES & PERMITS	**$47,359.73**	**$41,448.32**	**$28,732.08**	**$43,300.00**	**$18,873.81**	**$20,895.00**	**$38,320.00**	**-12%**
334 State Grant-HAPI	$25,000.00							
334 State Grant-DOC Comp Plan				$10,000.00	$10,000.00	$10,000.00	$10,000.00	
334 State Grant-Police Grant				$14,500.00	$14,000.00	$14,000.00	$0.00	
334 State Grant-Red Restrooms			$0.00	$150,000.00	$0.00	$0.00	$150,000.00	
336 City Assistance	$56,452.54	$75,207.34	$75,037.97	$63,730.00	$42,410.78	$58,410.00	$63,730.00	
336 CJ High Crime	$5,713.76	$5,860.01	$2,967.39	$5,800.00	$0.00	$0.00	$0.00	
336 Marijuna Excise	$10,443.68	$9,676.42	$8,210.60	$10,208.00	$5,383.63	$10,208.00	$10,208.00	
336 Liquor Excise	$12,480.40	$12,281.89	$11,636.96	$12,512.00	$11,032.09	$12,512.00	$11,170.00	
336 Liquor Profits	$13,609.62	$13,474.85	$13,345.04	$13,121.00	$9,865.56	$13,121.00	$13,085.00	
330 INTERGOV'T REVENUE	**$123,700.00**	**$116,500.51**	**$111,197.96**	**$279,871.00**	**$92,692.06**	**$118,251.00**	**$258,193.00**	**-8%**
341 Copies & Faxes	$78.69	$44.74	$211.23	$100.00	$48.25	$100.00	$100.00	
342 Police Manpower Reimbursement	$5,907.47			$0.00	$0.00	$0.00		
342 Fire Pension Reimbursement	$1,710.00			$0.00	$0.00	$0.00		
345 Building Plan Review	$10,705.59	$18,000.01	$9,293.97	$15,000.00	$2,932.23	$3,900.00	$10,000.00	
345 Land Use Plan Review		$5,101.96	$1,600.00	$5,000.00	$800.00	$700.00	$5,000.00	
347 Golf	$80,022.18	$85,650.07	$91,113.50	$90,000.00	$91,197.88	$91,400.00	$90,000.00	
340 CHARGES FOR SERVICES	**$98,423.93**	**$108,796.78**	**$102,218.70**	**$110,100.00**	**$94,978.36**	**$96,100.00**	**$105,100.00**	**-5%**
351 District Court	$7,035.44	$12,879.20	$11,989.14	$15,000.00	$4,205.30	$7,500.00	$7,500.00	
359 Animal Control	$370.49	$0.00	$0.00	$0.00	$25.00	$25.00	$25.00	
350 FINE & FORFEITS	**$7,405.93**	**$12,879.20**	**$11,989.14**	**$15,000.00**	**$4,230.30**	**$7,525.00**	**$7,525.00**	**-50%**

REVENUE SOURCES 001 Current Expense	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET	2026 ACTUAL JAN-OCT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
361 Investment Earnings	$148,490.88	$160,432.38	$148,685.33	$145,000.00	$104,176.97	$137,600.00	$178,600.00	
361 Interest Earnings	$22,340.65	$41,663.03	$50,028.08	$54,318.00	$31,401.27	$41,710.00	$41,710.00	
361 US Treasurery Bond			$11,791.68	$31,817.00	$20,048.01	$35,000.00	$59,000.00	
361 CD Earnings			$3,824.53	$6,678.00	$8,040.02	$9,600.00	$9,600.00	
362 Rents & Royalties	$16,991.60	$22,356.86	$24,193.16	$20,000.00	$21,638.10	$21,638.10	$20,000.00	
362 Leases Property-Airport	$750.00	$0.00	$249.73	$1,500.00	$0.00	$1,500.00	$1,500.00	
367 Contributions-Police					$997.53	$997.53	$0.00	
369 Miscellaneous Revenue	$2,665.43	$9,576.32	$17,254.49	$250.00	$17,998.02	$18,000.00	$11,850.00	
360 MISCELLANEOUS REVENUE	**$191,238.56**	**$234,028.59**	**$256,027.00**	**$259,563.00**	**$204,299.92**	**$266,045.63**	**$322,260.00**	**24%**
381 Interfund Loan Receipts		**$0.00**	**$75,338.00**	**$75,000.00**	**$75,000.00**	**$75,000.00**	**$0.00**	
382 Golf Sales Tax	**$6,165.55**	**$6,542.52**	**$6,942.80**	**$7,000.00**	**$7,042.53**	**$7,000.00**	**$7,000.00**	
380 NON-REVENUES	**$6,165.55**	**$6,542.52**	**$82,280.80**	**$82,000.00**	**$82,042.53**	**$82,000.00**	**$7,000.00**	**-91%**
379 TRANSFERS IN	**$0.00**	**$0.00**	**$0.00**	**$20,000.00**	**$0.00**	**$0.00**	**$20,000.00**	**0%**
390 Other Financing Sources			**$21,430.07**		**$0.00**	**$0.00**	**$0.00**	**0%**
395 Compensation for Loss Capital Assets-Insurance	**$42,157.28**	**$0.00**	**$21,430.07**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
TOTAL CURRENT EXPENSE REVENUE	**$1,518,342.97**	**$1,577,618.25**	**$1,704,227.42**	**$2,073,373.00**	**$1,345,971.00**	**$1,673,316.63**	**$1,900,573.00**	**-8%**

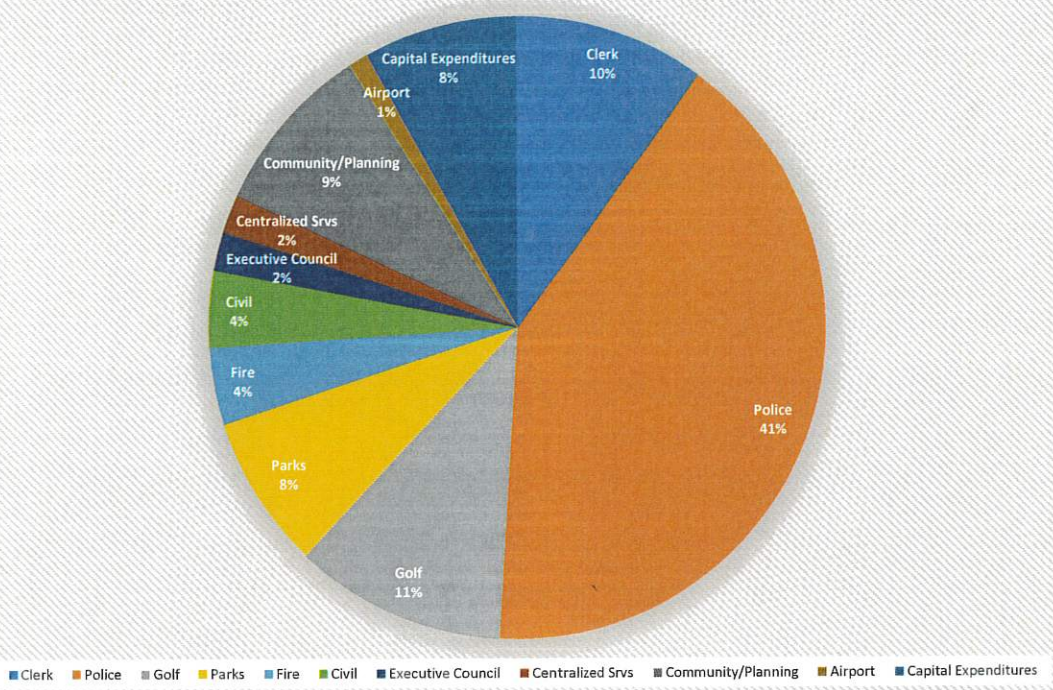
Fund 001 Current Expense Department Expenditure Summary

EXPENDITURES 001 Current Expense	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-OCT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
11 Other Services	$6,772.75	$3,093.58	$5,295.93	$4,700.00	$3,199.80	$3,500.00	$3,500.00	
LEGISLATIVE	**$6,772.75**	**$3,093.58**	**$5,295.93**	**$4,700.00**	**$3,199.80**	**$3,500.00**	**$3,500.00**	**-26%**
11 Salary	$24,900.00	$22,800.00	$23,850.00	$31,200.00	$25,350.00	$31,200.00	$31,200.00	
11 Benefits	$720.65	$1,202.73	$2,683.79	$1,995.00	$2,006.63	$2,407.00	$1,995.00	
11 Supplies	$212.46	$0.00	$0.00	$212.00	$0.00	$0.00	$212.00	
11 Other Services	$163.24	$166.68	$187.44	$200.00	$521.08	$600.00	$500.00	
COUNCIL	**$25,996.35**	**$24,169.41**	**$26,721.23**	**$33,607.00**	**$27,877.71**	**$34,207.00**	**$33,907.00**	**1%**
13 Salary	$9,600.00	$9,600.00	$9,600.00	$10,800.00	$8,000.00	$9,600.00	$9,600.00	
13 Benefits	$206.00	$531.65	$902.28	$745.00	$631.98	$745.00	$745.00	
13 Supplies	$0.00	$46.42	$0.00	$100.00	$0.00	$0.00	$100.00	
13 Other Services	$212.45	$259.90	$71.40	$500.00	$0.00	$500.00	$500.00	
MAYOR	**$10,018.45**	**$10,437.97**	**$10,573.68**	**$12,145.00**	**$8,631.98**	**$10,845.00**	**$10,945.00**	**-10%**
14 Salary	$111,036.57	$120,529.49	$80,493.49	$106,396.00	$82,912.23	$99,465.00	$115,887.00	
14 Benefits	$40,855.33	$42,576.68	$35,259.40	$31,920.00	$26,381.56	$31,988.00	$34,766.00	
14 Supplies	$4,087.22	$3,763.71	$3,943.69	$4,500.00	$2,020.15	$3,500.00	$4,500.00	
14 Other Services	$53,359.94	$34,230.07	$42,256.69	$48,530.00	$58,589.06	$60,000.00	$45,000.00	
ADMIN-CLERK DEPARTMENT	**$209,339.06**	**$201,099.95**	**$161,953.27**	**$191,346.00**	**$169,903.00**	**$194,953.00**	**$200,153.00**	**5%**
15 District Court Services	$12,668.00	$26,096.00	$27,661.76	$23,700.00	$19,996.08	$23,700.00	$23,700.00	
15 Legal Srvs-Advice	$26,704.21	$37,246.73	$23,180.40	$25,000.00	$9,250.00	$10,000.00	$15,000.00	
15 Legal Srvs-Planning				$15,000.00	$5,212.43	$7,000.00	$5,000.00	
15 Criminal Law Services	$28,218.83	$14,783.93	$13,295.84	$12,800.00	$15,745.00	$20,000.00	$20,500.00	
15 Labor Law Services							$5,000.00	
CIVIL	**$67,591.04**	**$78,126.66**	**$64,138.00**	**$76,500.00**	**$50,203.51**	**$60,700.00**	**$69,200.00**	**-10%**
18 Utilities	$7,429.50	$7,429.17	$6,616.99	$8,500.00	$5,926.07	$6,500.00	$6,500.00	
18 City Utilities	$2,352.17	$2,812.04	$2,150.58	$2,500.00	$1,935.75	$2,300.00	$1,800.00	
18 Facilities Services	$105.00	$332.88	$0.00	$350.00	$105.00	$350.00	$350.00	
18 Information Technology Services	$16,644.68	$14,779.43	$10,440.12	$15,000.00	$5,621.93	$15,500.00	$15,500.00	
18 Janitorial Salary	$2,474.64	$1,438.06	$2,232.58	$4,124.00	$1,979.10	$4,124.00	$3,459.00	
18 Janitorial Benefits	$267.77	$103.96	$190.39	$367.00	$166.81	$367.00	$367.00	
18 Janitorial Supplies	$931.00	$656.42	$56.17	$200.00	$0.00	$200.00	$200.00	
18 Srvs & Insurance	$3,071.21	$2,611.25	$3,251.27	$3,298.00	$3,297.06	$3,297.06	$3,495.00	
CENTERALIZED & GENERAL SRVS	**$33,275.97**	**$30,163.21**	**$24,938.10**	**$34,339.00**	**$19,031.72**	**$32,638.06**	**$31,671.00**	**-8%**
21 Salary	$277,346.92	$343,321.91	$231,608.46	$421,113.00	$245,975.31	$294,200.00	$422,898.00	
21 Benefits	$74,500.35	$73,729.04	$73,013.67	$116,368.00	$89,747.43	$108,000.00	$117,874.00	
21 Admin Salary	$11,351.73	$12,522.92	$14,720.62	$17,551.00	$16,640.00	$19,750.00	$19,252.00	
21 Admin Benefits	$640.06	$664.08	$2,567.94	$360.00	$2,043.09	$2,245.00	$360.00	
21 Supplies	$3,835.30	$5,587.96	$10,667.24	$7,000.00	$6,720.78	$7,000.00	$7,000.00	
21 Uniforms & Clothing		$187.80	$852.52		$1,860.32	$5,000.00	$5,500.00	
21 Fuel	$6,701.32	$11,962.01	$12,745.53	$19,000.00	$11,515.17	$12,900.00	$19,000.00	
21 Small Tools & Equipment	$1,665.75	$0.00		$1,000.00	$427.11	$1,000.00	$4,200.00	
21 Professional Services					$2,670.54	$3,000.00	$2,468.00	
21 Other Services	$7,934.25	$3,876.01	$22,442.70	$20,000.00	$9,864.90	$15,000.00	$10,000.00	
21 Sheriff Mutual Aid Contract & IT	$18,862.94	$22,308.80	$153,305.00	$148,000.00	$14,188.20	$80,000.00	$85,000.00	
21 Communications	$4,925.54	$6,197.60	$7,004.54	$19,500.00	$21,745.81	$23,580.00	$8,000.00	
21 Travel	$289.06	$154.62	$34.54	$3,000.00	$895.00	$2,000.00	$3,000.00	
21 Insurance	$25,829.18	$28,723.73	$34,411.87	$36,268.00	$38,978.72	$38,978.72	$41,317.00	
21 Utilities	$4,511.60	$5,040.92	$5,742.29	$7,800.00	$4,498.64	$7,800.00	$7,800.00	
21 City Utilities	$1,666.39	$1,817.88	$1,831.24	$1,825.00	$1,531.60	$1,838.00	$1,838.00	
21 Repair & Maintenance	$4,240.10	$5,220.85	$7,036.88	$7,000.00	$11,650.75	$12,000.00	$7,000.00	
21 Police Facilities	$7.50	$63.40	$7.50	$63.00	$7.50	$7.50	$8.00	
21 ER&R Charges	$20,907.00	$26,282.00	$62,071.00	$58,870.00	$0.00	$58,870.00	$58,870.00	
POLICE DEPARTMENT	**$465,214.99**	**$547,661.53**	**$640,063.54**	**$884,718.00**	**$480,960.87**	**$693,169.22**	**$821,385.00**	**-7%**

EXPENDITURES 001 Current Expense	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-OCT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
22 Salary	$17,690.76	$11,362.00	$4,448.93	$4,000.00	$4,878.00	$6,500.00	$4,000.00	
22 Benefits	$72.61	$231.33	$158.35	$500.00	$1,045.42	$1,500.00	$500.00	
22 Supplies	$989.22	$1,277.81	$1,013.32	$4,000.00	$5,209.57	$6,000.00	$4,000.00	
22 Fuel	$241.64	$101.43	$258.40	$500.00	$355.55	$500.00	$500.00	
22 Small Tools & Equipment	$378.00	$0.00	$0.00	$400.00	$0.00	$400.00	$400.00	
22 Other Services	$12,306.39	$29,354.61	$19,608.10	$20,000.00	$15,329.41	$20,000.00	$20,000.00	
22 Insurance	$14,800.89	$18,278.74	$21,898.46	$23,080.00	$23,079.45	$23,079.45	$24,464.00	
22 Utilities	$422.46	$434.16	$450.92	$500.00	$470.51	$563.00	$563.00	
22 City Utilities	$4,185.99	$3,550.29	$2,268.58	$3,000.00	$1,653.60	$2,000.00	$2,000.00	
22 Repair & Maintenance	$512.94	$1,620.00	$0.00	$3,000.00	$281.04	$3,000.00	$3,000.00	
22 ER&R Charges	$20,330.00	$31,173.00	$32,546.00	$12,156.00	$0.00	$12,156.00	$17,505.00	
FIRE DEPARTMENT	**$71,930.90**	**$97,383.37**	**$82,651.06**	**$71,136.00**	**$52,302.55**	**$75,698.45**	**$76,932.00**	**-14%**
39 Supplies	$451.56	$112.25	$119.95	$200.00	$0.00	$200.00	$200.00	
39 Other Services	$118.15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
ANIMAL CONTROL	**$569.71**	**$112.25**	**$119.95**	**$200.00**	**$0.00**	**$200.00**	**$200.00**	**0%**
46 Supplies	$0.00	$0.00	$222.04	$500.00	$137.95	$500.00	$500.00	
46 Other Services & Charges	$192.50	$268.60	$75.00	$12,000.00	$2,081.11	$5,000.00	$0.00	
46 Utilities	$1,493.30	$1,500.45	$1,688.83	$1,915.00	$2,600.29	$3,382.00	$3,382.00	
AIRPORT	**$1,685.80**	**$1,769.05**	**$1,985.87**	**$14,415.00**	**$4,819.35**	**$8,882.00**	**$3,882.00**	**-73%**
54 Abatement		$0.00	$0.00	$2,500.00	$0.00	$0.00	$0.00	
ENVIRONMENTAL		**$0.00**	**$0.00**	**$2,500.00**	**$0.00**	**$0.00**	**$0.00**	**-100%**
58 Salary			$46,170.99	$65,936.00	$59,047.56	$72,087.00	$68,245.00	
58 Benefits			$15,023.18	$19,781.00	$17,737.64	$21,320.00	$20,473.00	
58 Supplies			$2,939.33	$2,000.00	$16.19	$100.00	$500.00	
58 Other Services			$1,304.27	$4,000.00	$2,327.22	$2,500.00	$4,000.00	
58 Dues/ Registration				$5,100.00	$0.00	$1,000.00	$4,500.00	
58 Travel			$1,273.04	$1,600.00	$30.00	$100.00	$1,500.00	
58 Planning Fees	$19,683.05	$0.00	$1,008.36	$10,000.00	$7,171.50	$5,000.00	$5,000.00	
58 Downtown Housing Plan							$5,000.00	
58 Building Inspection	$30,222.30	$69,184.38	$20,612.60	$30,000.00	$13,682.78	$20,525.00	$23,000.00	
58 Economic Development	$5,000.00	$10,000.00	$10,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	
58 Comp Plan Update	$5,000.00	$0.00	$0.00	$10,000.00	$9,826.00	$9,826.00	$10,000.00	
COMMUNITY PLANNNG	**$59,905.35**	**$79,184.38**	**$98,331.77**	**$163,417.00**	**$124,838.89**	**$147,458.00**	**$157,218.00**	**-100%**
66 County 2% Alcohol Tax	$253.84	$515.84	$324.30	$560.00	$366.77	$432.00	$500.00	
69 Other Srvcs & Chrgs-Aging & Adult	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	
SOCIAL SERVICES	**$3,253.84**	**$3,515.84**	**$3,324.30**	**$3,560.00**	**$3,366.77**	**$3,432.00**	**$3,500.00**	**-2%**
72 Library Insurance & Services	$2,128.41	$12,522.40	$10,478.59	$3,298.00	$3,304.56	$3,304.56	$3,300.00	
75 Museums-Train Depot & Burroughs	$8,028.07	$3,871.59	$3,015.18	$2,200.00	$3,310.94	$3,400.00	$3,300.00	
CULTURAL & REC FACILITIES	**$10,156.48**	**$16,393.99**	**$13,493.77**	**$5,498.00**	**$6,615.50**	**$6,704.56**	**$6,600.00**	**20%**

EXPENDITURES 001 Current Expense	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-OCT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
76 Supplies	$6,926.54	$9,774.51	$9,361.40	$10,000.00	$10,959.51	$10,959.51	$9,500.00	
76 Sprinklers							$1,500.00	
76 Tee Box Set Up							$2,835.00	
76 Fuel	$4,133.56	$2,715.30	$3,668.70	$3,500.00	$5,945.03	$6,000.00	$5,700.00	
76 Small Tools & Equipment	$3,460.95	$0.00	$2,467.80	$2,000.00	$2,882.02	$2,882.02	$2,000.00	
76 Other Services	$2,758.78	$3,227.64	$4,089.56	$10,000.00	$3,751.86	$5,000.00	$6,000.00	
76 Contracted Manager Services	$66,339.09	$60,361.09	$58,592.36	$59,670.00	$49,810.74	$59,670.00	$60,864.00	
76 Contracted Services Bonus	$4,934.06	$3,902.83	$0.00	$7,750.00	$6,713.84	$6,713.84	$7,700.00	
76 Clubhouse Repair	$50,256.28	$0.00	$15,928.88	$1,100.00	$1,354.00	$1,354.00	$750.00	
76 Insurance	$23,258.54	$28,723.73	$34,411.87	$36,268.00	$36,267.71	$36,267.71	$34,245.00	
76 Utilities	$9,119.64	$12,769.04	$8,450.59	$10,000.00	$8,374.99	$9,500.00	$0.00	
76 City Utilities	$29,444.22	$31,846.11	$48,659.67	$45,000.00	$48,302.87	$50,900.00	$40,927.00	
76 Communications	$2,867.18	$3,463.41	$4,259.63	$4,600.00	$3,620.77	$4,960.00	$0.00	
76 ER&R Charges	$11,485.00	$19,936.00	$35,209.00	$35,935.00	$0.00	$35,935.00	$36,973.00	
GOLF	**$214,983.84**	**$176,719.66**	**$225,099.46**	**$225,823.00**	**$177,983.34**	**$230,142.08**	**$208,994.00**	**-7%**
76 Salary	$24,188.95	$22,304.45	$27,952.69	$25,111.00	$25,540.55	$31,732.00	$25,325.00	
76 Benefits	$11,144.74	$8,356.39	$12,710.72	$7,533.00	$9,457.87	$10,702.00	$7,597.00	
76 Supplies	$2,419.57	$3,023.05	$5,848.69	$17,000.00	$3,727.17	$8,200.00	$10,000.00	
76 Fuel	$582.11	$284.51	$818.72	$700.00	$1,260.19	$2,000.00	$2,000.00	
76 Small Tools & Equipment			$110.93	$500.00	$0.00	$500.00	$500.00	
76 Other Services & Charges	$3,091.45	$1,706.96	$784.80	$2,500.00	$1,097.18	$2,500.00	$2,500.00	
76 Insurance	$50,745.90	$62,669.96	$75,080.44	$79,130.00	$79,163.59	$79,163.59	$83,913.00	
76 Utilities	$1,775.31	$7,086.38	$6,074.40	$6,700.00	$5,346.50	$6,700.00	$6,700.00	
76 City Utilities	$11,856.85	$29,142.61	$16,220.11	$18,500.00	$14,433.40	$17,350.00	$18,500.00	
76 ER&R Charges	$1,346.00	$14,269.00	$19,119.00	$16,556.00	$0.00	$16,556.00	$15,256.00	
PARK DEPARTMENT	**$107,150.88**	**$148,843.31**	**$164,720.50**	**$174,230.00**	**$140,026.45**	**$175,403.59**	**$172,291.00**	**-1%**
81 Interfund Loan		$75,338.00	$75,000.00					
89 Payroll Liability Account	$55,997.35	$82.78	$15,474.90	$0.00	$1,436.29	$1,436.29	$0.00	
91 Long Term Debt-Leases-Copy Machine	$661.35	$629.16	$749.04	$2,528.00	$629.26	$750.00	$750.00	
OTHER DECREASES	**$56,658.70**	**$76,049.94**	**$91,223.94**	**$2,528.00**	**$2,065.55**	**$2,186.29**	**$750.00**	**-70%**
94 City Hall Capital					$586.32	$586.32	$0.00	
94 RDDA		$959.51					$0.00	
94 Fairgrounds Bathroom	$0.00	$0.00	$0.00	$150,000.00	$0.00	$0.00	$150,000.00	
CAPITAL EXPENDITURES	**$0.00**	**$959.51**	**$0.00**	**$150,000.00**	**$586.32**	**$586.32**	**$150,000.00**	**0%**
97-Operating Transfers Tree Board	$0.00	$2,500.00	$1,500.00	$7,200.00	$7,200.00	$7,200.00	$4,000.00	
97 Operating Transfers Out-Cum Reserve	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$0.00	$4,000.00	$4,000.00	
OPERATING TRANSFERS	**$4,000.00**	**$6,500.00**	**$5,500.00**	**$11,200.00**	**$7,200.00**	**$11,200.00**	**$8,000.00**	**-29%**
TOTAL EXPENDITURES	**$1,348,504.11**	**$1,502,183.61**	**$1,620,134.37**	**$2,061,862.00**	**$1,279,613.31**	**$1,691,905.57**	**$1,959,128.00**	**-5%**
Net Change in Balance	**$169,838.86**	**$75,434.64**	**$84,093.05**	**$11,511.00**	**$66,357.69**	**-$18,588.94**	**-$58,555.00**	
Ending Fund Balance	**$556,150.99**	**$631,585.63**	**$715,678.68**	**$849,848.70**	**$782,036.37**	**$697,089.74**	**$638,534.74**	
Fund Balance as % of Expenditures	**41%**	**42%**	**44%**	**41%**		**41%**	**33%**	

CURRENT EXPENSE EXPENDITURES BY DEPARTMENT



Expenditures 001 Current Expense	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027	Change Notes
11 Legislative	$6,772.75	$3,093.58	$5,295.93	$3,500.00	$3,500.00	0%	No change.
11 Council	$25,996.35	$24,169.41	$26,721.23	$34,207.00	$33,907.00	-1%	No change.
13 Mayor	$10,018.45	$10,437.97	$10,573.68	$10,845.00	$10,945.00	1%	Supplies increase.
14 Clerk	$209,339.06	$201,099.95	$161,953.27	$194,953.00	$200,153.00	3%	Pay increase and audits.
15 Civil	$67,591.04	$78,126.66	$64,138.00	$60,700.00	$69,200.00	14%	Increased legal services requests.
18 Centeralized Srvs	$33,275.97	$30,163.21	$24,938.10	$32,638.06	$31,671.00	-3%	Minimal change.
21 Police Department	$465,214.99	$547,661.53	$640,063.54	$693,169.22	$821,385.00	18%	Fuel, uniforms, and projects increase.
22 Fire Department	$71,930.90	$97,383.37	$82,651.06	$75,698.45	$76,932.00	2%	ER&R and insurance increase.
39 Animal Control	$569.71	$112.25	$119.95	$200.00	$200.00	0%	No change.
46 Airport	$1,685.80	$1,769.05	$1,985.87	$8,882.00	$3,882.00	-56%	Taxiway crackseal project in 2026.
54 Environmental	$0.00	$0.00	$0.00	$0.00	$0.00	0%	No change.
58 Community Planning	$59,905.35	$79,184.38	$98,331.77	$147,458.00	$157,218.00	7%	Downtown housing plan.
66 Social Services	$3,253.84	$3,515.84	$3,324.30	$3,432.00	$3,500.00	2%	Increased taxes.
75 Cultural & Rec	$10,156.48	$16,393.99	$13,493.77	$6,704.56	$6,600.00	-2%	Depot and Burroughs Home requests.
76 Golf	$214,983.84	$176,719.66	$225,099.46	$230,142.08	$208,994.00	-9%	Operational expenditures 110 fund request.
76 Parks	$107,150.88	$148,843.31	$164,720.50	$175,403.59	$172,291.00	-2%	ER&R and insurance decrease.
79 Capital Expenditures	$0.00	$959.51	$0.00	$586.32	$150,000.00	100%	Fairgrounds red restroom project carryover.
82 Other Decreases	$56,658.70	$76,049.94	$91,223.94	$2,186.29	$750.00	-66%	Non-expenditure custodial funds.
97 Transfers	$4,000.00	$6,500.00	$5,500.00	$11,200.00	$8,000.00	-29%	Transfer decrease for Tree Board.
TOTAL CURRENT EXPENSE	**$1,348,504.11**	**$1,502,183.61**	**$1,620,134.37**	**$1,691,905.57**	**$1,959,128.00**	**16%**	

Fund 002 Criminal Justice Monies

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$582.29**	**$3,977.61**	**$7,128.42**	**$9,228.55**	**$10,039.64**	**$10,039.64**	**$12,108.71**	
Revenue								
336 Criminal Justice-Pop	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$750.00	$1,000.00	$1,000.00	
336 CJ Special Programs	$2,272.16	$2,396.97	$2,523.80	$2,649.00	$1,977.72	$2,649.00	$2,792.00	
336 Dui-Cities	$123.16	$173.77	$176.33	$200.00	$155.53	$200.00	$200.00	
TOTAL REVENUE	**$3,395.32**	**$3,570.74**	**$3,700.13**	**$3,849.00**	**$2,883.25**	**$3,849.00**	**$3,992.00**	**4%**
Expenditures								
521 Supplies		$0.00	$0.00	$3,200.00	$1,779.93	$1,779.93		
Rifle Furniture							$1,404.00	
521 Communications	$0.00	$419.93	$788.91	$3,000.00	$0.00			
521 Professional Services								
TOTAL EXPENDITURES	**$0.00**	**$419.93**	**$788.91**	**$6,200.00**	**$1,779.93**	**$1,779.93**	**$1,404.00**	**-77%**
Ending Fund Balance	**$3,977.61**	**$7,128.42**	**$10,039.64**	**$6,877.55**	**$11,142.96**	**$12,108.71**	**$14,696.71**	

Fund 003 Law and Justice

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$186,149.72**	**$195,658.08**	**$215,801.77**	**$219,152.23**	**$221,227.71**	**$221,227.71**	**$162,916.11**	
Revenue								
313 Local Criminal Justice	$36,767.44	$37,410.89	$38,925.95	$36,410.00	$28,780.97	$36,410.00	$36,410.00	
TOTAL REVENUE	**$36,767.44**	**$37,410.89**	**$38,925.95**	**$36,410.00**	**$28,780.97**	**$36,410.00**	**$36,410.00**	**0%**
Expenditures								
521 New Officer Gear & Training	$1,940.44	$2,787.09	$785.07	$20,000.00	$5,456.40	$18,000.00	$18,000.00	
521 New Chief of Police Gear								
521 Supplies	$20,212.38	$390.41		$27,490.00	$16,016.80	$27,490.00	$29,000.00	
Helmets								
Active Shooter Plates								
Ammo								
Shotgun-Less Lethal								
Upper for Rifle								
Oven Electrical								
Setina Storage System								
Sidearms			$9,579.60					
Car Radar				$3,070.00			$3,200.00	
Car/Portable Radio		$5,031.22					$3,000.00	
521 Professional Services	$700.00		$12,669.18	$1,000.00		$1,000.00	$1,000.00	
Lexipro policy program		$5,100.49		$5,600.00		$5,600.00	$5,800.00	
Sidearm Monthly Monitoring							$2,200.00	
Other Services	$2,536.33		$1,052.49	$3,000.00		$3,000.00	$3,000.00	
Tractical Officer Training							$3,000.00	
Training Tuition							$5,000.00	
521 Communications	$1,869.93	$69.99						
591 Rental Leases								
Body Cameras Lease				$21,000.00	$27,540.00	$27,540.00	$21,000.00	
Tasers Lease		$3,888.00	$3,888.00	$3,888.00	$3,891.60	$3,891.60	$3,892.00	
Computers Lease			$5,525.67	$9,100.00	$6,068.82	$8,200.00	$8,200.00	
TOTAL EXPENDITURES	**$27,259.08**	**$17,267.20**	**$33,500.01**	**$94,148.00**	**$58,973.62**	**$94,721.60**	**$106,292.00**	**13%**
Ending Fund Balance	**$195,658.08**	**$215,801.77**	**$221,227.71**	**$161,414.23**	**$191,035.06**	**$162,916.11**	**$93,034.11**	

Fund 004 Cemetery

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$11,831.43**	**$26,145.94**	**$30,130.89**	**$5,236.64**	**$606.34**	**$606.34**	**$13,371.34**	
Revenue								
311 Real & Personal Property Taxes	$42,950.60	$46,240.07	$45,410.59	$48,418.00	$30,276.57	$48,418.00	$48,935.00	
344 Dept. Archaeology & Historic Preservation Grant		$42,325.00						
343 Cemetery Lots	$6,380.00	$5,613.00	$3,061.80	$5,780.00	$4,845.47	$5,780.00	$5,780.00	
343 Niche Lots	$2,135.00	$1,256.25	$700.00	$2,000.00	$1,914.56	$2,000.00	$2,000.00	
343 Cemetery Fees Opening & Closing	$2,025.00	$2,700.00	$1,975.00	$3,500.00	$1,544.00	$2,600.00	$2,600.00	
343 Lots Opening & Closing Services	$925.00	$1,450.00	$625.00	$2,000.00	$2,225.00	$2,225.00	$1,000.00	
343 Niche Opening & Closing	$1,050.00	$1,450.00	$0.00	$2,500.00	$824.00	$1,500.00	$1,500.00	
343 Ash Burial	$450.00	$1,325.00	$1,450.00	$1,000.00	$3,116.00	$3,200.00	$3,200.00	
343 Lot Opening & Closing-Sat & Hol	$675.00	$675.00	$525.00	$1,500.00	$4,298.00	$3,500.00	$1,500.00	
343 Ash Burial-Sat & Hol	$1,925.00	$525.00	$0.00	$1,700.00	$0.00	$1,000.00	$1,000.00	
343 Single Headstone	$0.00	$0.00						
369 Miscellaneous Revenue					$2,420.44			
386 Cemetery Sales Tax	$590.00	$542.00	$262.96	$650.00	$598.40	$650.00	$650.00	
397 Operating Transfer In (Fund 307 Cem Reserve)	$20,000.00	$20,000.00	$0.00	$30,000.00	$30,000.00	$30,000.00	$0.00	
397 Operating Transfer In (Fund 122 Utility Tax)			$20,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	
TOTAL REVENUE	**$79,105.60**	**$124,101.32**	**$74,010.35**	**$149,048.00**	**$132,062.44**	**$150,873.00**	**$118,165.00**	**-21%**
Expenditure								
536 Salaries	$20,111.86	$26,868.77	$36,752.24	$39,569.00	$28,300.91	$40,380.00	$41,301.00	
536 Benefits	$7,757.64	$7,694.46	$12,819.05	$11,871.00	$8,627.50	$12,021.00	$12,291.00	
536 Supplies								
Uniform and Clothing	$0.00	$145.77	$110.66	$200.00	$5.39	$200.00	$200.00	
Supplies	$1,050.52	$3,073.72	$4,933.15	$4,000.00	$1,802.32	$3,000.00	$3,000.00	
Fuel	$836.34	$1,664.78	$2,875.53	$2,700.00	$2,976.88	$3,728.00	$4,000.00	
Small Tools and Equipment	$613.45	$0.00	$939.27	$1,500.00	$0.00	$500.00	$1,000.00	
536 Other Services & Charges	$140.00	$56.14	$665.15		$504.76	$600.00	$600.00	
Professional Services	$0.00	$21.60	$0.00	$500.00	$0.00	$0.00	$500.00	
Cemetery Sales Tax	$5,628.18	$8,518.66	$4,632.59	$4,500.00	$3,186.87	$4,900.00	$4,900.00	
Insurance	$6,343.24	$7,833.74	$9,385.05	$9,892.00	$9,918.43	$9,918.43	$10,514.00	
Repair & Maintenance		$25.20	$0.00	$3,000.00	$0.00	$500.00	$1,000.00	
Utilities	$748.50	-$224.67	$495.09	$800.00	$457.33	$610.00	$800.00	
City Utilities	$16,551.07	$18,643.14	$22,386.32	$24,000.00	$19,668.61	$24,000.00	$24,000.00	
Miscellaneous	$110.29	$970.06	$163.80	$200.00	$370.65	$300.08	$300.00	
594 Cemetery Grant Project: GIS Mapping		$42,325.00	$0.00					
594 Ash Niche				$30,000.00	$30,621.49	$30,621.49	$0.00	
597 Operating Transfer Out-Cemetery Reserve	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$0.00	$1,000.00	$1,000.00	
597 ER&R Charges	$3,900.00	$1,500.00	$6,377.00	$5,829.00	$0.00	$5,829.00	$5,829.00	
TOTAL EXPENDITURES	**$64,791.09**	**$120,116.37**	**$103,534.90**	**$139,561.00**	**$106,441.14**	**$138,108.00**	**$111,235.00**	**-20%**
Ending Fund Balance	**$26,145.94**	**$30,130.89**	**$606.34**	**$14,723.64**	**$26,227.64**	**$13,371.34**	**$20,301.34**	

Fund 006 City Memorial & Enhancement

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$5,602.20**	**$6,452.20**	**$7,416.73**	**$7,716.73**	**$8,125.64**	**$8,125.64**	**$7,003.66**	
Revenue								
367 Donations-Police Department	$150.00	$0.00	$2,200.00	$700.00	$0.00	$0.00	$700.00	
367 Donations-City Park			$1,500.00					
367 Donations- Sprenger Memorial-City Park	$700.00	$1,198.00	$0.00	$700.00	$0.00	$0.00	$700.00	
367 Donations-Street & Path		$1,000.00						
TOTAL REVENUE	**$850.00**	**$2,198.00**	**$3,700.00**	**$1,400.00**	**$0.00**	**$0.00**	**$1,400.00**	**0%**
Expenditure								
521 Law Enforcement Supplies					$1,121.98	$1,121.98		
542 Road & Street Maintenance		$1,000.00						
575 Recreational Facilities								
576 Tree Board Supplies								
576 Supplies-Sprenger Memorial		$77.82	$1,173.16	$1,200.00		$0.00	$1,200.00	
594 Capital Expense-Parks			$1,500.00					
594 Capital Expense-Police Dept.		$155.65	$317.93	$700.00			$600.00	
TOTAL EXPENDITURES	**$0.00**	**$1,233.47**	**$2,991.09**	**$1,900.00**	**$1,121.98**	**$1,121.98**	**$1,800.00**	**-5%**
Ending Fund Balance	**$6,452.20**	**$7,416.73**	**$8,125.64**	**$7,216.73**	**$7,003.66**	**$7,003.66**	**$6,603.66**	

Fund 007 PDA Agency Fund

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$5,434.77**	**$5,434.77**	**$434.77**	**$434.77**	**$434.77**	**$434.77**	**$434.77**	
Revenue								
397 Opearting Transfer In-CE		$0.00	$0.00	$0.00	$0.00	$0.00		
TOTAL REVENUE	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditures								
594 Capital Outlay	$0.00	$5,000.00	$0.00	$434.00	$0.00	$0.00	$434.00	
TOTAL EXPENDITURES	**$0.00**	**$5,000.00**	**$0.00**	**$434.00**	**$0.00**	**$0.00**	**$434.00**	**0%**
Ending Fund Balance	**$5,434.77**	**$434.77**	**$434.77**	**$0.77**	**$434.77**	**$434.77**	**$0.77**	

Fund 103 City Streets

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$275,155.12**	**$246,209.46**	**$194,813.59**	**$36,420.66**	**$73,276.77**	**$73,166.79**	**$51,846.81**	
Revenue								
311 Real & Personal Property Taxes	$100,218.09	$107,893.46	$105,957.99	$112,975.00	$70,645.34	$112,975.00	$114,181.00	
322 Permit, Trucks-Overload	$110.00	$140.00	$140.00	$200.00	$80.00	$200.00	$200.00	
322 Right of Way Permit	$75.00	$75.00	$400.00	$75.00	$275.00	$275.00	$75.00	
334 TIB Grants								
334 1st Ave (Division to Palouse)		$66,827.67	$281,947.93	$18,620.00		$18,620.00	$0.00	
334 Maintenance-Mulitple Areas	$17,780.05	$0.00	$26,617.00	$0.00	$10,978.40	$10,978.40	$0.00	
334 6th Ave (Divison to Chelan) Sidewalk Project	$0.00	$285,279.89	$123,248.11	$0.00				
334 2027 Chip Seal							$869,250.00	
334 Complete Street-PED Safety Improvement		$0.00	$193,257.00	$0.00				
334 USDOT SS4A Grant (Street Safety Plan)		$0.00	$0.00	$83,776.00		$73,710.28	$0.00	
334 Chip Seal-Main Ave.	$122,875.00							
334 DOC-Electric Vehicle Charging	$0.00	$0.00	$0.00	$54,500.00	$54,334.58	$54,334.58	$0.00	
334 Quadco RTPO Grant-Shared Use	$0.00							
336 Multimodal Trans. City	$2,311.25	$2,288.37	$2,259.66	$2,238.00	$1,679.77	$2,238.00	$2,220.00	
336 Motor Vehicle Fuel Tax	$32,958.88	$31,595.34	$30,357.16	$30,842.00	$24,536.54	$30,842.00	$30,698.00	
337 STP Funds/Adams County	$0.00	$19,471.00	$19,876.00	$19,876.00	$0.00	$19,876.00	$20,985.00	
340 Street Sweeper Fee			$1,100.00	$1,100.00	$0.00	$0.00	$1,100.00	
361 Earned Interest	$369.32	$363.75	$287.06	$370.00	$182.23	$243.00	$243.00	
362 Rentals & Leases								
362 Trip Generation Letter Review Fee	$300.00							
369 Judgements & Settlements					$2,500.00	$2,500.00		
369 Miscellaneous Revenue	$61.08	$5,820.08	$13,852.37	$75.00	$0.00	$0.00	$75.00	
381 Interfund Loan			$75,000.00	$0.00				
395 Loss of Capital Insurance			$18,998.28		$8,759.26	$8,759.26	$0.00	
397 Operating Trans In-Utility Tax	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	
397 Transfer In-TBD				$120,000.00	$0.00	$0.00	$80,000.00	
TOTAL REVENUE	**$427,058.67**	**$669,754.56**	**$1,043,298.56**	**$594,647.00**	**$323,971.12**	**$485,551.52**	**$1,269,027.00**	**65%**
Expenditures								
542 Salaries	$99,273.42	$102,026.69	$80,386.23	$79,330.00	$67,161.87	$85,026.00	$101,541.00	
542 Benefits	$34,274.50	$33,480.10	$33,828.49	$23,799.00	$23,607.05	$30,106.00	$25,483.00	
542 Supplies	$19,195.26	$19,451.68	$14,668.31	$20,000.00	$5,994.29	$20,000.00	$20,000.00	
Uniform		$0.00	$40.49	$300.00	$220.31	$300.00	$300.00	
Fuel	$7,186.35	$6,224.06	$4,770.21	$5,700.00	$4,571.97	$6,523.00	$6,600.00	
Small Tools and Equipment	$879.08	$913.68	$110.93	$1,200.00	$0.00	$1,200.00	$1,200.00	
542 Other Services & Charges	$927.76	$11,912.82	$3,242.15	$2,000.00	$465.91	$2,000.00	$2,000.00	
Professional Services	$16,177.21	$13,996.84	$4,401.40	$13,000.00	$5,422.40	$13,000.00	$13,000.00	
Communications			$40.05	$25.00	$27.99	$25.00	$25.00	
Travel		$13.00	$42.53	$200.00	$0.00	$200.00	$200.00	
Insurance	$19,779.71	$23,835.48	$28,155.16	$29,674.00	$29,748.49	$29,748.49	$31,534.00	
Repair & Maintenance	$603.22	$1,152.97	$0.00	$1,000.00	$1,751.07	$2,000.00	$2,000.00	
Miscellaneous	$60.00	$217.47	$6.41	$215.00	$0.00	$215.00	$215.00	
Drainage Property Tax			$60.00		$60.00	$60.00	$60.00	
City Utilities		$142.89	$3,585.85	$2,000.00	$0.00	$0.00	$0.00	
Utilities	$48,097.53	$51,306.89	$57,770.67	$61,992.00	$47,800.30	$64,230.00	$64,230.00	
558 Planning-Streets	$6,512.61		$0.00	$5,000.00	$1,395.00	$5,000.00	$5,000.00	
595 Road Safety Plan-SS4A		$0.00	$63,443.28	$48,763.00	$31,211.00	$34,667.75	$0.00	
558 Community Planning Salary			$5,777.45	$8,791.00	$5,347.98	$7,143.00	$4,550.00	
558 Community Planning Benefits			$1,779.40	$2,637.00	$1,607.96	$2,118.00	$1,365.00	
558 Community Planning Supplies			$346.68	$500.00	$0.00	$250.00	$250.00	
558 Community Planning Services			$130.82	$75.00	$187.05	$200.00	$200.00	
558 Community Planning Travel			$66.00	$75.00	$0.00	$75.00	$75.00	

EXPENDITURES 103 Street Fund	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
595 Projects								
595 Electric Vehicle Station	$19,781.93	$680.40	$28,872.25	$0.00				
595 2nd Ave (Cascade to Pacific)	$388.70							
595 Crack Seal Project	$129,342.24							
595 TIB Projects								
595 1st Ave (Division to Palouse)		$86,109.39	$324,373.13	$0.00	$18,146.41	$18,146.41	$0.00	
595 Street Maintenance Project		$0.00	$28,018.04	$0.00				
595 6th Ave Sidewalk (Division to Che	$36,633.19	$256,496.56	$170,447.62	$0.00				
595 Complete Street-PED Safety Improvement			$193,289.61	$0.00	$8,269.39	$8,269.39	$0.00	
595 2027 Chip Seal							$915,000.00	
595 Chip Seal-Main Ave.	$11,716.64							
595 Galbreath Way/Weber Ave		$2,425.75						
595 Street Signs				$16,000.00	$15,295.29	$15,208.98	$5,000.00	
595 Roadside Development	$1,616.98	$52.76	$43.20		$7,836.48	$7,836.48	$3,000.00	
542 ER&R Charges	$3,558.00	$110,711.00	$117,249.00	$78,323.00		$78,323.00	$79,161.00	
581 Interfund Loan				$75,000.00	$75,000.00	$75,000.00	$0.00	
TOTAL EXPENDITURES	**$456,004.33**	**$721,150.43**	**$1,164,945.36**	**$475,599.00**	**$351,128.21**	**$506,871.50**	**$1,281,989.00**	**170%**
Ending Fund Balance	**$246,209.46**	**$194,813.59**	**$73,166.79**	**$155,468.66**	**$46,119.68**	**$51,846.81**	**$38,884.81**	

Fund 104 Transportation Benefit District

Description	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$38,043.00**	
Revenue						
313 Sales & Use Tax-TBD	$0.00	$120,000.00	$23,776.91	$38,043.00	$65,200.00	
TOTAL REVENUE	**$0.00**	**$120,000.00**	**$23,776.91**	**$38,043.00**	**$65,200.00**	**-46%**
Expenditure						
597 Operating Transfer Out						
Streets	$0.00	$120,000.00	$0.00	$0.00	$80,000.00	
TOTAL EXPENDITURES	**$0.00**	**$120,000.00**	**$0.00**	**$0.00**	**$80,000.00**	**-33%**
Ending Fund Balance	**$0.00**	**$0.00**	**$23,776.91**	**$38,043.00**	**$23,243.00**	

*Revenue remittance started in May 2026.

Fund 105 City Beautification

Description	2023 ACTUAL	2024 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$41,665.12**	**$14,862.70**	**$35,925.33**	**$17,385.75**	**$20,903.71**	**$20,903.71**	**$27,334.05**	
Revenue								
369 INWCF-Hennings Trust Contribution	$25,881.08	$52,868.30	$40,674.67	$46,000.00	$31,500.00	$31,500.00	$15,000.00	
TOTAL REVENUE	**$25,881.08**	**$52,868.30**	**$40,674.67**	**$46,000.00**	**$31,500.00**	**$31,500.00**	**$15,000.00**	**-67%**
Expenditure								
576 Supplies - Flower Pots	$517.02	$647.86	$1,188.08	$1,400.00	$1,140.50	$1,140.50	$1,400.00	
557 Ghost Sign	$3,132.00	$1,971.00						
594 Capital Outlay-Library		$3,186.81						
594 Burroughs Home Landscaping and Signage							$2,000.00	
594 Capital Outlay-Golf Course Tree Maintenance	$15,660.00	$7,000.00	$15,554.25	$0.00				
594 Golf Course Concrete Deck Coating				$12,000.00		$6,000.00	$0.00	
594 Capital Outlay-Weber Entrance	$8,871.93							
594 Main Street Tree Educational Plaques				$10,000.00		$0.00	$10,000.00	
594 Park Plan				$25,000.00		$15,000.00	$10,000.00	
594 Phase # 3 1st Ave Tree Project (Jefferson to Adams)				$4,000.00	$1,763.92	$1,763.92		
594 Phase # 4 1st Ave Tree Project							$4,000.00	
594 Pocket Forest Project							$10,000.00	
594 Wayfinding-Major Gateway Sign		$19,000.00	$549.28					
594 Historic District Light Poles, 6/Year	$28,080.00	$0.00	$26,726.11					
594 Plaza Tree Benches			$10,091.51					
594 Plaza Tree Lights			$0.00	$6,000.00	$1,655.74	$1,165.24		
595 Christmas Tree			$1,587.06					
TOTAL EXPENDITURES	**$56,260.95**	**$31,805.67**	**$55,696.29**	**$58,400.00**	**$4,560.16**	**$25,069.66**	**$37,400.00**	**-36%**
Ending Fund Balance	**$11,285.25**	**$35,925.33**	**$20,903.71**	**$4,985.75**	**$47,843.55**	**$27,334.05**	**$4,934.05**	

Fund 106 Coronavirus Local Fiscal Recovery

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$417,799.37**	**$344,248.79**	**$131,782.04**	**$47,547.25**	**$60,055.54**	**$60,055.54**	**$37,286.39**	
Revenue								
332 COVID Local Fiscal Recovery Funds-OFM	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	
TOTAL REVENUE	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditure								
515 Legal Services	$7,800.00	$1,250.00		$0.00				
518 Informaton Technolgoy Supplies								
518 Information Technology Services								
558 Planning on Call Services	$9,769.50	$17,928.50	$37,832.04	$0.00				
558 Development Code Update	$2,980.50	$11,853.75	$10,000.00					
558 Comp Planning Services	$13,158.41	$7,484.10						
558 Funding Assistance	$20,396.25	$6,835.00		$7,500.00				
558 TIF Review	$2,275.00	$1,913.75	$1,470.00	$530.00	$530.00	$530.00		
558 Phase I Development Review		$10,340.00	$10,038.75	$786.00				
558 Low Income Survey Update		$0.00	$0.00	$10,931.00	$8,393.56	$10,931.00		
558 Cemetery Mapping		$10,450.00	$5,000.00	$0.00				
558 Water Meters Inventory				$10,840.00	$5,073.46	$5,073.46		
558 Cemetery & Golf Irrigation As Built			$3,385.71	$9,680.00	$6,234.69	$6,234.69		
558 Services		$0.00		$0.00				
558 Chief Recruitment			$4,000.00	$6,000.00				
595 Broadband-County Project		$85,877.00		$0.00				
595 Wayfinding Signs		$29,062.00		$0.00				
595 Tree Board 1st Ave Project	$17,170.92	$29,472.65		$0.00				
TOTAL EXPENDITURES	**$73,550.58**	**$212,466.75**	**$71,726.50**	**$46,267.00**	**$20,231.71**	**$22,769.15**	**$0.00**	**-100%**
Ending Fund Balance	**$344,248.79**	**$131,782.04**	**$60,055.54**	**$1,280.25**	**$39,823.83**	**$37,286.39**	**$37,286.39**	

Fund 107 Community Initiatives

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance							**$8,000.00**	
Revenue								
Innovia Community Grants Program					$8,000.00	$8,000.00	$0.00	
TOTAL REVENUE	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$8,000.00**	**$8,000.00**	**$0.00**	**0%**
Expenditure								
594 Park Plan					$0.00	$0.00	$8,000.00	
TOTAL EXPENDITURES	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$8,000.00**	**0%**
Ending Fund Balance	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$8,000.00**	**$8,000.00**	**$0.00**	

Fund 110 Tourism

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$129,394.49**	**$177,862.81**	**$170,586.94**	**$200,159.09**	**$223,572.17**	**$223,572.17**	**$189,920.90**	
Revenue								
313 Motel/hotel Transient Tax	$153,342.00	$138,309.71	$161,950.88	$140,740.00	$90,921.39	$121,230.00	$121,230.00	
361 Earned Interest	$147.74	$145.49	$114.85	$107.00	$72.88	$107.00	$107.00	
369 Miscellaneous			$7,167.08					
TOTAL REVENUE	**$153,489.74**	**$138,455.20**	**$169,232.81**	**$140,847.00**	**$90,994.27**	**$121,337.00**	**$121,337.00**	**-14%**
Expenditure				**$203,489.00**			**$200,000.00**	
575 Depot/Musuem	$8,050.17	$15,612.30	$18,845.79	$19,183.00	$17,850.73	$19,183.00		
575 Museum Volunteers	$6,480.00	$1,300.00	$2,948.77	$1,105.27		$1,105.27		
575 Capital Expense								
Burroughs Home Porch Roof	$11,180.92							
575 Advertisement								
Parks Improvement				$25,000.00				
Fiber Fest		$3,052.18	$4,564.26					
RDDA	$26,177.41	$17,064.34	$17,151.20	$28,600.00	$10,530.54	$28,600.00		
Ritzville Festival Assoc	$4,780.59	$19,791.81	$7,180.54	$8,000.00		$8,000.00		
Ritzville Rodeo	$6,000.00	$8,500.00	$8,500.00	$20,100.00		$20,100.00		
Ritzville United			$5,770.30	$45,000.00	$45,000.00	$45,000.00		
Wheatland Fair	$11,344.81	$15,000.00	$15,000.00	$13,000.00		$13,000.00		
Wayfinding		$30,027.77	$731.75					
Music on Main	$9,965.32		$10,000.00					
Chamber	$21,042.20	$35,382.67	$25,554.97	$43,500.00	$7,167.08	$20,000.00		
TOTAL EXPENDITURES	**$105,021.42**	**$145,731.07**	**$116,247.58**	**$203,488.27**	**$80,548.35**	**$154,988.27**	**$200,000.00**	**-2%**
Ending Fund Balance	**$177,862.81**	**$170,586.94**	**$223,572.17**	**$137,517.82**	**$234,018.09**	**$189,920.90**	**$111,257.90**	

Fund 112 Cumulative Reserve

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	$230,988.62	$235,561.81	$240,078.30	$244,485.30	$244,482.79	$244,482.79	$244,482.79	
Revenue								
322 Permit Fee Fence	$130.00	$80.00	$60.00	$50.00	$35.00	$50.00	$50.00	
361 Earned Interest	$443.19	$436.49	$344.49	$375.00	$218.67	$255.00	$255.00	
397 Operating Transfers-In	$4,000.00	$4,000.00	$4,000.00	$4,000.00		$4,000.00	$4,000.00	
TOTAL REVENUE	$4,573.19	$4,516.49	$4,404.49	$4,425.00	$253.67	$4,305.00	$4,305.00	-3%
Expenditure								
594 Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
TOTAL EXPENDITURES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0%
Ending Fund Balance	$235,561.81	$240,078.30	$244,482.79	$248,910.30	$244,736.46	$248,787.79	$248,787.79	

Fund 120 Police Investigative

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	$1,013.33	$1,013.33	$1,013.33	$1,013.33	$1,013.33	$1,013.33	$1,013.33	
Revenue								
369 Confiscated Property	$500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
TOTAL REVENUE	$500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0%
Expenditure								
521 Services & Charges	$500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
TOTAL EXPENDITURES	$500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0%
Ending Fund Balance	$1,013.33	$1,013.33	$1,013.33	$1,013.33	$1,013.33	$1,013.33	$1,013.33	

Fund 121 Public Safety Tax

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	$234,530.51	$241,330.30	$237,991.00	$224,895.00	$227,238.61	$227,238.61	$232,065.47	
Revenue								
313 Special Purpose Sales & Use Tax	$87,286.95	$88,134.31	$91,805.61	$91,680.00	$67,192.34	$88,682.00	$88,682.00	
TOTAL REVENUE	$87,286.95	$88,134.31	$91,805.61	$91,680.00	$67,192.34	$88,682.00	$88,682.00	-3%
Expenditures								
521 Salary	$61,222.88	$71,432.46	$76,843.22	$87,628.00	$47,254.62	$59,175.14	$97,616.00	
521 Benefits	$19,264.28	$20,041.15	$25,714.78	$22,815.00	$19,670.03	$24,680.00	$24,558.00	
TOTAL EXPENDITURES	$80,487.16	$91,473.61	$102,558.00	$110,443.00	$66,924.65	$83,855.14	$122,174.00	11%
Ending Fund Balance	$241,330.30	$237,991.00	$227,238.61	$206,132.00	$227,506.30	$232,065.47	$198,573.47	

Fund 122 Utility Tax

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$638,563.92**	**$677,262.29**	**$720,224.15**	**$758,365.78**	**$757,141.77**	**$757,141.77**	**$758,409.77**	
Revenue								
316 Utility Tax-Water	$81,837.38	$84,689.78	$94,281.24	$86,417.00	$65,978.74	$87,972.00	$87,972.00	
316 Utility Tax-Sewer	$63,309.08	$64,367.97	$63,870.20	$63,120.00	$48,412.68	$64,550.00	$64,550.00	
316 Utility Tax-Garbage	$43,551.91	$43,904.11	$48,766.18	$47,496.00	$36,559.48	$48,746.00	$48,746.00	
TOTAL REVENUE	**$188,698.37**	**$192,961.86**	**$206,917.62**	**$197,033.00**	**$150,950.90**	**$201,268.00**	**$201,268.00**	**2%**
Expenditure								
597 Operating Transfer Out								
Crack Seal Program	$20,000.00		$0.00					
Streets	$130,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	
Cemetery			$20,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	
TOTAL EXPENDITURES	**$150,000.00**	**$150,000.00**	**$170,000.00**	**$200,000.00**	**$200,000.00**	**$200,000.00**	**$200,000.00**	**0%**
Ending Fund Balance	**$677,262.29**	**$720,224.15**	**$757,141.77**	**$755,398.78**	**$708,092.67**	**$758,409.77**	**$759,677.77**	

Fund 301 Capital Improvement Program

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$266,841.65**	**$300,487.53**	**$200,948.92**	**$217,973.81**	**$230,928.96**	**$230,928.96**	**$187,767.44**	
Revenue								
317 1/4 Real Estate Excise Tax	$33,000.00	$19,390.06	$34,715.03	$21,788.00	$15,922.10	$21,788.00	$21,788.00	
361 Investment Interest	$920.00							
361 Earned Interest		$436.50	$344.49	$317.00	$218.67	$291.70	$292.00	
TOTAL REVENUE	**$33,920.00**	**$19,826.56**	**$35,059.52**	**$22,105.00**	**$16,140.77**	**$22,079.70**	**$22,080.00**	**0%**
Expenditure								
594 Capital Outlay-Golf Course Windows, Furnance, Insulation	$80,000.00	$63,197.50	$4,223.75					
594 Police Station Alarm, Security and Electrify Doors							$10,000.00	
594 Golf Clubhouse Roof				$45,000.00		$45,000.00		
594 Golf Course Irrigation		$0.00		$0.00				
594 Burroughs Home		$653.85	$855.73	$3,000.00	$904.21	$904.21	$10,000.00	
594 Library Entrance				$5,000.00		$5,000.00		
594 Police Station HVAC Unit Replacement				$20,000.00	$14,337.01	$14,337.01		
594 Park Plan				$10,000.00		$0.00	$10,000.00	
594 Park Fencing							$15,000.00	
594 Capital Outlay-City Hall HVAC & Windows		$55,513.82						
TOTAL EXPENDITURES	**$80,000.00**	**$119,365.17**	**$5,079.48**	**$83,000.00**	**$15,241.22**	**$65,241.22**	**$45,000.00**	**-46%**
Ending Fund Balance	**$220,761.65**	**$200,948.92**	**$230,928.96**	**$157,078.81**	**$231,828.51**	**$187,767.44**	**$164,847.44**	

Fund 302 General Capital Projects

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	
Revenue								
334 DOC Solar Plus Storage Grant			$87,938.00	$0.00				
381 Interfund Loan		$75,338.00			$0.00	$0.00	$0.00	
TOTAL REVENUE	**$0.00**	**$75,338.00**	**$87,938.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Expenditure								
581 Interfund Loan			$75,338.00	$0.00	$0.00	$0.00	$0.00	
594 Solar System Project Planning Salary		$75,338.00	$12,600.00	$0.00	$0.00	$0.00	$0.00	
TOTAL EXPENDITURES	**$0.00**	**$75,338.00**	**$87,938.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Ending Fund Balance	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	

Fund 304 Law & Justice Contributions

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2025/ 2026 Budget
Beginning Fund Balance	$2,653.64	$2,653.64	$2,653.64	$2,653.64	$2,653.64	$2,653.64	$2,653.64	
Revenue								
367 Community Donations					$0.00	$0.00	$0.00	
334 Traffic Safety Grants	$1,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
334 Criminal Justice Training Grant			$17,098.08		$0.00	$0.00	$0.00	
TOTAL REVENUE	$1,500.00	$0.00	$17,098.08	$0.00	$0.00	$0.00	$0.00	0%
Expenditure								
521 Supplies	$1,500.00	$0.00	$2,159.99	$500.00	$0.00	$0.00	$500.00	
594 Capital Outlay-Misc. Improvements			$14,938.09					
TOTAL EXPENDITURES	$1,500.00	$0.00	$17,098.08	$500.00	$0.00	$0.00	$500.00	0%
Ending Fund Balance	$2,653.64	$2,653.64	$2,653.64	$2,153.64	$2,653.64	$2,653.64	$2,153.64	

Fund 305 Tree Board

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	$5,719.33	$1,991.14	$1,874.66	$465.80	$415.80	$415.80	$3,290.23	
Revenue								
334 Dept. of Natural Resources-Tree Citv USA Grant		$500.00	$500.00	$500.00	$500.00	$500.00	$500.00	
334 DNR Community Forestry Grant			$0.00	$200,000.00		$0.00	$180,000.00	
397 Transfer In-CE		$2,500.00	$1,500.00	$7,200.00	$7,200.00	$7,200.00	$4,000.00	
TOTAL REVENUE	$0.00	$3,000.00	$2,000.00	$207,700.00	$7,700.00	$7,700.00	$184,500.00	-11%
Expenditure								
576 Arbor Day Supplies	$3,728.19	$3,061.48	$3,458.86	$1,500.00	$271.90	$271.90	$1,500.00	
576 Fair Supplies				$250.00	$105.00	$105.00	$250.00	
576 Tree Supplies				$3,550.00	$841.32	$841.32		
576 Welcome Packets				$200.00	$0.00	$0.00		
576 Swag Supplies				$300.00	$300.00	$300.00		
576 Branded Canopy				$700.00	$972.89	$972.89		
576 Statue Maintenance				$150.00	$0.00	$0.00	$150.00	
576 Branded Sandwich Board				$300.00	$246.46	$246.46		
576 Community Forestry Project				$180,000.00	$748.00	$748.00	$159,252.00	
576 Nursery-Soaker Hoses							$500.00	
594 Trees	$0.00	$55.00		$1,200.00	$1340.00	$1,340.00	$1,600.00	
597 Transfer to CE				$20,000.00	$0.00	$0.00	$20,000.00	
TOTAL EXPENDITURES	$3,728.19	$3,116.48	$3,458.86	$208,150.00	$4,825.57	$4,825.57	$183,252.00	-12%
Ending Fund Balance	$1,991.14	$1,874.66	$415.80	$15.80	$3,290.23	$3,290.23	$4,538.23	

Fund 307 Cemetery Reserve

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$74,915.78**	**$57,501.24**	**$40,075.00**	**$41,931.80**	**$42,093.84**	**$42,093.84**	**$14,687.95**	
Revenue								
343 Cemetery Lots	$1,000.00	$914.00	$614.20	$350.00	$965.13	$965.13	$600.00	
343 Nice Lots	$290.00	$368.75	$175.00	$200.00	$463.20	$463.20	$400.00	
361 Earned Interest	$295.46	$291.01	$229.64	$250.00	$129.06	$165.78	$166.00	
397 Transfer In-Cemetery	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$0.00	$1,000.00	$1,000.00	
TOTAL REVENUE	**$2,585.46**	**$2,573.76**	**$2,018.84**	**$1,800.00**	**$1,557.39**	**$2,594.11**	**$2,166.00**	**20%**
Expenditure								
597 Operating Transfers-Cemetery	$20,000.00	$20,000.00	$0.00	$30,000.00	$30,000.00	$30,000.00	$0.00	
TOTAL EXPENDITURES	**$20,000.00**	**$20,000.00**	**$0.00**	**$30,000.00**	**$30,000.00**	**$30,000.00**	**$0.00**	**100%**
Ending Fund Balance	**$57,501.24**	**$40,075.00**	**$42,093.84**	**$13,731.80**	**$13,651.23**	**$14,687.95**	**$16,853.95**	

Fund 401 Water

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$1,181,600.14**	**$1,238,443.45**	**$832,962.66**	**$1,189,152.65**	**$1,194,890.65**	**$1,194,890.65**	**$924,764.12**	
Revenue								
331 USDA RD Loan	$2,721,915.74	$2,051,050.33	$592,685.25					
332 CARES Assistance								
333 DWSRF-Supply								
331 Public Works Board Grant				$75,000.00	$0.00	$0.00	$0.00	
343 Utilities	$796,974.11	$860,422.52	$956,921.97	$983,650.00	$662,655.85	$900,000.00	$900,000.00	
343 Water Connection Fee	$159.90	$37,751.00	$6,159.00	$6,000.00	$0.00	$0.00	$6,000.00	
343 Bulk Water	$21,583.54							
359 Penalty Fees	$12,944.70	$12,974.27	$13,297.22	$13,500.00	$9,841.71	$12,500.00	$12,500.00	
361 Earned Interest	$1,107.93	$1,091.27	$861.18	$881.00	$546.66	$640.00	$640.00	
362 Rents & Leases	$5,475.23	$7,300.17	$5,885.76	$6,000.00	$4,722.30	$6,000.00	$6,000.00	
369 Misc. Revenue	$564.89	$747.94	$349.71	$625.00	$4,346.20	$4,500.00	$625.00	
369 Mis Rev-Admin Fee	$25.00	$60.00	$20.11	$60.00	$0.00	$0.00	$60.00	
369 Mis Rev-Other Fee	$10.70	$468.00	$511.52	$650.00	$0.00	$0.00		
382 Water Supplies Sales	$456.27	$2,025.00	$450.00	$550.00	$0.00	$0.00	$550.00	
395 Loss of Capital Insurance								
397 Transfer In			$128,900.00	$0.00	$0.00	$0.00	$150,000.00	
TOTAL REVENUE	**$3,561,218.01**	**$2,973,890.50**	**$1,706,041.72**	**$1,086,916.00**	**$682,112.72**	**$923,640.00**	**$1,076,375.00**	**-1%**
Expenditure								
534-10 Other Serv	$5,727.65	$271.23	$648.34	$500.00	$1,596.75	$1,700.00	$1,700.00	
534 Clerk Salaries	$47,678.42	$47,482.47	$44,045.73	$39,178.00	$38,240.17	$51,015.00	$42,058.00	
534 Clerk Benefits	$16,507.33	$16,713.69	$19,198.10	$11,753.00	$14,279.59	$19,215.00	$12,618.00	
534 Charges for Clerk Operations	$22,063.78	$17,351.93	$7,982.17	$5,000.00	$12,408.42	$17,300.00	$17,300.00	
534 Professional Services	$33,094.86	$712.80	$0.00	$0.00	$0.00	$0.00	$0.00	
534 Janitor Salary			$1,928.98	$801.00	$1,417.38	$1,960.94	$1,306.00	
534 Janitor Benefits			$174.79	$84.00	$0.00	$84.00	$84.00	
534 Centralized Services	$0.00	$12,122.12	$9,648.87	$12,700.00	$2,019.38	$12,700.00	$12,700.00	
534 Office Supplies	$2,418.16	$3,459.00	$2,363.48	$3,500.00	$691.88	$3,500.00	$3,500.00	
534 Legal Services-Advice	$20,000.00	$4,004.50	$3,335.50	$10,000.00	$0.00	$0.00	$5,000.00	
534 Insurance	$29,601.78	$36,891.72	$43,796.92	$46,159.00	$46,410.86	$46,410.86	$49,195.00	
534 Excise Tax	$40,287.88	$45,081.64	$47,567.22	$40,000.00	$30,906.22	$40,000.00	$40,000.00	
534 Salaries	$96,030.14	$94,735.97	$143,862.07	$134,232.00	$120,264.58	$157,687.00	$147,962.00	
534 Benefits	$33,045.83	$30,367.19	$49,734.05	$40,269.00	$38,947.67	$50,035.00	$40,871.00	
534 Uniforms & Clothing	$153.32	$190.43	$537.17	$450.00	$244.83	$450.00	$450.00	
534-80 Supplies	$23,420.18	$39,191.44	$21,871.27	$45,000.00	$20,436.59	$30,000.00	$30,000.00	
534 Fuel	$5,803.15	$6,156.61	$7,084.84	$7,000.00	$2,724.48	$5,000.00	$7,000.00	
534 Small Tools	$8,560.96	$2,470.17	$0.00	$2,500.00	$73.23	$1,000.00	$2,500.00	

EXPENDITURES 401 Water Fund	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027
534-80 Services	$969.49	$2,363.59	$6,128.06	$0.00	$4,521.13	$5,000.00	$5,000.00	
534 Interim RD Financer	$0.00	$0.00						
534 Professional Services	$10,405.45	$15,780.37	$15,731.89	$25,000.00	$19,338.54	$25,000.00	$16,000.00	
534 Communications	$7,674.75	$10,409.97	$11,667.74	$10,945.00	$9,058.02	$12,290.00	$12,290.00	
534 Travel	$0.00	$344.75	$185.96	$500.00	$282.81	$500.00	$500.00	
534 Rentals & Lease	$1,575.59	$0.00	$99.00	$0.00	$40.00	$40.00	$0.00	
534 Utilities	$135,791.58	$143,444.01	$196,948.74	$202,190.00	$133,702.49	$164,300.00	$164,300.00	
534 City Utilities	$4,644.96	$7,550.71	$20,763.26	$22,500.00	$17,673.58	$20,535.00	$20,535.00	
534 Water Utility Refund	$103.94	$300.00	$389.91	$100.00	$424.95	$424.95	$200.00	
534 Repair & Maintenance	$603.21	$845.22	$0.00	$1,000.00	$0.00	$1,000.00	$1,000.00	
534 Water System Plan Update				$150,000.00	$0.00	$0.00	$150,000.00	
534 Miscellaneous	$110.30	$143.26	$170.22	$200.00	$132.25	$200.00	$200.00	
558 Community Planning Salary			$2,888.72	$4,396.00	$3,516.48	$4,726.00	$9,100.00	
558 Community Planning Benefits			$898.85	$1,319.00	$1,052.60	$1,395.00	$2,730.00	
558 Community Planning Supplies			$175.94	$250.00	$0.00	$250.00	$250.00	
558 Community Planning Professional Services			$81.70	$2,000.00	$93.56	$500.00	$1,000.00	
558 Community Planning Travel			$30.41	$100.00	$0.00	$0.00	$100.00	
582 Latecommers Fee Remittance			$3,290.00					
591 Long Term Debt Leases	$661.35	$629.16	$749.04	$2,528.00	$561.78	$2,528.00	$2,528.00	
591 Loan Principal-DM11-952-031	$77,238.19	$77,238.18	$77,238.18	$77,240.00	$77,238.18	$77,240.00	$77,240.00	
591 Loan Principal-DM11-952-032	$113,572.64	$113,572.64	$113,572.64	$113,573.00	$113,572.64	$113,573.00	$113,573.00	
591 Loan Principle-RD	$47,326.00	$55,435.03	$56,902.59	$58,122.00	$29,004.85	$58,122.00	$59,367.00	
592 Loan Interest-DM11-952-031	$15,061.45	$13,902.87	$12,744.30	$11,586.00	$11,585.73	$11,586.00	$10,428.00	
592 Loan Interest-DM11-952-032	$22,146.67	$20,443.08	$18,739.49	$17,036.00	$17,035.90	$17,036.00	$17,036.00	
592 Loan Interest RD	$22,324.18	$73,464.97	$71,997.41	$70,779.00	$35,445.15	$70,779.00	$69,534.00	
594 Water Projects								
594 Water Rights								
594 City Hall Capital Exp.					$221.25	$221.25		
594 Meters				$26,000.00	$0.00	$13,000.00	$13,000.00	
594 Well #9		$522.85						
594 Koch Well								
594 Standpipe								
594 Well #8-Replacement Well	$785,218.08							
594 Well #8-Pump Station		$2,308,419.84	$172,999.18	$0.00				
594 Used Golf Cart		$0.00		$4,500.00	$0.00	$0.00	$0.00	
594 New Mini Excavator		$0.00		$37,500.00	$37,324.80	$37,324.80	$0.00	
594 Distribution System	$1,793,807.43	$38,040.88			$1,090.73	$1,090.73	$0.00	
594 Water Project		$0.00						
597 Operating Trans Out-Water Res Fund 402	$78,750.00	$78,750.00	$78,750.00	$78,750.00	$0.00	$78,750.00	$78,750.00	
534 ER&R Charges	$1,996.00	$60,567.00	$77,191.00	$38,297.00	$0.00	$38,297.00	$41,905.00	
TOTAL EXPENDITURES	**$3,504,374.70**	**$3,379,371.29**	**$1,344,113.73**	**$1,355,537.00**	**$843,579.45**	**$1,193,766.53**	**$1,280,810.00**	**-6%**
Total Operating Expenditures	**$818,547.36**	**$879,901.52**	**$1,019,718.80**	**$1,137,508.00**	**$767,900.77**	**$990,900.75**	**$1,117,826.00**	
Net Change in Balance	**$56,843.31**	**-$405,480.79**	**$361,927.99**	**-$268,621.00**	**-$161,466.73**	**-$270,126.53**	**-$204,435.00**	
Ending Fund Balance	**$1,238,443.45**	**$832,962.66**	**$1,194,890.65**	**$920,531.65**	**$1,033,423.92**	**$924,764.12**	**$720,329.12**	**-22%**
Fund Balance as % of Expenditures	**151%**	**95%**	**117%**	**81%**	**135%**	**93%**	**64%**	

Fund 402 Water Reserve

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$1,016,556.21**	**$1,095,749.40**	**$1,174,935.90**	**$1,254,037.90**	**$1,254,030.39**	**$1,254,030.39**	**$1,333,100.39**	
Revenue								
361 Investment Interest								
361 Earned Interest	$443.19	$436.50	$344.49	$352.00	$235.38	$320.00	$320.00	
397 Transfer - IN	$78,750.00	$78,750.00	$78,750.00	$78,750.00	$0.00	$78,750.00	$78,750.00	
TOTAL REVENUE	**$79,193.19**	**$79,186.50**	**$79,094.49**	**$79,102.00**	**$235.38**	**$79,070.00**	**$79,070.00**	**0%**
Expenditure								
597 Transfer Out		$0.00	$0.00	$0.00	$0.00	$0.00	$150,000.00	
TOTAL EXPENDITURES	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$150,000.00**	**100%**
Ending Fund Balance	**$1,095,749.40**	**$1,174,935.90**	**$1,254,030.39**	**$1,333,139.90**	**$1,254,265.77**	**$1,333,100.39**	**$1,262,170.39**	

Fund 403 Sanitation

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027
Beginning Fund Balance	**$405,935.50**	**$397,853.46**	**$414,540.39**	**$422,781.27**	**$428,457.83**	**$428,457.83**	**$442,120.17**	
Revenue								
332 CARES Assistance								
343 Sanitation Fees	$411,229.86	$448,688.16	$496,628.50	$486,700.00	$378,138.30	$489,270.00	$489,270.00	
343 Sanitation Fees-Dumpster	$32,738.19	$4,846.48	$0.00	$0.00	$3,477.55	$5,216.00	$5,216.00	
343 Tote Replacement	$0.00	$0.00	$0.00	$50.00	$0.00			
343 Appliance Fee	$190.00	$0.00	$0.00	$40.00	$0.00			
347 Tire Fee	$10.00	$0.00	$0.00	$10.00	$0.00			
361 Earned Interest	$369.32	$332.45	$287.06	$312.00	$182.23	$243.00	$243.00	
369 Miscellaneous	$61.07	$0.00	$0.00	$65.00	$0.00			
TOTAL REVENUE	**$444,598.44**	**$453,867.09**	**$496,915.56**	**$487,177.00**	**$381,798.08**	**$494,729.00**	**$494,729.00**	**2%**
Expenditure								
537 Clerk Salaries	$29,210.51	$27,818.39	$30,183.68	$30,365.00	$26,499.04	$35,366.00	$32,665.00	
537 Clerk Benefits	$10,519.46	$9,761.13	$14,512.30	$9,109.00	$10,478.80	$14,146.46	$9,800.00	
537 Supplies	$683.50	$874.49	$892.11	$1,000.00	$280.53	$1,000.00	$1,000.00	
537 Other Services & Charges	$103,009.64	$116,484.45	$117,154.42	$120,000.00	$85,417.04	$115,000.00	$120,000.00	
537 Charges for Clerk Operations	$52,590.68	$4,863.04	$5,997.70	$2,800.00	$8,436.40	$8,500.00	$8,500.00	
537 Centralized Services		$1,164.38	$6,986.01	$1,357.00	$874.99	$1,357.00	$1,357.00	
537 Janitorial Salary			$478.39	$400.00	$386.53	$400.00	$653.00	
537 Janitorial Benefits			$0.00	$42.00	$0.00	$0.00	$42.00	
537 Communications	$1,475.21	$2,540.11	$3,731.06	$3,362.00	$2,751.41	$3,362.00	$3,362.00	
537 Travel-Clerk		$80.88	$50.72	$95.00	$101.55	$101.55	$110.00	
537 Utilities	$9,467.40	$0.00	$14,094.50	$13,605.00	$7,303.34	$9,500.00	$9,500.00	
537 Utility Refund	$2,704.51	$48.27	$100.92	$0.00	$258.02	$258.02	$200.00	
537 Excise Tax	$21,119.35	$24,387.65	$25,436.35	$23,100.00	$19,578.89	$23,100.00	$23,100.00	
537 Legal Services-Advice	$35.43		$0.00					
537 Operations Contracted	$221,575.61	$248,618.09	$262,603.92	$271,500.00	$199,752.99	$266,337.00	$276,000.00	
591 Rentals & Leases	$291.19	$539.28	$776.04	$2,528.00	$436.92	$2,528.00	$2,528.00	
594 City Hall Capital Exp.					$110.63	$110.63	$0.00	
TOTAL EXPENDITURES	**$452,682.49**	**$437,180.16**	**$482,998.12**	**$479,263.00**	**$362,667.08**	**$481,066.66**	**$488,817.00**	**2%**
Ending Fund Balance	**$397,851.45**	**$414,540.39**	**$428,457.83**	**$430,695.27**	**$447,588.83**	**$442,120.17**	**$448,032.17**	

Fund 404 Sanitation Retainage Fund

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027
Beginning Fund Balance	**$22,560.39**	**$22,564.64**	**$22,566.90**	**$22,569.09**	**$22,569.15**	**$22,569.15**	**$22,561.40**	
Revenue								
361 Earned Interest	$4.25	$2.26	$2.25	$2.00	$1.69	$2.25	$300.00	
TOTAL REVENUE	**$4.25**	**$2.26**	**$2.25**	**$2.00**	**$1.69**	**$2.25**	**$300.00**	**100%**
Expenditure								
Professional Services	$0.00	$0.00	$0.00	$0.00	$10.00	$10.00	$0.00	
TOTAL EXPENDITURES	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$10.00**	**$10.00**	**$0.00**	**0%**
Ending Fund Balance	**$22,564.64**	**$22,566.90**	**$22,569.15**	**$22,571.09**	**$22,560.84**	**$22,561.40**	**$22,861.40**	

Fund 408 Sewer

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$1,505,804.98**	**$1,603,052.73**	**$1,510,193.78**	**$1,558,239.58**	**$1,558,239.58**	**$1,558,239.58**	**$1,496,494.97**	
Revenue								
322 Sewer Improvement EPA Funding-Priority 1		$65,262.15	$0.00	$750,000.00	$0.00	$72,425.45	$677,575.00	
322 Sewer Improvement EPA Funding-Priority 2							$750,000.00	
334 Pete's Lift Station	$31,239.50							
334 Sewer Comp Plan			$198,721.29		$1,090.73	$1,090.73		
343 Sewer Charges	$630,325.37	$651,245.23	$641,817.75	$640,000.00	$484,778.15	$640,000.00	$640,000.00	
343 Indebetness Fee	$1,172.99	$10,535.67	$15,396.45	$15,550.00	$14,086.38	$18,441.57	$18,442.00	
343 Sewer Connection		$51,390.00	$1,338.00	$6,000.00	$1,313.50	$1,313.50	$6,000.00	
343 Rentals & Leases		$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	
343 Sewer Supplies		$250.00	$0.00	$250.00	$0.00	$0.00	$250.00	
361 Earned Interest	$1,107.95	$1,028.66	$861.18	$800.00	$546.66	$729.00	$800.00	
369 Misc. Rev.	$605.94	$20.00		$100.00	$4,733.79	$4,800.00	$100.00	
391 DOE Loan	$51,856.96							
TOTAL REVENUE	**$716,308.71**	**$779,831.71**	**$858,234.67**	**$1,412,800.00**	**$506,649.21**	**$738,900.25**	**$2,093,267.00**	**48%**
Expenditure								
535 Clerk Salaries	$21,480.43	$18,516.42	$24,461.82	$35,797.00	$21,658.82	$28,918.50	$38,432.00	
535 Clerk Benefits	$7,782.92	$6,398.53	$9,862.25	$10,739.00	$7,845.05	$11,935.00	$11,530.00	
535 Clerk Services	$25,975.35	$18,127.29	$7,228.74	$4,000.00	$12,304.98	$13,000.00	$12,000.00	
535 Janitor Salary			$850.50	$681.00	$687.23	$950.00	$1,110.00	
535 Janitor Benefits			$0.00	$72.00	$0.00	$72.00	$72.00	
535 Centeralized Srvs	$0.00	$1,611.73	$7,176.61	$855.00	$1,515.01	$1,600.00	$1,500.00	
535 Professional Srvs	$12,608.43	$30,508.21	$41,820.89	$25,000.00	$15,000.07	$25,000.00	$25,000.00	
535 Supplies	$15,236.13	$11,222.81	$11,505.64	$15,600.00	$7,129.65	$10,000.00	$10,000.00	
535 Uniforms & Clothing	$153.32	$426.04	$213.53	$200.00	$474.91	$480.00	$400.00	
535 Other Srvs & Chrgs	$12,592.04	$9,964.24	$10,257.32	$10,500.00	$6,251.40	$7,000.00	$7,000.00	
535 Communications	$2,874.21	$3,826.66	$4,912.03	$4,500.00	$4,009.26	$4,500.00	$4,500.00	
535 Travel	0	$156.77	$90.16	$200.00	$172.08	$200.00	$200.00	
535 Insurance	$35,945.01	$45,475.48	$53,431.98	$56,051.00	$56,343.02	$56,343.02	$59,723.00	
535 Fuel	$7,001.02	$4,963.23	$5,857.25	$5,000.00	$4,779.24	$5,000.00	$5,000.00	
535 Utilities	$14,687.02	$19,328.38	$12,511.39	$17,300.00	$10,177.38	$14,500.00	$14,500.00	
535 City Utilities	$357.00	$623.20	$3,744.52	$5,500.00	$4,423.29	$5,873.79	$5,900.00	
535 Sewer Utility Refund	$103.94	$116.16	$282.12	$0.00	$521.47	$521.47	$300.00	
535 Repair & Maint.	$603.21	$457.04	$0.00	$1,000.00	$0.00	$1,000.00	$1,000.00	
535 Rentals & Leases	$1,575.57	$0.00	$48.00	$0.00	$34.00	$34.00	$0.00	
535 Small Tools & Equip	$9,150.54	$3,024.49	$0.00	$3,500.00	$73.22	$1,000.00	$3,500.00	
535 Miscellaneous	$220.37	$286.36	$334.02	$200.00	$334.28	$350.00	$200.00	

EXPENDITURES 408 Sewer Fund	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027
535 50 Salary	$126,221.68	$113,209.35	$73,329.10	$112,783.00	$58,732.50	$77,028.36	$158,755.00	
535 50 Benefits	$42,956.40	$34,857.82	$29,827.51	$33,835.00	$20,378.21	$26,435.76	$44,009.00	
535 80 Salary-Sewer Plant		$31,283.63	$32,662.31	$30,566.00	$28,602.28	$38,198.49	$34,608.00	
535 80 Benefits-Sewer Plant		$10,455.70	$12,062.31	$9,170.00	$10,038.03	$13,173.09	$10,382.00	
535 Legal Services-Advice	$63.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
535 Sewer Comp Plan		$160,696.78	$103,127.66	$0.00	$2,571.60	$2,571.60	$1,000.00	
535 Excise Tax	$4,867.57	$5,348.18	$4,870.34	$4,500.00	$3,704.26	$4,975.00	$4,975.00	
558 Community Planning Salary			$5,544.44	$8,792.00	$3,809.52	$4,835.00	$9,100.00	
558 Community Planning Benefits			$1,690.14	$2,368.00	$1,164.81	$1,500.00	$2,730.00	
558 Community Planning Supplies			$346.67	$400.00	$0.00	$200.00	$200.00	
558 Community Planning Services	$1,367.44		$117.88	$3,000.00	$292.34	$500.00	$500.00	
558 Community Planning Travel			$60.82	$80.00	$0.00	$80.00	$80.00	
582 Latecomers Remittance			$3,290.00					
591 Long Term Debt-Leases	$661.36	$629.16	$748.92	$2,528.00	$686.89	$2,528.00	$2,528.00	
594 Sewer Collection Improvement Project 1				$730,000.00	$92,878.92	$92,878.92	$637,122.00	
594 Sewer Collection Improvement Project 2							$750,000.00	
594 New Mini Excavator				$37,500.00	$37,324.80	$37,324.80	$0.00	
594 City Hall Capital Exp					$188.06	$188.06	$0.00	
597 Reserve-409 Fund Transfer	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$0.00	$50,000.00	$50,000.00	
597 Operating Transfer-DOE Debt-Fund 425	$220,000.00	$220,000.00	$220,000.00	$220,000.00	$0.00	$220,000.00	$220,000.00	
535 ER&R Charges	$4,577.00	$71,177.00	$77,922.00	$39,950.00	$0.00	$39,950.00	$43,453.00	
TOTAL EXPENDITURES	**$619,060.96**	**$872,690.66**	**$810,188.87**	**$1,482,167.00**	**$414,106.58**	**$800,644.86**	**$2,171,309.00**	**46%**
Operating Expenditures	**$342,164.59**	**$436,016.54**	**$420,392.00**	**$422,999.00**	**$271,485.38**	**$383,063.48**	**$493,074.00**	
Net Change in Balance	**$97,247.75**	**-$92,858.95**	**$48,045.80**	**$69,367.00**	**$92,542.63**	**-$61,744.61**	**$78,042.00**	
Ending Fund Balance	**$1,603,052.73**	**$1,510,193.78**	**$1,558,239.58**	**$1,488,872.58**	**$1,650,782.21**	**$1,496,494.97**	**$1,418,452.97**	**-5%**
Fund Balance as % of Expenditures	**469%**	**346%**	**371%**	**352%**	**608%**	**391%**	**288%**	

Fund 409 Sewer Reserve

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$965,158.21**	**$1,015,601.40**	**$1,066,131.81**	**$1,116,481.81**	**$1,116,476.30**	**$1,116,476.30**	**$1,116,767.97**	
Revenue								
361 Earned Interest	$443.19	$530.41	$344.49	$636.00	$218.67	$291.67	$292.00	
397 Transfer In-Sewer	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$0.00	$0.00	$0.00	
TOTAL REVENUE	**$50,443.19**	**$50,530.41**	**$50,344.49**	**$50,636.00**	**$218.67**	**$291.67**	**$292.00**	**-99%**
Expenditure								
597 Transfer Out-Sewer			**$0.00**	$0.00	$0.00	$0.00	$0.00	
TOTAL REVENUE	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Ending Fund Balance	**$1,015,601.40**	**$1,066,131.81**	**$1,116,476.30**	**$1,167,117.81**	**$1,116,694.97**	**$1,116,767.97**	**$1,117,059.97**	

Fund 424 Utility Deposit

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$46,396.45**	**$51,255.72**	**$52,206.40**	**$54,751.40**	**$54,695.48**	**$54,695.48**	**$54,845.48**	
Revenue								
382 Utility Deposits	$6,659.27	$4,174.68	$6,385.00	$3,150.00	$3,814.00	$3,150.00	$3,150.00	
TOTAL REVENUE	**$6,659.27**	**$4,174.68**	**$6,385.00**	**$3,150.00**	**$3,814.00**	**$3,150.00**	**$3,150.00**	**0%**
Expenditures								
582 Utility Deposit Refund	$1,800.00	$3,224.00	$3,895.92	$11,500.00	$939.70	$3,000.00	$11,500.00	
TOTAL EXPENDITURES	**$1,800.00**	**$3,224.00**	**$3,895.92**	**$11,500.00**	**$939.70**	**$3,000.00**	**$11,500.00**	**0%**
Ending Fund Balance	**$51,255.72**	**$52,206.40**	**$54,695.48**	**$46,401.40**	**$57,569.78**	**$54,845.48**	**$46,495.48**	

Fund 425 Doe Debt Service

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$270,967.40**	**$280,854.32**	**$282,119.97**	**$277,914.73**	**$283,255.31**	**$283,255.31**	**$284,257.29**	
Revenue								
397 Operating Transfer In-Sewer	$220,000.00	$220,000.00	$220,000.00	$220,000.00	$0.00	$220,000.00	$220,000.00	
TOTAL REVENUE	**$220,000.00**	**$220,000.00**	**$220,000.00**	**$220,000.00**	**$0.00**	**$220,000.00**	**$220,000.00**	**0%**
Expenditures								
591 Bond Principle	$176,995.01	$183,763.05	$187,484.28	$200,000.00	$191,281.15	$191,281.15	$200,000.00	
592 Bond Interest	$33,118.07	$34,971.30	$31,380.38	$29,000.00	$27,716.87	$27,716.87	$29,000.00	
TOTAL EXPENDITURES	**$210,113.08**	**$218,734.35**	**$218,864.66**	**$229,000.00**	**$218,998.02**	**$218,998.02**	**$229,000.00**	**0%**
Ending Fund Balance	**$280,854.32**	**$282,119.97**	**$283,255.31**	**$268,914.73**	**$64,257.29**	**$284,257.29**	**$275,257.29**	

Fund 500 ER&R

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$1,049,743.71**	**$1,000,439.49**	**$1,193,246.48**	**$1,344,720.56**	**$1,345,642.46**	**$1,345,642.46**	**$1,456,557.23**	
Revenue								
361 Earned Interest	$1,477.27	$1,455.05	$1,148.15	$1,175.00	$728.81	$972.00	$972.00	
369 Judgements & Settlements		$19,057.84	$0.00					
369 Sale of Surplus					$12,136.75			
340 Equipment Charges								
Cemetery Charges	$3,900.00	$1,500.00	$6,377.00	$5,829.00	$0.00	$5,829.00	$5,829.00	
Police Charges	$20,907.00	$26,282.00	$62,071.00	$58,870.00	$0.00	$58,870.00	$58,870.00	
Fire Charges	$20,330.00	$31,173.00	$32,546.00	$12,156.00	$0.00	$12,156.00	$17,505.00	
Water Charges	$1,996.00	$60,567.00	$77,191.00	$38,297.00	$0.00	$38,297.00	$41,905.00	
Sewer Charges	$4,577.00	$71,177.00	$77,922.00	$39,950.00	$0.00	$39,950.00	$43,453.00	
Street Charges	$3,558.00	$110,711.00	$117,249.00	$78,323.00	$0.00	$78,323.00	$79,161.00	
Park Charges	$1,346.00	$14,269.00	$19,119.00	$16,556.00	$0.00	$16,556.00	$15,256.00	
Golf Charges	$11,485.00	$19,936.00	$35,209.00	$35,935.00	$0.00	$35,935.00	$36,973.00	
TOTAL REVENUE	**$69,576.27**	**$356,127.89**	**$428,832.15**	**$287,091.00**	**$12,865.56**	**$286,888.00**	**$299,924.00**	**4%**
Expenditure								
594 Fire Turnouts	$20,459.71		$0.00	$14,000.00	$0.00			
594 Fire Air Packs	$30,000.00		$0.00	$15,000.00	$0.00			
594 PW Service Truck		$84,081.60						
594 PW Mower	$9,047.89							
594 PW Zero Turn Mower-Cemetery	$9,047.89							
594 PW Street Sweeper				$275,000.00	$0.00	$0.00	$375,000.00	
594 PW Director's Truck				$68,000.00	$70,663.10	$70,633.10		
594 PW Backhoe							$292,500.00	
594 PW Water Truck			$75,051.25					
594 PW Snow Plow			$120,922.11					
594 PW Gator			$18,392.44					
594 PW Asphalt Cutter			$9,701.50					
594 PW Car Trailer			$13,488.87					
594 Police Car	$27,325.00	$79,239.30	$0.00	$77,000.00	$76,608.23	$76,608.23	$79,000.00	
594 Golf Greensmaster Mower	$23,000.00			$35,000.00	$28,731.90	$28,731.90		
594 Golf Goundmaster Mower			$38,880.00					
594 Other Capital Outlay	$0.00							
TOTAL EXPENDITURES	**$118,880.49**	**$163,320.90**	**$276,436.17**	**$484,000.00**	**$176,003.23**	**$175,973.23**	**$746,500.00**	**54%**
Ending Fund Balance	**$1,000,439.49**	**$1,193,246.48**	**$1,345,642.46**	**$1,147,811.56**	**$1,182,504.79**	**$1,456,557.23**	**$1,009,981.23**	

City of Ritzville 2027 Fee Schedule

Attachment A

ADMINISTRATIVE FEES (RCC Chapter 1.112)

Administrative Fee		$25.00
Not Sufficient Funds (NSF) Check Charge		$25.00
Copies	$0.15/page	$0.25/page (color)
Copies w/ Patron supplied paper	$0.10/page	$0.15/page (color)
Copies-Electronic (files/attachments)		$0.~~05~~10/~~four files~~ page
Copies-Electronic (gigabyte)		$0.10/gigabyte
Copies-Mailing container/envelope		Actual Costs
Body Camera Footage (no per file fee)		$1.00/minute
USB Drive		$10.00
Copies-Outside Vendor Fees		Vendor Fees
Copies-Postage/Delivery Charges		Actual Costs
Copies-Scanning		$.10/page
Fax - Sending		$0.50/page ($1 min.)
Fax – Receiving		$0.25/page
Lamination		$1.00 min-$1.00/foot
City Map –		
11"x 17" zoned plat map		$0.75
11"x 17" zoned plat map (color)		$2.00
Comprehensive Plan/Other Plans		$.15/page or actual cost (if available)
Development Code/Other Ordinances or Codes		$.15/page

*Copy fees are established by RCW 42.56.120.

ZONING APPLICATION FEES (RCC Title 11)

Zoning Confirmation Letter	$ 40.00
Accessory Dwelling Review	$150.00
Variance	$350.00
Variance (Administrative)	$100.00
Conditional Use Permit	$450.00
Conditional Use Permit (Temporary Structures/Containers)	$100.00
Comprehensive Plan Amendment – Map	$500.00
Comprehensive Plan Amendment – Text	$500.00
Planned Unit Development	$800.00 + expenses
Comprehensive Plan Amendment	$800.00 + expenses
Public Hearing Notices	$5/parcel within 300'
For projects that are required to mail public hearing notices	

City of Ritzville 2027 Fee Schedule — Attachment A

LAND DIVISION APPLICATION FEES (RCC Title 11)

Subdivisions	
Preliminary Plat	$1,000 + $40.00 per lot
Final Plat	$500 + $10.00 per lot
Time extensions – file review and letter	$40.00
Short Plats	
Preliminary	$500.00 + $25.00 per lot
Final plat	$250.00 + $10.00 per lot
Plat Amendment Application Fee	Charged the same as a "Final Plat"
Short Plat Exemption Letter Fee	$40.00
Binding Site Plan	$1,000
Parcel Combination/Boundary Line	$200.00
Annexation Application	$200 + expenses
Street or Alley Vacation	$330.00
Administrative Permits	$80.00
Appeal of Administrative Permit	$110.00
Extra Plan Review by City Staff	$55/hour
Outside Consultant	Actual Cost

TRAFFIC STUDY FEES (RCC Title 11)

Trip Generation and Distribution Letter Review	$300.00
Traffic Impact Analysis (TIA)	$1,500.00
Traffic Impact Fees	Based on traffic study.

SIGN PERMIT FEES (RCC Chapter 11.120)

Sign Permit — $25.00 for < or =32 square feet; $50.00 for >32 square feet

In addition to the permit fee, a plan check fee equal to 50 percent of the permit fee is required on all freestanding signs and signs costing over $1,000 is required.

A re-inspection fee, in addition to the permit fee, may be charged equal to 50 percent of the permit fee.

FENCE PERMIT (RCC Chapter 11.115)

Fence Permit — $30.00*

*$5.00 of the rate goes into the 112 Cumulative Reserve Fund

ENVIRONMENTAL REVIEW (RCC Title 11 and Chapters 11.75 and 12.04)

SEPA – Application Fees

SEPA Checklist Review (DNS & MDNS)	$200.00
SEPA EIS	

EIS preparation and distribution costs shall be borne by the applicant or proponent.

Critical Areas – Application Fees

1. Critical Areas Filing Fee	$100.00
2. Critical Areas Variance/Reasonable Use Exception Fee	$350.00
3. Wetland Delineation Review Fee	$150.00
4. Habitat Assessment/Management Plan Review Fee	$150.00
5. Geotechnical Report Review Fee	$150.00

Floodplain Development

1. Floodplain Development Permit	$40.00
2. Floodplain Development Variance	$350.00

Shoreline Development

1. Shoreline Substantial Development Permit	$500.00
2. Shoreline Substantial Development Permit Variance	$500.00
3. Shoreline Substantial Development Conditional Use Permit	$500.00
4. Shoreline Exemption Letter	$40.00

BUILDING AND CONSTRUCTION FEES (RCC Chapter 2.48)

Fees for each International Building Code, International Residential Code, or Washington State Energy Code Permit shall be set as follows:

Table 1-A Valuation	Valuation per sft
1. Single-Family Residence (includes new construction, additions, and heated basements)	$123.68/sft
2. Unheated unfinished basement/storage	$ 45.92/sft
3. Single-Family Interior Remodel	Based on Valuation
4. Garages	$45.92/sft
5. Carports or patio covers (concrete and wood)	$28.00/sft
6. Wood Deck	$15.00/sft

Residential and commercial valuations are based on square footage, occupancy use and type of construction.

Valuations for determining building permit fees are based on the Current International Code Council trade publication and are updated using the August publication each year. Calculations are based on type of use or occupancy and type of construction. https://www.iccsafe.org/wp-content/uploads/BVD-0815.pdf.

Permit fees are based on project valuation see table 1-A once projected valuation has been determined.

Table 1-B Valuation (RCC Chapter 2.48)

BUILDING PERMITS

TOTAL VALUATION	FEE
$1.00 to $500.00	$25.85
$501.00 to $2,000.00	$25.85 for the first $500.00 plus $3.35 for each additional $100.00 or fraction thereof, to and including $2,000.00.
$2,001.00 to $25,000.00	$76.18 for the first $2,000.00 plus $15.40 for each additional $1,000.00 or fraction thereof, to and including $25,000.00.
$25,001.00 to $50,000.00	$430.38 for the first $25,000.00 plus $11.11 for each additional $1,000.00 or fraction thereof, to and including $50,000.00.
$50,001.00 to $100,000.00	$708.13 for the first $50,000.00 plus $7.70 for each additional $1,000.00 or fraction thereof to and including $100,000.00.
$100,001.00 to $500,000.00	$1,093.13 for the first $100,000.00 plus $6.15 for each additional $1,000.00 or fraction thereof to and including $500,000.00.
$500,001.00 to $1,000,000.00	$3,557.13 for the first $100,000.00 plus $5.25 for each additional $1,000.00 or fraction thereof to and including $500,000.00.
$1,000,001.00 and up	$6,169.63 for the first $1,000,000.00 plus $3.85 for each additional $1,000.00 or fraction thereof.

STATE BUILDING FEE

Projects permitted under the IRC	$6.50 $2.00 per each additional unit
Projects permitted under the IBC or IEBC	$25.00 $2.00 per each additional unit

PLAN REVIEW FEES

Plan review fee shall be paid at the time of submitting documents for review.

Plan Review by Building Inspector	65% of building permit
Additional Plan Review (required by changes, additions or revisions to plans, minimum charge-one-half hour)	$85.00/hr
Extra Plan Review by City Personnel	$55.00/hr
Outside Consultant Fee (for use of outside consultants for plan checking & inspections or both)	Cost of Service + Administrative Fee

ADDITIONAL INSPECTION FEES AND PENALTIES

Fees are based on two inspections and one re-inspection.

Re-inspection fees (under provisions of Section 305.8)	$100.00 per inspection

When such portion of work for which inspection is called is not complete, approved plans and permit is not on the site, or when corrections called for are not made.

Inspections outside of normal business hours	$130.00 per hour (minimum charge 1 hr)
Inspections for which no fee is specifically indicated	$130/hr (1 hour min.)
Work done before permit is obtained.	Double the permit fee.

OTHER RESIDENTIAL PERMIT FEES

Manufactured Home/Mobile Home	Based on project value
Moving Permit (i.e. mobile homes, manufactured homes)	$50.00

Swimming Pool (5,000 gallons & over or over 24" in depth)	Based on project value
Residential Re-Roof	$150.00
Residential Mechanical (includes gas piping, etc.)	$40.00
Residential Plumbing (hot tub, water heater, water softener, etc.)	$40.00
Siding, Windows and Doors	$44.50
Gas, Pellet and Stove Fireplaces	$52.70
Demolition Permit (<2,500 sft)	$130.00
Demolition Permit (>2,500 sft)	$175.00
(structures under 250 sft exempt)	
Temporary Tents/Canopies/Air Structures Private Use (includes review)	$75.00

OTHER COMMERCIAL PERMIT FEES

Demolition Permit (<2,500 sft.)	$130.00
Demolition Permit (>2,500 sft.)	$175.00
Temporary Tents/Canopies/Air Structures Public Use & Review	$150.00
Commercial Reroof (nonstructural)	Based on Project Value
Fuel Tank Installation	$50.00
Fuel Tank Removal	$50.00

TABLE 2-A COMMERICIAL MECHANICAL PERMIT FEES (RCC Chapter 2.48)

The following are component based fees for projects such as tenant improvements or fixture upgrade and are not associated with new construction building permit fees.

Mechanical Permit Issuance	$50.00
Unit Fee Schedule (in addition to the issuance fee)	
Furnace System	$38.00
Appliance Vent	$13.00
Ventilation Fan	$13.00
Boiler/Compressor/Absorption Unit	$65.00
Air-Handling Unit	$25.00
Exhaust Hood, Type I, Type II	$50.00
Incinerator	$33.00
Miscellaneous Appliances	$37.00

TABLE 3-A COMMERICIAL PLUMBING CODE FEES (RCC Chapter 2.48)

The following are component-based fees for projects such as tenant improvements or fixture upgrade and are not associated with new construction building permit fees.

Commercial Plumbing Permit Issuance	$46.00
Unit Fee Schedule in Addition to the Issuance Fee	
Each fixture or trap or set of fixtures on one trap	$13.50
Each Water Heater and/or vent	$13.00
Each industrial waste pretreatment interceptor including its trap and vent, except kitchen-type grease interceptors functioning as fixture traps	$13.00
Each installation, alteration of water piping and/or water treatment	$13.00
Each installation or alteration of a drainage or vent piping, each fixture	$13.00
Atmospheric-type vacuum breakers, 1-5	$10.00
Atmospheric-type vacuum exceeding 5, each	$2.00
Backflow protective device other than atmospheric-type vacuum breakers	$40.00
Initial installation and testing for a reclaimed water system	$46.00
Each annual cross-connection testing of a reclaimed water system (excluding initial test)	$46.00
Each medical gas piping system serving 1-5 inlet(s)/outlet(s) for a specific gas	$88.00
Additional medical gas inlet(s)/outlet(s), each	$8.00
Gas piping system, 1-5 outlets	$10.00
Additional gas piping outlets, each	$2.00
Bathtub/Shower	$13.00
Bidet	$13.00
Clothes Dryer	$13.00
Dishwasher	$13.00
Drinking Fountain	$13.00
Floor Drain	$13.00
Grease Trap	$13.00
Hose Bib	$13.00
Ice Maker	$13.00
Laundry Tub	$13.00
Pressure Reducing Valve	$13.00
Roof Drain	$13.00
Sink (kitchen/bath)	$13.00
Urinal	$13.00
Water Closet	$13.00
Disposal Systems each building and each trailer park sewer	$24.65
Sprinkler Permit Backflow device	$25.00 + expense
Repairs/Additions each heating appliance, refrigeration unit	$7.25

TABLE 4-A Fire Code Permit Fees: (RCC Chapter 2.48)

Fire Sprinkler Permit Fee Schedule

Plan Review fee is due at time of application submittal*

Commercial Tenant Improvement Fire Sprinkler or System Modification Fees:

Number of Heads or Devices		Breakdown		
From	To	Inspection	Plan Review	Total
1	10	$60	$70	$130
11	30	$80	$110	$190
31	50	$80	$160	$240
51	100	$120	$240	$360
>100		40%	60%	$360 plus $110 per 100 additional devices or portion thereof.

New Commercial Fire Sprinkler System Fees:

Number of Heads or Devices		Breakdown		
From	To	Inspection	Plan Review	Total
1	40	$80	$530	$610
41	100	$120	$515	$635
101	300	$200	$510	$710
>300		40%	60%	$710 plus $120 per 100 additional devices or portion thereof.

13D (One and Two Family Residential) Fire Sprinkler System Fees:

Number of Heads		Breakdown		
From	To	Inspection	Plan Review	Total
1	40	$80	$270	$350
>40		$120	$380	$500

Other Components:

Device	Breakdown		Total
	Inspection	Plan review	
Per Supply installed by fire sprinkler contractor (Includes 1 post/wall indicator valve and 1 fire department connection)	$0	$45	$45
Per Supply installed by other than fire sprinkler contractor	$0	$130	$130
Per Riser (Each interior zone supply)	$0	$45	$45
Per Standpipe (FDC supply inlet and associated outlets)	$120	$390	$510
Fire Pump	$120	$555	$675

Over the counter permit Inspection fee (25 head maximum): $110

C. Fire Alarm permit fee schedule.
Plan review fees are due at time of application submittal. The following fees shall apply:

Commercial Tenant Improvement Fire Alarm or System Modification Fees:

Number of Devices		Breakdown		Total
From	To	Inspection	Plan Review	
1	10	$80	$120	$200
11	20	$120	$160	$280
21	40	$120	$210	$330
41	100	$180	$230	$410
>100		40%	60%	$410 plus $200 per 100 additional devices or portion thereof.

New Commercial System Inspection Fees:

Number of Devices		Breakdown		Total
From	To	Inspection	Plan Review	
1	25	$80	$120	$200
26	50	$120	$190	$310
51	100	$180	$305	$485
>100		40%	60%	$485 plus $200 per 100 additional devices or portion thereof.

Over the counter permit Inspection fee (10 device maximum): $110

In addition to the device fees imposed by this section the following charges shall also apply:

New or Replaced:

Fire Alarm Device	Breakdown		
Type	Inspection	Plan review	Total
FACP	$20	$150	$170
Transmitter	$20	$110	$130
Power Sub Panel	$0	$60	$60

D. Miscellaneous fees.

Fixed Fire Extinguishing System Fees

System Type	Breakdown		Total
	Inspection	Plan review	
Full systems (Including piping, nozzles and releasing panel)	$50	$275	$325
Tenant Improvement or System Modification (Nozzle change/move)	$50	$110	$160
Temporary membrane structures, tents and canopies:	$50	$80	$130
Flammable/combustible liquid storage tank installation/removal:	$50	$160	$210

DOG LICENSES & FEES (RCC Chapter 5.20)

Neutered or Spade Dogs	$20.00
Un-neutered or Un-spade Dogs	$35.00
Late Fee (after March 1)	$25.00
Shelter	$25/day
1st Dog Fine	$100.00
2nd Dog Fines	$200.00
3rd and thereafter Misdemeanor Criminal Citation	up to $1,000.00

BUSINESS/SOLICITOR LICENCE FEES (RCC Chapters 4.24 and 4.25)

Business License Fee	$30.00
Business Licensing Service Origination Fee (first license)*	$19.00
Business Licensing Service Renewal Fee (after first license)*	$11.00
Business Licensing Service Late Fee* (after 4/30)	$50% of License Fee
Solicitor Applicant License Fee	$100.00
Solicitor Investigation Fee	$25.00/applicant

*State Business Licensing Service processing fees are established by Chapter 19.02.075 RCW.

AIRPORT FEES (RCC Chapter 11.65)

Commercial Users 1 - $750 per year plus lease
Full-time - using airport for a 90 day period or moreannually and operating off of City owned property

Commercial Users 2 - $250 per month plus lease
Seasonal - using airport less than a 90 day period annually and operating off of City owned property

Commercial Users 3 - $750 per year
Full-time - using airport for a 90 day period or moreannually and operating from personally owned property

Commercial Users 4 - $250 per month
Seasonal - using airport less than a 90 day period annually and operating from personally owned property

Private Plane 1 - $25 per month
Tie down parking user using airport for takeoff and landing plus parking/storing fee

Private Plane 2 – $150 per year
Part-time user up to 10 flights annually and full-time user more than 10 flights annually - using airport for takeoff and landing only from privately owned property.

Parking/Storing plane on City owned ramp/tarmac $1 a day after first 7 days

Airport Access Fees - $75 per year
For non-airport use only - Applies to property owners whose property is being accessed for non-airport use from City owned airport property.

Lease of City Owned Property $.11 per square foot with a $300 minimum

A commercial user is defined as private individual, sole proprietor, or corporation that falls into one or more of the following categories:

1. Uses their airplane either on a full-time or part-time basis out of necessity or personal choice to operate their business.
2. Licenses their plane under their business name.
3. Lists their plane on their business depreciation schedule.
4. Claims the cost of operating and/or maintaining their plane as a business expense on their business tax return.

GOLF

Season Passes (January 1 to December 31)	Cost Tax Not Included
Adult Single	$660.00
Additional Ticket (immediate adult family member)	$232.00
Children 14 and under are FREE with a permit holder	
First Time Season Ticket Holder	$475.00
Senior Citizen* (55 or older)	$475.00
Seniors Additional Ticket* (immediate family member)	$232.00
Family Pass (1 adult, 1 immediate adult family member, kids included under 18 yrs.)	$901.00
Student**<18 years old	$106.00
College Student***	$160.00
Punch Ticket-10-9 hole games	$160.00

Greens Fees	Weekday	Weekend
9 Holes	$19.00	$22.00
18 Holes	$27.00	$30.00
Student** <18 years old	$11.50	
Senior Citizen* (55 or older) 9 hole games	$16.50	
Senior Citizen* (55 or older) 18 hole games	$22.00	
Winter Fees - 9 Holes	$11.50	
Monday Special – any round/person	$15.50	
Trail Fees	$10.00 Daily	$100.00 Season

Golf Fees do not include 8% sales tax.
*Senior tickets are good on Monday thru Friday only – not on weekends or holidays.
**Students would be classified as High School and younger and good for all days.
***College students are any student with current college ID.
Immediate family members include spouse and children under the age of 21 and living at home.
Trail fee stickers must be visible and presented upon request.

CEMETERY FEES (RCC Chapter 10.04)

	Non-Resident	Resident
Cemetery Lot*	$1,055.00 + tax*	$798.00 + tax*
Ash Cemetery Lot*	$798.00 + tax*	$540.00 + tax*
Lot Opening/Closing	$772.00	$645.00
Lot Opening/Closing (Weekend)	$1,004.00	$875.00
Niche Drawer*	$900.00+ tax*	$772.00 + tax*
Niche Opening/Closing	$540.00	$412.00
Niche Opening/Closing (Weekend)	$670.00	$540.00
Ash Burial	$540.00	$412.00
Ash Burial (Weekend)	$670.00	$540.00
Setting Small Headstone (under 2 feet)	$397.00	$268.00
Setting Single Headstone	$417.00	$294.00
Setting Double Headstone	$443.00	$314.00
Cup Setting	$283.00	$232.00
Load of Dirt	$263.00	$221.00
Disinterment Full Body (Weekday)	$2,240.00	$2,240.00
Disinterment Full Body (Weekend)	$3,270.00	$3,270.00
Disinterment Ash	$900.00	$900.00
Payment Plan – Admin. Fee	$40.00	$20.00

* - 20% of the rate goes into Cemetery Reserve Fund

WATER & SEWER CONNECTION FEES (RCC Chapter 10.10)

Water connection fees	$1,600 + actual cost of meter
Water Line Tap fee	$250.00
Sewer Backflow Device	Actual cost of device
State of Washington Fee	$6.50
Administrative Fee	$20.00

WATER & SEWER SYSTEM DEVELOPMENT COSTS (RCC Chapter 10.10)

Water System Development Charges for Various Meter Sizes –
Not Including Water Rights Component

Description	ERUs	SDC for Main Pressure Zone *	SDC for Weber Rd. Pressure Zone *
¾" Meter & 1" Meter	1.0	$809	$1,350
1-½" Meter	3.3	$2,670	$4,455
2" Meter	5.3	$4,288	$7,155
3" Meter	11.7	$9,465	$15,795
4" Meter	20.0	$16,180	$27,000
6" Meter	41.7	$33,735	$56,295
Special Cases [4]	Case by Case	TBD	TBD

* Does not apply to fire hydrants or fire systems City irrigation systems.

Wastewater System Development Charges for Various Meter Sizes

Description		ERUs	SDC w/ Future Growth Component
Residential: Single-Family, Duplex, 3-plex, 4-plex		1.0 / DU	$1,287/ DU
Non-Residential	¾" Meter & 1" Meter	1.0	$1,287
	1-½" Meter	3.3	$4,247
	2" Meter	5.3	$6,821
	3" Meter	11.7	$15,058
	4" Meter	20.0	$25,740
	6" Meter	41.7	$53,668
Special Cases		TBD	TBD

WATER, SEWER, & SANITATION FEES (RCC Chapters 10.10 and 1.59)

Water Fees:

Cubic Feet

0-599		$53.30
Every 100 after		$1.50
Low-Income Water Rate Reduction*		20% discount

*Must meet income thresholds 1 and 2, Per RCW 84.36.381(5)(b), listed on www.dor.wa.gov website.

Bulk Water - Meter

Setup Fee		$50.00
Deposit		$700.00
Meter Rental		$6/day

Bulk Water Fees

First 1,000 Gallons		$75.00*
1,001 to 200,000 gallons	$$0.03/gallon*	
Over 200,000 gallons		$0.05/gallon*

*Excise tax charge for total gallons sold.

Temporary Construction Water Rate

First 1,000 Gallons	$5.00
Every 1,000 thereafter	$5.00
Hydrant Meter Deposit (Refundable)	$1,500/hydrant
Hydrant Meter Rental	$75.00/month/hydrant

Utility Fees

Open/close account fee	$20.00
Change of account fee	$20.00
Turn On/Off Fee	$50.00Past Due
Penalty Fee	5% of total past due
Meter Tampering Fee	$50.00/occurrence
Broken Meter Lock	$150.00
Pull Meter Fee	$100.00
Utility Tax Fee	10% of total water amount
Outside City Limits	$79.95
Utility Deposit	$300.00

Sewer Fees: (RCC Chapter 10.12)

	Base Fee	Unit Fee
Residential & Churches	$59.75	
Business Offices & Day Care	$62.76	
Motels, Hotels, Tourist Courts	$59.75	$6.75*
Seasonal Trailer Parks	$59.75	$5.60
Multi-family Housing	$59.75	$13.00
Tavern, Service Stations, Restaurants, Drive-Ins, Convenience Stores	$76.26*	
Hospital, Rest Home, Schools, Courthouse	$102.49*	
Low-Income Sewer Rate Reduction**	20% discount	
Outside City Limits	$89.63 (50% Surcharge to basic fee)	
Utility Tax Fee	10% of total sewer amount	
Sewer Overage	$0.40/100 cubic feet	
Sewer Inspection Fee	$50.00	

*Subject to sewer overage. Based on water consumption over 599 cubic feet

**Must meet income thresholds 1 and 2, Per RCW 84.36.381(5)(b), listed on www.dor.wa.gov website.

Sewer Indebtedness Fee: (RCC Chapter 2.48)

(Charges applied if there is water available per Ordinance 2058)

Residential & Churches	$37.00
Business Offices & Day Care	$40.00
Motels, Hotels, Tourist Courts	$37.00 + 3.85/unit
Seasonal Trailer Parks	$37.00 + 3.20/unit
Multi-family Housing	$37.00 + 7.50/unit
Tavern, Service Stations, Restaurants, Drive-Ins, Convenience Stores	$48.00
Hospital, Rest Home, Schools, Courthouse	$65.00

Septage: (RCC Chapter 2.48)

License to dump septage in the City of Ritzville	$25.00
Appointment Fee to dump the septage	$25.00
Per Gallon (at point of origin & per truck load*)	$0.28

*At point of origin is where the septage is pumped into the truck and per truck load means the amount the truck will hold not how many gallons were pumped.

Sanitation: (RCC Chapter 3.20)

Residential 1 Toter	$23.17
Residential 2 Toters	$46.33
Residential 3 Toters	$69.50
Commercial 1 Toter	$23.17
Commercial 2 Toter	$46.33
Commercial 3 Toter	$69.50

	4 pu/mon	8 pu/mon	12 pu/mon	16 pu/mon
1 yard Dumpster	$78.11		$144.60	$201.07
1 ½ Yard Dumpster	$103.09		$157.58	
2 yard Dumpster	$130.37	$244.57	$367.27	
3 yard Dumpster	$194.31	$365.66	$481.53	
4 yard Dumpster	$245.92	$465.29	$648.71	$836.49
6 yard Dumpster	$346.23	$615.26	$922.98	$1,207.33

6 yard Dumpster		20 pu/mon
		$1,724.43
20 Yard Dumpster	$209.57/pull plus tonnage	
15 Yard Compactor	$232.93/pull plus tonnage	

Tote Replacement	$155.15
Rental Fee 20 yard dumpster	$8.56/day
Extra Garbage	$14.98/yard
Stripping Fee	$10.70/container OR $37.45 for 20/30 yard containers
Return Trip	$53.50 each
Appliance	$32.10
Delivery or Pick-up Fees - Residential	$32.10
Delivery or Pick-up Fees - Commercial	$32.10
Weekend Service Fee	150% of regular service cost
Utility Tax Fee	10% of total garbage amount

2027 Preliminary Budget Wage Scale **Attachment B**

2027 Wage Scales

COLA 3.50% 26 June CPI-U

Position	Range
Part-time (per hr)	PT-1
Part-time Records Clerk (per hr)	PT-2
Part-time Officer (per hr)	PT-8
Deputy Clerk/Treasuer I	1
Deputy Clerk/Treasuer II	6
Maintenance	1
Sewer Plant Operator	2
Police - Clerk/Admin Asst	PD-1
Police - Officer	PD-4
Police - Sergeant	PD-9

Ranges are 4% between
Steps are 4% Between

City Part Time Hourly Wage Scale

	Steps					
Range	1	2	3	4	5	6
PT-1	$ 20.75	$ 21.58	$ 22.66	$ 23.79	$ 24.98	$ 26.23
PT-2	$ 21.58	$ 22.45	$ 23.57	$ 24.75	$ 25.98	$ 27.28
PT-3	$ 22.45	$ 23.34	$ 24.51	$ 25.74	$ 27.02	$ 28.37
PT-4	$ 23.34	$ 24.28	$ 25.49	$ 26.76	$ 28.10	$ 29.51
PT-5	$ 24.28	$ 25.25	$ 26.51	$ 27.84	$ 29.23	$ 30.69
PT-6	$ 25.25	$ 26.26	$ 27.57	$ 28.95	$ 30.40	$ 31.92
PT-7	$ 26.26	$ 27.31	$ 28.67	$ 30.11	$ 31.61	$ 33.19
PT-8	$ 27.31	$ 28.40	$ 29.82	$ 31.31	$ 32.88	$ 34.52

City PW and Clerk Hourly Wage Scale

	Steps					
Range	1	2	3	4	5	6
1	$ 23.63	$ 24.57	$ 25.80	$ 27.09	$ 28.45	$ 29.87
2	$ 24.57	$ 25.56	$ 26.84	$ 28.18	$ 29.59	$ 31.06
3	$ 25.56	$ 26.58	$ 27.91	$ 29.30	$ 30.77	$ 32.31
4	$ 26.58	$ 27.64	$ 29.02	$ 30.48	$ 32.00	$ 33.60
5	$ 27.64	$ 28.75	$ 30.19	$ 31.70	$ 33.28	$ 34.94
6	$ 28.75	$ 29.90	$ 31.39	$ 32.96	$ 34.61	$ 36.34

City Police Department Hourly Wage Scale

	Steps					
Range	1	2	3	4	5	6
PD-1	$ 31.10	$ 32.35	$ 33.64	$ 34.99	$ 36.38	$ 37.84
PD-2	$ 32.35	$ 33.64	$ 34.99	$ 36.38	$ 37.84	$ 39.35
PD-3	$ 33.64	$ 34.99	$ 36.38	$ 37.84	$ 39.35	$ 40.93
PD-4	$ 34.99	$ 36.38	$ 37.84	$ 39.35	$ 40.93	$ 42.56
PD-5	$ 36.38	$ 37.84	$ 39.35	$ 40.93	$ 42.56	$ 44.27
PD-6	$ 37.84	$ 39.35	$ 40.93	$ 42.56	$ 44.27	$ 46.04
PD-7	$ 39.35	$ 40.93	$ 42.56	$ 44.27	$ 46.04	$ 47.88
PD-8	$ 40.93	$ 42.56	$ 44.27	$ 46.04	$ 47.88	$ 49.79
PD-9	$ 42.56	$ 44.27	$ 46.04	$ 47.88	$ 49.79	$ 51.79
PD-10	$ 44.27	$ 46.04	$ 47.88	$ 49.79	$ 51.79	$ 53.86

2027 Preliminary Budget Wage Scale

Attachment B

	Position	Range
	Clerk-Tresasurer	*DH-4*
	Public Works Supervisor	*DH-2*
	Community Development Dir.	*DH-3*
	Public Works Director	*DH-4*
Ranges are 4% between	Police Chief	*DH-11*
Steps are 4% Between		

City Department Head/Supervisor Monthly Salary Scale

		Steps				
Range		1	2	3	4	5
DH-1	$	5,993	$ 6,232	$ 6,482	$ 6,741	$ 7,011
DH-2	$	6,232	$ 6,482	$ 6,741	$ 7,011	$ 7,291
DH-3	$	6,482	$ 6,741	$ 7,011	$ 7,291	$ 7,583
DH4	$	6,741	$ 7,011	$ 7,291	$ 7,583	$ 7,886
DH-5	$	7,011	$ 7,291	$ 7,583	$ 7,886	$ 8,201
DH-6	$	7,291	$ 7,583	$ 7,886	$ 8,201	$ 8,529
DH-7	$	7,583	$ 7,886	$ 8,201	$ 8,529	$ 8,871
DH-8	$	7,886	$ 8,201	$ 8,529	$ 8,871	$ 9,225
DH-9	$	8,201	$ 8,529	$ 8,871	$ 9,225	$ 9,594
DH-10	$	8,529	$ 8,871	$ 9,225	$ 9,594	$ 9,978
DH-11	$	8,871	$ 9,225	$ 9,594	$ 9,978	$ 10,377
DH-12	$	9,225	$ 9,594	$ 9,978	$ 10,377	$ 10,792

Longevity Incentive	7-13	Years Add 1% of Salary
	14-20	Years Add 2% of Salary
	20	Years or More Add 3% of Salary

Step increases are yearly upon employees anniversary date

City Council = $400/month
Mayor = $900/month