MEMO

TO: Finance Committee & City Council

FROM: Julie Flyckt, Clerk-Treasurer and Scott Yaeger, Mayor

DATE: November 1, 2026

SUBJECT: 2027 Preliminary Budget Update

Preliminary Budget Summary

This memo summarizes changes to police department wages and services, estimated treasury bond interest, and property tax levy confirmation for Council consideration.

001 Current Expense Fund Budget Shortfall

The 2027 Preliminary Budget has reduced the shortfall from $86,023 to $58,555. The budget shortfall of $58,555 assumes approval of $21,933 in golf course Visitor Impact Grant funding. Without that funding, the shortfall would be $80,488. Below is a summary of changes since the last draft budget reviewed at the budget workshop.

Revenue:

- **US Treasury Bond:** the updated estimate now includes the additional $1million invested in 2026.
- **Property Tax Levy:** the Adams County Assessor's office has provided the tax levy forms and City of Ritzville is estimated to receive $407,791. This total amount is split among three funds as follows:

Property Taxes in 001, 004, 103 Funds:

2027 Budget Estimated $407,791

Current Expense	Cemetery	Streets	
001 Fund	004 Fund	103 Fund	Total
60%	12%	28%	100%
$244,675	$48,935	$114,181	$407,791

Expenditures:

- **Police Department Wages**: The wage and benefit lines were corrected.
- **Police County Dispatch Agreement:** The county has provided the updated county dispatch and Spillman services charges for 2026 and 2027.

Proposed Projects and Expenditures

The following proposed projects and expenditures have not changed since the last draft budget review.

1. Train Depot Museum (001 Current Expense Fund, page 40)
   - Electrical - $2,000
   - Lighting - $500
2. Golf Course Sprinklers and Tee Box Set Up (001 Current Expense Fund, page 41)
   - Sprinklers - $1,500
   - Tee Box Set Up - $2,835
3. Parks (001 Current Expense Fund, page 41 and 301 Capital Improvement page 54)
   - Sof'Fall - $10,000
   - Walking Path Crackseal - $5,000
   - Park Fencing - $15,000
4. Tree Board (001 Current Expense page 41, 305 Tree Board, page 55, and 105 Beautification Funds, page 49)
   - Transfer Out - $4,000 (001 Current Expense to Tree Board)
   - Community Forestry Project – DNR Grant - $159,252
   - Nursery Soaker Hoses - $500
   - Main Street Educational Plaques - $10,000 (project carried over from 2026)
   - Park Plan Continued - $10,000
   - 1st Ave Tree Project Phase #4 - $4,000
   - Pocket Forest Project - $10,000
5. Burroughs Home (105 Beautification Fund, page 49, and 301 Capital Improvement Fund, page 54)
   - Landscaping and signage - $2,000 – Beautification Fund
   - Soffit Repair and Caulking - $10,000 – Capital Improvement Fund
6. Police Department Equipment, Training and Security (002 Criminal Justice Monies and 003 Law and Justice Fund, page 43, and 301 Capital Improvement Fund, page 54)
   - Rifle Furniture (upgrade rifles for uniformity) - $1,404
   - Car Radar - $3,200
   - Car/Portable Radio (for new car) - $3,000
   - Sidearm Monitoring Service - $2,200 per year
   - Tactical Officer Training (host tactical patrol officer response)- $3,000
   - Training Tuition (training benefit) - $5,000
   - Police Station Alarm and Security Project - $10,000
7. Sign, Street, and Roadside Improvements (103 Street Fund, page 47)
   - Highway 10 Street Painting - $3,000
   - SCP Scrub Seal - $915,000 ($45,750 city match, $869,250 TIB Grant)
   - Traffic Signs (stop, yield, misc.) - $5,000

8. Water Project (401 Water Fund, page 57; 402 Water Reserve Fund Page 59)
    - Water System Plan Update - $150,000 is a transfer from the Water Reserve Fund. The Public Works Board offered a full loan and no grant. Instead of another loan it will be paid from the water reserve.
9. Sewer Projects (408 Sewer Fund, page 61)
    - Sewer Collection Improvement Priority #1 (carry over from 2026, EPA grant funded) - $677,575
    - Sewer Collection Improvement Priority #2 (EPA grant funded) - $750,000

Next Steps

1. Preliminary Budget Presented to Council - November 3rd
2. Preliminary Budget Public Hearing - November 17th
3. Final Budget presented to City Council - December 1st
4. Final Budget Public Hearing - December 15th
5. Final Budget Adoption - December 15th

CITY of Ritzville WASHINGTON

2027

Preliminary Budget

November 2, 2026







Projects Completed in 2026

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

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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	2027 BUDGETED	2027 BUDGETED	ENDING FUND
001 Current Expense	$779,479.93	$1,900,573.00	$1,959,128.00	$720,924.93
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	**$9,904,905.73**	**$8,301,312.00**	**$9,417,544.00**	**$8,788,673.73**

Fund 001 Current Expense Revenue Summary

REVENUE SOURCES 001 Current Expense	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	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**	**$779,479.93**	**-7%**
311 Real & Personal Property Taxes	$214,752.99	$231,200.20	$227,052.87	$242,089.00	$151,382.82	$244,509.00	$244,675.00	
313 Sales & Use Taxes	$570,552.01	$610,917.07	$614,253.51	$636,000.00	$440,652.76	$610,000.00	$610,000.00	
316 Utility Taxes	$216,586.99	$215,305.06	$249,045.29	$385,450.00	$190,862.17	$285,000.00	$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**	**$784,717.81**	**$1,142,009.00**	**$1,142,175.00**	**-10%**
321 Solicitor Licenses					$225.00	$225.00	$225.00	
321 Business Licenses	$5,335.00	$6,490.00	$7,135.00	$4,500.00	$4,942.50	$5,000.00	$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	$7,973.43	$23,000.00	$28,750.00	
322 Fence Permit	$4,525.38	$400.00	$300.00	$300.00	$185.00	$195.00	$195.00	
320 LICENSES & PERMITS	**$47,359.73**	**$41,448.32**	**$28,732.08**	**$43,300.00**	**$17,900.93**	**$33,010.00**	**$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	$63,730.00	$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	$8,122.87	$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**	**$89,782.84**	**$123,571.00**	**$258,193.00**	**-8%**
341 Copies & Faxes	$78.69	$44.74	$211.23	$100.00	$40.65	$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	$2,652.48	$3,900.00	$10,000.00	
345 Land Use Plan Review		$5,101.96	$1,600.00	$5,000.00	$600.00	$700.00	$5,000.00	
347 Golf	$80,022.18	$85,650.07	$91,113.50	$90,000.00	$86,434.52	$90,000.00	$90,000.00	
340 CHARGES FOR SERVICES	**$98,423.93**	**$108,796.78**	**$102,218.70**	**$110,100.00**	**$89,727.65**	**$94,700.00**	**$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-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
361 Investment Earnings	$148,490.88	$160,432.38	$148,685.33	$145,000.00	$92,815.63	$137,600.00	$178,600.00	
361 Interest Earnings	$22,340.65	$41,663.03	$50,028.08	$54,318.00	$28,866.60	$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	$7,208.64	$9,600.00	$9,600.00	
362 Rents & Royalties	$16,991.60	$22,356.86	$24,193.16	$20,000.00	$19,539.29	$20,000.00	$20,000.00	
362 Leases Property-Airport	$750.00	$0.00	$249.73	$1,500.00	$0.00	$1,500.00	$1,500.00	
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**	**$186,476.19**	**$263,410.00**	**$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**	**$6,691.88**	**$7,000.00**	**$7,000.00**	
380 NON-REVENUES	**$6,165.55**	**$6,542.52**	**$82,280.80**	**$82,000.00**	**$81,691.88**	**$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**	**$1,254,527.60**	**$1,746,225.00**	**$1,900,573.00**	**-8%**

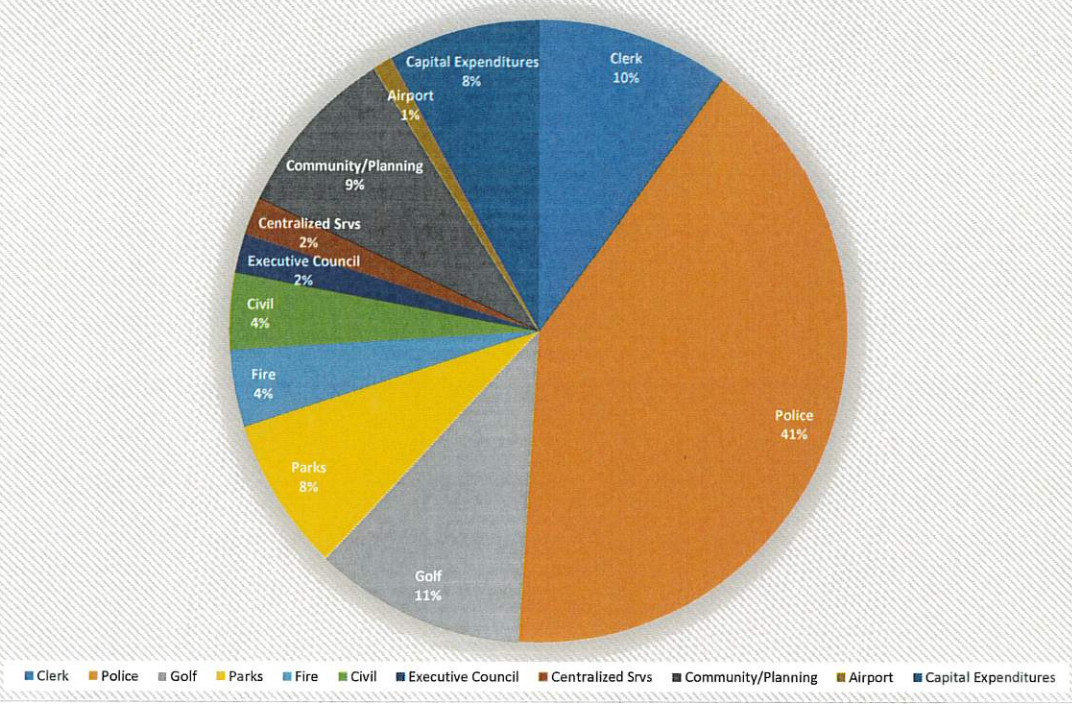
Fund 001 Current Expense Department Expenditure Summary

EXPENDITURES 001 Current Expense	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
11 Other Services	$6,772.75	$3,093.58	$5,295.93	$4,700.00	$2,865.85	$3,500.00	$3,500.00	
LEGISLATIVE	**$6,772.75**	**$3,093.58**	**$5,295.93**	**$4,700.00**	**$2,865.85**	**$3,500.00**	**$3,500.00**	**-26%**
11 Salary	$24,900.00	$22,800.00	$23,850.00	$31,200.00	$22,950.00	$31,200.00	$31,200.00	
11 Benefits	$720.65	$1,202.73	$2,683.79	$1,995.00	$1,823.03	$1,995.00	$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**	**$25,294.11**	**$33,795.00**	**$33,907.00**	**1%**
13 Salary	$9,600.00	$9,600.00	$9,600.00	$10,800.00	$7,200.00	$9,600.00	$9,600.00	
13 Benefits	$206.00	$531.65	$902.28	$745.00	$570.78	$443.99	$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**	**$7,770.78**	**$10,543.99**	**$10,945.00**	**-10%**
14 Salary	$111,036.57	$120,529.49	$80,493.49	$106,396.00	$74,618.05	$99,465.00	$115,887.00	
14 Benefits	$40,855.33	$42,576.68	$35,259.40	$31,920.00	$23,905.64	$31,988.00	$34,766.00	
14 Supplies	$4,087.22	$3,763.71	$3,943.69	$4,500.00	$1,991.92	$4,500.00	$4,500.00	
14 Other Services	$53,359.94	$34,230.07	$42,256.69	$48,530.00	$52,529.26	$55,000.00	$45,000.00	
ADMIN-CLERK DEPARTMENT	**$209,339.06**	**$201,099.95**	**$161,953.27**	**$191,346.00**	**$153,044.87**	**$190,953.00**	**$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	$3,282.50	$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	$14,852.50	$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**	**$43,343.51**	**$60,700.00**	**$69,200.00**	**-10%**
18 Utilities	$7,429.50	$7,429.17	$6,616.99	$8,500.00	$5,497.31	$6,500.00	$6,500.00	
18 City Utilities	$2,352.17	$2,812.04	$2,150.58	$2,500.00	$1,736.40	$1,800.00	$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	$5,295.79	$15,500.00	$15,500.00	
18 Janitorial Salary	$2,474.64	$1,438.06	$2,232.58	$4,124.00	$1,803.96	$4,124.00	$3,459.00	
18 Janitorial Benefits	$267.77	$103.96	$190.39	$367.00	$153.41	$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**	**$17,888.93**	**$32,138.06**	**$31,671.00**	**-8%**
21 Salary	$277,346.92	$343,321.91	$231,608.46	$421,113.00	$221,233.01	$294,200.00	$422,898.00	
21 Benefits	$74,500.35	$73,729.04	$73,013.67	$116,368.00	$83,122.44	$108,000.00	$117,874.00	
21 Admin Salary	$11,351.73	$12,522.92	$14,720.62	$17,551.00	$14,397.50	$19,750.00	$19,252.00	
21 Admin Benefits	$640.06	$664.08	$2,567.94	$360.00	$1,871.53	$2,245.00	$360.00	
21 Supplies	$3,835.30	$5,587.96	$10,667.24	$7,000.00	$6,469.13	$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	$8,549.11	$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					$2,396.00	$2,396.00	$2,468.00	
21 Other Services	$7,934.25	$3,876.01	$22,442.70	$20,000.00	$8,013.18	$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	$20,680.53	$23,580.00	$8,000.00	
21 Travel	$289.06	$154.62	$34.54	$3,000.00	$0.00	$3,000.00	$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	$4,200.32	$7,800.00	$7,800.00	
21 City Utilities	$1,666.39	$1,817.88	$1,831.24	$1,825.00	$1,378.44	$1,838.00	$1,838.00	
21 Repair & Maintenance	$4,240.10	$5,220.85	$7,036.88	$7,000.00	$11,523.36	$11,600.00	$7,000.00	
21 Rental Leases								
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**	**$439,296.40**	**$693,165.22**	**$821,385.00**	**-7%**

EXPENDITURES 001 Current Expense	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	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	$257.48	$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	$13,295.26	$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	$423.13	$563.00	$563.00	
22 City Utilities	$4,185.99	$3,550.29	$2,268.58	$3,000.00	$1,332.45	$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**	**$49,111.93**	**$74,698.45**	**$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	$0.00	$500.00	$500.00	
46 Other Services & Charges	$192.50	$268.60	$75.00	$12,000.00	$75.00	$5,000.00	$0.00	
46 Utilities	$1,493.30	$1,500.45	$1,688.83	$1,915.00	$2,138.30	$3,382.00	$3,382.00	
AIRPORT	**$1,685.80**	**$1,769.05**	**$1,985.87**	**$14,415.00**	**$2,213.30**	**$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	$53,260.02	$72,087.00	$68,245.00	
58 Benefits			$15,023.18	$19,781.00	$16,148.16	$21,320.00	$20,473.00	
58 Supplies			$2,939.33	$2,000.00	$16.19	$500.00	$500.00	
58 Other Services			$1,304.27	$4,000.00	$2,189.94	$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	$800.00	$1,500.00	
58 Planning Fees	$19,683.05	$0.00	$1,008.36	$10,000.00	$5,747.50	$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**	**$115,900.59**	**$148,558.00**	**$157,218.00**	**-100%**
66 County 2% Alcohol Tax	$253.84	$515.84	$324.30	$560.00	$301.37	$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**	**$3,301.37**	**$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	$2,838.44	$2,675.26	$3,300.00	
CULTURAL & REC FACILITIES	**$10,156.48**	**$16,393.99**	**$13,493.77**	**$5,498.00**	**$6,143.00**	**$5,979.82**	**$6,600.00**	**20%**

EXPENDITURES 001 Current Expense	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
76 Supplies	$6,926.54	$9,774.51	$9,361.40	$10,000.00	$10,812.68	$10,812.68	$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	$5,246.27	$5,700.00	$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	$7,700.00	$6,000.00	
76 Contracted Manager Services	$66,339.09	$60,361.09	$58,592.36	$59,670.00	$44,819.88	$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	$7,312.19	$9,500.00	$0.00	
76 City Utilities	$29,444.22	$31,846.11	$48,659.67	$45,000.00	$40,748.59	$45,000.00	$40,927.00	
76 Communications	$2,867.18	$3,463.41	$4,259.63	$4,600.00	$3,305.90	$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**	**$163,214.94**	**$226,495.25**	**$208,994.00**	**-7%**
76 Salary	$24,188.95	$22,304.45	$27,952.69	$25,111.00	$23,294.83	$31,732.00	$25,325.00	
76 Benefits	$11,144.74	$8,356.39	$12,710.72	$7,533.00	$8,767.41	$10,702.00	$7,597.00	
76 Supplies	$2,419.57	$3,023.05	$5,848.69	$17,000.00	$3,603.99	$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	$1,008.28	$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	$4,778.87	$6,700.00	$6,700.00	
76 City Utilities	$11,856.85	$29,142.61	$16,220.11	$18,500.00	$13,011.84	$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**	**$134,889.00**	**$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	$2,029.37	$2,029.37	$0.00	
91 Long Term Debt-Leases-Copy Machine	$661.35	$629.16	$749.04	$2,528.00	$561.79	$750.00	$750.00	
OTHER DECREASES	**$56,658.70**	**$76,049.94**	**$91,223.94**	**$2,528.00**	**$2,591.16**	**$2,779.37**	**$750.00**	**-70%**
94 Library Capital				$0.00	$0.00			
94 Burroughs Capital				$0.00	$0.00			
94 City Hall Capital					$586.32			
94 RDDA		$959.51						
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**	**$0.00**	**$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**	**$1,174,656.06**	**$1,682,423.75**	**$1,959,128.00**	**-5%**
Net Change in Balance	**$169,838.86**	**$75,434.64**	**$84,093.05**	**$11,511.00**	**-$79,871.54**	**$63,801.25**	**-$58,555.00**	
Ending Fund Balance	**$556,150.99**	**$631,585.63**	**$715,678.68**	**$849,848.70**	**$795,550.22**	**$779,479.93**	**$720,924.93**	
Fund Balance as % of Expenditures	**41%**	**42%**	**44%**	**41%**		**46%**	**37%**	

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	$33,795.00	$33,907.00	0%	No change.
13 Mayor	$10,018.45	$10,437.97	$10,573.68	$10,543.99	$10,945.00	4%	Supplies increase.
14 Clerk	$209,339.06	$201,099.95	$161,953.27	$190,953.00	$200,153.00	5%	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	$32,138.06	$31,671.00	-1%	Minimal change.
21 Police Department	$465,214.99	$547,661.53	$640,063.54	$693,165.22	$821,385.00	18%	Fuel, uniforms, and projects increase.
22 Fire Department	$71,930.90	$97,383.37	$82,651.06	$74,698.45	$76,932.00	3%	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	$148,558.00	$157,218.00	6%	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	$5,979.82	$6,600.00	10%	Depot and Burroughs Home requests.
76 Golf	$214,983.84	$176,719.66	$225,099.46	$226,495.25	$208,994.00	-8%	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	$0.00	$150,000.00	100%	Fairgrounds red restroom project carryover.
82 Other Decreases	$56,658.70	$76,049.94	$91,223.94	$2,779.37	$750.00	-73%	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**	**$1,682,423.75**	**$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	$9,422.40	$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 Ch	$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 2025/ 2026 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 2025/ 2026 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 City 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	$1,340.00	$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 410 Helping Others

Description	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL JAN-SEPT	2026 ESTIMATE	2027 BUDGET	% CHANGE 2026/ 2027 Budget
Beginning Fund Balance	**$898.77**	**$1,318.77**	**$1,318.77**	**$1,320.42**	**$1,320.42**	**$1,320.42**	**$1,320.42**	
Revenue								
367 Contributions & Donations	$420.00	$0.00	$1.65	$100.00	$0.00	$0.00	$100.00	
TOTAL REVENUE	**$420.00**	**$0.00**	**$1.65**	**$100.00**	**$0.00**	**$0.00**	**$100.00**	**0%**
Expenditures								
589 Other Expenditures	$0.00	$0.00	$0.00	$500.00	$0.00	$0.00	$1,000.00	
TOTAL EXPENDITURES	**$0.00**	**$0.00**	**$0.00**	**$500.00**	**$0.00**	**$0.00**	**$1,000.00**	**100%**
Ending Fund Balance	**$1,318.77**	**$1,318.77**	**$1,320.42**	**$920.42**	**$1,320.42**	**$1,320.42**	**$420.42**	

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	

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