2026 Budget

City of Battle Ground, Washington

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City Council Members and Citizens of Battle Ground:

We are pleased to present a balanced budget for 2026. City Council was provided with many opportunities over several months through a series of Council work sessions in forming the adopted 2026 budget. The budget presented was developed to ensure core services are maintained and supports the vision and City Council Areas of Focus determined through the Community Survey.

Vision and Priorities

The City completed and adopted a Community Vision and Strategic Action Plan in 2018. The plan directs City efforts and resources toward a defined community vision for the future. It has informed City Council and budgeting priorities since its adoption:

- Public Safety – Invest in public safety efforts to maintain or increase services to the public to ensure community well-being.
- Livability – Develop a budget that preserves City infrastructure and services yet promotes livability in a manner that is fiscally responsible and sustainable for its citizens.
- Beautification – Protect and promote the City of Battle Ground by improving the presentation of City facilities and land to create a more welcoming environment for residents and visitors.
- Efficiencies – Adopt financial initiatives that streamline government to ensure government services are delivered in a cost-effective manner that is affordable.

In addition to the above vision, the city conducted a community survey in early 2025 which identified three areas of focus the citizens of Battle Ground would like to see more investment. Those areas are street maintenance and preservation, economic development opportunities, and emphasis on park recreation facilities.

Budget Overview

The City of Battle Ground is a full-service city. Core City services of police, municipal court, streets, parks and recreation, community development, along with support departments, are funded through the City's general fund. These services account for $36.6 million of the City's overall budget of $102.9 million. Overall revenues for the City are estimated at $89.0 million which has the City using $14.1 million of fund balances across the City's funds for one-time capital projects, capital equipment, and street preservation. Total capital projects for the City are budgeted at $29.9 million, 29.0% of the overall budget. The other two largest expense areas are personnel expenses of $16.9 million (16.4%) and services $20.1 million (19.5%).

City Staffing

As a citizen-centric, service-based operation, labor is one of the largest operation expenses for the City. For the period of 2015-2025, the population of Battle Ground increased 18.4%, from 19,250 to 22,790,

an average of 354 increase in population, necessitating an expansion of services. The 2026 budget includes 4 new full-time positions, bringing the total number of employees from 101.75 to 105.75.

General Fund

General fund revenues consist primarily of property tax, sales tax, and utility tax which make up 54.1% of the total general fund revenues. Sales tax has remained strong and continued to increase in the last several years due to an increase in commercial business, delivery-based business activity increase, and construction within the City. To fund additional police officer positions, the budget does include a new sales tax of 0.1% for public safety, which the Council adopted on November 17, 2025. This tax would take effect April 1, 2026, and be an ongoing source of revenue to fund two additional police officers, and their associated costs, in the 2026 budget.

The general fund expenditures budget increased by $6.0 million for the 2026 budget due to one-time street preservation and capital projects planned in 2026. This year's budget includes an allocation of American Rescue Plan Act funding going to the City's water fund for infrastructure improvements, $2.2 million in total. The budget also includes four new positions: two police officers, a court coordinator, and a construction manager.

The budget includes street preservation, funded in part by the general fund, up to $3.3 million. There are also some funding for capital projects, street projects, $7.0 million, and funding for some deferred maintenance in city buildings.

Street Fund

It has been a struggle to fund the work to the level necessary to keep up with the backlog of maintenance and rising construction costs. To address this issue, the City Council voted to approve a 0.1% sales tax to fund its Transportation Benefit District and associated pavement preservation program. This new sales tax went into effect January 1, 2023 and the 2026 budget includes an estimated $667,988 from this revenue source. The budget includes $3.3 million for street preservation work funded with City funds.

Capital Fund

Historically, the City has been successful in obtaining state and federal grants to improve the City's transportation system. These are not preservation or maintenance projects, but larger capital projects which replace a roadway entirely, add improvements to existing roadways, or other improvements beyond regular maintenance. These grants provide a level of funding not available through local revenue; capital transportation projects would not be possible without grant funding. The 2026 budget includes $17.1 million of capital transportation projects, $6.3 million is coming from grants and the remainder from the city's transportation impact fees, general fund, and concurrency mitigation funds. Many of these projects have been in the planning and design phase for several years due to the length of time transportation projects take to get to the construction phase. The budget also includes $1.0

million of facility projects local funds are paying for. There is also $2.8 million in parks capital projects of which $1.7 million is coming from grant funds and remainder park impact fees.

Utility Funds

In addition to the core City services paid out of the general, street, and parks funds, the City operates three utilities – water, sewer, and stormwater drainage. These funds are separate from the general fund; each of which is reviewed annually for sustainability and rate setting. Fundamentally, each utility costs a certain amount to operate and those costs are distributed to the ratepayers through their usage of the system. Cost containment measures are exercised to keep customer utility rates as low as possible. The City was successful in receiving American Recovery Plan Act funding, both as a direct recipient as well as a sub-recipient from a state agency, for several water and sewer infrastructure projects. For water projects, these funds will save rate payers a cumulative future rate increase of approximately 16%. While design work for these projects was started in 2022, construction began in 2024 and will be complete in 2026.

Economic Outlook

The local economy has remained strong in the last several years and continues to do so. Even with the rising mortgage rates local construction and home sales only slightly slowed down but remained steady. This industry can affect a bevy of revenue streams; property tax growth, sales tax, building permit revenue, zoning and subdivision revenue, real estate excise tax, impact fee revenue, and system development charges. The City's interest revenue has continued to remain strong with the rising mortgage rates.

Contracted construction work continues to be a line item that outpaces typical inflation and we've seen a 10% increase to project costs as well as increased time to complete projects. This has to do with continued supply chain issues and material shortages.

The City of Battle Ground has persevered, through careful and diligent planning, over the last several years of economic uncertainty. We budget on a conservatively and evaluate changes to services through our 6-year forecasting to ensure the City can continue to fund new endeavors. With these strategies the City has been able to move plans forward for the betterment of the community.

Respectfully submitted,

Meagan Lowery

Meagan Lowery, CGAP
Finance and Information Services Director

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Implementing a sound, workable budget requires closely monitoring all revenue sources and expenditures with the ability to respond to any major variances from projections. Below is the discussion of assumptions and challenges for the 2026 budget.

Revenue Forecast

Revenue forecasting sets the stage for the budget process. The budget is built on a conservative forecast for taxes and a continuing, optimistic development forecast.

Property Tax

One of the long-term challenges the city experiences is constrained growth in property tax revenue. Initiative 747 caps property tax at a 1% increase plus the value of any annexations and new construction. Property tax revenue is approximately 16.8% of the general fund revenue budget. The Implicit Price Deflator was more than 1% at 2.44%. Council elected to take the full 1% which resulted in an increase of $43,149. New construction in the City will bring in an additional $177,399.

Sales and Use Tax

The sales tax rate in the city is 8.7% on all retail sales. However, the net city tax rate is 0.87% after accounting for the share received by the state, county, and transit. This includes a 0.1% for the City's Transportation Benefit District approved by City Council in 2022, to fund road improvements and maintenance, estimated collections are $667,988 for 2026. It also includes a 0.1% public safety tax approved by City Council in 2025, effective April 1, 2026, to fund additional police officers, estimated collections are $500,250 for 2026. Clark County voters also approved a 0.1% public safety sales tax in 2022 which is shared between the County and cities within the County. The City anticipates bringing in $378,927 from this tax in 2026. Sales tax is anticipated to decrease, particularly with decline in residential construction and commercial development throughout the city. Projections are conservative as this is one of the most volatile revenue sources, often impacted by fluctuations in the overall economy and other factors beyond the city's control. Sales tax revenue is approximately 25.6% of the general fund revenue budget.

Utility Taxes

Utility taxes may be levied on the gross operating revenues earned by public and private utilities from operations within the city limits. Legislation limits the tax rate that the city may impose on gas, electric, and telephone utilities to 6% unless a vote of the people authorizes a higher rate. There are no restrictions on the tax rates for water, sewer and storm water utilities. Utility taxes for city water, sewer, and storm water are set at 12% for the 2026 budget. These rates are the same as 2025 with no increases. Utility tax revenues are approximately 11.7% of the general fund revenue budget.

State-Shared Revenues

Liquor excise tax and liquor control board profit distributions to cities revenue remains extremely vulnerable to reductions by the state legislature based on projected budget shortfalls for the state stemming from legal mandates to increase basic education funding. The 2026 revenue estimate for liquor excise tax and liquor board profits is $325,403.

As motor vehicle fuel comes into the State of Washington, there is levied 55.4 cents per gallon, up 6 cents from 2025. From those receipts, cities across the state receive 6.15 cents per gallon which are distributed on a per capita basis to each city. There is no correlation to how much fuel is sold inside the city to what the City receives in fuel tax. Cities receive distributions monthly and proceeds are restricted

for street construction or maintenance purposes (Street Fund 101). The 2026 revenue estimate from the fuel tax is $446,229 based on projected per capita estimates from the state.

Operational Grants

The City was awarded a Department of Commerce grants for its climate response plan $141,000.

The City was also the recipient of the Alternative Response Team Grant Through the Sate Health Care Authority to fund a mental health professional to go to calls from to the Fire District. This grant is a pass-through to Fire District 3, $112,733.

The City is also a pass-through agency for the Department of Commerce Connection Housing to Infrastructure Program (CHIP) to the Vancouver Housing Authority for their Weaver Commons project in Battle Ground for $269,200.

Capital Grants

The City Council obligated its American Rescue Plan Act funding towards water and sewer infrastructure. The $2.2 million budgeted for 2026 includes the completion of a 1.4MG water reservoir, and several water well improvements. These are all project continuations from 2025.

The City has $6.4 million budgeted for design and construction of 11 transportation improvement projects funded by state and federal grants. These projects are multiple years in the making. The largest projects budgeted for 2026 are SE Grace Ave for $4.3 million, NW 5th St $1.0 million, and W 15th Ave/W Main St Intersection for $800,000. Each of these projects are in design and right of way acquisition phases.

The City was awarded $1.5 million state appropriation for Remy Park Improvements.

Charges for Service/City Fee Schedule

This category includes charges and fees to cover the cost of providing services or programs as well as regulatory activities. Fees increases are based on either a consumer price index or the direct and indirect costs associated with the activity including administrative overhead and include general fees, animal control services, engineering services, planning fees, parks and recreation, park impact fees, transportation impact fees, fire impact fees, system development charges, etc. Council adopted a parks improvement plan in 2022 which increased the park impact fees based on capital needs with the growing population.

Utility Rates

Water, sewer, and storm drainage rates are set based upon the cost of service including operational costs, infrastructure needs/improvements, and debt service. The storm drainage rates will include a 3.5% increase. The water rates will include a 4% increase. Sewer rates will have a 7% increase. The total increase, for all three utilities wholistically, for the average customer, will be $6.25.

Building and Development

License and permit activities are user fees that are derived from various regulatory activities of the city. The city is optimistic that development will continue to occur. Revenue projections for several projects have been considered and included in the budget for system development charges, impact fees, permitting, and reviews. Projections include approximately 188 single residential units and 95 units of

multi-family housing. Since this revenue is dependent on new construction, it can fluctuate greatly depending on the economy, interest rates, and available land. Fees have been increased by a rate of 2.7% for the 2026 budget.

Expenditure Forecast

The city faces the issue of maintaining and gradually replacing aging infrastructure, including streets, utility lines, buildings, and other community assets. Attention has been focused on the most urgent priorities and addressing those situations that pose the highest risk if not addressed.

The city is also challenged with providing public safety services, as well as complying with unforeseen and/or unfunded federal and state mandates, rising equipment and labor costs, and normal inflationary pressures. These challenges continue to erode the city's ability to exercise any discretion over many expenditures identified in operating budgets.

Salaries/wages and Benefits

A significant percentage of the budget devoted to direct personnel costs is nondiscretionary. Collective bargaining agreements with built-in salary and benefit adjustments, costs of providing health care, increases in retirement costs, and inflationary increases tied to maintaining current service and employee levels reduce the amount of discretion the administration has over the daily operating budget of the city. Salaries and benefits are 16.4% of the city's total budget and 33.4% of the general fund expenditures. Expenditure increases include:

- 2026 cost of living increases: 3.0% for all city non-represented employees; 3.5% for Teamsters collective bargaining agreement; 3.0% for non-commissioned personnel; 4.5% for the Police Officers Association sworn officers in the Police Officers Association.
- 2026 medical increases: there was an 10.1% to the City's Kaiser medical plans and a 8.7% increase to Association of Washington Cities Regence medical plans.

General Fund

The 2026 budget includes an addition of 4 full time employees including a 2 police officers, assistant court coordinator, and engineering project manager. The budget also includes the creation of an economic development downtown storefront improvement grant program in the amount $50,000. This program will be open to businesses in the City's downtown to apply for a City grant to improve their storefronts.

Streets

For 2026 the budget includes $3.3 million of street preservation work funded in part by the Transportation Benefit District sales tax.

Parks

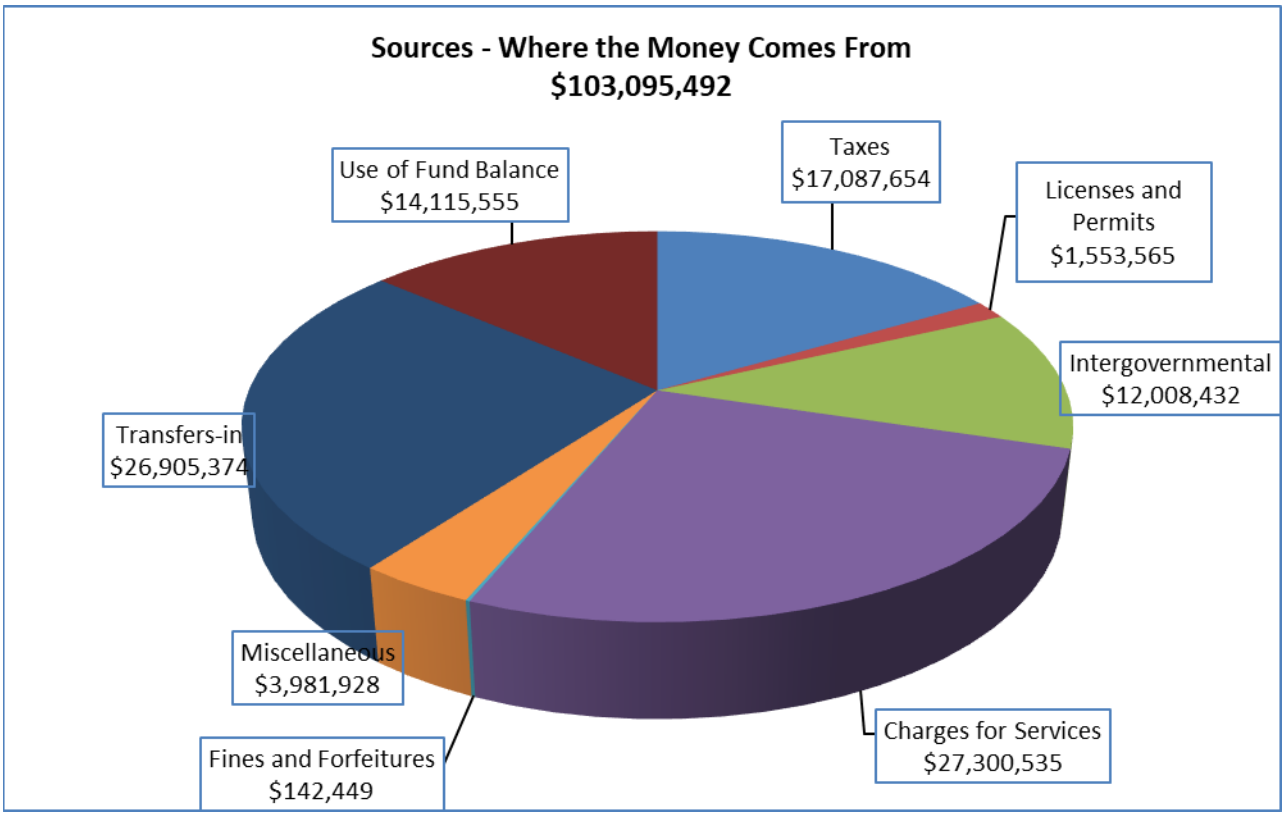
The general fund continues to subsidize parks. The City was awarded a state appropriation for some park equipment to be placed at Florence Robinson park and is also using park impact fees for total improvements of $430,000 . In addition, the city has included a project to improve the bathrooms at the Skate Park as well as Kiwanis Park, with Park Impact Fees $630,000. Improvements to McConnell Park is also included to be funded by Park Impact fees $50,000.

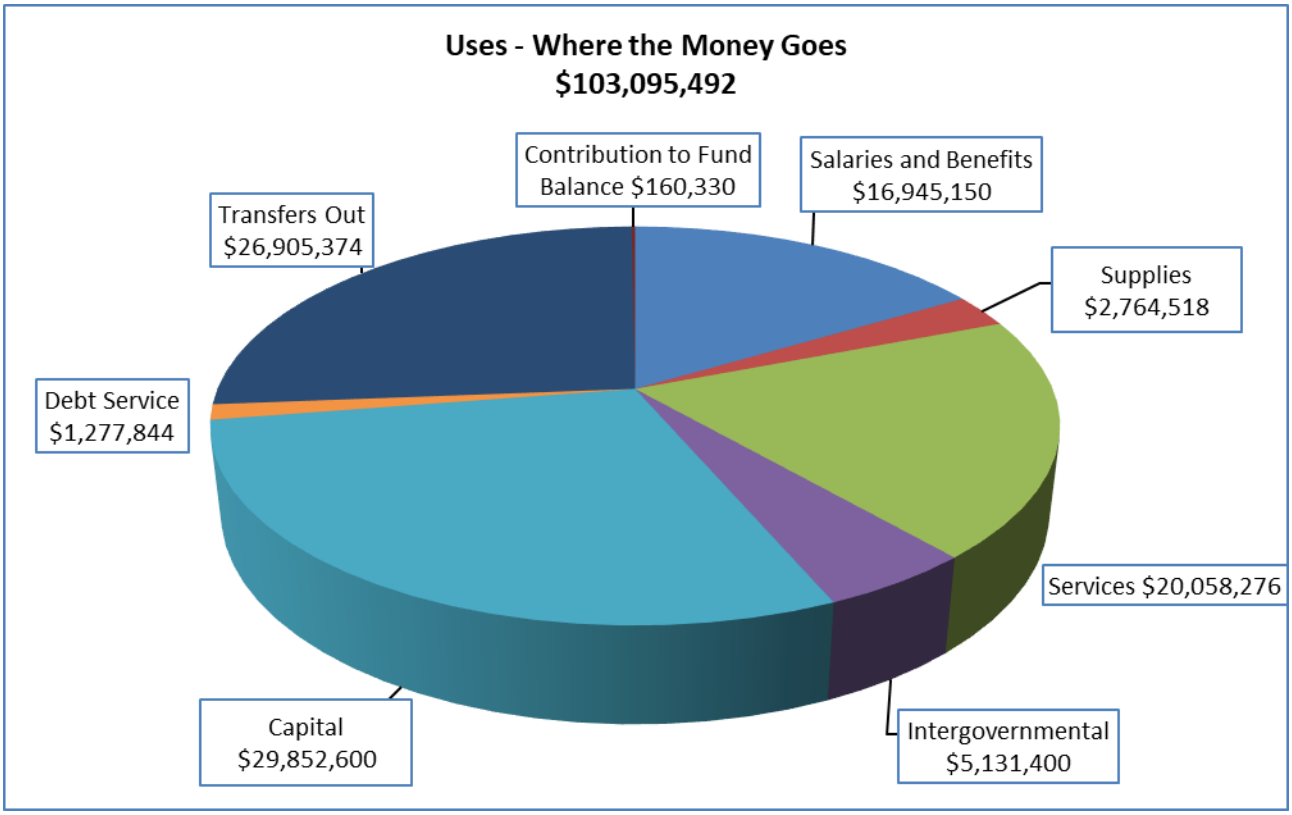
Capital Projects

Significant transportation projects in 2026 include purchasing right of ways for SE Grace Ave and Eaton Blvd projects; SW 20th Ave walking path; traffic improvements for NW 5th Street, SR 503/Onsdorff Intersection. Projects included in the budget have dedicated sources of funding to match construction costs. Most of these projects were budgeted in previous budget cycles, but due to delays, have been carried forward to this year's budget. Of the total $20.9 million budgeted for capital projects, $17.2 million are for transportation projects and $2.8 million are for parks projects. Additional projects are discussed in fund 350.

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SUMMARY
SOURCES AND USES

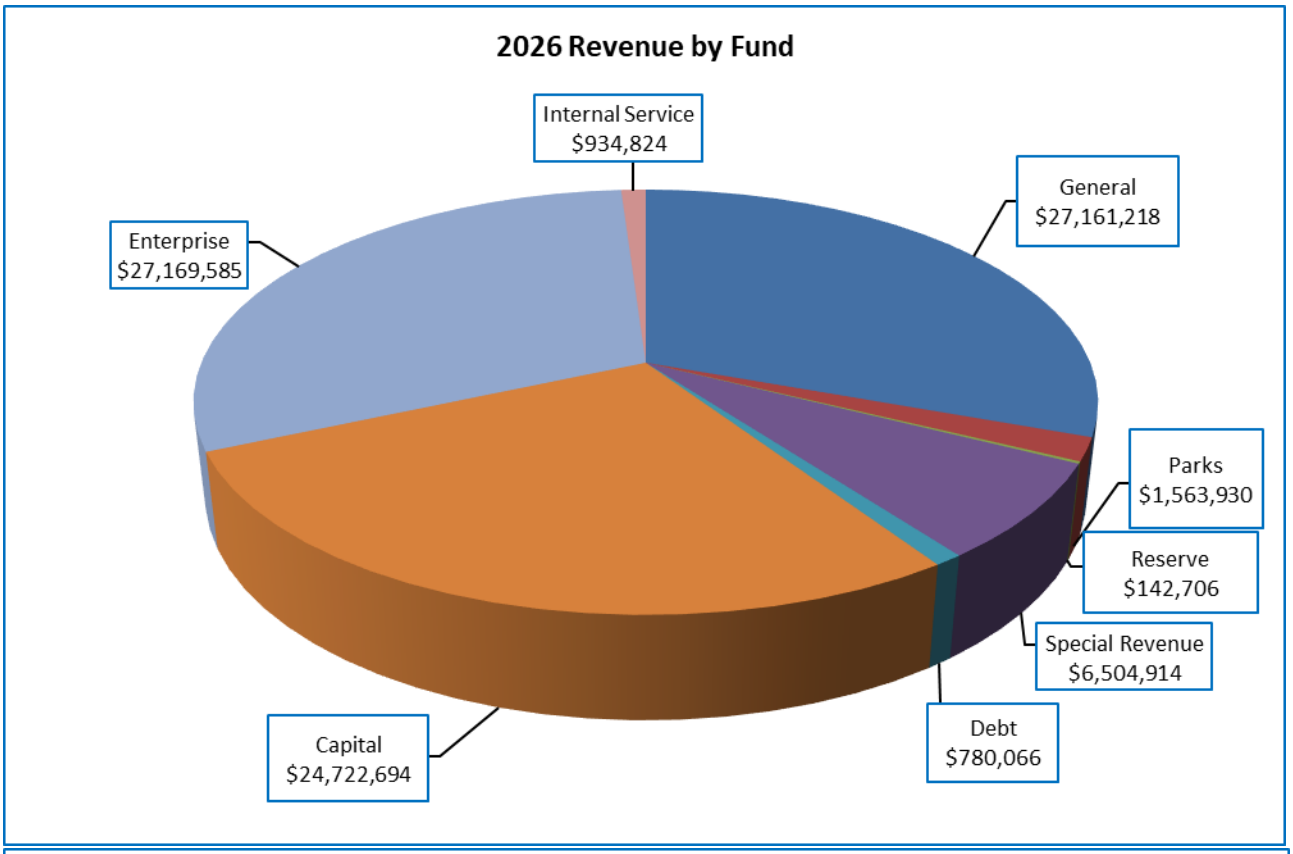


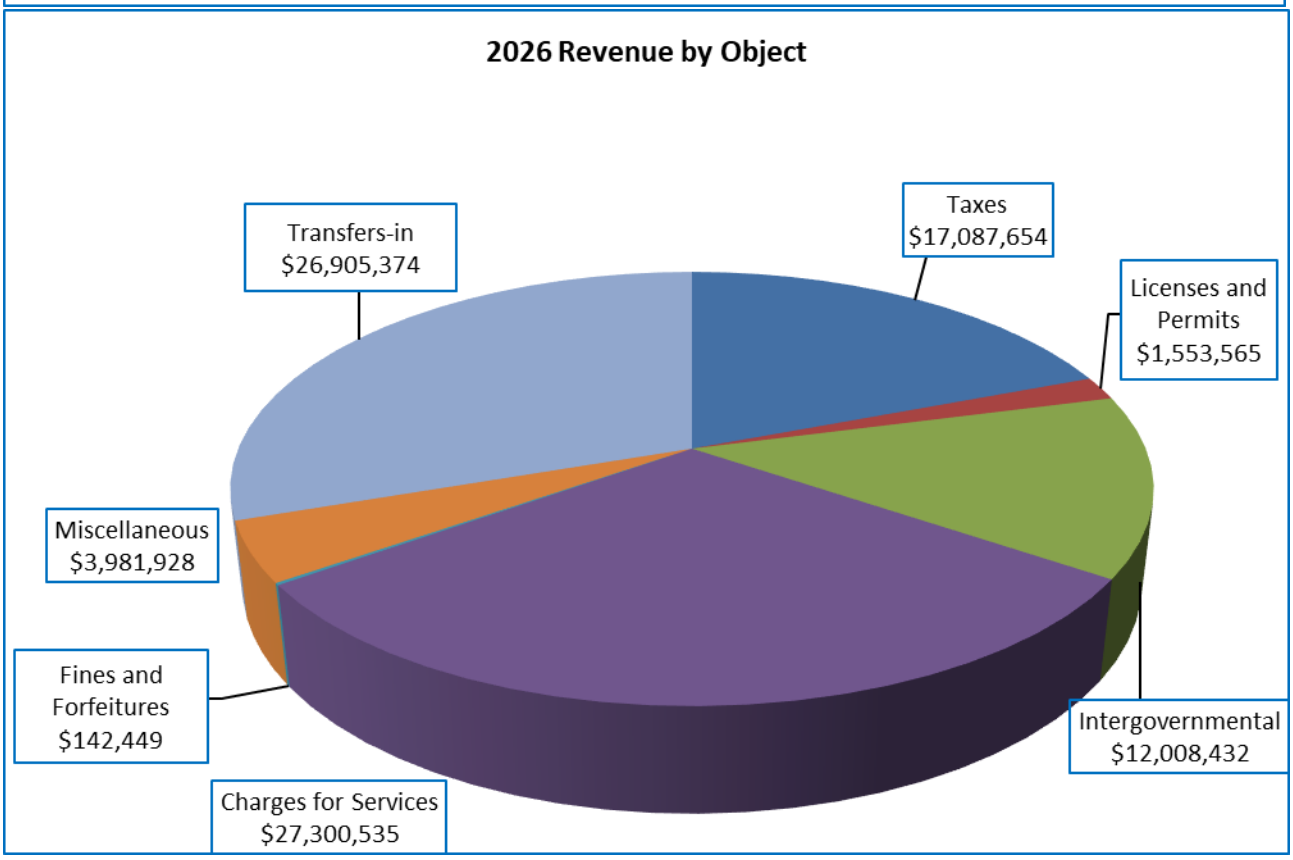


CITY OF BATTLE GROUND
2026 BUDGET
SUMMARY OF SOURCES AND USES

	General Fund	Reserve Funds	Parks Fund	Special Revenue Funds	Debt Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Total	% of Total
Appropriated Fund Balance	9,409,690	-	354,571	58,087	-	2,783,776	1,509,431	-	14,115,555	13.7%
SOURCES (Revenue)										
Taxes	14,702,737		-	1,184,917		1,200,000			17,087,654	16.6%
Licenses and Permits	1,553,565		-						1,553,565	1.5%
Intergovernmental	3,455,822		-	80		7,947,010	605,520		12,008,432	11.6%
Charges for Services	6,587,832		12,650			2,160,794	18,539,258		27,300,535	26.5%
Fines and Forfeitures	142,449		-						142,449	0.1%
Miscellaneous Revenue	718,812	37,706	251,280	451,929	59,220	420,000	1,108,157	934,824	3,981,928	3.9%
Transfers-in and Other	-	105,000	1,300,000	4,867,988	720,846	12,994,890	6,916,650	-	26,905,374	26.1%
Total Revenue	27,161,218	142,706	1,563,930	6,504,914	780,066	24,722,694	27,169,585	934,824	88,979,937	86.3%
Total Estimated Resources	**$ 36,570,908**	**$ 142,706**	**$ 1,918,501**	**$ 6,563,001**	**$ 780,066**	**$ 27,506,470**	**$ 28,679,016**	**$ 934,824**	**$ 103,095,492**	**100.0%**
USES (Expenditures)										
Salaries and Benefits	12,209,500	105,000	843,720	831,580			2,955,350		16,945,150	16.4%
Supplies	426,268	-	93,300	94,000			2,150,950		2,764,518	2.7%
Services	8,820,220	-	912,481	4,562,433			5,763,142		20,058,276	19.5%
Intergovernmental	763,400	-	-	-		-	4,368,000		5,131,400	5.0%
Capital	-	-	69,000	57,000		20,941,900	7,972,500	812,200	29,852,600	29.0%
Debt Service	-	-	-	-	780,066		497,778	-	1,277,844	1.2%
Transfers-out	14,351,520	-	-	1,017,988		6,564,570	4,971,296	-	26,905,374	26.1%
Total Expenditures	36,570,908	105,000	1,918,501	6,563,001	780,066	27,506,470	28,679,016	812,200	102,935,162	99.8%
Estimated Contribution to Ending Fund Balance	-	37,706	-	-	-	-	-	122,624	160,330	0.2%
Total Estimated Uses	**$ 36,570,908**	**$ 142,706**	**$ 1,918,501**	**$ 6,563,001**	**$ 780,066**	**$ 27,506,470**	**$ 28,679,016**	**$ 934,824**	**$ 103,095,492**	**100.0%**

REVENUE

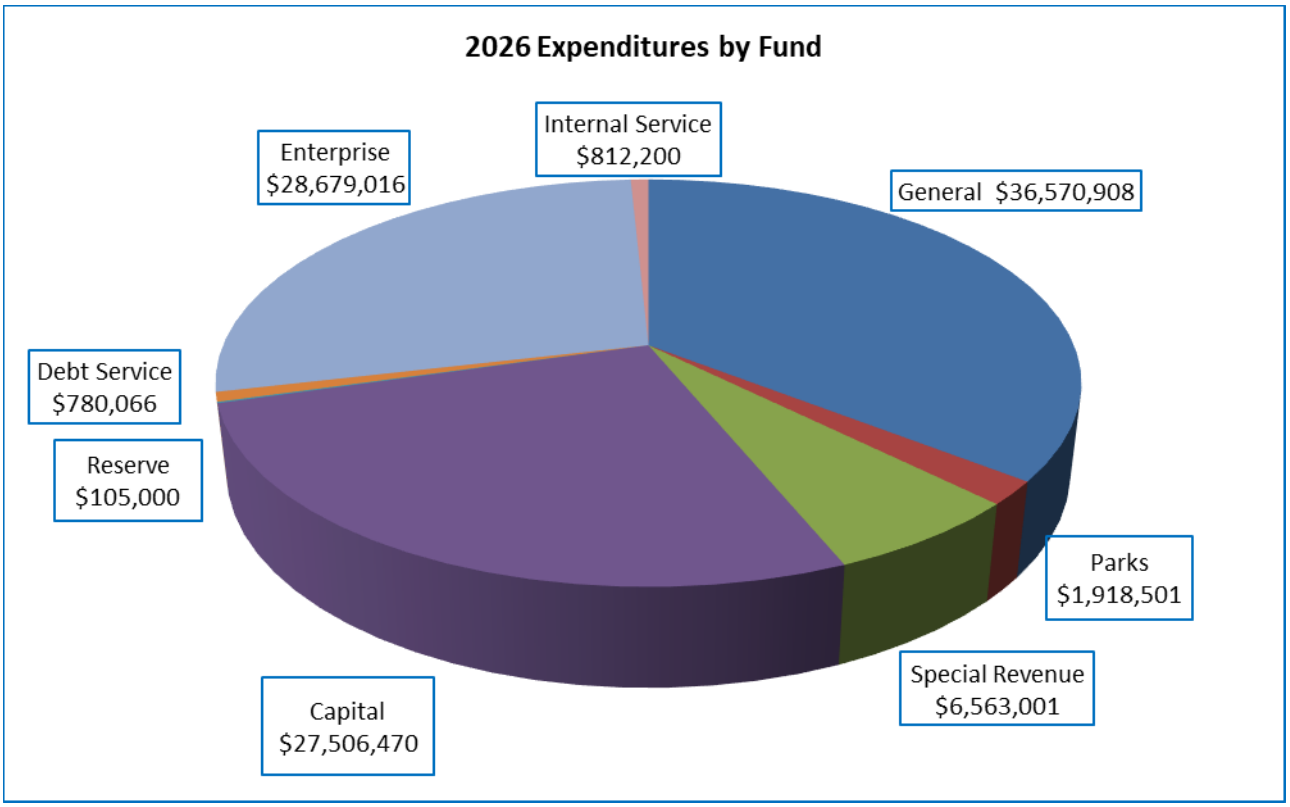

2026 Revenue by Fund
Internal Service $934,824
General $27,161,218
Enterprise $27,169,585
Parks $1,563,930
Reserve $142,706
Special Revenue $6,504,914
Debt $780,066
Capital $24,722,694

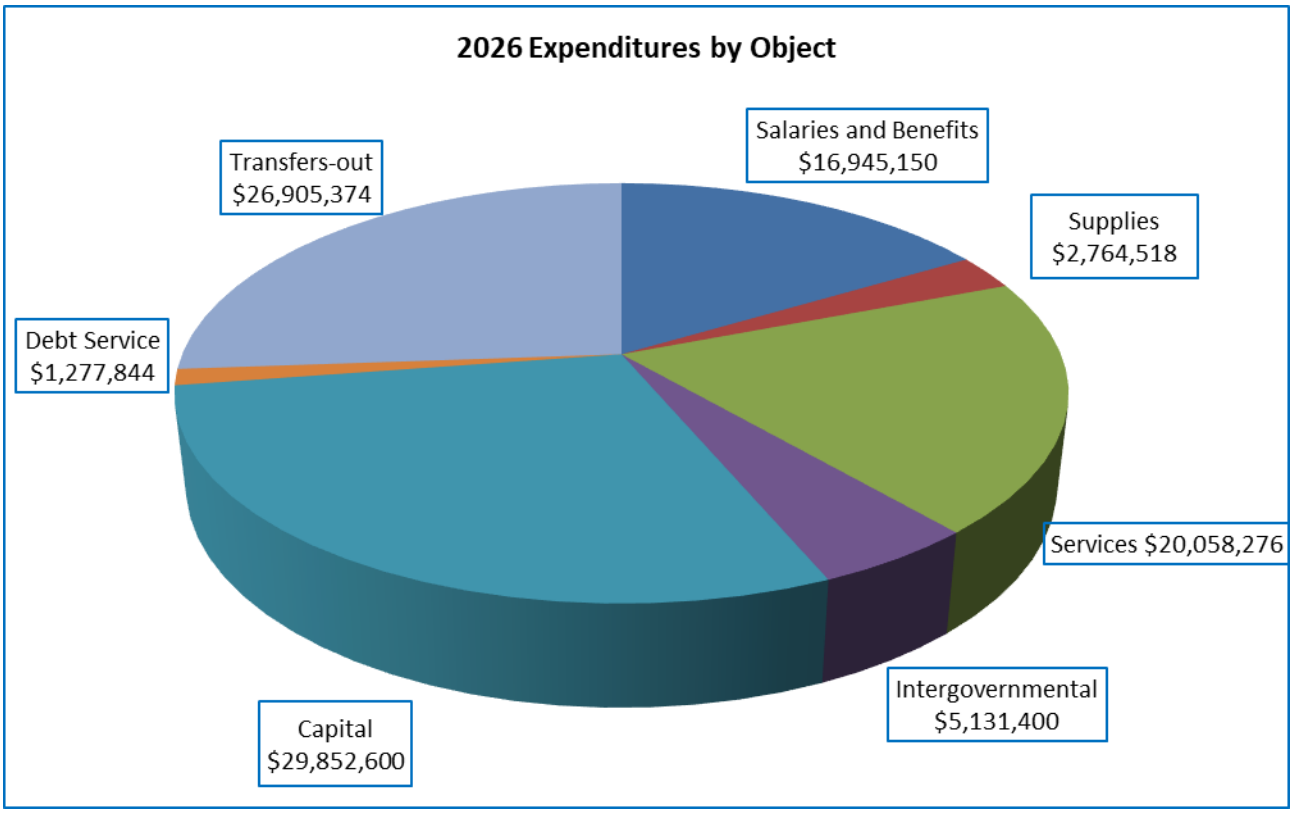

2026 Revenue by Object
Transfers-in $26,905,374
Taxes $17,087,654
Licenses and Permits $1,553,565
Miscellaneous $3,981,928
Fines and Forfeitures $142,449
Intergovernmental $12,008,432
Charges for Services $27,300,535

CITY OF BATTLE GROUND
2025 BUDGETED REVENUE
SUMMARY BY FUND AND OBJECT

	Fund	Taxes	Licenses Permits	Intergovt	Charges	Fines	Misc Revenue	Transfers In	Total Revenue
001	**General Fund**	14,702,737	1,553,565	3,455,822	6,587,832	142,449	718,812	-	**27,161,218**
103	**Parks**	-	-	-	12,650	-	251,280	1,300,000	**1,563,930**
Reserve Funds									
107	Insurance Reserve						7,706		7,706
110	LEOFF I Reserve						15,000	105,000	120,000
114	Economic Stabilization						15,000	-	15,000
	Total	**-**	**-**	**-**	**-**	**-**	**37,706**	**105,000**	**142,706**
Special Revenue Funds									
101	Street Fund	446,229		-			438,030	4,867,988	5,752,247
102	Transportation Benefit Dist	667,988							667,988
106	Drug Investigation			80			20		100
108	Lodging Tax	70,700					13,879		84,579
	Total	**1,184,917**	**-**	**80**	**-**	**-**	**451,929**	**4,867,988**	**6,504,914**
Capital Funds									
105	Traffic Impact Fee				981,372		100,000		1,081,372
134	Park Impact Fee				1,179,422		120,000		1,299,422
135	Real Estate Excise Tax 1	600,000					100,000		700,000
136	Real Estate Excise Tax 2	600,000					100,000		700,000
350	Capital Projects			7,947,010				12,994,890	20,941,900
	Total	**1,200,000**	**-**	**7,947,010**	**2,160,794**	**-**	**420,000**	**12,994,890**	**24,722,694**
Debt Service Funds									
225	Debt Service						59,220	450,780	510,000
415	Water Revenue Bond							270,066	270,066
	Total	**-**	**-**	**-**	**-**	**-**	**59,220**	**720,846**	**780,066**
Enterprise Funds									
402	Storm Drainage			315,000	2,033,013		50,000	1,800,000	4,198,013
403	Storm Drainage SDC				108,381		45,000		153,381
410	Water			290,520	4,140,898		155,449	4,366,060	8,952,927
420	Water SDC				730,004		102,000		832,004
411	Sewer			-	7,245,658		405,708	750,590	8,401,956
421	Sewer SDC				4,281,304		350,000		4,631,304
	Total	**-**	**-**	**605,520**	**18,539,258**	**-**	**1,108,157**	**6,916,650**	**27,169,585**
Internal Service Funds									
501	Vehicle R&R						752,500	-	752,500
502	Technology R&R						182,324	-	182,324
	Total	**-**	**-**	**-**	**-**	**-**	**934,824**	**-**	**934,824**
	Total All Funds	**$ 17,087,654**	**$ 1,553,565**	**$ 12,008,432**	**$ 27,300,535**	**$ 142,449**	**$ 3,981,928**	**$ 26,905,374**	**$ 88,979,937**

EXPENDITURES





CITY OF BATTLE GROUND
2026 BUDGETED EXPENDITURES
SUMMARY BY FUND AND OBJECT

Fund	Salaries	Benefits	Supplies	Services	Intergovt	Capital Outlays	Debt Service	Transfers Out	Total Expenditures
001 General Fund									
Legislative	117,000	88,100	1,500	44,078					250,678
Judicial	504,600	229,600	27,400	698,355	227,400				1,687,355
Executive	724,300	218,200	10,300	849,498					1,802,298
Human Resources	154,800	60,000	1,500	120,387					336,687
Finance	655,500	177,000	6,000	518,056					1,356,556
IT	231,800	74,000	2,000	494,831		-	-		802,631
Legal	-	-	1,000	278,025					279,025
Engineering	628,200	265,900	27,000	207,634	-				1,128,734
Facilities	230,000	122,200	11,250	340,700		-			704,150
Transfers								14,351,520	14,351,520
Law Enforcement	4,501,400	1,916,100	302,818	1,116,816	536,000	-	-		8,373,134
Civil Service			300	55,800					56,100
Planning	649,000	189,000	18,500	512,173					1,368,673
Building	344,300	128,500	16,700	3,583,867	-				4,073,367
Total	**8,740,900**	**3,468,600**	**426,268**	**8,820,220**	**763,400**	**-**	**-**	**14,351,520**	**36,570,908**
103 Parks	**649,120**	**194,600**	**93,300**	**912,481**		**69,000**			**1,918,501**
Reserve Funds									
107 Insurance Reserve				-					-
110 LEOFF I Reserve		105,000							105,000
114 Economic Stabilization								-	-
Total	**-**	**105,000**	**-**	**-**	**-**	**-**	**-**	**-**	**105,000**
Special Revenue Funds									
101 Street Fund	627,830	203,750	94,000	4,443,461		57,000		350,000	5,776,041
102 Transportation Benefit Dist	-	-	-					667,988	667,988
106 Drug Investigation				-					-
108 Lodging Tax				118,972				-	118,972
Total	**627,830**	**203,750**	**94,000**	**4,562,433**	**-**	**57,000**	**-**	**1,017,988**	**6,563,001**
Capital Funds									
105 Traffic Impact								4,407,380	4,407,380
134 Park Impact								1,142,190	1,142,190
135 Real Estate Excise Tax 1								515,000	515,000
136 Real Estate Excise Tax 2								500,000	500,000
350 Capital Projects						20,941,900			20,941,900
Total	**-**	**-**	**-**	**-**	**-**	**20,941,900**	**-**	**6,564,570**	**27,506,470**
Debt Service Funds									
225 Debt Service							510,000		510,000
415 Water Revenue Bond							270,066		270,066
Total	**-**	**-**	**-**	**-**	**-**	**-**	**780,066**	**-**	**780,066**
Enterprise Funds									
402 Storm Drainage	858,000	223,120	86,000	1,496,601		2,700,000			5,363,721
403 Storm Drainage SDC								1,800,000	1,800,000
410 Water	788,680	299,000	1,850,650	1,881,303		4,935,000		270,066	10,024,699
420 Water SDC								2,150,640	2,150,640
411 Sewer	560,950	225,600	214,300	2,385,238	4,368,000	337,500	497,778		8,589,366
421 Sewer SDC								750,590	750,590
Total	**2,207,630**	**747,720**	**2,150,950**	**5,763,142**	**4,368,000**	**7,972,500**	**497,778**	**4,971,296**	**28,679,016**
Internal Service Funds									
501 Vehicle R&R						657,000			657,000
502 Technology R&R						155,200		-	155,200
Total	**-**	**-**	**-**	**-**	**-**	**812,200**	**-**	**-**	**812,200**
Total All Funds	**$ 12,225,480**	**$ 4,719,670**	**$ 2,764,518**	**$ 20,058,276**	**$ 5,131,400**	**$ 29,852,600**	**$ 1,277,844**	**$ 26,905,374**	**$ 102,935,162**

Chapter 35A.33 of the Revised Code of Washington (RCW) mandates the city's budget process for a code city. The annual budget begins January 1 of each year and ends December 31. The budget, as adopted by the city council, constitutes the legal authority for expenditures. Budgets are adopted (appropriated) at the total fund level and constitute the legal authority for expenditures at the level. All appropriations in any current operating fund lapse at the end of each fiscal year.

Budgeted amounts are authorized to be transferred by the city manager between departments within any fund and among object classes within departments. However, any revisions that alter the total expenditures of a fund or that affect the number of authorized employee positions, or other conditions of employment, must be approved by the city council.

Once adopted, the budget becomes the formal expression of the city's objectives and priorities for the forthcoming years and how the resources will be used to meet those objectives. The process generally unfolds in the following phases:

1. Budget Preparation (March - September)
   The council's goals and directives set the tone for the budget development, noting any policy or priority issues. Within this general framework and direction, the city manager outlines the direction for department management to develop their budget submittals. The Council is presented preliminary information on revenues and each fund throughout a series of work sessions during this time giving input to the budget.

   The city manager must propose a balanced budget: beginning reserves + revenues = expenditures + ending reserves. In order to keep the equation in balance, any change in one of these components must be offset by an equal change to the other side of the equation.

2. Review and Adoption (October – December)
   City council reviews the city manager's proposed budget, holds public hearings, makes budget adjustments, and adopts the budget. The city manager presented a balanced budget to the city council on October 5, 2025. Three public hearings were held, and the budget was adopted December 1, 2025.

3. Implementation and Monitoring
   The ongoing implementation stage occurs when services financed by the approved budget are carried out. Expenditures are monitored by department managers throughout the year to ensure that funds are used in an approved manner. Department supervisors and managers receive monthly detailed budget reports and are responsible for monitoring expenditures paid from each line item. These reports indicate approved budgets for each line item, what has been spent for the month, year-to-date, and the amount still unspent. A Financial presentation is presented quarterly to city council who also receive the monthly detailed budget reports.

4. Evaluation
   The evaluation stage occurs when audits are conducted and annual financial reports are produced. The Washington State Auditor's Office conducts the city's annual audit process.

Accounting Basis

Basis of accounting refers to when revenues and expenditures or expenses are recorded in the accounts and reported in the financial statements. The city reports using a modified accrual basis of accounting for its governmental funds and a full accrual basis for its enterprise (utility) funds. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Most expenditures are recorded when the liability is incurred. With accrual basis, revenues and expenditures are recorded in the periods in which the transactions, events, and circumstances occur, rather than in the periods in which cash is received or paid.

The modified accrual differs from the accrual basis in the following ways:

- Revenues are recorded only when they become both measurable and available to finance expenditures of the current period
- Purchases of capital assets are considered expenditures
- Redemptions of long-term debt are considered expenditures when due
- Inventories and prepaid items are reported as expenditures when purchased
- Interest on long-term debt is recorded as an expenditure when due
- Accumulated unpaid vacation, sick pay, and other employee benefits are considered expenditures when paid
- Depreciation is recorded on an accrual basis only and is not budgeted

Budget Basis

The budget is not prepared using the same basis of accounting and will not, in all cases, correspond directly to the city's financial statements. Governmental fund types are budgeted on a modified accrual basis. Revenues are budgeted if they are measurable and available as net current assets. Expenditures are generally budgeted when the related fund liability is incurred, except for principal and interest on general long-term debt, for which only the current portion is budgeted.

Proprietary (utility) funds are budgeted using the modified accrual basis and are presented in the annual report using full accrual. Therefore, utility funds are not directly comparable between the two reports. Depreciation is not a budget expense.

The city's accounting and budgeting systems are organized and operated on the basis of funds, each of which is considered a separate accounting entity. Each fund is a self-balancing set of accounts that comprise its cash, investments, revenues and expenditures. The city's resources are allocated to and accounted for in these individual funds. The city's budget contains 24 separate budgets which are accounted for in six different types of funds. Budgets are presented for the following fund types:

Governmental Funds

General Fund
The general fund is the city's primary operating fund. It accounts for all financial resources except those required to be accounted for in other funds and is generally considered to represent the ordinary operations of the city. Principal sources of revenue are property tax, sales tax, utility tax, licenses and permits, state-shared revenues, and charges for services. Primary expenditures are for general city administration, public safety, engineering, and planning and community development services.

Parks and Recreation
This fund accounts for the maintenance of existing parks and the community center as well as providing recreational opportunities to citizens. This fund is budgeted separately, but for financial statement purposes is reported in the general fund.

Reserve Funds
Reserve funds are established by the city for specific purposes. For financial statement purposes, reserve funds are reported in the general fund.

Special Revenue Funds
Special revenue funds account for the proceeds of specific revenue sources that are legally restricted or committed for specific purposes.

Capital Funds
This capital projects fund accounts for financial resources which are designated for the acquisition or construction of general government capital projects. Real estate excise tax (REET) revenue is used to finance, construct, or repair capital governmental or enterprise assets.

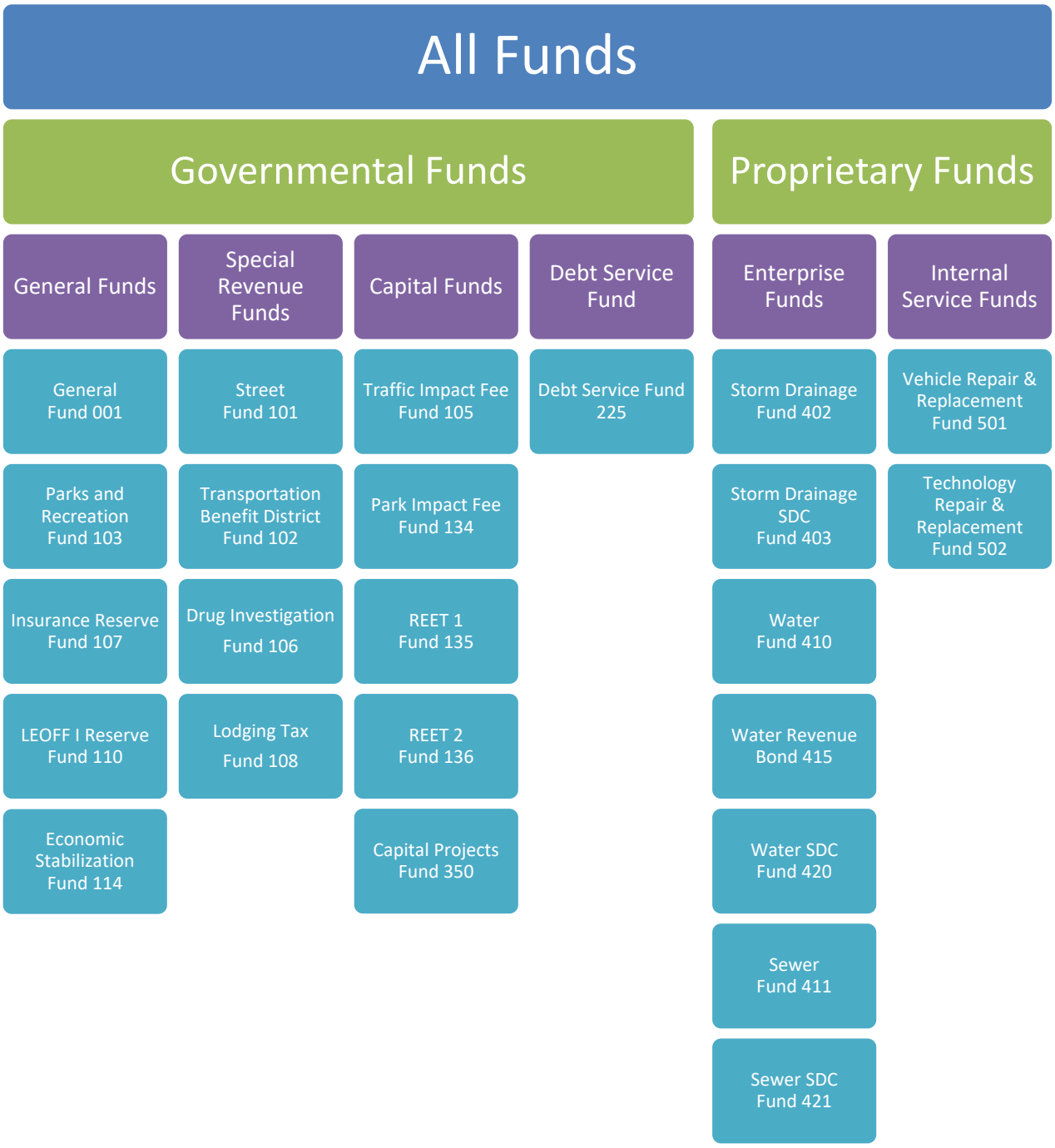
Debt Service Fund
This fund accounts for resources necessary to pay the principal and interest on general long-term debt. Payment for general obligation bonds is backed by the full faith and credit of the city. Enterprise debt service payments are not included in this fund group, but are included within the enterprise funds.

Proprietary Funds

Enterprise Funds
The city's enterprise funds account for resources committed to self-supporting activities of governmental units that render services to the general public on a user-charged basis. Operations financed as enterprise funds are operated in a manner similar to private business enterprises. The city's enterprise funds include water, storm water, and sewer. Capital projects are also budgeted as expenditures within the city's enterprise funds.

Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department to other departments on a cost reimbursement basis. The city has two internal service funds: Vehicle Repair and Replacement and Technology Repair and Replacement.



Revenue and Expenditure Classifications

The City of Battle Ground uses the revenue and expenditure classifications prescribed by the Washington State Auditor's Office. These classifications are described in the *Budgeting, Accounting and Reporting System (BARS Manual for Cities, Counties and Special Purpose Districts (GAAP).*

Revenue Accounts
Revenue accounts are also called resource accounts. The accounts always start with a "3" in the basic account and remaining numbers indicate the funding source for that revenue.

310	Tax Revenues	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Examples include property, sales, utility and business taxes.
320	Licenses and Permits	Charges for issuance of licenses and permits, such as business licenses or building permits.
330	Intergovernmental	Includes grants, entitlements, shared revenues, and payments for goods and services provided by one government to another
340	Charges for Goods and Services	Charges for services rendered or goods sold by the city except to other governments.
350	Fines and Forfeitures	Fines are monetary judgments commonly imposed by the court; forfeitures are penalties by which one loses rights and interest in property because of commission of an offense or nonperformance of an obligation or duty. Examples include penalties collected for parking and traffic tickets.
360	Miscellaneous	Includes operating revenues not classified elsewhere such as interest income, rental income, and contributions from private sources
380	Non-Revenues	These revenues are for items such as interfund loans and proceeds of long-term debt for proprietary funds.
360	Other Financing	These are changes in current financial resources that are reported separately from revenues to avoid distorting revenue trends. Examples include sale of general obligation bonds, proceeds from the disposition of capital assets, and transfers

Expenditure Accounts
The expenditure budget is organized in a hierarchy of levels, each of which is defined below:

Department	A four digit code designates a major department of the city operations (e.g. Law Enforcement, Planning and Community Development)
Program	A three digit basic account number describes the specific distinguishable line of work performed by the department.

Object		A two digit element is the level of detail used in the budget to sort and summarize objects of expenditure according to the type of goods or services being purchased.

The budget for each department is categorized by the following object expenditure classifications.

10	Salaries and Wages	Amounts paid for services rendered by employees in accordance with The rates, hours, terms, and conditions authorized by state law or employment contracts. Includes overtime, on-call, sick, vacation, and holiday paid leave.
20	Payroll Taxes and Benefits	Amounts paid by the employer as part of the conditions of employment. Includes employer paid portions of Social Security, Medicare, industrial insurance, unemployment insurance, retirement, and medical benefits.
30	Supplies	Amounts paid for articles and commodities purchases for consumption or resale. Includes office and operating supplies, small tools and equipment, etc.
40	Services	Amounts paid for services other than personnel. Services may be provided by a public agency or private business. Includes such services as consultants, communications, travel, insurance, utility services, repairs and maintenance, membership dues, subscriptions, etc.
50	Intergovernmental Services	Amounts paid for specialized services typically performed by local governments
60	Capital	Expenditures which result in the acquisition of, rights to, or additions to capital assets including incidental costs such as legal, appraisal and brokerage fees, land preparation, fixtures and deliver costs.
70	Debt Service	Principal payments on debt service
80	Debt Service	Interest payments on debt service
90	Transfers	Expenditures made to other funds for services rendered

These policies are intended to guide the city in meeting its immediate and long-term objectives. While the policies will be amended periodically, they provide the basic foundation and framework for promoting sound financial management. The general policy statements for eight major financial areas are presented and guide budget development.

Revenue Policy
Administer a revenue system that will assure a reliable and diversified revenue stream to support desired city services. Budgeted revenues will be estimated conservatively.

Expenditure Policy
Identify priority services, establish appropriate service levels, and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services. Current expenditures will be funded with current revenues.

Operating Budget Policy
Establish the annual financial plan for the city which serves as the policy document of the city council for implementing council goals and objectives. The budget will identify and provide the staff and the resources necessary to accomplish city council determined service levels.

Capital Management Policy
Review and monitor the state of the city's capital equipment and infrastructure, set priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

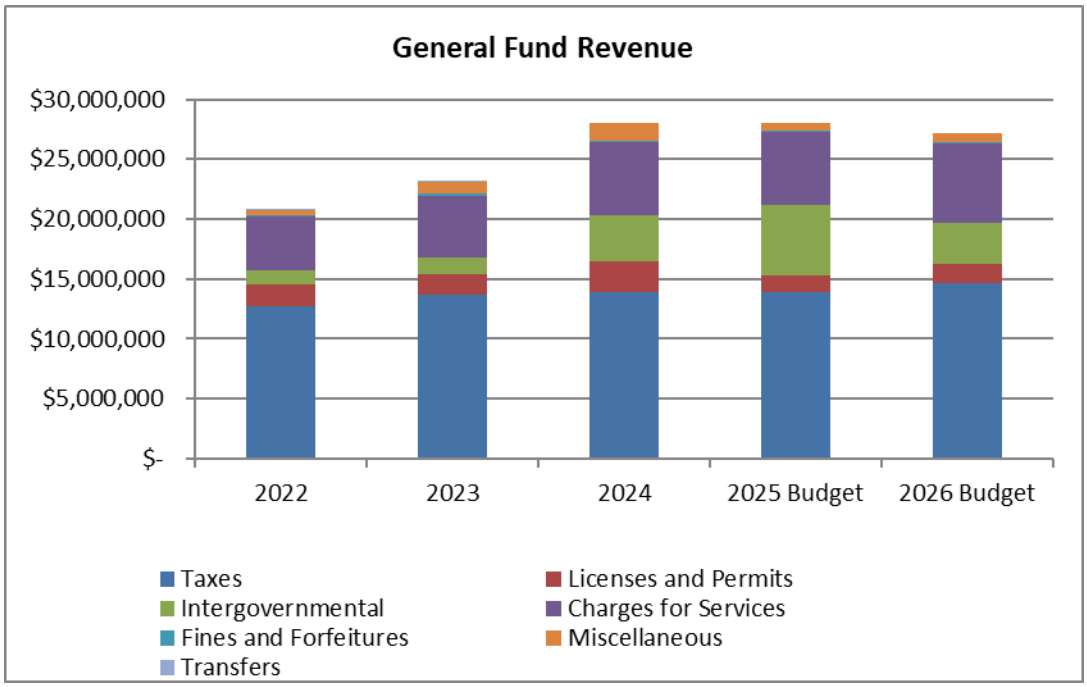
Accounting and Financial Policies
The city shall maintain its accounting records in accordance with state and federal law and regulations. Budgetary reporting will be in accordance with Washington state budget laws and regulations. The city will annually report its financial condition and results of operations in accordance with state regulations and generally accepted accounting principles. The city will annually seek to obtain the Government Finance Officers Association (GFOA) Certificate of Achievement in Excellence for Financial Reporting for the city's Annual Comprehensive Financial Report (ACFR).

Debt Management Policy
The city shall manage its long-term debt in a manner designed to utilize its credit to optimize city services while balancing overall debt levels and annual debt service obligations. Long term debt will not be used for current operations.

Cash Management and Investment Policies
The investment program is intended to provide safe, maximum returns and adequate liquidity to meet cash flow requirements.

Reserve Policies
Maintain the reserves, contingencies, and ending fund balances of various funds at levels sufficient to maintain favorable credit ratings and mitigate unanticipated declines in revenue.

The general fund is the city's operating fund and is used to account for the majority of city resources and services. Approximately 54.1% of general fund revenues estimated in the 2026 budget are received from taxes, including property, sales, and utility. The remainder of revenues are received from sources such as business licenses, development related fees, intergovernmental payments such as liquor excise taxes and profit distributions from the State of Washington, and fines from traffic violations. General fund revenues are generally cyclical, following the economic cycles of the surrounding region.



Property Taxes (RCW 84.52)

The county treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Taxes are levied in November on the property value listed as of the prior May 31, and become a lien as of January 1. Assessed values are established by the county assessor at 100 percent of the fair market value and are adjusted each year based on market value changes. A physical verification of each property is made at least once every six years.

Taxes are due in two equal installments on April 30 and October 31. Collections are remitted the month following collection to the appropriate taxing district by the county treasurer.

Growth of the regular property tax levy before new construction and annexations is limited to the lower of one percent (1%) or the implicit price deflator (IPD). The city may levy taxes below the legal limit. For 2026, the IPD was 2.44%. Battle Ground city council approved to take the full 1%.

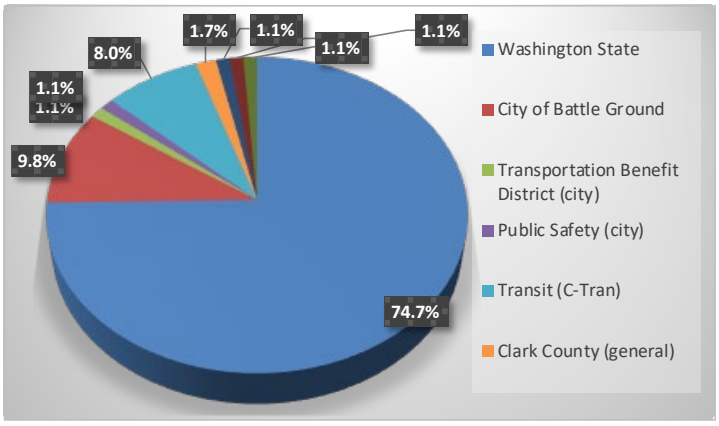
Assessment Year	Collection Year	Total Assessed Value (includes new Construction)	New Construction	Total Change	Change, Net of New Construction
2021	2022	$3,024,694,829	$128,116,289	8.15%	7.49%
2022	2023	$3,686,352,676	$166,353,643	13.07%	12.07%
2023	2024	$4,051,531,743	$137,472,245	21.88%	21.52%
2024	2025	$4,303,409,422	$155,013,995	9.91%	11.19%
2025	**2026**	**$4,778,732,286**	**$176,880,920**	**11.05%**	**10.93%**

Additional information can be found at www.cityofbg.org/tax-info.

Sales Tax

The sales tax rate in the city is 8.7 percent. The tax is collected and distributed by the State of Washington, which retains one percent of the tax collected for administration costs. The distribution of the sales tax is shown below.

$100 Purchase at 8.7%	
Washington State	$6.50
City of Battle Ground	$0.85
Transportation Benefit District (city)	$0.10
Public Safety (city)	$0.10
Transit (C-Tran)	$0.70
Clark County (general)	$0.15
Public Safety (county)	$0.10
Mental Health (county)	$0.10
Criminal Justice (county)	$0.10
Total	$8.70



The City of Battle Ground continues to be a north county regional shopping hub, drawing customers from surrounding areas. As a result, sales tax continues to be one of the largest tax revenue sources for the general fund. The graphs show the city's sales tax receipts by major industry sectors. Retail trade activity remains the largest industry sector for the city, with revenue about 41.0% of the total during 2025. Overall sales tax has increased due to a multitude of factors, shipping to home addresses, construction, and vehicle sales.

SALES TAX COLLECTED

	2023	2024	2025 estimated
Retail Trade	2,405,140	2,454,762	2,472,057
Construction	1,267,162	943,604	1,181,737
Food Services and Lodging	555,716	604,926	593,123
Public Administration	371,026	338,114	339,797
Information	175,212	196,573	224,313
Wholesale Trade	333,142	300,506	303,174
Other	721,668	764,283	918,938
	$ 5,829,066	$ 5,602,768	$ 6,033,139

Utility Taxes

Utility taxes are levied on the gross operating revenues earned by public and private utilities operating within the city limits. The city currently receives utility taxes from natural gas, garbage collection, cable television, telephone, electric and the city's water, sewer, and storm water utilities. State law limits natural gas, electric, and telecommunications utilities to a 6% tax limit, unless a vote of the people authorize a higher rate. There are no restrictions on the tax rates for water, sewer, and storm water utilities. 100 percent of the city of Battle Ground utility tax received by rate payers is deposited to the city's general fund and is essential to support core city services, such as public safety.

Description	2026 Tax Rate	Municipal Code	Comments
Electric	6.0	3.12	Rate set by legislation; voter approval required to increase
Natural Gas	6.0	3.16	Rate let by legislation; voter approval required to increase
Solid Waste	10.0	3.36	No restriction on tax rate
Cable TV System Charges	5.0	5.30	Franchise fee governed by Cable Communications Policy Act of 1984
Telephone	6.0	3.28	Rate set by legislation; voter approval required to increase
Water	12.0	Res 2020-04	City owned utility; no restriction on tax rate
Sewer	12.0	Res 2020-04	City owned utility; no restriction on tax rate
Storm Drainage	12.0	Res 2020-04	City owned utility; no restriction on tax rate

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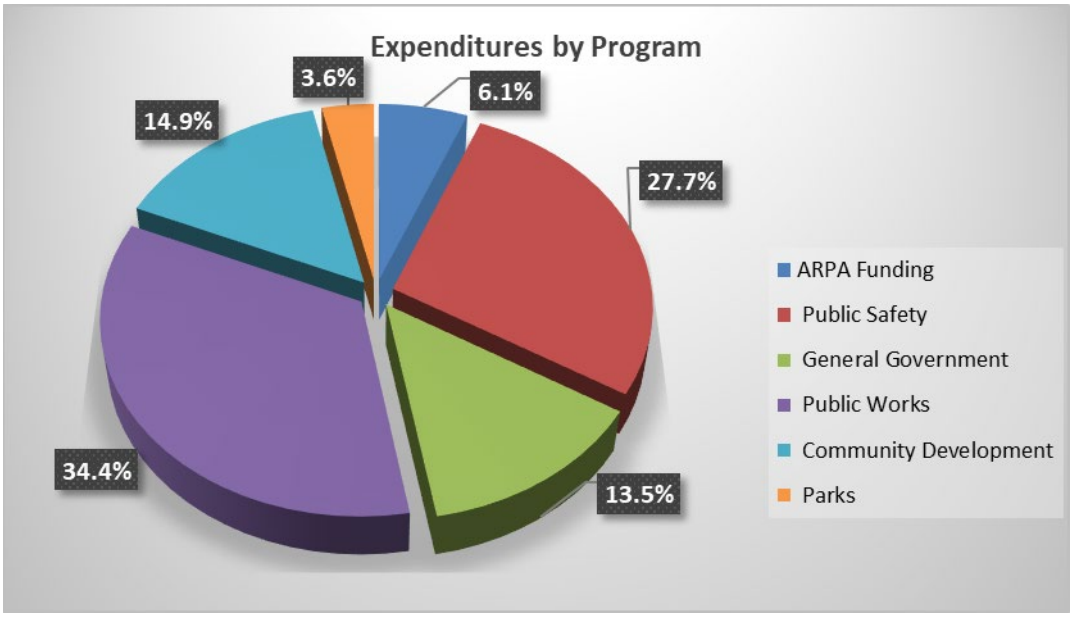
GENERAL FUND REVENUE

ACCOUNT	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
001-0000-311-10-00	PROPERTY TAX	3,695,943	3,926,541	4,112,379	4,315,277	4,560,570
001-0000-313-11-00	SALES TAX	5,568,205	5,829,066	5,602,768	5,677,898	5,621,119
001-0000-313-15-00	PUBLIC SAFETY SALES TAX	-	361,510	367,787	382,755	879,177
001-0000-313-71-00	CRIMINAL JUSTICE	490,064	494,820	498,030	458,348	453,765
001-0000-316-41-00	ELECTRIC UTILITY TAX	791,622	812,579	898,737	767,600	775,276
001-0000-316-43-00	NATURAL GAS TAX	293,857	321,393	338,431	320,000	323,200
001-0000-316-45-00	GARBAGE UTILITY TAX	257,617	274,195	301,383	280,000	285,600
001-0000-316-47-00	TELEPHONE UTILITY TAX	174,433	174,939	170,973	170,000	164,900
001-0000-316-48-10	WATER UTILITY TAX	551,200	601,061	604,564	560,000	588,000
001-0000-316-48-20	SEWER UTILITY TAX	665,070	713,027	777,016	752,168	804,820
001-0000-316-48-30	DRAINAGE UTILITY TAX	205,753	218,872	231,119	228,502	237,642
001-0000-317-20-00	LEASEHOLD EXCISE TAX	10,504	8,669	8,900	8,669	8,669
	TOTAL TAXES	**$ 12,704,268**	**$ 13,736,672**	**$ 13,912,087**	**$ 13,921,217**	**$ 14,702,737**
001-0000-321-30-00	FIREWORKS PERMITS	-	800	1,100	700	700
001-0000-321-91-00	FRANCHISE FEE	181,567	174,752	155,106	175,000	175,000
001-0000-321-99-00	BUSINESS LICENSE AND PERMITS	112,517	121,283	129,990	120,000	122,400
001-0000-322-10-00	BUILDING PERMITS	973,553	835,668	1,281,251	626,724	778,940
001-0000-322-10-01	FIRE REVIEW		-	-	-	
001-0000-322-11-00	BUILDING PLAN CHECKS	544,287	495,505	902,256	447,371	423,425
001-0000-322-30-00	DOG LICENSES	10,568	9,927	12,143	10,000	10,100
001-0000-322-90-00	FIREARM PERMITS	7,540	8,229	5,744	8,000	8,000
001-0000-322-40-00	RIGHT OF WAY PERMITS	41,637	54,172	60,771	35,000	35,000
	TOTAL LICENSES AND PERMITS	**$ 1,871,669**	**$ 1,700,336**	**$ 2,548,360**	**$ 1,422,795**	**$ 1,553,565**
001-0000-331-16-00	BULLETPROOF VESTS GRANT	8,560	2,374	2,613	2,500	2,500
001-0000-331-16-70	COPS GRANT	44,691	35,933	24,673		
001-0000-331-16-73	JUSTICE ASSISTANCE GRANT PROGRAM			281,614		
001-0000-331-21-01	ARPA FUNDING	224,566	349,909	2,093,136	3,750,000	2,215,420
001-0000-331-93-27	DRUG FREE COMMUNITIES	125,466	145,250	134,641	40,500	
001-0000-333-2020	HIGHWAY PLANNING AND CONSTRUCTION	91,232	58,865	140,803		
001-0000-333-20-60	TRAFFIC SAFETY GRANT	9,499	52,406	35,488	30,000	30,000
001-0000-333-20-61	DUI GRANT	6,510	-		-	-
001-0000-333-21-02	UTILITY RESIDENTIAL CUSTOMER AR	1,034				
001-0000-334-00-30	SECRETARY OF STATE	30,000				
001-0000-334-01-10	CRIMINAL JUSTICE TRAINING			13,831	25,000	
001-0000-334-01-20	STATE GRANT OTHER	3,129	34,339	21,575	-	17,500
001-0000-334-01-21	PUBLIC DEFENSE GRANT	12,000	12,000	17,300	12,000	12,000
001-0000-334-04-20	DEPT OF COMMERCE GRANT			258,900	1,181,423	410,200
001-0000-334-06-92	REG SEX OFFENDER MONITORING	11,670	11,310	10,663	11,230	10,663
001-0000-334-06-96	DEPT OF L&I STATE GRANT	1,969	1,477			
001-0000-335-00-91	PUD PRIVILEGE TAX	88,161	99,341	101,618	95,182	102,000
001-0000-334-06-97	HEALTH CARE AUTHORITY GRANT				119,500	112,733
001-0000-335-03-01	LEOFF 2 SPECIAL FUNDING	94,697	99,411	103,227	105,000	108,000
001-0000-336-06-21	CRIMINAL JUSTICE - POPULATION	7,417	7,996	8,545	8,493	9,054
001-0000-336-06-26	DOMESTIC VIOLENCE PROGRAM	19,632	28,188	29,992	29,875	31,847
001-0000-336-06-42	CANNABIS EXCISE TAX	54,889	56,249	57,489	53,557	54,628
001-0000-336-06-51	DUI CITIES	1,566	2,203	1,887	3,643	2,000
001-0000-336-06-94	LIQUOR EXCISE TAX	150,107	153,534	149,981	161,577	166,101
001-0000-336-06-95	LIQUOR CONTROL BOARD PROFITS	164,146	166,550	165,412	168,729	159,302
001-0000-337-00-00	LOCAL PAYMENTS	33,784	17,092	155,227	10,000	10,000
001-0000-337-01-00	IN-LIEU OF TAXES	1,874	1,874	1,874	1,874	1,874
	TOTAL INTERGOVERNMENTAL	**$ 1,186,598**	**$ 1,336,301**	**$ 3,810,490**	**$ 5,810,083**	**$ 3,455,822**
001-0000-341-22-00	CIVIL FILING	48				
001-0000-341-33-00	WARRANT COSTS	8,806	5,086	6,760	11,895	2,400
001-0000-341-43-00	ADMINISTRATIVE SERVICE CHARGE	6,454	4,601	4,201	4,500	4,500
001-0000-341-43-01	INDIRECT COSTS	1,465,338	1,716,450	1,925,367	1,767,943	2,042,604
001-0000-341-49-00	LA CENTER COURT COSTS	132,325	130,896	100,443	30,176	61,207
001-0000-341-43-02	CREDIT CARD SERVICE FEES	15,457	12,893	20,453	30,000	35,000
001-0000-341-49-10	RIDGEFIELD COURT COSTS	227,995	262,696	309,627	248,399	319,749
001-0000-341-62-00	COPY AND TAPE FEES	1,272	511	271	1,530	1,561
001-0000-342-10-02	FINGERPRINTING AND REPORTS	4,230	4,527	4,217	4,500	4,590
001-0000-342-10-10	LAW ENFORCEMENT SERVICES	125,036	135,280	145,141	160,283	93,000
001-0000-342-33-12	WORK RELEASE PROGRAM	2,385	2,082	1,718	3,570	3,641
001-0000-342-38-01	PRETRIAL	8,255	7,510	8,345	9,000	9,180
001-0000-344-50-00	SALE OF FUEL EV CHARGING STATION		266	559	400	400
001-0000-345-81-00	ZONING AND SUBDIVISION SERVICES	640,466	416,179	330,333	500,000	510,000
001-0000-345-85-03	FIRE IMPACT FEE		222,839	240,697	300,000	500,000
001-0000-345-85-00	SCHOOL IMPACT FEE	1,762,869	2,235,160	3,002,040	3,000,000	3,000,000
	TOTAL CHARGES FOR GOODS AND SERVICES	**$ 4,400,938**	**$ 5,156,976**	**$ 6,100,172**	**$ 6,072,196**	**$ 6,587,832**

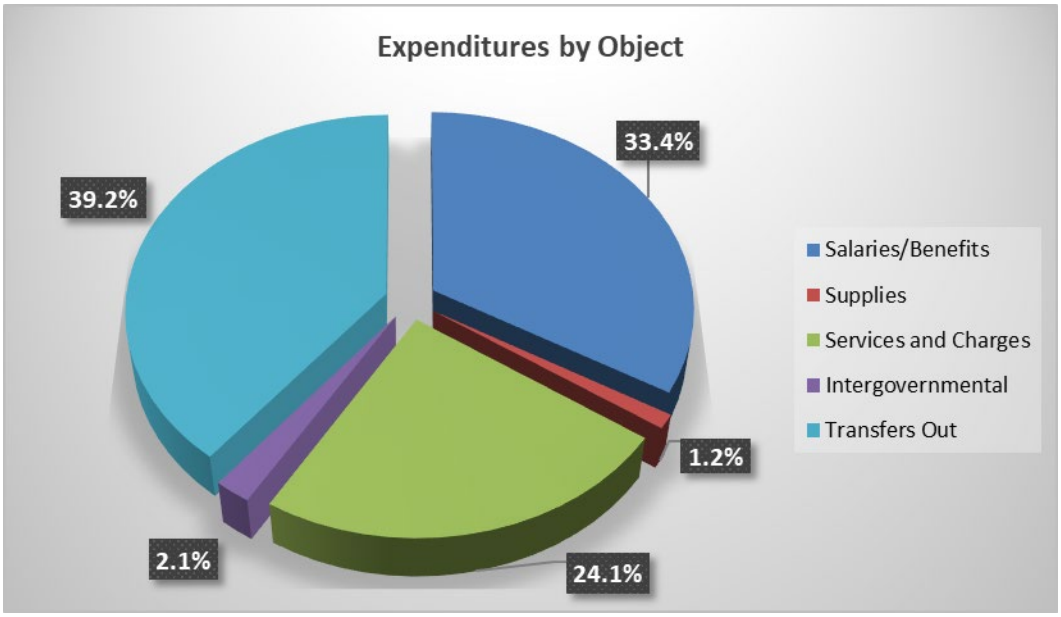
GENERAL FUND REVENUE

ACCOUNT	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
001-0000-353-10-00	TRAFFIC INFRACTION	73,484	79,374	107,991	80,000	80,800
001-0000-354-00-01	PARKING INFRACTION	5,260	7,096	22,277	7,500	8,000
001-0000-355-20-00	DUI FINES	30,040	35,458	29,497	33,959	34,638
001-0000-355-80-00	CRIMINAL TRAFFIC FINES	1,062	1,427	661	1,793	1,811
001-0000-356-90-00	CRIMINAL NONTRAFFIC FINES	9,080	7,085	5,610	10,100	10,200
001-0000-357-31-00	HOME DETENTION PROGRAM	22,816	-	-	-	-
001-0000-357-33-00	PUBLIC DEFENSE	4,216	19,166	20,327	5,000	5,000
001-0000-357-34-00	LAW ENFORCEMENT RESPONSE	2,000	7,769	4,663	2,000	2,000
001-0000-359-20-00	NON-COURT FINES AND PENALTIES		52			
001-0000-359-20-01	CODE ENFORCEMENT		1,250	8,350		
	TOTAL FINES AND PENALTIES	**$ 147,958**	**$ 158,677**	**$ 199,376**	**$ 140,352**	**$ 142,449**
001-0000-361-10-00	INVESTMENT EARNINGS	199,367	799,956	1,045,504	350,000	500,000
001-0000-361-40-00	OTHER INTEREST		21,039	9,105		
001-0000-362-60-50	RENTS AND LEASES	154,861	159,324	145,882	182,000	173,000
001-0000-362-50-20	GOVERNMENTAL LESSEE	12	12	12	12	12
001-0000-367-10-00	CONTRIBUTIONS AND DONATIONS	5,896	9,459	18,234	45,000	10,000
001-0000-369-10-00	SALE OF SCRAP	7,838	5,496	5,705	2,000	2,000
001-0000-369-20-00	SALE UNCLAIMED PROPERTY	-	612	144	500	500
001-0000-369-40-00	JUDGMENTS AND SETTLEMENTS	26,694	15,715	186,679	8,000	8,000
001-0000-369-91-00	OTHER MISCELLANEOUS REVENUE	31,744	45,046	58,302	25,300	25,300
	TOTAL MISCELLANEOUS REVENUES	**$ 426,412**	**$ 1,056,659**	**$ 1,469,568**	**$ 612,812**	**$ 718,812**
001-0000-395-10-00	GAIN (LOSS) DISPOSAL OF ASSETS		4,687			
001-0000-397-01-08	TRANSFER FROM LODGING TAX FUND	-	5,725	-	-	-
001-0000-397-01-36	TRANSFER FROM REET 2	5,000	-	-	-	-
001-0000-397-03-50	TRANSFER FROM CAPITAL FUND		3,389			
001-0000-398-00-00	INSURANCE RECOVERIES	-	5,502	-	-	-
	TOTAL OTHER FINANCING SOURCES	**$ 5,000**	**$ 19,303**	**$ -**	**$ -**	**$ -**
	TOTAL GENERAL FUND REVENUE	**$ 20,742,843**	**$ 23,164,924**	**$ 28,040,052**	**$ 27,979,455**	**$ 27,161,218**

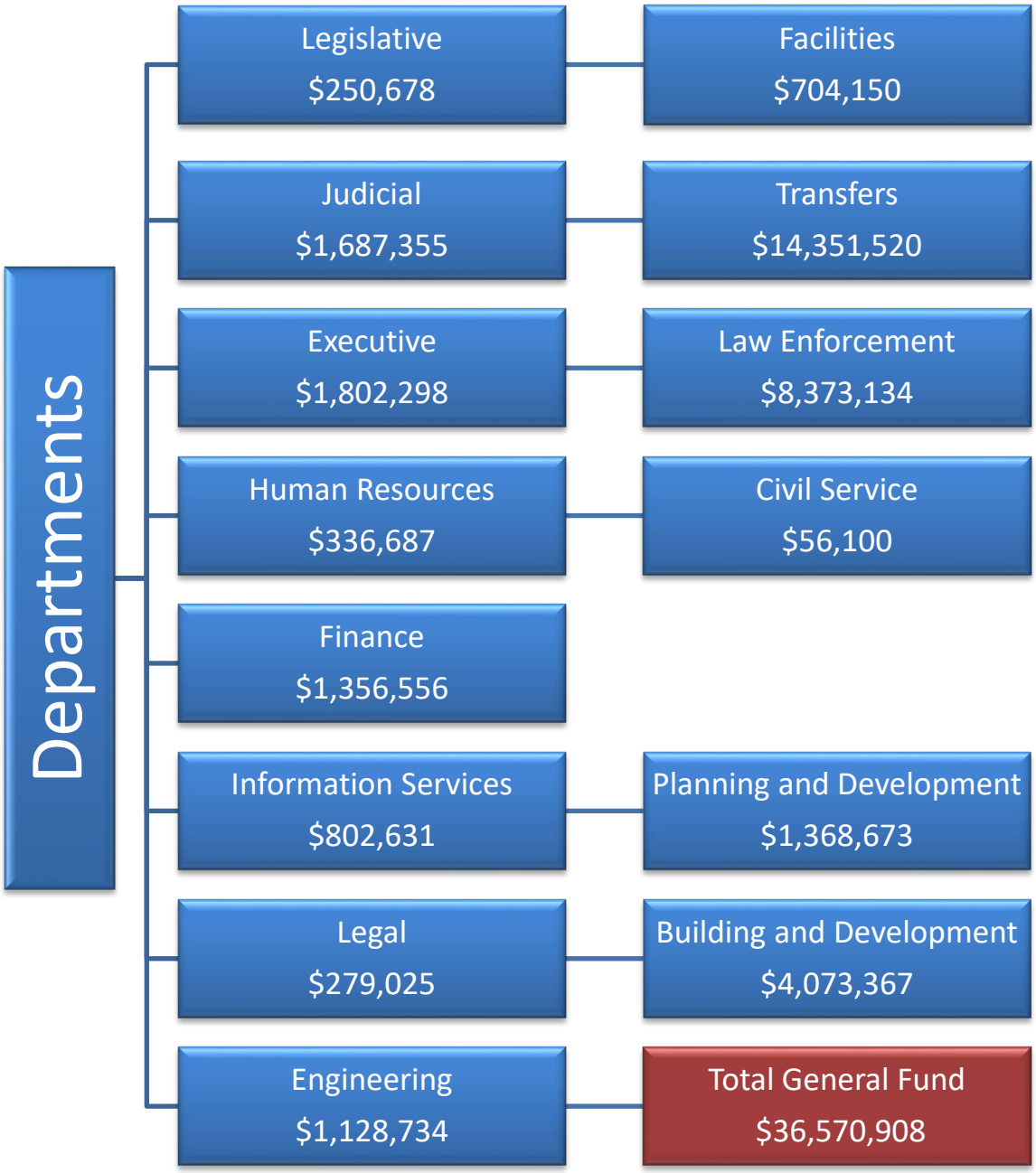
Programs supported by the general fund are primarily public safety, which includes law enforcement, civil service and judicial departments. Other programs include community development, public works, parks, debt service, and general government support services. Support services include the legislative, executive, human resources, finance, information services, and legal departments. Public works includes the engineering and facilities departments and the transfer to the street fund.



Approximately a third of the general fund budget is used to pay salaries and benefits. Services include payments for activities such as utilities, advertising, communication, and building maintenance. General fund transfers support activities of the Street, Parks and Recreation, and Water funds.



Total Expenditures by Department



GENERAL FUND

DEPARTMENT OPERATING BUDGETS (EXPENDITURES)

LEGISLATIVE - The elected seven members of city council are the legislative body of the City of Battle Ground. The purpose of Legislative Services is to adopt policies, plans, regulations, and budgets in order to deliver high quality municipal services and protect the health, safety, and welfare of city residents.

ACCOUNT	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
001-1060-511-60-10	**SALARIES AND WAGES**	79,200	83,906	104,525	108,600	117,000
001-1060-511-60-20	**PERSONNEL BENEFITS**	56,148	73,658	70,954	82,500	88,100
001-1060-511-60-36	**OPERATING SUPPLIES**	1,677	220	4,427	5,350	1,500
001-1060-511-60-41	PROFESSIONAL SERVICES	706	219	837	950	950
001-1060-511-60-42	COMMUNICATION	4,282	5,032	5,691	5,500	5,500
001-1060-511-60-43	TRAINING AND TRAVEL	3,764	13,369	15,118	19,500	20,350
001-1060-511-60-44	ADVERTISING	4,718	5,325	8,140	4,500	4,500
001-1060-511-60-47	TECHNOLOGY R&R	7,221	7,582	7,962	8,360	8,778
001-1060-511-60-49	CODIFICATION	4,053	6,375	2,744	4,000	4,000
	SERVICES	24,745	37,902	40,492	42,810	44,078
	TOTAL LEGISLATIVE	**$ 161,770**	**$ 195,686**	**$ 220,397**	**$ 239,260**	**$ 250,678**

JUDICIAL - The municipal court is the judicial arm of the city and provides a forum for the hearing and adjudication of city infractions, misdemeanors and gross misdemeanors.

ACCOUNT	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
001-1550-512-50-10	**REGULAR SALARIES AND WAGES**	245,623	263,625	287,705	403,900	504,600
001-1550-512-50-20	**PERSONNEL BENEFITS**	128,854	138,158	142,236	206,400	229,600
001-1550-512-50-35	**OFFICE SUPPLIES**	16,013	15,099	13,309	21,300	27,400
001-1550-512-50-38	EQUIPMENT	1,009	-	1,073	2,000	4,200
001-1550-512-50-41	PROFESSIONAL SERVICES	78,910	129,340	149,516	163,050	181,260
001-1550-512-50-42	COMMUNICATION	8,988	8,282	10,484	8,200	8,200
001-1550-512-50-43	TRAINING AND TRAVEL	-	192	4,795	5,250	10,250
001-1550-512-50-47	TECHNOLOGY R&R	8,346	8,763	9,201	9,661	10,145
001-1550-512-50-49	MEMBERSHIPS AND SUBSCRIPTIONS	3,318	3,905	2,964	3,350	3,800
001-1550-512-51-41	JUDGE/JUDGE PRO-TEM	64,375	59,624	71,205	85,250	98,500
001-1550-512-52-41	INTERPRETER	6,478	5,700	12,617	13,000	20,000
001-1550-512-53-41	PUBLIC DEFENDER	124,790	115,325	222,856	230,000	360,000
001-1550-512-55-41	JURY FEES	-	-	550	2,000	2,000
	SERVICES	296,214	331,132	485,261	521,761	698,355
001-1550-523-20-40	WORK CREW PROGRAM	18,095	19,630	20,916	25,060	27,400
001-1550-523-60-41	JAIL COSTS	96,025	124,213	133,140	160,000	200,000
	INTERGOVERNMENTAL SERVICES	114,120	143,843	154,056	185,060	227,400
						-
	TOTAL JUDICIAL	**$ 800,825**	**$ 891,858**	**$ 1,082,568**	**$ 1,338,421**	**$ 1,687,355**

EXECUTIVE - The City Manager's Office implements the policies established and prioritized by the city council, effectively leads the organization, communicates with our citizens, and exercises fiscal responsibility. Executive Services consists of the functions of administration, risk management, and communications and community relations.

ACCOUNT	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
001-2010-513-10-10	REGULAR SALARIES AND WAGES	456,962	528,373	678,540	702,500	721,300
001-2010-513-10-13	OVERTIME WAGES	116	12,605	-	2,000	3,000
	SALARIES AND WAGES	457,078	540,978	678,540	704,500	724,300
001-2010-513-10-20	**PERSONNEL BENEFITS**	135,546	161,167	199,525	224,000	218,200
001-2010-513-10-35	**OFFICE SUPPLIES**	13,092	11,216	7,950	10,300	10,300
001-2010-513-10-41	PROFESSIONAL SERVICES	104,501	117,036	135,016	182,488	182,500
001-2010-513-10-42	COMMUNICATION	5,255	5,206	6,238	6,500	6,400
001-2010-513-10-43	TRAINING AND TRAVEL	5,064	11,154	14,624	20,250	22,850
001-2010-513-10-44	ADVERTISING	285	1,248		-	-
001-2010-513-10-46	INSURANCE	206,559	290,876	420,404	455,700	475,000
001-2010-513-10-47	TECHNOLOGY R&R	7,315	7,681	8,065	8,468	8,892

GENERAL FUND

DEPARTMENT OPERATING BUDGETS (EXPENDITURES)

001-2010-513-10-48	VEHICLE MAINTENANCE	67	60	49	-	-
001-2010-513-10-49	MEMBERSHIPS AND SUBSCRIPTIONS	20,892	22,668	21,689	23,730	23,956
001-2010-513-11-41	LIQUOR CONTROL	6,276	6,386	6,328	7,500	7,500
001-2010-513-11-42	COMMUNITY RELATIONS	9,827	4,256	2,526	22,100	52,400
001-2010-513-11-47	VEHICLE R&R	27,431	55,000	55,000	40,000	40,000
001-2010-513-11-50	ELECTION	22,200	58,381	22,303	60,000	30,000
	SERVICES	415,671	579,951	692,243	826,736	849,498
	TOTAL EXECUTIVE	**$ 1,021,387**	**$ 1,293,312**	**$ 1,578,257**	**$ 1,765,536**	**$ 1,802,298**

HUMAN RESOURCES - The department coordinates and administers the human resources systems of the city, including classification, compensation, recruitment and retention, selection, labor and employee relations, and training.

ACCOUNT	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
001-2210-518-10-10	SALARIES AND WAGES	123,291	115,799	122,325	145,000	154,800
001-2210-518-10-13	OVERTIME	116	94	-		-
	SALARIES AND WAGES	123,407	115,892	122,325	145,000	154,800
001-2210-518-10-20	**PERSONNEL BENEFITS**	30,734	30,537	52,919	36,500	60,000
001-2210-518-10-35	**OFFICE SUPPLIES**	790	1,099	1,906	2,000	1,500
001-2210-518-10-41	PROFESSIONAL SERVICES	29,999	91,293	65,098	83,550	84,900
001-2210-518-10-42	COMMUNICATION	8,172	6,743	2,271	6,300	5,300
001-2210-518-10-43	TRAINING AND TRAVEL	2,595	1,273	8,673	17,800	14,450
001-2210-518-10-47	TECHNOLOGY R&R	2,745	2,882	3,027	3,178	3,337
001-2210-518-10-49	HR PROGRAMS	6,815	12,358	7,643	11,800	12,000
001-2210-518-11-49	MEMBERSHIPS AND SUBSCRIPTIONS	844	482	68	675	400
	SERVICES	51,170	115,033	86,781	123,303	120,387
	TOTAL HUMAN RESOURCES	**$ 206,102**	**$ 262,561**	**$ 263,931**	**$ 306,803**	**$ 336,687**

FINANCE - The department safeguards the assets of the city and provides central services, accounting, financial management and planning, budgeting, utility billing, and internal support to other departments.

ACCOUNT	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
001-2510-514-20-10	REGULAR SALARIES AND WAGES	472,373	537,121	586,368	625,500	652,500
001-2510-514-20-13	OVERTIME SALARIES	3,003	2,082	4,304	2,000	3,000
	SALARIES AND WAGES	475,376	539,203	590,673	627,500	655,500
001-2510-514-20-20	**PERSONNEL BENEFITS**	148,085	171,239	177,424	193,000	177,000
001-2510-514-20-35	**OFFICE SUPPLIES**	4,252	4,334	7,550	6,000	6,000
001-2510-514-20-41	PROFESSIONAL SERVICES	13,761	15,180	14,511	16,930	17,830
001-2510-514-20-42	COMMUNICATION AND POSTAGE	3,690	3,135	2,080	7,200	7,200
001-2510-514-20-43	TRAINING AND TRAVEL	959	1,782	859	5,500	6,150
001-2510-514-20-47	TECHNOLOGY R&R	9,785	10,274	10,788	11,327	11,893
001-2510-514-20-49	MEMBERSHIPS AND SUBSCRIPTIONS	689	1,144	631	1,335	1,450
001-2510-514-21-41	BANKING FEES	8,270	10,739	8,829	16,556	16,600
001-2510-514-22-41	AUDIT SERVICES	48,054	64,831	53,819	73,400	75,000
001-2510-518-63-00	UTILITY ASSISTANCE PROGRAM COVID	1,034				-
001-2510-518-63-01	PASS THROUGH GRANTS SUB AWARDS			281,614	388,693	381,933
001-2510-518-63-02	SENIOR ASSISTANCE PROGRAM	6,614	8,735	13,939	-	-
	SERVICES	92,855	115,820	387,069	520,941	518,056
	TOTAL FINANCE	**$ 720,568**	**$ 830,595**	**$ 1,162,715**	**$ 1,347,441**	**$ 1,356,556**

INFORMATION SERVICES - The department serves the city for all data processing and computer needs, coordinates all land and cellular phone systems, assists with the city's radio communications infrastructure, and manages the procurement of hardware and software.

ACCOUNT	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
001-2710-518-80-10	**REGULAR SALARIES AND WAGES**	184,905	195,867	217,697	225,500	231,800
001-2710-518-80-20	**PERSONNEL BENEFITS**	64,833	67,463	71,294	74,500	74,000

GENERAL FUND

DEPARTMENT OPERATING BUDGETS (EXPENDITURES)

001-2710-518-80-35	**OFFICE SUPPLIES**	983	826	1,907	2,000	2,000
001-2710-518-80-41	IT MAINTENANCE CONTRACTS	215,918	243,872	298,094	392,440	428,496
001-2710-518-80-42	COMMUNICATION	2,152	2,502	3,055	4,350	4,350
001-2710-518-80-43	TRAINING AND TRAVEL	8,889	8,823	13,001	11,800	15,800
001-2710-518-80-47	TECHNOLOGY R&R	2,723	2,859	3,002	3,152	3,310
001-2710-518-80-49	MEMBERSHIPS AND SUBSCRIPTIONS	4,298	3,003	293	375	2,375
001-2710-518-81-42	INTERNET SERVICES	23,335	30,749	31,298	34,200	40,500
	SERVICES	257,316	291,808	348,743	446,317	494,831
	TOTAL INFORMATION SERVICES	**$ 508,036**	**$ 555,964**	**$ 639,641**	**$ 748,317**	**$ 802,631**

LEGAL - The department provides judicial and corporate legal services to the city. These are contracted services provided by a private attorney.

ACCOUNT	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
001-3010-515-30-10	**REGULAR SALARIES AND WAGES**	94,488		-	-	-
001-3010-515-30-20	**PERSONNEL BENEFITS**	26,729		-	-	-
001-3010-515-30-35	**OFFICE SUPPLIES**	1,741	562	689	1,000	1,000
001-3010-515-30-41	PROFESSIONAL SERVICES	49,230	76,085	98,520	180,000	130,000
001-3010-515-30-42	COMMUNICATION	854	-	-	-	-
001-3010-515-30-43	TRAINING AND TRAVEL	-	-	-	-	-
001-3010-515-30-47	TECHNOLOGY R&R	1,929	2,026	2,127	2,233	2,345
001-3010-515-30-47	MEMBERSHIPS AND SUBSCRIPTIONS	6,068	3,435	616	765	780
001-3010-515-31-41	PROSECUTOR	110,975	129,093	127,683	126,900	144,900
	SERVICES	169,057	210,639	228,946	309,898	278,025
	TOTAL LEGAL	**$ 292,015**	**$ 211,201**	**$ 229,635**	**$ 310,898**	**$ 279,025**

ENGINEERING - The department administers the planning, design and construction of public works capital improvement projects.

ACCOUNT	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
001-3510-544-20-10	SALARIES AND WAGES	264,270	287,310	388,204	561,500	614,700
001-3510-544-20-12	PART-TIME WAGES	5,383	1,067	8,413	13,500	13,500
	SALARIES AND WAGES	269,653	288,377	396,617	575,000	628,200
001-3510-544-20-20	**PERSONNEL BENEFITS**	115,958	121,194	154,740	268,500	265,900
001-3510-544-20-32	FUEL	1,541	1,508	1,614	4,000	4,000
001-3510-544-20-35	OFFICE SUPPLIES	11,891	12,129	11,912	18,750	18,250
001-3510-544-20-36	OPERATING SUPPLIES	963	1,360	3,842	4,750	4,750
	SUPPLIES	14,394	14,997	17,368	27,500	27,000
001-3510-544-20-41	PROFESSIONAL SERVICES	175,782	84,259	126,360	155,350	155,350
001-3510-544-20-42	COMMUNICATIONS	6,205	6,940	10,085	10,450	12,150
001-3510-544-20-43	TRAINING AND TRAVEL	3,771	1,068	2,550	13,500	17,250
001-3510-544-20-47	TECHNOLOGY R&R	6,009	6,309	6,625	6,956	7,304
001-3510-544-20-48	VEHICLE MAINTENANCE	134	1,667	328	3,000	3,000
001-3510-544-20-49	MEMBERSHIPS AND SUBSCRIPTIONS	8,551	7,306	8,551	11,125	12,580
	SERVICES	200,451	107,549	154,500	200,381	207,634
001-3510-518-63-00	**ATMS SUBRECIPIENT EXPENSES**	105,483	68,229	230,608	-	-
	TOTAL ENGINEERING	**$ 705,940**	**$ 600,345**	**$ 953,833**	**$ 1,071,381**	**$ 1,128,734**

FACILITIES -The department manages and coordinates facility planning, operations and maintenance throughout city facilities.

ACCOUNT	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
001-3710-518-20-10	REGULAR SALARIES AND WAGES	97,771	116,758	162,883	179,502	213,000
001-3710-518-20-12	PART-TIME WAGES		3,500	12,850	16,000	16,000
001-3710-518-20-13	OVERTIME	795	245	551	500	1,000
	SALARIES AND WAGES	98,566	120,503	176,284	196,002	230,000

GENERAL FUND

DEPARTMENT OPERATING BUDGETS (EXPENDITURES)

001-3710-518-20-20	**PERSONNEL BENEFITS**	57,917	68,428	85,478	102,202	122,200
001-3710-518-20-32	FUEL	2,738	1,861	1,950	3,250	3,250
001-3710-518-20-35	OFFICE SUPPLIES	160	74	513	600	600
001-3710-518-20-36	OPERATING SUPPLIES	3,971	4,332	4,548	5,000	5,000
001-3710-518-20-37	UNIFORMS AND CLOTHING	1,488	1,076	2,248	2,400	2,400
	SUPPLIES	8,357	7,343	9,258	11,250	11,250
001-3710-518-20-41	PROFESSIONAL SERVICES	11,528	76,963	28,016	64,660	60,410
001-3710-518-20-42	COMMUNICATION	6,700	7,332	8,087	8,970	9,050
001-3710-518-20-43	TRAINING AND TRAVEL	300	50	10	3,500	3,500
001-3710-518-20-45	RENTS AND LEASES	6,925	12,716	8,144	8,192	7,888
001-3710-518-20-47	TECHNOLOGY R&R	1,676	1,760	1,848	1,940	2,037
001-3710-518-20-48	VEHICLE MAINTENANCE	1,167	1,781	99	6,000	6,000
001-3710-518-20-49	MEMBERSHIPS AND SUBSCRIPTIONS	-	-	-	200	200
001-3710-518-21-48	FACILITY MAINTENANCE	181,297	235,841	729,621	724,987	251,615
	SERVICES	209,593	336,443	775,825	818,449	340,700
001-3710-594-18-64	CAPITAL OUTLAYS	68,308	41,114	56,125	-	-
	TOTAL FACILITIES	**$ 442,741**	**$ 573,831**	**$ 1,102,970**	**$ 1,127,903**	**$ 704,150**

TRANSFERS OUT - Provides general fund support for street maintenance, Parks and Recreation, vehicle repair and replacement, and debt payments for general obligation bonds.

ACCOUNT	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
001-4000-597-01-00	TRANSFER TO CAPITAL PROJECTS	38,233	61,783	391,986	1,933,900	6,531,100
001-4000-597-02-00	TRANSFER TO DEBT SERVICE FUND					-
001-4000-597-05-00	TRANSFER TO LEOFF I RESERVE	100,000	105,000	105,000	105,000	105,000
001-4000-597-06-00	TRANSFER TO PARKS FUND	740,000	1,320,000	1,250,000	875,000	1,300,000
001-4000-597-07-00	TRANSFER TO SEWER FUND	82,861	214,099	316,898		-
001-4000-597-08-00	TRANSFER TO STREET FUND	1,490,000	1,500,000	2,380,000	2,100,000	4,200,000
001-4000-597-11-00	TRANSFER TO WATER FUND	141,705	135,810	1,776,238	3,750,000	2,215,420
	TOTAL TRANSFERS	**$ 2,592,799**	**$ 3,336,692**	**$ 6,220,122**	**$ 8,763,900**	**$ 14,351,520**

LAW ENFORCEMENT - The police department provides law enforcement services which include vehicle patrols, investigations, school resource officer, drug enforcement and other activities to provide and maintain a safe community.

ACCOUNT	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
001-4522-521-20-10	REGULAR SALARIES AND WAGES	2,886,959	3,131,494	3,389,221	3,996,834	4,341,400
001-4522-521-20-13	OVERTIME SALARIES	211,368	232,962	226,761	160,000	160,000
	SALARIES AND WAGES	3,098,327	3,364,457	3,615,982	4,156,834	4,501,400
001-4522-521-20-20	PERSONNEL BENEFITS	1,230,004	1,286,406	1,416,207	1,654,099	1,668,000
001-4522-521-20-24	HOLIDAY PAY	147,385	154,761	172,862	225,600	248,100
	PERSONNEL BENEFITS	1,377,389	1,441,167	1,589,070	1,879,699	1,916,100
001-4522-521-20-32	FUEL	66,907	65,998	63,111	85,000	86,700
001-4522-521-20-35	OFFICE SUPPLIES	20,280	16,666	18,158	17,948	17,948
001-4522-521-20-36	OPERATING AND TRAINING SUPPLIES	72,829	79,065	85,024	90,654	105,550
001-4522-521-20-37	UNIFORMS AND CLOTHING	65,600	74,489	587,568	154,418	92,620
	SUPPLIES	225,617	236,219	753,860	348,020	302,818
001-4522-521-20-41	PROFESSIONAL SERVICES	162,221	134,983	173,314	201,436	199,569
001-4522-521-20-42	COMMUNICATION AND POSTAGE	51,697	60,343	55,525	49,983	51,500
001-4522-521-20-43	TRAINING AND TRAVEL	62,521	70,795	70,420	117,257	121,540
001-4522-521-20-43	ADVERTISING	3,400	9,132			-
001-4522-521-20-45	RENTS AND LEASES	11,962	8,640	12,840	13,472	5,344
001-4522-521-20-47	TECHNOLOGY R&R	58,752	61,690	64,774	68,013	71,414
001-4522-521-20-48	VEHICLE MAINTENANCE	38,898	46,981	52,102	50,000	50,000
001-4522-521-20-49	MEMBERSHIPS AND SUBSCRIPTIONS	1,485	1,299	3,930	4,870	5,414
001-4522-521-21-47	VEHICLE R&R	130,000	150,000	700,000	350,000	350,000
001-4522-521-21-48	FACILITY MAINTENANCE	108,136	97,709	96,942	80,766	143,175
001-4522-554-30-41	ANIMAL CONTROL	33,475	36,900	63,938	87,260	
	SERVICES	662,547	678,472	1,293,784	1,023,057	1,116,816
001-4522-522-00-50	CRESA (OPERATIONS, RADIO, CAD)	218,184	206,792	281,454	394,974	498,000
001-4522-522-01-50	EMS PER CAPITA CHARGE	24,168	24,176	25,197	30,335	38,000

	INTERGOVERNMENTAL SERVICES	242,352	230,968	306,651	425,309	536,000
001-4522-594-18-60	**MACHINERY AND EQUIPMENT**	-	19,474	-	-	-
	TOTAL LAW ENFORCEMENT	**$ 5,606,232**	**$ 5,970,756**	**$ 7,559,347**	**$ 7,832,919**	**$ 8,373,134**

CIVIL SERVICE - The department administers the testing process for entry-level, lateral-level, and promotional classified services positions with the city's police department and other matters relating to civil service enforcement.

ACCOUNT	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
001-4610-521-10-36	**OPERATING SUPPLIES**	-	-	25	200	300
001-4610-521-10-41	PROFESSIONAL SERVICES	36,467	39,072	51,828	45,360	50,800
001-4610-521-10-43	TRAINING AND TRAVEL	1,500	2,673	-	3,000	3,000
001-4610-521-10-44	ADVERTISING	-	770	1,985	2,000	2,000
	SERVICES	37,967	42,515	53,813	50,360	55,800
	TOTAL CIVIL SERVICE	**$ 37,967**	**$ 42,515**	**$ 53,839**	**$ 50,560**	**$ 56,100**

PLANNING AND COMMUNITY DEVELOPMENT - The department provides long range comprehensive planning, administers the city's permitting processes, and enforces the administration and compliance of adopted codes and standards.

ACCOUNT	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
001-5760-558-70-10	REGULAR SALARIES AND WAGES	456,643	526,546	573,682	673,166	647,000
001-5760-558-70-12	PART-TIME WAGES	12,941	-			-
001-5760-558-70-13	OVERTIME SALARIES	59	-	-	-	2,000
	SALARIES AND WAGES	469,643	526,546	573,682	673,166	649,000
001-5760-558-70-20	**PERSONNEL BENEFITS**	150,934	173,490	201,351	210,901	189,000
001-5760-558-70-32	FUEL	2,465	1,553	48	6,000	2,000
001-5760-558-70-36	OPERATING SUPPLIES	11,194	6,565	7,977	15,300	15,300
001-5760-558-70-37	UNIFORMS AND CLOTHING	1,525	1,488	118	1,000	1,200
	SUPPLIES	15,184	9,606	8,143	22,300	18,500
001-5760-558-70-41	PROFESSIONAL SERVICES	120,179	38,977	613,383	819,140	352,041
001-5760-558-70-42	COMMUNICATION	4,414	3,857	3,448	3,800	4,100
001-5760-558-70-43	TRAINING AND TRAVEL	1,879	33,471	6,980	9,600	14,200
001-5760-558-70-44	ADVERTISING	4,424	4,187	3,869	6,000	7,000
001-5760-558-70-47	TECHNOLOGY R&R	6,830	7,171	7,530	7,907	8,302
001-5760-558-70-48	VEHICLE MAINTENANCE	202	1,344	784	1,530	1,530
001-5760-558-70-49	MEMBERSHIPS AND SUBSCRIPTIONS	3,160	3,224	3,854	12,100	12,100
001-5760-558-71-41	GIS	8,099	8,230	8,801	8,500	9,500
001-5760-558-71-42	POSTAGE	816	1,132	696	4,000	4,000
001-5760-558-72-41	SW CLEAN AIR AGENCY	11,977	11,638	12,632	13,585	14,400
001-5760-558-73-41	BANKING FEES	15,437	14,546	22,682	30,000	35,000
	SERVICES	177,416	127,778	684,659	916,162	462,173
001-5760-558-70-00	**ECONOMIC DEVELOPMENT**					50,000
	TOTAL PLANNING	**$ 813,177**	**$ 837,420**	**$ 1,467,834**	**$ 1,822,529**	**$ 1,368,673**

BUILDING AND DEVELOPMENT (see Planning and Community Development)

ACCOUNT	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
001-5860-558-50-10	**REGULAR SALARIES AND WAGES**	194,323	208,641	299,826	334,000	344,300
001-5860-558-50-20	**PERSONNEL BENEFITS**	85,174	87,143	118,426	128,500	128,500
001-5860-558-50-32	FUEL	2,894	2,313	2,491	6,000	6,000
001-5860-558-50-36	OPERATING SUPPLIES	2,496	1,214	1,267	9,500	9,500
001-5860-558-50-37	UNIFORMS AND CLOTHING	853	469	549	1,200	1,200
	SUPPLIES	6,242	3,996	4,307	16,700	16,700
						-
001-5860-558-50-41	PROFESSIONAL SERVICES	117,499	152,685	63,980	50,000	47,000
001-5860-558-50-42	COMMUNICATION	4,411	4,997	4,225	4,600	4,600
001-5860-558-50-43	TRAINING, MEETINGS AND TRAVEL	4,212	6,955	3,344	10,000	16,000
001-5860-558-50-48	VEHICLE MAINTENANCE	224	2,504	3,769	1,530	1,530
001-5860-558-50-49	MEMBERSHIPS AND SUBSCRIPTIONS	616	175	3,013	7,400	5,800

GENERAL FUND

DEPARTMENT OPERATING BUDGETS (EXPENDITURES)

001-5860-558-50-50	FIRE MARSHAL SERVICES	-	-	-	3,000	3,000
001-5860-558-51-47	TECHNOLOGY R&R	4,884	5,128	5,385	5,654	5,937
001-0000-558-70-01	FIRE IMPACT FEES		221,453	239,920	300,000	500,000
001-0000-558-70-00	SCHOOL IMPACT FEES	1,761,234	2,233,798	3,011,360	3,000,000	3,000,000
	SERVICES	1,893,081	2,627,695	3,334,996	3,382,184	3,583,867
	TOTAL BUILDING	**$ 2,178,820**	**$ 2,927,475**	**$ 3,757,555**	**$ 3,861,384**	**$ 4,073,367**
	TOTAL GENERAL FUND EXPENDITURES	**$ 16,088,377**	**$ 18,530,212**	**$ 26,292,646**	**$ 30,587,253**	**$ 36,570,908**

Excess (Deficiency) of Revenues and Expenditures	4,654,466	4,634,712	1,747,406	(2,607,798)	(9,409,690)
Beginning Fund Balance	13,375,099	18,029,565	22,664,278	24,411,684	21,803,886
Ending Fund Balance	18,029,565	22,664,278	24,411,684	21,803,886	12,394,196
Required Reserve	4,022,095	4,632,553	6,573,161	7,646,813	9,142,727

Fund 101 **Streets**

This fund accounts for revenue from state motor vehicle fuel taxes and grants. However, state distributions are expected to have minimal growth based on fuel efficient vehicles and driver conservation efforts. The general fund also subsidizes the fund through annual transfers.

Expenditures from the fund are used for transportation repairs and maintenance. Maintenance includes street repairs, striping, walkways, signals, lighting, and landscaping.



Fund 102 **Transportation Benefit District Fund (TBD)**

The TBD was established October 6, 2014 under the Revised Code of Washington (RCW) 35.21.225. City Council approved a .1% sales tax effective January 1, 2023 to fund the road preservation efforts in the City.

Expenditures from the fund are used for transportation improvements that construct, reconstruct, preserve, maintain and operate the existing transportation infrastructure of the City of Battle Ground consistent with RCW 36.73. The approved 2026 TBD work plan includes crack sealing, slurry seal, chip seal, and sidewalk repairs in high priority areas.



Fund 105 **Transportation Impact Fee (TIF)**

This fund accounts for traffic impact fees that are assessed and collected at the time of development per RCW 36.70.A, Battle Ground Municipal Chapter 3.60 and the city's approved Impact Fee Schedule. Revenue is contingent upon permits issued for new construction.

Funds are expended to build or expand capacity that is required as a result of development.



STREET FUND

Revenue Account	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
101-0000-334-03-81	TRANSPORTATION IMPROVEMENT (TIB)	-	387,878	273,544	-	-
	INTERGOVERNMENTAL	-	387,878	273,544	-	-
101-0000-336-00-71	MULTIMODAL TRANSPORTATION	27,876	28,284	28,091	28,045	28,488
101-0000-336-00-87	MOTOR VEHICLE FUEL TAX	392,458	403,234	389,251	407,631	417,741
	TAXES	420,334	431,518	417,342	435,676	446,229
101-0000-345-86-00	CONCURRENCY MITIGATION	451,568	251,445	259,670	656,887	350,000
101-0000-361-10-00	INVESTMENT INTEREST	32,133	100,526	148,338	76,500	78,030
101-0000-362-60-50	RENTS AND LEASES	4,164	6,717	6,009	4,200	10,000
101-0000-369-91-00	MISCELLANEOUS REVENUE	24,750	26,503	10,763	-	-
	MISC REVENUE	512,615	385,190	424,779	737,587	438,030
101-0000-397-01-90	TRANSFER IN - GENERAL FUND	1,490,000	1,500,000	2,380,000	2,100,000	4,200,000
101-0000-397-01-02	TRANSFER IN - TBD		1,996	651,702	674,735	667,988
101-0000-397-01-08	TRANSFER IN - LODGING TAX	35,795				
101-0000-397-03-50	TRANSFER IN - CAPITAL PROJECT FUND	346,277	565,173			667,988
	TRANSFERS	1,872,072	2,067,169	3,031,702	2,774,735	4,867,988
	TOTAL STREET FUND REVENUE	**$ 2,805,021**	**$ 3,271,755**	**$ 4,147,368**	**$ 3,947,998**	**$ 5,752,247**

Expenditure Account	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
101-0000-542-30-10	REGULAR SALARIES AND WAGES	260,150	299,727	373,500	409,940	464,830
101-0000-542-30-12	PART-TIME WAGES	78,268	100,234	97,814	160,000	160,000
101-0000-542-30-13	OVERTIME SALARIES	1,035	1,380	2,533	2,500	3,000
	SALARIES AND WAGES	339,453	401,341	473,847	572,440	627,830
101-0000-542-30-20	**PERSONNEL BENEFITS**	111,816	149,775	195,990	245,400	203,750
						-
101-0000-542-30-32	FUEL	13,891	15,027	28,803	20,400	23,100
101-0000-542-30-35	OFFICE SUPPLIES	4	-	476	1,000	1,000
101-0000-542-30-36	OPERATING SUPPLIES	75,302	101,630	68,772	66,000	66,300
101-0000-542-30-37	UNIFORMS AND CLOTHING	906	1,912	3,431	3,600	3,600
	SUPPLIES	90,104	118,569	101,482	91,000	94,000
101-0000-541-30-51	INDIRECT COSTING - GENERAL FUND	210,279	276,313	245,356	284,602	260,297
101-0000-542-30-41	PROFESSIONAL SERVICES	99,006	93,746	43,353	329,800	111,050
101-0000-542-30-42	COMMUNICATION	2,095	2,987	3,279	3,760	4,010
101-0000-542-30-43	TRAINING AND TRAVEL	855	6,554	1,054	8,775	8,775
101-0000-542-30-45	OPERATING RENTALS AND LEASES	17,016	21,000	26,100	22,084	27,696
101-0000-542-30-46	INSURANCE	12,806	20,572	35,876	39,200	40,000
101-0000-542-30-49	PUBLIC UTILITIES	122	183	173	180	180
101-0000-542-30-47	STREET LIGHTS	156,752	153,597	389,842	251,600	266,000
101-0000-542-30-48	REPAIRS AND MAINTENANCE	988,321	1,836,165	1,727,419	2,300,000	3,662,500
101-0000-542-31-47	VEHICLE R&R	15,225	20,044	20,000	20,000	45,000
101-0000-542-32-47	TECHNOLOGY R&R	2,117	2,223	2,334	2,450	2,753
101-0000-542-32-48	VEHICLE MAINTENANCE	6,130	9,676	6,221	10,000	10,000
101-0000-542-33-48	STREET TREES	-	-	4,967	5,000	5,000
101-0000-542-35-49	MEMBERSHIPS AND SUBSCRIPTIONS	239	179	103	200	200
	SERVICES	1,510,962	2,443,239	2,506,078	3,277,651	4,443,461
101-0000-594-18-64	CAPITAL EQUIPMENT	12,483	52,791	36,212	29,750	57,000
101-0000-597-01-00	TRANSFER TO CAPITAL PROJECTS	451,565	251,445	264,210	656,887	350,000
	TOTAL TRANSFERS	451,565	251,445	264,210	656,887	350,000
	TOTAL STREET EXPENDITURES	**$ 2,516,383**	**$ 3,417,158**	**$ 3,577,818**	**$ 4,873,128**	**$ 5,776,041**

Excess (Deficiency) of Revenues and Expenditures	288,638	(145,403)	569,550	(925,130)	(23,794)
Beginning Fund Balance	644,991	933,629	788,226	1,357,776	432,646
Ending Fund Balance	933,629	788,226	1,357,776	432,646	408,851

TRANSPORTATION BENEFIT DISTRICT

Revenue Account	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
102-0000-313-15-00	TBD SALES TAX	**-**	**681,087**	**657,421**	**674,735**	667,988
102-0000-361-10-00	**MISC REVENUE -** INVESTMENT INTEREST	-	179	29	-	-
	TOTAL TBD REVENUE	**$ -**	**$ 681,266**	**$ 657,450**	**$ 674,735**	**$ 667,988**

Expenditure Account	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
102-0000-597-08-00	TRANSFER TO STREET FUND	345,626	681,266	651,702	674,735	667,988
	TOTAL STREET EXPENDITURES	**$ 345,626**	**$ 681,266**	**$ 651,702**	**$ 674,735**	**$ 667,988**

Excess (Deficiency) of Revenues and Expenditures	(345,626)	-	5,748	-	-
Beginning Fund Balance	345,626	-	-	5,748	5,748
Ending Fund Balance	-	-	5,748	5,748	5,748

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Fund 103 **PARKS**

Battle Ground Parks and Recreation offers parks, facilities, programs and services that promote wellness and engage community members of all ages. Additional information is located on the city's website at https://www.cityofbg.org/192/Parks-Recreation.

The 2026 budget for Parks and Recreation is funded primarily by general fund transfers of $1,300,000 to increase levels of park maintenance and recreation programs and services. Rental income of approximately $224,780 will help defray total costs of $1,918,501 budgeted for maintenance and operations of the community center, senior center, and 200 acres of parkland. In addition several park repairs are included in the 2026 budget throughout the City.





Fund 134 **PARK IMPACT FEE**

Impact fees are one-time charges assessed by the city against a new development project to help pay for new or expanded parks that will directly address the increased demand created by that development. Park impact fees can be used for publicly owned parks, open space, and recreation facilities that are addressed by a capital facilities plan element of a comprehensive plan adopted under the Growth Management Act (GMA). RCW 82.02-050 - .110 and WAC 365-196-850

PARKS

Revenue Account	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
103-0000-334-01-80	MILITARY EPARTMENT STATE GRANT	-	-	118	-	-
	INTERGOVERNMENTAL	-	-	118	-	-
103-0000-341-43-02	CREDIT CARD SERVICE FEE	349	607	379	500	1,500
103-0000-347-50-00	SPECIAL EVENTS	850	982	874	850	850
103-0000-347-60-00	PROGRAM FEES	10,285	11,399	4,629	10,300	10,300
	CHARGES FOR SERVICES	11,484	12,988	5,882	11,650	12,650
103-0000-361-10-00	INVESTMENT EARNINGS	7,570	52,291	72,830	3,650	20,000
103-0000-362-40-01	SENIOR CENTER	11,653	15,939	11,309	2,000	2,000
103-0000-362-40-02	MEALS ON WHEELS	-	-	-	-	-
103-0000-362-40-03	FACILITIES RENTAL - FLEX USE BLDG	8,526	8,940	8,884	8,680	8,640
103-0000-362-40-04	LITTLE LEAGUE LEASE	2,000	2,000	2,500	-	-
103-0000-362-40-05	FACILITIES RENTAL - REMY	4,800	7,600	8,640	7,680	8,640
103-0000-362-40-06	PARK FIELD RENTALS	240	190	-	500	500
103-0000-362-90-00	COMMUNITY CENTER	176,599	240,810	259,673	175,000	205,000
103-0000-367-10-00	CONTRIBUTIONS AND DONATIONS	38,266	15,443	929	6,500	6,500
103-0000-369-91-00	OTHER MISCELLANEOUS REVENUE	114,326	4,505	58	-	-
	MISC REVENUE	363,980	347,718	364,822	204,010	251,280
103-0000-395-10-00	GAIN(LOSS) DISPOSAL OF ASSETS		5,700	1,525		-
103-0000-397-01-08	TRANSFER IN - LODGING TAX					-
103-0000-397-01-34	TRANSFER IN - PARK IMPACT FEE		223,826	277,589		-
103-0000-397-01-36	TRANSFER IN - REET 2		-	-	-	-
103-0000-397-01-90	TRANSFER IN - GENERAL FUND	740,000	1,320,000	1,250,000	875,000	1,300,000
	TRANSFERS	740,000	1,549,526	1,529,114	875,000	1,300,000
	TOTAL PARKS REVENUE	**$ 1,115,464**	**$ 1,910,232**	**$ 1,899,936**	**$ 1,090,660**	**$ 1,563,930**

Expenditure - Senior Center Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
103-0015-575-50-35	OFFICE SUPPLIES	145	98	41	200	200
103-0015-575-50-36	SUPPLIES -OPERATING	109	24	-	2,000	2,000
	SUPPLIES	254	121	41	2,200	2,200
103-0015-575-50-42	COMMUNICATIONS	924	1,701	1,633	1,700	1,700
103-0015-575-50-47	PUBLIC UTILITY SERVICES	4,808	5,280	5,021	5,700	6,300
103-0015-575-50-48	FACILITY OPERATIONS AND MAINT	4,087	8,352	5,084	12,000	10,800
	SERVICES	9,819	15,332	11,738	19,400	18,800
	TOTAL SENIOR CENTER	**$ 10,073**	**$ 15,454**	**$ 11,779**	**$ 21,600**	**$ 21,000**

Expenditure - Parks Maintenance Account	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
103-0020-576-90-10	REGULAR SALARIES AND WAGES	163,043	231,889	280,205	281,940	321,700
103-0020-576-90-12	PART-TIME SALARIES	18,931	30,280	26,237	48,000	48,000
103-0020-576-90-13	OVERTIME SALARIES	429	585	509	-	-
	SALARIES AND WAGES	182,403	262,754	306,952	329,940	369,700
103-0020-576-90-20	**PERSONNEL BENEFITS**	67,859	99,558	114,481	125,700	129,000
103-0020-576-90-32	FUEL	6,010	7,124	8,280	9,500	9,500
103-0020-576-90-35	OFFICE SUPPLIES	163	35	476	1,000	1,000
103-0020-576-90-36	OPERATING SUPPLIES	16,747	42,878	36,918	46,000	46,000
103-0020-576-90-37	UNIFORMS AND CLOTHING	1,107	1,439	1,894	3,600	3,600
103-0020-576-90-38	EQUIPMENT	-	7,443	1,643	12,700	11,000
	SUPPLIES	24,027	58,918	49,212	72,800	71,100
103-0020-576-90-41	PROFESSIONAL SERVICES	13,360	289,162	348,620	20,700	30,700
103-0020-576-90-42	COMMUNICATIONS	900	1,074	1,493	2,000	2,000
103-0020-576-90-43	TRAINING AND TRAVEL	825	2,577	1,612	2,575	2,575
103-0020-576-90-45	OPERATING RENTALS	12,624	20,355	20,628	21,204	30,900
103-0020-576-90-46	INSURANCE					-
103-0020-576-90-47	PUBLIC UTILITY SERVICES	11,875	38,128	34,728	34,200	34,200
103-0020-576-90-48	REPAIRS AND MAINTENANCE	31,983	13,248	39,374	225,000	281,000
103-0020-576-90-49	MEMBERSHIPS AND SUBSCRIPTIONS	399	399	628	1,450	1,450
103-0020-576-91-47	TECHNOLOGY R&R	1,301	1,366	1,434	1,506	1,581
103-0020-576-91-48	VEHICLE MAINTENANCE	6,372	12,638	12,523	9,000	12,000
103-0020-576-92-47	VEHICLE R&R	6,000	10,000	100,000	20,000	20,000
	SERVICES	85,638	388,948	561,041	337,635	416,406
103-0020-594-18-64	CAPITAL EQUIPMENT	12,653	1,572	215,291	40,000	69,000

PARKS

	TOTAL PARKS MAINTENANCE	**$ 372,580**	**$ 811,750**	**$ 1,246,976**	**$ 906,075**	**$ 1,055,206**

Expenditure - Community Center		**2022**	**2023**	**2024**	**2025**	**2026**
Account	**Description**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**
103-0035-576-80-10	REGULAR SALARIES AND WAGES	90,216	96,775	106,525	107,000	110,000
103-0035-576-80-12	PART-TIME	101,966	115,052	108,258	119,500	169,420
	SALARIES AND WAGES	192,182	211,827	214,783	226,500	279,420
103-0035-576-80-20	**PERSONNEL BENEFITS**	36,582	40,504	40,562	54,000	65,600
103-0035-576-80-32	FUEL	-	-	62	500	500
103-0035-576-80-35	OFFICE SUPPLIES	4,206	3,489	4,551	5,000	5,000
103-0035-576-80-36	OPERATING SUPPLIES	22,164	51,874	5,153	14,000	14,000
103-0035-576-80-37	UNIFORMS AND CLOTHING	1,903	-	601	500	500
	SUPPLIES	28,273	55,363	10,368	20,000	20,000
103-0035-576-80-41	PROFESSIONAL SERVICES	7,891	8,750	9,550	9,951	10,286
103-0035-576-80-42	COMMUNICATIONS	5,101	5,309	6,357	5,702	5,700
103-0035-576-80-43	TRAINING AND TRAVEL	74	130	62	500	500
103-0035-576-85-44	ADVERTISING	-	120	280	1,200	1,200
103-0035-576-80-45	OPERATING RENTALS	-	-	-	-	-
103-0035-576-80-46	INSURANCE	20,498	31,975	48,703	52,600	60,000
103-0035-576-80-47	TECHNOLOGY R&R	3,352	3,519	3,695	3,880	4,074
103-0035-576-80-48	FACILITY REPAIRS AND MAINTENANCE	121,246	49,906	80,539	79,932	175,175
103-0035-576-80-49	MEMBERSHIPS AND SUBSCRIPTIONS	602	643	699	685	1,000
103-0035-576-80-51	INDIRECT COSTING - GENERAL FUND	113,740	144,140	165,626	148,464	175,710
103-0035-576-81-41	BANKING FEES	678	1,080	852	500	1,500
103-0035-576-81-48	VEHICLE MAINTENANCE	168	777	182	550	550
103-0035-576-82-47	PUBLIC UTILITY SERVICE	31,814	35,248	37,861	37,800	41,580
	TOTAL PARKS AND RECREATION	**$ 562,199**	**$ 589,290**	**$ 620,119**	**$ 642,264**	**$ 842,295**
103-0000-597-01-34	TRANSFER OUT TO PIF					
	TOTAL PARKS EXPENDITURES	**$ 944,852**	**$ 1,416,494**	**$ 1,878,875**	**$ 1,569,939**	**$ 1,918,501**

Excess (Deficiency) of Revenues and Expenditures	170,612	493,738	21,061	(479,279)	(354,571)
Beginning Fund Balance	710,197	880,809	1,374,546	1,395,608	916,329
Ending Fund Balance	880,809	1,374,546	1,395,608	916,329	561,758
Cash Position - Parks	317,163	810,901	831,962	352,683	811
Cash Position - Remy	560,945	560,945	560,945	560,945	560,947

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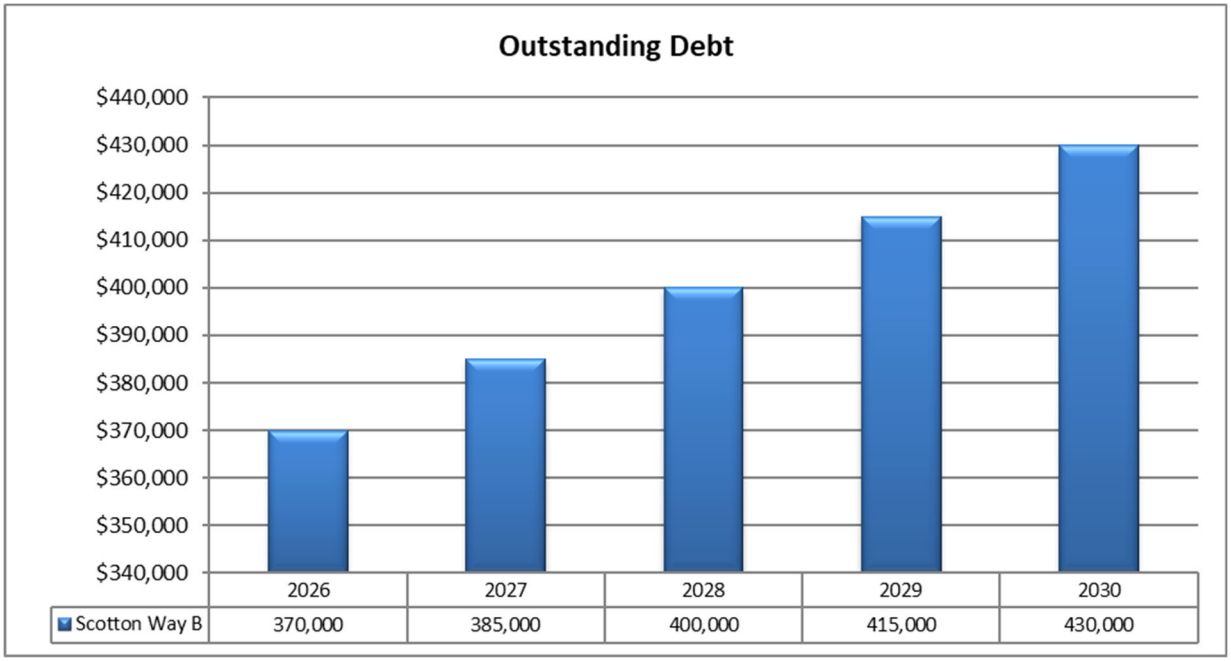
DEBT SERVICE FUND

The debt service fund provides for the payment of principal and interest on the city's outstanding governmental bonds and loans. Debt obligations are for general obligation bonds secured by the taxing authority of the city or loans through the state's Public Works Trust Fund. Debt financing is used to pay for large capital projects. Project costs are allocated over the life of the asset. Capital projects may include improvements to and/or construction of the city's street system, parks and recreational facilities, and governmental city facilities.

Revenue Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
225-0000-367-10-13	RZEDBS SUBSIDY	95,611	86,992	77,858	68,738	59,220
	CONTRIBUTIONS	95,611	86,992	77,858	68,738	59,220
225-0000-397-01-05	TRANSFER FROM TRAFFIC IMPACT FEES	555,701	553,508	451,204	453,763	450,780
225-0000-397-01-34	TRANSFER FROM PARK IMPACT FEES	-	-	-	-	-
225-0000-397-01-35	TRANSFER FROM REET 1	-	-	-	-	-
225-0000-397-01-36	TRANSFER FROM REET 2	-	-	-	-	-
225-0000-397-01-90	TRANSFER FROM GENERAL					
	TRANSFERS IN	555,701	553,508	451,204	453,763	450,780
	TOTAL DEBT FUND REVENUE	**$ 651,313**	**$ 640,500**	**$ 529,063**	**$ 522,500**	**$ 510,000**

Expenditure Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Principal						
225-0000-591-95-70	PWTF 2003 W MAIN	100,000	100,000			
225-0000-592-95-83	LTGO 2010B SCOTTON WAY	325,000	335,000	345,000	360,000	370,000
	TOTAL PRINCIPAL	425,000	435,000	345,000	360,000	370,000
Interest						
225-0000-592-95-80	PWTF 2003 W MAIN	1,000	500			
225-0000-592-95-83	LTGO 2010 B SCOTTON WAY RZEDBS	225,313	205,000	184,063	162,500	140,000
	TOTAL INTEREST	226,313	205,500	184,063	162,500	140,000
	TOTAL DEBT FUND EXPENDITURES	**$ 651,313**	**$ 640,500**	**$ 529,063**	**$ 522,500**	**$ 510,000**

Name of Issue	Governmental Purpose	Amount Issued	Issue Date	Maturity Date	Interest Rate	Outstanding 1/1/2026	Principal Due 2026
2010B LTGO Bonds	Scotton Way	4,280,000	12/8/2010	12/1/2030	6.25%-7.0%	2,000,000	370,000
		$ 4,280,000				$ 2,000,000	$ 370,000



The City's Capital Improvement Plan (CIP) involves a process through which the city develops a six-year rolling plan for major capital expenditures that matches available resources with project needs. The CIP process is used for the purchase and/or construction of capital infrastructure, facilities, equipment, and other capital assets. The CIP document lists each proposed capital project, the estimated time frame in which the project needs to be undertaken, the financial requirements of the projects, proposed methods of financing, and ongoing operating costs. It is from this document council directs resources for the budget, with projects budgeted within the appropriate fund (e.g. utility projects are listed in the appropriate utility fund.)

Fund 350 **Capital Projects**

The Capital Projects Fund is used to account for expenditures incurred for the acquisition or construction of governmental capital projects, such as city streets, public safety, and parks projects. To fund capital projects, the city utilizes proceeds from debt financing, grant funds, impact fees generated from development, and dedicated operating revenues.

The 2026 governmental capital budget reflects the city's continuing commitment to transportation related improvements, facility, and park improvement projects. Funding for the following capital projects was appropriated in the 2026 budget:

Transportation Projects	**Description**
NW 5th Street	Transportation improvements from North Parkway Avenue to SR503. Grant funding from the Connect Washington program.
SE Grace Ave	Phase II transportation improvements between East Main Street and SE Rasmussen Boulevard. Funding from concurrency mitigation fees and transportation impact fees.
SW Eaton Blvd (10th-20th)	Reconstruct SW Eaton Blvd between SW 20th Ave and SR 503, construct a signal at the intersection of SW 20th Ave. Federal grant funding from Highway Planning and Construction program.
SW 20th Ave	Install a walking path along SW 20th along the Remy property.
SR503/NW Onsdorff	Install additional turn lanes at this intersection to mitigate a concurrency failure. Funding is through concurrency mitigation
SE Clark	Purchase the right-of-way and construct SE Clark Avenue near SE 4th Street. Project will be completed in conjunction with the Vancouver Housing Authority Association apartment complex along Clark. Funding is through CDBG.
NW 20th and NW 9th St	Installation of a compact roundabout and RRFBs at NW 20th Avenue and NW 9th Street to mitigate safety concerns at the intersection. Funding is through the City Safety Program.

W Main	Left turn pocket realignment. Funding through state connecting Washington grant.
Parkway/Main Signal	Improvements to the signal at Parkway and Main St. Funding from transportation impact fees and the general fund.
Signal Upgrades	Signal improvements throughout the City of Battle Ground. Funding from the city's general fund.
1st St Sidewalk	Sidewalk installation along portion of 1st St. Funding is through CDBG.
North Parkway Ave Pathway	Sidewalk installation along portion of North Parkway funding is through CDBG.
Street Repair	Partial reconstruction of two roadways in the City funded by the city's general fund. This includes NW 20th Ave and Scotton as well as a portion of SW 20th Ave.

General Facilities Projects	**Description**
Access Control System	Replacement of the city facilities access control system funded with Real Estate Excise Tax.
Operations Center	Replacement of aging infrastructure at the public works operations center. Funding from Real Estate Excise Tax.

Parks Projects	**Description**
Florence Robinson	Additional playground and fitness equipment for Florence Robinson park funded by state grant and park impact fees.
Remy Park Improvements	Construction of parking, bathrooms, and part of the master plan for Remy Park funded by a state grant and park impact fees.
Park Bathrooms	Replacement and addition of park bathrooms at Kiwanis and Skate Park, funded with Park Impact Fees.

CAPITAL PROJECTS FUND

Revenue Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	FEDERAL GRANTS					
350-0000-331-16-73	DEPARTMENT OF JUSTICE			112,937		
350-0000-333-14-21	CDBG GRANTS - SW 3rd St/SW 19th Ave					
	CDBG GRANTS - SE Clark		-		200,000	129,200
	CDBG GRANTS - NE 1st STREET SIDEWALK IMPROVEMENTS				129,200	200,000
	CDBG N PARKWAY AVE PATHWAY				300,000	300,000
	CDBG MCCONNELL PARK IMPROVEMENTS				37,500	
350-0000-333-20-20	HIGHWAY PLANNING/CONSTRUCTION					
	SMALL CITIES ATMS	19,844	28,929	68,382		
	SW EATON BLVD		1,441	177,094	825,000	
	CAPTAIN STRONG & CHIEF UMTUCH SZ UPGRADES	16,304		186,345		
	COUNTRY TERRACE SUBDIVISION	131,721	3,389			
	CHELATCHIE PRAIRIE RAILS WITH TRAILS	84	45	157		
	SE GRACE AVE PHASE 2					2,000,000
	RTC GRANT SR 503/502 INTERSECTION IMPROV	181,526	3,704,689	205,473		
	SR503/NW ONSDORFF					150,000
	SYSTEMATIC SIGNALIZATION IMPROV					250,000
350-0000-333-20-60	HIGHWAY SAFETY IMPROVEMENT PROGRAM					
	NW 20TH AND 9TH IMPROVEMENTS		3,169		450,000	450,000
		349,479	3,741,662	750,388	1,941,700	3,479,200
	STATE GRANTS					
350-0000-334-03-62	CONNECTING WASHINGTON (WSDOT)					
	SR 502/SR 503 RIGHT TURN LANES	146,328	763,343	66,203		
	NW 1ST STREET	15,446	3,677	514,887		
	W MAIN (LEFT TURN POCKET REALIGNMENT)		5,701			
	NW 5TH STREET	380	29,403	129,717	900,000	1,000,000
	W 15TH AVE DUAL LEFT TURN LANES	13,677	29,678		300,000	800,000
		175,831	831,801	710,807	1,200,000	1,800,000
350-0000-334-03-63	STATE PEDESTRIAN AND BIKE GRANT	737,876				
350-0000-334-03-80	TRANSPORTATION IMPROVEMENT BOARD					
	HIDDEN MEADOWS TRAFFIC CALMING	76				
	ADA RAMP RELACEMENT	22,290				
	SE GRACE AVE PHASE 2		72,426		428,685	500,000
	NON-MOTORIZED ACTION PLAN	35,795				
		58,161	72,426	-	428,685	500,000
350-0000-334-03-81	DEPARTMENT OF COMMERCE					2,167,810
350-0000-337-00-00	LOCAL PAYMENTS		27,960		50,000	-
	INTERGOVERNMENTAL	1,321,347	4,673,849	1,461,195	3,620,385	7,947,010
350-0000-397-01-01	TRANSFER FROM STREET - CONCURRENCY MITIGATION FEES	371,712	251,445	264,210	656,887	350,000
350-0000-397-01-02	TRANSFER FROM TBD					
350-0000-397-01-05	TRANSFER FROM TRAFFIC IMPACT FEES	764,808	588,569	568,728	3,187,228	3,956,600
350-0000-397-01-34	TRANSFER FROM PARK IMPACT FEES		55,512	160,000	837,500	1,142,190
350-0000-397-01-35	TRANSFER FROM REET 1		60,884	691,560	800,000	515,000
350-0000-397-01-36	TRANSFER FROM REET 2	150,000	20,911		500,000	500,000
350-0000-397-01-90	TRANSFER FROM GENERAL FUND	38,210	61,783	391,986	339,900	6,531,100
	TRANSFERS IN	1,324,729	1,039,103	2,076,484	6,321,515	12,994,890
	TOTAL CAPITAL FUND REVENUE	**$ 2,646,077**	**$ 5,712,952**	**$ 3,537,679**	**$ 9,941,900**	**$ 20,941,900**

Expenditure Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
350-0000-595-30-60	**OTHER IMPROVEMENTS -** CONSTRUCTION					
	SE GRACE AVE - PHASE 2	353,915	213,766	131,912	2,000,000	4,250,000
	REMY PARK IMPROVEMENTS					1,650,000
	PARKWAY/MAIN SIGNAL IMPROVEMENTS			74,850	225,000	1,225,000
	NW 5TH STREET (N PARKWAY AVE-SR 503)	380	31,471	145,516	1,000,000	1,000,000
	W MAIN (LEFT TURN POCKET REALIGNMENT)				500,000	800,000
	PARK BATHROOMS				400,000	630,000
	N PARKWAY AVENUE PATHWAY			19,699	600,000	625,000
	SW EATON BLVD (10TH AVE TO SW 20TH AVE)	301,864	123,321	508,203	1,000,000	600,000
	SW 20th Ave NON-MOTORIZED TRANS IMPROVEMENT		86,968	124,855	500,000	600,000
	SR 503/NW ONSDORFF BLVD INTERSECTION IMP		181,787	30,152	650,000	500,000
	OPERATIONS CENTER EXPANSION		20,911	55,902	500,000	500,000
	EAST MAIN STREET IMPROVEMENTS					500,000
	SW 20th Ave/NW 9th		3,945	68,726	450,000	450,000
	NE 1st SIDEWALK			31,408	420,000	445,000
	FLORENCE ROBINSON PARK IMPROVEMENTS			3,039	50,000	430,000
	ACCESS CONTROL SYSTEM BUILDINGS					270,000
	SYSTEMIC SIGNALIZED INTERSECTION IMPROVEMENTS					250,000
	BUILDING LIGHTING RETROFIT					245,000
	TRAFFIC SIGNAL UPGRADES			24,951	200,000	200,000
	SE CLARK			6,426	171,900	171,900
	KIWANIS PARK IMPROVEMENTS		31,998	239,879	250,000	50,000
	MCCONNELL PARK IMPROVEMENTS				75,000	50,000

	SR 502/SR 503 RIGHT TURN LANES	342,852	4,406,965	272,445		
	NW 1ST STREET (NW 12TH AVE-NW 15TH AVE)	33,659	11,771	523,954		
	NW 15TH AVE (DUAL LEFT TURN LANES)	346,506	98,237	12,569		
	SR 503 PEDESTRIAN WALKWAY	813,107	72,782	3,000		
	SW 15TH AVE WETLAND MITIGATION	33,944	149,765			
	ADA RAMP REPLACEMENT	22,369				
	SMALL CITIES ATMS	25,325	36,980	125,717		
	BIKE/PEDESTRIAN SIGNAGE & STREET MARKINGS	1,623	11,119			
	CAPTAIN STRONG & CHIEF UMTUCH SZ UPGRADES	16,866	12,618	199,929		
	COUNTRY TERRACE SUBDIVISION SAFETY UPGRADES	156,605				
	HIDDEN MEADOWS TRAFFIC CALMING	184				
	PARKING LOT REHAB	160,982				
	MAIN STREET BANNER POLES			41,421		
	CHELATCHIE RAILS WITH TRAILS	104	56	196		
	MCCONNELL PARK PICNIC SHELTER ADDITION		23,513	120,775		
	POLICE DEPT HVAC		60,884	584,219		
	COMMUNITY CENTER HVAC		10,085	62,371	800,000	
	EV CHARGING STATION		55,920			
	POLICE DEPARTMENT SECURITY CAMERAS			36,813		
	SECURITY CAMERAS SKATE PARK			32,576		
	SE GRACE/EATON SIGNAL CABINET REPLACEMENT			4,540		
	PARK MASTER PLAN IMPROVEMENTS				150,000	
	POLICE RADIOS			49,619		
	STREET PRESERVATION CAPITAL PROJECTS					5,500,000
350-0000-597-13-00	TRANSFER TO STREET FUND	35,795				
350-0000-597-04-00	TRANSFER TO GENERAL		3,389			
350-0000-597-14-00	TRANSFER TO TIF		66,769			
		2,646,080	5,715,020	3,535,664	9,941,900	20,941,900
	TOTAL CAPITAL FUND EXPENDITURES	**$ 2,646,080**	**$ 5,715,020**	**$ 3,535,664**	**$ 9,941,900**	**$ 20,941,900**

TRANSPORTATION IMPACT FEE FUND (TIF)

The transportation impact fee is a charge that is to be used to build or expand capacity that is required as a result of development.

Revenue Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
105-0000-345-85-01	CHARGES - TRAFFIC IMPACT FEE	667,671	790,131	774,613	1,300,000	981,372
105-0000-361-10-00	MISC REVENUE - INTEREST	52,203	175,745	190,712	100,000	100,000
105-0000-397-03-50	TRANSFER FROM CAPITAL PROJECTS	-	66,769	-	-	-
	TOTAL TIF REVENUE	**$ 719,875**	**$ 1,032,644**	**$ 965,325**	**$ 1,400,000**	**$ 1,081,372**

Expenditure Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
105-0000-597-01-00	TRANSFER TO CAPITAL PROJECTS	684,928	588,569	568,728	700,000	3,956,600
105-0000-597-02-00	TRANSFER TO DEBT SERVICE	555,701	553,508	450,956	453,763	450,780
	TRANSFERS	1,240,629	1,142,078	1,019,684	1,153,763	4,407,380
	TOTAL TIF EXPENDITURES	**$ 1,240,629**	**$ 1,142,078**	**$ 1,019,684**	**$ 1,153,763**	**$ 4,407,380**

Excess (Deficiency) of Revenues and Expenditures	(520,755)	(109,433)	(54,359)	246,238	(3,326,008)
Beginning Fund Balance	4,400,393	3,879,638	3,770,205	3,715,846	3,962,084
Ending Fund Balance	3,879,638	3,770,205	3,715,846	3,962,084	636,076

PARK IMPACT FEE FUND (PIF)

An impact fee is collected on new development to assure implementation of the comprehensive parks and open space plan.

Revenue Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
134-0000-345-85-02	**CHARGES** - IMPACT FEES	953,009	1,084,580	1,232,901	795,420	1,179,422
134-0000-361-10-00	**MISC REVENUE** - INTEREST	13,207	89,378	130,650	133,262	120,000
134-0000-397-01-34	TRANSFER IN FROM PARKS					
	TOTAL PARK IMPACT FEE REVENUE	**$ 966,216**	**$ 1,173,958**	**$ 1,363,551**	**$ 928,682**	**$ 1,299,422**

Expenditure Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
134-0000-597-02-00	TRANSFER TO DEBT SERVICE	-	-	-	-	-
134-0000-597-01-00	TRANSFER TO CAPITAL PROJECTS		55,512	160,000	1,037,500	1,142,190
134-0000-597-06-00	TRANSFER TO PARKS		223,826	277,589	-	
	TRANSFERS OUT	-	279,338	437,589	1,037,500	1,142,190
	TOTAL PARK IMPACT FEE EXPENDITURES	**$ -**	**$ 279,338**	**$ 437,589**	**$ 1,037,500**	**$ 1,142,190**

Excess (Deficiency) of Revenues and Expenditures	966,216	894,621	925,961	(108,818)	157,232
Beginning Fund Balance	399,408	1,365,624	2,260,245	3,186,207	3,077,389
Ending Fund Balance	1,365,624	2,260,245	3,186,207	3,077,389	3,234,621

REAL ESTATE EXCISE TAX FUND 1 (REET 1)

A real estate excise tax is levied on all sales of real estate.

Revenue Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
135-0000-318-34-00	**TAX** - REAL ESTATE EXCISE	1,196,465	694,868	805,083	250,000	600,000
135-0000-361-10-00	**MISC REVENUE** - INTEREST	37,748	159,078	212,531	216,782	100,000
	TOTAL REET REVENUE	**$ 1,234,213**	**$ 853,946**	**$ 1,017,614**	**$ 466,782**	**$ 700,000**

Expenditure Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
135-0000-597-01-00	TRANSFER TO CAPITAL PROJECTS		60,884	691,560	800,000	515,000
135-0000-597-02-00	TRANSFER TO DEBT SERVICE (CITY HALL)	-	-	-	-	-
135-0000-597-04-00	TRANSFER TO GENERAL FUND					
135-0000-597-09-00	TRANSFER TO TECHNOLOGY R&R					
	TRANSFERS OUT	-	60,884	691,560	800,000	515,000
	TOTAL REET EXPENDITURES	**$ -**	**$ 60,884**	**$ 691,560**	**$ 800,000**	**$ 515,000**

Excess (Deficiency) of Revenues and Expenditures	1,234,213	793,061	326,054	(333,218)	185,000
Beginning Fund Balance	2,037,445	3,271,658	4,064,719	4,390,773	4,057,554
Ending Fund Balance	3,271,658	4,064,719	4,390,773	4,057,554	4,242,554

REAL ESTATE EXCISE TAX FUND 2 (REET 2)

The city has the authority to levy a second quarter percent tax (REET 2) on all sales of real estate.

Revenue Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
136-0000-318-35-00	**TAX** - REAL ESTATE EXCISE	1,196,464	694,868	805,083	250,000	600,000
136-0000-361-10-00	**MISC REVENU**E - INTEREST	35,437	150,042	210,123	214,325	100,000
136-0000-397-01-90	TRANSFER IN - GENERAL FUND	-	-	-	-	-
	TOTAL REET REVENUE	**$ 1,231,902**	**$ 844,910**	**$ 1,015,206**	**$ 464,325**	**$ 700,000**

Expenditure Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
136-0000-597-01-00	TRANSFER TO CAPITAL PROJECTS	150,000	20,911	-	500,000	500,000
136-0000-597-02-00	TRANSFER TO DEBT SERVICE (PARKS)	-	-	-		
136-0000-597-04-00	TRANSFER TO GENERAL FUND	5,000			-	-
136-0000-597-01-90	TRANSFER TO PARKS					
	TRANSFERS OUT	155,000	20,911	-	500,000	500,000
	TOTAL REET EXPENDITURES	**$ 155,000**	**$ 20,911**	**$ -**	**$ 500,000**	**$ 500,000**

Excess (Deficiency) of Revenues and Expenditures	1,076,902	823,999	1,015,206	(35,675)	200,000
Beginning Fund Balance	1,984,912	3,061,814	3,885,813	4,901,018	4,865,344
Ending Fund Balance	3,061,814	3,885,813	4,901,018	4,865,344	5,065,344

Stormwater is rainfall, snowmelt, or any precipitation that is not absorbed into the soil. It flows off roofs, driveways, parking lots, streets and other hard surfaces, eventually entering local streams. Stormwater runoff is highly regulated by the Washington State Department of Ecology and the city must maintain compliance with the National Pollution Discharge Elimination System (NPDES) permits. View additional stormwater information at https://www.cityofbg.org/207/Stormwater.



This utility fund accounts for stormwater management activities performed by the public works department. The utility was created to help solve problems of polluted stormwater and to improve the drainage capability of areas that are susceptible to flooding.

The following stormwater maintenance and construction activities are approved in the 2026 budget.

Repairs and Replacement

This program provides for ongoing operations and maintenance of the various components of the city's stormwater drainage, conveyance, and water quality treatment systems. Activities include periodic and scheduled inspections of the system to prioritize cleaning and maintenance of catch basins, street sweeping, manholes, pipes, culverts, roadside ditches and stormwater management facilities (e.g. stormwater ponds and bioswales).

Capital Outlay

This program provides for capital improvement projects and purchase of assets and equipment to support the utility's operational needs. Construction projects for 2026 include the continued design of the Jewel Creek bypass and railroad ditch facility.

Rate Revenue

By establishing a dedicated funding source through stormwater fees, the city can ensure that the revenue required to manage and maintain this important system is available. View commercial and non-residential rates at https://www.cityofbg.org/479/Service-Rates.

Monthly Residential Stormwater Bill (1ERU)					
	2022	2023	2024	2025	2026
Monthly Bill	$ 12.08	$ 12.50	$ 12.94	$ 13.39	$ 13.86
$ Increase	$ -	$ 0.42	$ 0.44	$ 0.45	$ 0.47
% increase	0.0%	3.5%	3.5%	3.5%	3.5%

STORM DRAINAGE FUND

Revenue Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
402-0000-334-03-10	STATE GRANTS	101,616	31,429	109,089	65,000	60,000
402-0000-374-03-10	CAPITAL CONTRIBUTION - STATE GRANT	585,442	-	72	323,000	255,000
	INTERGOVERNMENTAL	687,059	31,429	109,161	388,000	315,000
402-0000-343-10-00	CHARGES - STORM DRAINAGE	1,732,666	1,823,911	1,927,926	1,937,513	2,015,013
402-0000-343-10-06	DRAINAGE SERVICE FEE		21,355	20,859	18,000	18,000
	CHARGES FOR SERVICES	1,732,666	1,845,266	1,948,785	1,955,513	2,033,013
402-0000-361-10-00	INVESTMENT EARNINGS	29,453	106,670	118,309	70,000	50,000
402-0000-369-91-00	OTHER MISCELLANEOUS REVENUE	-	-	22,442	-	-
	MISCELLANEOUS REVENUE	29,453	106,670	140,751	70,000	50,000
402-0000-397-04-03	TRANSFER - FROM STORM SDC	-	56,935	35,411	207,000	1,800,000
	TRANSFERS	-	56,935	35,411	207,000	1,800,000
	TOTAL STORM REVENUE	**$ 2,449,178**	**$ 2,040,299**	**$ 2,234,108**	**$ 2,620,513**	**$ 4,198,013**

Expense Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
402-0000-531-00-10	REGULAR SALARIES AND WAGES	464,722	512,666	589,253	692,940	730,000
402-0000-531-00-12	PART-TIME SALARIES	44,746	86,074	82,116	128,000	128,000
402-0000-531-00-13	OVERTIME WAGES	467	206	133		
	SALARIES AND WAGES	509,934	598,945	671,501	820,940	858,000
402-0000-531-00-20	**PERSONNEL BENEFITS**	185,926	167,427	183,677	242,900	223,120
402-0000-531-00-32	FUEL	35,644	39,378	20,789	33,900	33,900
402-0000-531-00-35	OFFICE SUPPLIES	1,994	2,529	6,291	2,500	5,000
402-0000-531-00-36	OPERATING SUPPLIES	25,057	45,392	22,515	35,300	40,300
402-0000-531-00-37	UNIFORMS AND CLOTHING	2,143	2,483	2,517	6,800	6,800
	SUPPLIES	64,839	89,782	52,111	78,500	86,000
402-0000-531-00-41	PROFESSIONAL SERVICES	150,420	115,353	256,251	513,860	366,710
402-0000-531-00-42	COMMUNICATION	27,625	31,774	31,696	31,820	32,970
402-0000-531-00-43	TRAVEL AND TRAINING	2,000	2,918	4,572	16,500	17,150
402-0000-531-00-45	OPERATING RENTALS AND LEASES	22,271	16,332	34,848	35,804	40,368
402-0000-531-00-46	INSURANCE	19,362	30,441	47,753	53,600	55,000
402-0000-531-00-48	REPAIRS AND MAINTENANCE	105,540	55,608	24,747	356,000	291,000
402-0000-531-00-49	MEMBERSHIPS AND SUBSCRIPTIONS	95	307	146	200	200
402-0000-531-00-51	INDIRECT COSTING - GENERAL FUND	303,941	346,091	453,469	356,473	481,081
402-0000-531-01-48	VEHICLE MAINTENANCE	14,854	26,724	52,466	25,000	34,000
402-0000-531-02-41	BANKING FEES	5,780	7,831	12,522	14,800	15,170
402-0000-531-02-47	EXCISE TAX (B&O)	35,181	36,966	39,784	40,000	54,000
402-0000-531-03-47	TECHNOLOGY R&R	3,070	3,224	3,384	3,554	3,732
402-0000-531-04.47	PUBLIC UTILITY SERVICE	5,965	6,071	2,481	7,620	5,220
402-0000-531-06-47	VEHICLE R&R	36,750	157,000	333,000	100,000	100,000
	SERVICES	732,855	836,639	1,297,119	1,555,231	1,496,601
402-0000-594-18-64	CAPITAL EQUIPMENT	37,450	69,017	12,071	70,750	45,000
402-0000-594-31-60	OTHER IMPROVEMENTS	704,395	56,935	36,292	905,000	2,655,000
	CAPITAL OUTLAY	741,845	125,952	48,362	975,750	2,700,000
	Total Storm Expenses	**$ 2,235,398**	**$ 1,818,746**	**$ 2,252,770**	**$ 3,673,321**	**$ 5,363,721**

Excess (Deficiency) of Revenues and Expenses	213,780	221,554	(18,663)	(1,052,809)	(1,165,708)
Beginning Net Position	16,014,649	16,932,824	17,211,312	17,228,941	17,081,132
Ending Net Position	16,932,824	17,211,312	17,228,941	17,081,132	18,570,424
Cash Position	2,342,074	2,563,628	2,544,965	1,492,156	326,448

STORM DRAINAGE SYSTEM DEVELOPMENT CHARGE (SDC) FUND

The city levies and collects a system development charge from the owners of each parcel of real property which is changed from an undeveloped to a developed state. Funds are used to expand the storm drainage system to accommodate additional growth.

Revenue Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
403-0000-361-10-00	**MISC REVENUE** - INVESTMENT EARNINGS	19,614	70,444	84,165	50,000	45,000
403-0000-379-00-01	**CHARGES** - SYSTEM CONNECTIONS	104,280	83,904	130,467	84,780	108,381
	TOTAL STORM SDC REVENUE	**$ 123,894**	**$ 154,348**	**$ 214,632**	**$ 134,780**	**$ 153,381**

Expense Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
403-0000-597-03-00	TRANSFER TO DRAINAGE FUND	-	56,935	35,411	207,000	1,800,000
	TOTAL STORM SDC EXPENSES	**$ -**	**$ 56,935**	**$ 35,411**	**$ 207,000**	**$ 1,800,000**

Excess (Deficiency) of Revenues and Expenses	123,894	97,413	179,221	(72,220)	(1,646,619)
Beginning Net Position	1,437,219	1,561,113	1,658,526	1,837,747	1,765,527
Ending Net Position	1,561,113	1,658,526	1,837,747	1,765,527	118,908

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The public works department maintains a water system infrastructure that includes 71 miles of water lines, 8 wells and pumps, and over 400 fire hydrants. The city has over 6,763 customer water accounts. View additional information on water at https://www.cityofbg.org/587/Water.



This utility fund accounts for all water operations including assuring water quality meets state and federal mandated standards, providing uninterrupted service to customers, maintaining fire flow reserves, and implementing the city's water master plan.

The following maintenance and construction related activities for long-term sustainability of the utility infrastructure and supply are approved in the 2026 budget.

Repairs and Replacement

This program provides for ongoing operations and maintenance of the various components of the city's water systems. Utility operating repairs and replacement are those identified by public works in the course of their work.

Capital Outlay

This program provides for capital improvement projects and purchase of assets and equipment to support the utility's operational needs. The city is utilizing American Recovery Plan Act Funding for a 1.4MG water reservoir and well replacements. Other capital includes water line replacements and treatment for wells.

Rate Revenue

Operations and capital improvements to the system are funded by user rates and charges. Customers pay a monthly base fee according to class and meter size plus a monthly consumption charge per one hundred cubic feet (ccf) of water used (748 gallons). View all water rates at https://www.cityofbg.org/479/Service-Rates. An example for a residential customer that uses six ccf of water during a month is below:

Monthly Residential Water Bill (6 ccf for 5/8 inch meter)					
	2022	2023	2024	2025	2026
Monthly Bill	$ 22.72	$ 23.61	$ 24.57	$ 25.55	$ 26.55
$ Increase	$ 0.72	$ 0.89	$ 0.96	$ 0.98	$ 1.00
% increase	3.3%	4.0%	4.0%	4.0%	4.0%

WATER FUND

Revenue Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
410-0000-374-04-20	DEPARTMENT OF COMMERCE GRANT				1,249,360	290,520
	GRANTS	-	-	-	1,249,360	290,520
410-0000-341-43-02	MERCHANT SERVICE FEE	98,388	108,618	117,007	130,000	130,000
410-0000-343-40-02	FIRE FLOW TEST	462	1,540	1,232	1,232	1,232
410-0000-343-40-04	METER INSTALLATION	42,687	36,755	60,746	61,961	63,200
410-0000-343-40-06	WATER SERVICE FEE	92,025	95,167	88,383	95,000	97,375
410-0000-343-40-10	WATER SERVICES - RATES	3,186,827	3,453,985	3,524,809	3,665,801	3,849,091
	CHARGES	3,420,389	3,696,065	3,792,178	3,953,994	4,140,898
410-0000-361-10-00	INVESTMENT EARNINGS	96,998	313,793	337,138	150,000	150,000
410-0000-369-91-00	MISCELLANEOUS REVENUE	1,265	61,552	431	440	449
410-0000-369-91-01	NSF CHECK RECOVERY	4,160	4,880	4,760	4,879	5,000
	MISCELLANEOUS REVENUE	102,422	380,225	342,330	155,319	155,449
410-0000-397-01-90	TRANSFER IN - GENERAL FUND ARPA	141,705	135,810	1,776,238	3,700,000	2,215,420
410-0000-397-04-20	TRANSFER IN - WATER SDC	-		891	2,150,640	2,150,640
	TRANSFERS	141,705	135,810	1,777,129	5,850,640	4,366,060
	TOTAL WATER REVENUE	**$ 3,664,516**	**$ 4,212,100**	**$ 5,911,636**	**$ 11,209,313**	**$ 8,952,927**

Expense Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
410-0000-534-00-10	REGULAR SALARIES AND WAGES	411,143	533,735	621,377	638,200	760,680
410-0000-534-00-12	PART-TIME WAGES	-	3,480	9,150	16,000	16,000
410-0000-534-00-13	OVERTIME SALARIES	8,967	7,225	10,672	7,500	12,000
	SALARIES AND WAGES	420,110	544,440	641,198	661,700	788,680
410-0000-534-00-20	**PERSONNEL BENEFITS**	177,552	215,731	217,402	260,200	299,000
410-0000-534-00-32	FUEL	15,674	17,064	19,718	18,700	18,700
410-0000-534-00-35	OFFICE SUPPLIES	2,643	3,251	9,273	4,500	8,000
410-0000-534-00-36	OPERATING SUPPLIES	77,683	89,976	68,885	75,100	107,150
410-0000-534-00-37	UNIFORMS & CLOTHING	1,920	3,278	2,997	6,800	6,800
410-0000-534-00-38	METER OPERATING SUPPLIES	108,558	70,434	100,313	100,000	110,000
410-0000-534-00-50	PURCHASED WATER CPU	1,286,461	1,400,797	1,314,223	1,600,000	1,600,000
	SUPPLIES	1,492,939	1,584,800	1,515,409	1,805,100	1,850,650
410-0000-534-00-41	PROFESSIONAL SERVICES	44,807	55,979	51,191	93,820	118,170
410-0000-534-00-42	COMMUNICATIONS	27,639	29,850	32,110	31,200	32,650
410-0000-534-00-43	TRAINING AND TRAVEL	5,743	3,914	9,283	13,350	13,350
410-0000-534-00-45	RENTS AND LEASES	49,532	44,340	52,592	47,656	46,292
410-0000-534-00-46	INSURANCE	28,307	41,168	76,964	83,300	90,000
410-0000-534-00-47	TECHNOLOGY R&R	5,463	5,736	6,023	6,324	6,640
410-0000-534-00-48	REPAIRS AND MAINTENANCE	113,566	379,545	63,831	507,500	362,500
410-0000-534-00-49	MEMBERSHIPS AND SUBSCRIPTIONS	2,890	3,978	3,802	4,900	4,900
410-0000-534-00-51	INDIRECT COSTING - GENERAL FUND	422,170	477,214	504,767	491,531	535,501
410-0000-534-01-47	VEHICLE R&R	15,225	81,500	40,000	60,000	60,000
410-0000-534-02-47	EXCISE TAX	176,763	194,634	202,482	210,000	258,300
410-0000-534-02-48	VEHICLE MAINTENANCE	3,738	8,704	2,440	15,000	15,000
410-0000-534-03-41	TESTING	11,597	18,929	12,160	18,000	18,000
410-0000-534-03-47	PUBLIC UTILITY SERVICE	115,813	119,583	135,517	138,600	150,600
410-0000-534-04-41	TELEMETRY	11,790	11,790	11,790	13,000	13,000
410-0000-534-05-41	BANKING FEES	104,829	124,464	144,378	155,600	156,400
	SERVICES	1,139,871	1,601,327	1,349,330	1,889,781	1,881,303
410-0000-534-03-48	WATER OVERSIZING	-	-	-	60,000	60,000
410-0000-594-18-64	CAPITAL EQUIPMENT		10,058	7,103	13,750	130,000
410-0000-594-34-60	OTHER IMPROVEMENTS	333,312	174,330	2,092,421	7,320,000	4,745,000
	CAPITAL OUTLAY	333,312	184,388	2,099,523	7,393,750	4,935,000
410-0000-597-12-00	**TRANSFER OUT - FUND 415 DEBT SERVICE**	242,294	248,956	255,802	262,838	270,066
	TOTAL WATER EXPENSES	**$ 3,806,078**	**$ 4,379,640**	**$ 6,078,666**	**$ 12,273,369**	**$ 10,024,699**

Excess (Deficiency) of Revenues and Expenses	(141,561)	(167,540)	(167,029)	(1,064,056)	(1,071,772)
Beginning Net Position	25,457,407	25,315,846	25,148,305	24,981,276	23,917,220
Ending Net Position	25,315,846	25,148,305	24,981,276	23,917,220	22,845,448
Cash Position	7,708,739	7,541,199	7,374,169	6,310,113	5,238,341

WATER REVENUE BOND

Revenue bonds are obligations of the utilty and payable from the utilty's net operating revenues. The city analyuzes potential revenue bond issues to finance the water utility's capital program based on cash flow needs, other sources of revenue, capital construction periods, and market conditions. Revenue bonds mature over a term that does not exceed the economic life of the improvements financed. 15 year revenue bonds of $2,774,409 were issued May 7, 2015 to fund the water meter project that installed radio read technology.

Revenue Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
415-0000-397-04-10	TRANSFER FROM WATER FUND	242,294	248,956	255,802	262,838	270,066
	TOTAL DEBT FUND REVENUE	**$ 242,294**	**$ 248,956**	**$ 255,802**	**$ 262,838**	**$ 270,066**

Expense Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
415-0000-591-34-70	PRINCIPAL	180,166	192,855	206,148	220,073	234,652
415-0000-592-34-80	INTEREST	62,128	56,101	49,654	42,765	35,414
	DEBT SERVICE	242,294	248,956	255,802	262,838	270,066
	TOTAL EXPENDITURES	**$ 242,294**	**$ 248,956**	**$ 255,802**	**$ 262,838**	**$ 270,066**

WATER SYSTEM DEVELOPMENT CHARGE (SDC) FUND

The city levies and collects a system development charge for any development, expansion of use, change of occupancy, or increase in meter size that is found to place additional demand on the city's water system.

Revenue Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
420-0000-361-10-00	**MISC REVENUE** - INTEREST	58,986	222,778	294,959	100,000	102,000
420-0000-379-00-01	**CHARGES** - SYSTEM CONNECTIONS	634,035	622,829	978,536	757,472	730,004
	TOTAL WATER SDC REVENUE	**$ 693,021**	**$ 845,607**	**$ 1,273,495**	**$ 857,472**	**$ 832,004**

Expense Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
420-0000-597-11-00	TRANSFER TO WATER FUND			891	-	2,150,640
	TOTAL WATER SDC EXPENSES	**$ -**	**$ -**	**$ 891**	**$ -**	**$ 2,150,640**

Excess (Deficiency) of Revenues and Expenses	693,021	845,607	1,272,604	857,472	(1,318,636)
Beginning Net Position	4,069,294	4,762,315	5,607,922	6,880,526	7,737,998
Ending Net Position	4,762,315	5,607,922	6,880,526	7,737,998	6,419,362

Sewer main lines are the large pipes that carry sanitary wastewater from neighborhoods to one of the city's twelve pump stations. These pump stations pump wastewater to the headworks located at the city's operations center. Wastewater is then pumped from the headworks 13 miles to the Salmon Creek Wastewater Treatment Plant where it is treated prior to being released into the Columbia River. View additional sewer information at https://www.cityofbg.org/564/Sewer.



This utility fund accounts for the operations and maintenance of the city's sewer collection, transmission and treatment systems. The city has joined with Clark Regional Waste Water District, City of Ridgefield, and Clark County in the formation of the Discovery Clean Water Alliance for regional sewer treatment services. View additional information on the Alliance at https://www.discoverycwa.org/.



The following maintenance and construction related activities to sustain long-term safe and reliable service of the utility are approved in the 2026 budget.

Repairs and Replacement

This program provides for ongoing operations and maintenance of the city's sewage collection system. This includes the location, inspection, cleaning, and repair and replacement of sewer manholes and sewer mains. 2026 projects also include maintenance and repairs of lift stations.

Capital Outlay

This program provides for capital improvement projects and purchase of assets and equipment to support the utility's operational needs. 2026 construction projects are identified in the capital budget for the Discovery Clean Water Alliance and are partially funded from a transfer from the city's Sewer System Development Charge (SDC) Fund.

Rate Revenue

Operations and capital improvements to the system are funded by user rates and charges. The City reviews its utility rates annually. View commercial and non-residential rates at https://www.cityofbg.org/479/Service-Rates. An example for a residential customer that has a water winter average of 6 units is below:

Monthly Residential Sewer Bill (6 ccf for 5/8 inch meter)					
	2022	2023	2024	2025	2026
Monthly Bill	$ 50.52	$ 53.04	$ 55.67	$ 58.47	$ 62.58
$ Increase	$ 1.94	$ 2.52	$ 2.63	$ 2.80	$ 4.11
% increase	4%	5%	5%	5%	7%

SEWER FUND

ACCOUNT	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
411-0000-343-50-06	SEWER SERVICE FEE	62,453	72,220	71,404	74,974	79,473
411-0000-343-50-10	CHARGES - SEWER	5,446,130	5,842,359	6,378,447	6,697,369	7,166,185
	CHARGES	5,508,584	5,914,579	6,449,851	6,772,343	7,245,658
411-0000-361-10-00	INTEREST	88,316	320,036	314,267	250,000	255,000
411-0000-362-90-00	RENTS AND LEASES	112,658	114,808	146,980	140,427	150,708
411-0000-369-91-00	MISCELLANEOUS REVENUE	527	-	6,555	-	-
	MISCELLANEOUS REVENUE	201,501	434,844	467,803	390,427	405,708
411-0000-374-04-20	STATE GRANT DEPT OF COMMERCE	217,654	-			
411-0000-375-11-00	FEDERAL INDIRECT GRANT DEPT OF COMMERCE			1,087,364	2,000,000	-
	INTERGOVERNMENTAL	217,654	-	1,087,364	2,000,000	-
411-0000-397-01-90	TRANSFER - FROM GENERAL FUND ARPA	82,861	214,099	316,898		
411-0000-397-04-21	TRANSFER - FROM SEWER SDC	2,000,000	-	1,938,102	2,110,122	750,590
	TRANSFERS	2,082,861	214,099	2,255,000	2,110,122	750,590
	TOTAL SEWER REVENUE	**$ 8,010,600**	**$ 6,563,522**	**$ 10,260,017**	**$ 11,272,892**	**$ 8,401,956**

ACCOUNT	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
411-0000-535-00-10	REGULAR SALARIES AND WAGES	286,582	378,940	467,922	548,000	550,950
411-0000-535-00-13	OVERTIME SALARIES	4,660	5,331	4,375	5,000	10,000
	SALARIES AND WAGES	291,243	384,271	472,297	553,000	560,950
411-0000-535-00-20	**PERSONNEL BENEFITS**	129,701	201,212	208,853	258,100	225,600
411-0000-535-00-32	FUEL	19,312	22,511	16,826	19,700	19,700
411-0000-535-00-35	OFFICE SUPPLIES	1,531	1,098	6,255	2,500	5,000
411-0000-535-00-36	OPERATING SUPPLIES	53,136	59,213	29,820	50,600	183,600
411-0000-535-00-37	UNIFORMS AND CLOTHING	2,564	3,707	3,187	6,000	6,000
	SUPPLIES	76,545	86,529	56,088	78,800	214,300
411-0000-535-00-41	PROFESSIONAL SERVICES	43,573	64,088	60,558	294,680	206,430
411-0000-535-00-42	COMMUNICATION	24,046	26,900	27,841	27,220	28,670
411-0000-535-00-43	TRAINING AND TRAVEL	3,055	5,660	2,607	12,825	12,825
411-0000-535-00-45	RENTS AND LEASES	1,253	2,638	712	716	876
411-0000-535-00-46	INSURANCE	40,367	52,052	118,353	129,000	140,000
411-0000-535-00-47	TECHNOLOGY R&R	4,140	4,346	4,564	4,792	5,032
411-0000-535-00-48	REPAIRS AND MAINTENANCE	181,538	172,652	103,700	410,000	725,000
411-0000-535-00-49	MEMBERSHIPS AND SUBSCRIPTIONS	214	672	5,232	1,920	1,920
411-0000-535-00-51	INDIRECT COSTING - GENERAL FUND	415,209	472,693	556,149	486,873	590,015
411-0000-535-01-47	VEHICLE R&R	44,761	163,500	213,500	100,000	100,000
411-0000-535-01-48	VEHICLE MAINTENANCE	12,008	12,101	20,280	19,000	24,000
411-0000-535-02-47	EXCISE TAX	138,336	146,738	164,041	215,000	263,160
411-0000-535-03-41	TELEMETRY OPERATIONS	11,790	11,790	11,806	13,000	13,000
411-0000-535-03-47	PUBLIC UTILITY SERVICE	90,131	98,562	109,255	111,300	121,800
411-0000-535-03-48	BUILDING MAINTENANCE	19,711	33,005	36,103	58,130	114,130
411-0000-535-05-41	BANKING FEES	17,695	24,877	38,884	38,000	38,380
	SERVICES	1,047,827	1,292,272	1,473,585	1,922,456	2,385,238
411-0000-535-00-50	**INTERGOVERNMENTAL** SERVICE (DCWA)	3,364,432	3,827,868	3,827,868	4,368,000	4,368,000
411-0000-535-06-48	SEWER OVERSIZING	-	-	-	60,000	60,000
411-0000-594-35-38	CAPITAL EQUIPMENT		10,058	78,148	121,750	117,500
411-0000-594-35-62	CAPITAL PROJECTS	1,367,199	530,830	2,508,680	3,070,000	160,000
	CAPITAL OUTLAY	1,367,199	540,888	2,586,828	3,251,750	337,500
411-0000-591-35-70	PRINCIPAL - 2000 PWTF SEWER LINE	-	-	-	-	-
411-0000-591-35-71	PRINCIPAL - 2012 USDA LOAN	321,000	324,658	334,714	338,786	342,981
411-0000-592-35-80	INTEREST - 2000 PWTF SEWER LINE	-	-	-	-	-
411-0000-592-35-81	INTEREST - 2012 USDA LOAN	176,778	173,120	163,064	158,992	154,797
	DEBT SERVICE	497,778	497,778	497,778	497,778	497,778
	TOTAL SEWER EXPENSES	**$ 6,774,725**	**$ 6,830,818**	**$ 9,123,296**	**$ 10,929,884**	**$ 8,589,366**

Excess (Deficiency) of Revenues and Expenses	1,235,875	(267,296)	1,136,721	343,008	(187,410)
Beginning Net Position	33,738,408	34,974,283	34,706,987	35,843,708	36,186,716

ACCOUNT	DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	Ending Net Position	34,974,283	34,706,987	35,843,708	36,186,716	35,999,306
	Cash Position	5,135,241	4,867,945	6,004,666	6,347,674	6,160,264

SEWER SYSTEM DEVELOPMENT CHARGE (SDC) FUND

The city levies and collects a system development charge for any development, expansion of use, change of occupancy, or increase in impact that is found to place additional demand on the city's sewer system.

Revenue Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
421-0000-361-10-00	**MISC REVENUE** - INVESTMENT EARNINGS	72,000	594,594	851,392	350,000	350,000
421-0000-379-00-01	**CHARGES** - SYSTEM CONNECTIONS	1,798,545	3,920,598	4,375,464	2,643,480	4,281,304
	TOTAL SEWER SDC REVENUE	**$ 1,870,545**	**$ 4,515,192**	**$ 5,226,856**	**$ 2,993,480**	**$ 4,631,304**

Expense Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
421-0000-597-07-00	**TRANSFER OUT** - SEWER FUND	2,000,000	-	1,938,102	3,110,122	750,590
	TOTAL SEWER SDC EXPENSES	**$ 2,000,000**	**$ -**	**$ 1,938,102**	**$ 3,110,122**	**$ 750,590**

Excess (Deficiency) of Revenues and Expenses	(129,455)	4,515,192	3,288,754	(116,642)	3,880,714
Beginning Net Position	9,240,821	9,111,366	13,626,558	16,915,312	16,798,670
Ending Net Position	9,111,366	13,626,558	16,915,312	16,798,670	20,679,384

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DRUG INVESTIGATION RESERVE FUND

Sources of revenue are from special grants or proceeds from drug-related seizures. Use of this fund is restricted by state law for use in drug related law enforcement activities and equipment.

Revenue Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
106-0000-351-50-00	INTERGOVERNMENTAL - INVESTIGATIONS	1,052	85	262	80	80
106-0000-361-10-00	INVESTMENT INTEREST	554	1,902	1,811	20	20
	MISCELLANEOUS REVENUE	554	1,902	1,811	20	20
	TOTAL REVENUE	**$ 1,606**	**$ 1,987**	**$ 2,073**	**$ 100**	**$ 100**

Expenditure Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
106-0000-521-30-41	**SERVICES** - CRIME PREVENTION	2,500	286	35,311	-	-
106-0000-521-20-38	MACHINERY AND EQUIPMENT	-	-	-	-	-
106-0000-597-10-00	**TRANSFER OUT** - VEHICLE R&R	-	-	-	-	-
	TOTAL EXPENDITURES	**$ 2,500**	**$ 286**	**$ 35,311**	**$ -**	**$ -**

Excess (Deficiency) of Revenues and Expenditures	(894)	1,700	(33,238)	100	100
Beginning Fund Balance	44,457	43,563	45,263	12,026	12,126
Ending Fund Balance	43,563	45,263	12,026	12,126	12,226

INSURANCE RESERVE FUND

Fund established for insurance premium stabilization into which are deposited premium refunds or settlements used to stabilize annual premium increases.

Revenue Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
107-0000-361-10-00	INVESTMENT INTEREST	1,212	6,045	7,706	7,706	7,706
107-0000-398-00-00	INSURANCE RECOVERIES	45,223	10,888	-	-	-
	MISCELLANEOUS REVENUE	46,435	16,933	7,706	7,706	7,706
	TOTAL REVENUE	**$ 46,435**	**$ 16,933**	**$ 7,706**	**$ 7,706**	**$ 7,706**

Expenditure Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
107-0000.519.46.00	SERVICES - INSURANCE	-	-	-	-	-
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Excess (Deficiency) of Revenues and Expenditures	46,435	16,933	7,706	7,706	7,706
Beginning Fund Balance	93,974	140,409	157,341	165,047	172,752
Ending Fund Balance	140,409	157,341	165,047	172,752	180,458

LODGING TAX FUND

The Lodging Tax is authorized by RCW 67.28. This fund accounts for the receipt of lodging taxes and the lawful expenditures of the tax revenue realized.

Revenue Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
108-0000-313-31-00	**TAX** - LODGING	96,876	78,761	81,838	70,000	70,700
108-0000-361-10-00	**MISC REVENUE** - INTEREST	3,590	12,327	13,340	13,607	13,879
	TOTAL REVENUE	**$ 100,465**	**$ 91,088**	**$ 95,178**	**$ 83,607**	**$ 84,579**

Expenditure Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
108-0000-557-30-41	**SERVICES** - TOURISM	114,042	104,352	92,142	106,104	118,972
108-0000-597-04-00	TRANSFER OUT - GENERAL FUND		5,725			
108-0000-597-06-00	TRANSFER OUT - PARKS FUND					
108-0000-597-08-00	TRANSFER OUT - STREET		1,996			
	TRANSFERS	-	7,721	-	-	-
	TOTAL EXPENDITURES	**$ 114,042**	**$ 112,073**	**$ 92,142**	**$ 106,104**	**$ 118,972**
	Excess (Deficiency) of Revenues and Expenditures	(13,577)	(20,985)	3,036	(22,498)	(34,393)
	Beginning Fund Balance	292,989	279,412	258,427	261,463	238,965
	Ending Fund Balance	279,412	258,427	261,463	238,965	204,572

LEOFF I MEDICAL RESERVE FUND

Law enforcement officers who participated in the LEOFF I program are entitled to medical benefits paid for by the city. This fund serves as an account from which those payments are made.

Revenue Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
110-0000-361-10-00	**MISC REVENUE** - INTEREST	3,244	13,247	18,380	18,748	15,000
110-0000-397-01-90	**TRANSFER IN** - GENERAL FUND	100,000	105,000	105,000	105,000	105,000
	TOTAL REVENUE	**$ 103,244**	**$ 118,247**	**$ 123,380**	**$ 123,748**	**$ 120,000**

Expenditure Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
110-0000-517-26-20	LEOFF I MEDICAL PAYMENTS	35,815	36,390	35,664	89,250	89,250
110-0000-517-26-23	LONG TERM CARE INSURANCE	8,590	8,970	8,970	15,750	15,750
	PERSONNEL BENEFITS	44,405	45,360	44,635	105,000	105,000
	TOTAL EXPENDITURES	**$ 44,405**	**$ 45,360**	**$ 44,635**	**$ 105,000**	**$ 105,000**
	Excess (Deficiency) of Revenues and Expenditures	58,839	72,887	78,745	18,748	15,000
	Beginning Fund Balance	197,103	255,942	328,829	407,574	426,322
	Ending Fund Balance	255,942	328,829	407,574	426,322	441,322

ECONOMIC STABILIZATION FUND

It is the goal of the city to maintain sufficient resources to provide continuing level of service in years where projected revenue collection will fall below average by depositing cumulative reserves from other funds into an economic stabilization fund.

Revenue Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
114-0000-361-10-00	**MISC REVENUE** - INTEREST	4,584	15,814	18,419	18,787	15,000
114-0000-397-05-02	**TRANSFER** FROM TECH RR					
	TOTAL REVENUE	**$ 4,584**	**$ 15,814**	**$ 18,419**	**$ 18,787**	**$ 15,000**

Expenditure Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
114-0000-597-08-00	TRANSFER TO STREET FUND	-	-	-	-	-
114-0000-597-04-00	TRANSFER TO GENERAL FUND	-	-	-	-	-
114-0000-597-09-00	TRANSFER TO TECHNOLOGY R&R	-	-	-	-	-
	TRANSFERS	-	-	-	-	-
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Excess (Deficiency) of Revenues and Expenditures	4,584	15,814	18,419	18,787	15,000
Beginning Fund Balance	357,363	361,947	377,762	396,181	414,968
Ending Fund Balance	361,947	377,762	396,181	414,968	429,968

VEHICLE RENTAL AND REPLACEMENT FUND

A revolving fund for the replacement of vehicles in the city's vehicle fleet on a scheduled basis.

Revenue Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
501-0000-348-20-00	INTERFUND REVENUE	275,392	637,000	1,461,500	690,000	715,000
501-0000-361-10-00	INVESTMENT INTEREST	8,166	32,199	61,125	2,500	2,500
501-0000-391-50-00	PROCEEDS OF CAPITAL LEASE	-	-	-	-	-
501-0000-395-10-00	GAIN (LOSS) DISPOSAL OF ASSETS	4,000	37,010	148,252	35,000	35,000
	MISC REVENUE	287,558	706,209	1,670,877	727,500	752,500
	TOTAL REVENUE	**$ 287,558**	**$ 706,209**	**$ 1,670,877**	**$ 727,500**	**$ 752,500**

Expense Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
501-0000-594-18-60	CAPITAL OUTLAY	157,124	618,211	1,089,766	1,798,000	657,000
	TOTAL EXPENSES	**$ 157,124**	**$ 618,211**	**$ 1,089,766**	**$ 1,798,000**	**$ 657,000**

Excess (Deficiency) of Revenues and Expenses	130,434	87,999	581,111	(1,070,500)	95,500
Beginning Net Position	1,415,841	1,546,275	1,634,273	2,215,385	1,144,885
Ending Net Position	1,546,275	1,634,273	2,215,385	1,144,885	1,240,385
Cash Position	679,082	767,081	1,348,192	277,692	373,192

TECHNOLOGY REPAIR AND REPLACEMENT FUND

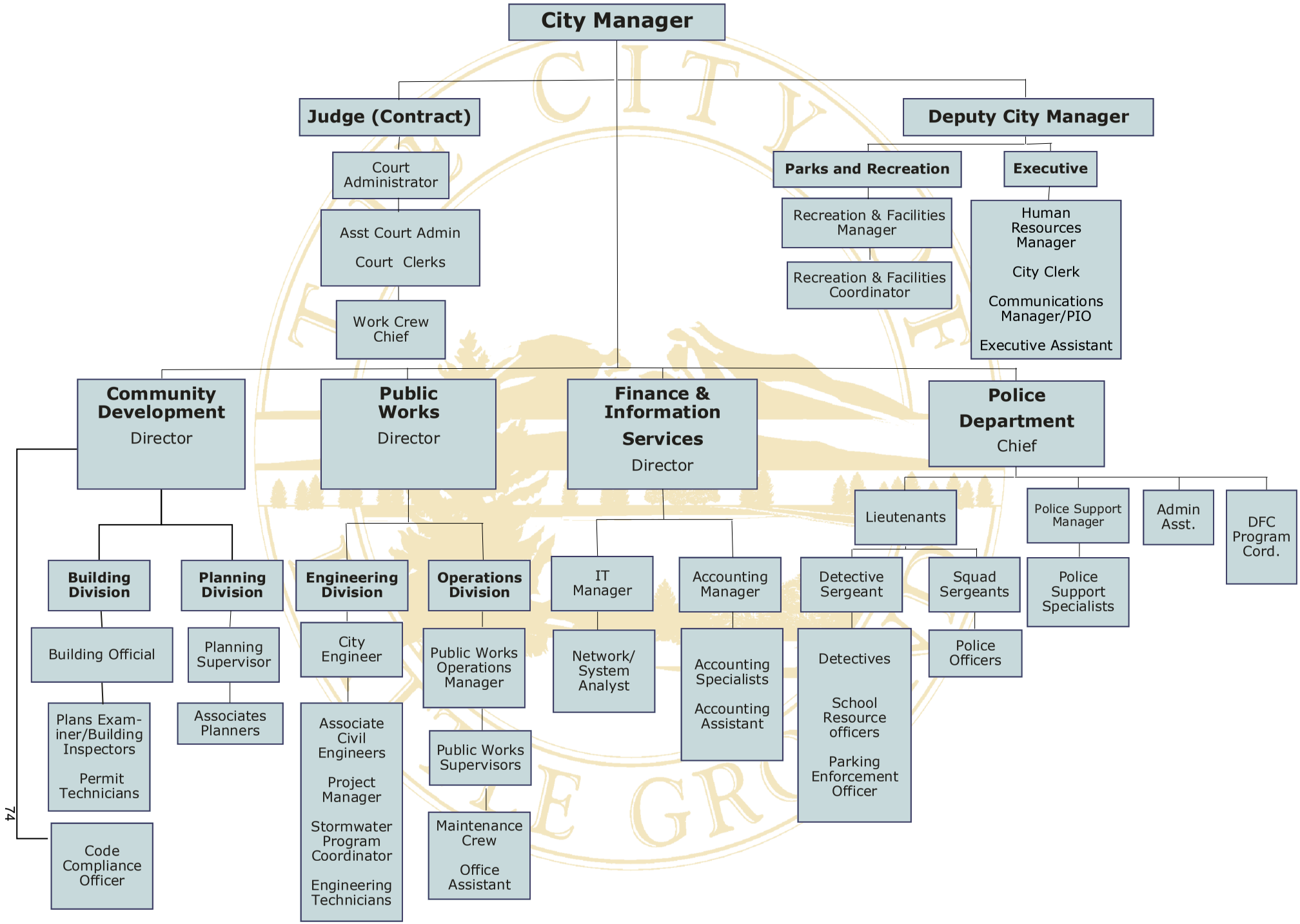
A revolving fund for computer replacement, maintenance contracts, and software systems for the city.

Revenue Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
502-0000-348-20-00	INTERFUND REVENUE	137,658	144,541	151,768	159,357	167,324
502-0000-361-10-00	INVESTMENT INTEREST	5,000	19,678	24,762	25,257	15,000
502-0000-391-50-00	EQUIPMENT					
	MISCELLANEOUS REVENUES	142,658	164,219	176,530	184,613	182,324
	TOTAL REVENUE	**$ 142,658**	**$ 164,219**	**$ 176,530**	**$ 184,613**	**$ 182,324**

Expense Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
502-0000-518-80-36	OPERATING SUPPLIES	8,360	1,412	5,429	27,000	10,000
502-0000-518-81-36	GENERAL TECHNOLOGY	19,233	24,099	40,807	54,802	20,600
502-0000-518-82-36	POLICE TECHNOLOGY	10,419	19,998	62,582	5,802	4,400
502-0000-518-83-36	STREET TECHNOLOGY	-	432	-	2,200	-
502-0000-518-84-36	PARKS TECHNOLOGY	-	3,024	-	2,200	-
502-0000-518-85-36	STORM TECHNOLOGY	1,359	432	2,684	2,200	2,200
502-0000-518-86-36	WATER TECHNOLOGY	-	2,153	2,684	6,600	-
502-0000-518-87-36	SEWER TECHNOLOGY	-	3,433	-	-	-
502-0000-594-18-61	EQUIPMENT PURCHASES	-	-	-	230,000	118,000
	CAPITAL OUTLAY	39,372	54,982	114,188	330,804	155,200
502-0000-597-01-90	TRANSFER TO STABILIZATION FUND					
	TOTAL EXPENSES	**$ 39,372**	**$ 54,982**	**$ 114,188**	**$ 330,804**	**$ 155,200**

Excess (Deficiency) of Revenues and Expenses	103,286	109,237	62,342	(146,191)	27,124
Beginning Net Position	339,681	442,967	552,205	614,547	468,356
Ending Net Position	442,967	552,205	614,547	468,356	495,480
Cash Position	374,748	483,985	546,327	400,137	427,261

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City Manager
Judge (Contract)
Court Administrator
Asst Court Admin
Court Clerks
Work Crew Chief
Deputy City Manager
Parks and Recreation
Recreation & Facilities Manager
Recreation & Facilities Coordinator
Executive
Human Resources Manager
City Clerk
Communications Manager/PIO
Executive Assistant
Community Development Director
Public Works Director
Finance & Information Services Director
Police Department Chief
Building Division
Building Official
Plans Examiner/Building Inspectors
Permit Technicians
Code Compliance Officer
Planning Division
Planning Supervisor
Associates Planners
Engineering Division
City Engineer
Associate Civil Engineers
Project Manager
Stormwater Program Coordinator
Engineering Technicians
Operations Division
Public Works Operations Manager
Public Works Supervisors
Maintenance Crew
Office Assistant
IT Manager
Network/ System Analyst
Accounting Manager
Accounting Specialists
Accounting Assistant
Lieutenants
Detective Sergeant
Detectives
School Resource officers
Parking Enforcement Officer
Squad Sergeants
Police Officers
Police Support Manager
Police Support Specialists
Admin Asst.
DFC Program Cord.

ORDINANCE NO. 2025-18

AN ORDINANCE ADOPTING THE 2026 BUDGET FOR THE CITY OF BATTLE GROUND, WASHINGTON AND PROVIDING FOR EFFECTIVE DATE THEREOF

WHEREAS, the City Manager of the City of Battle Ground, Washington completed and placed on file with the City Clerk a proposed budget and estimate of the amount of moneys required to meet the public expenses, bond retirement and interest, reserve funds, and expenses of government of the City of Battle Ground for the fiscal year ending December 31, 2026, and a notice was published that the Council of the City of Battle Ground would meet on the 17th day of November, 2025 and the 1st day of December, 2025 at the hour of 7:00 p.m., via a council meeting open and available to the public for the purposes of considering a budget for the fiscal year 2026 and giving taxpayers within the limits of the City of Battle Ground an opportunity to be heard upon said budget; and,

WHEREAS, the city council of the City of Battle Ground did meet at said time and place and did then consider the matter of the proposed budget for the fiscal year 2026; and,

WHEREAS, the said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Battle Ground for the purposes set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of the City of Battle Ground for the fiscal year 2026 and being sufficient to meet the various needs of the City of Battle Ground during said period.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BATTLE GROUND AS FOLLOWS:

Section 1. The budget for the City of Battle Ground, Washington for the year ending December 31, 2026 is hereby adopted at the fund level in its final form and content as set forth in the document entitled *City of Battle Ground 2026 Budget*, copies of which are on file in the Office of the Clerk.

Section 2. Estimated resources for each separate fund of the City of Battle Ground, and aggregate expenditures for all such funds for the budget ending December 31, 2026 are set forth in a summary form below, and are hereby appropriated for expenditure at the fund level during the budget ending December 31, 2026 as set forth in the *City of Battle Ground 2026 Budget*.

Section 3. The Finance and Information Services Director is directed to transmit a copy of this budget hereby adopted to the Washington State Auditor's Office and to the Association of Washington Cities.

CITY OF BATTLE GROUND
2026 Budget
Attachment A

		Estimated Beginning Fund Balance	Estimated Revenue	Estimated Appropriations	Estimated Ending Fund Balance
001	General Fund	$ 21,803,886	$ 27,161,218	$ 36,570,908	$ 12,394,196
101	Street Fund	432,646	5,752,247	5,776,041	408,852
102	Transportation Benefit District	-	667,988	667,988	-
103	Parks Fund	916,329	1,563,930	1,918,501	561,758
105	Traffic Impact Fee Fund	3,962,084	1,081,372	4,407,380	636,076
106	Drug Investigation Reserve Fund	12,126	100	-	12,226
107	Insurance Reserve Fund	172,752	7,706	-	180,458
108	Lodging Tax Fund	238,965	84,579	118,972	204,572
110	LEOFF I Medical Reserve Fund	426,322	120,000	105,000	441,322
114	Economic Stabilization Fund	414,968	15,000	-	429,968
134	Park Impact Fee Fund	3,077,389	1,299,422	1,142,190	3,234,621
135	Real Estate Excise Tax Fund 1	4,057,554	700,000	515,000	4,242,554
136	Real Estate Excise Tax Fund 2	4,865,344	700,000	500,000	5,065,344
225	Debt Service Fund	-	510,000	510,000	-
350	Capital Projects Fund	-	20,941,900	20,941,900	-
402	Storm Drainage Fund	17,081,132	4,198,013	5,363,721	15,915,424
403	Storm Drainage SDC Fund	1,765,527	153,381	1,800,000	118,908
410	Water Fund	23,917,220	8,952,927	10,024,699	22,845,448
411	Sewer Fund	36,186,716	8,401,956	8,589,366	35,999,306
415	Water Revenue Bond	-	270,066	270,066	-
420	Water SDC Fund	7,737,998	832,004	2,150,640	6,419,362
421	Sewer SDC Fund	16,798,670	4,631,304	750,590	20,679,384
501	Vehicle Repair and Replacement	1,144,885	752,500	657,000	1,240,385
502	Technology Repair and Replaceme	468,356	182,324	155,200	495,480
	TOTALS	**$ 145,480,869**	**$ 88,979,937**	**$ 102,935,162**	**$ 131,525,644**

Section 4. This ordinance shall take effect and be in force January 1, 2026 after its passage and publication pursuant to law.

ADOPTED AT THE REGULAR SESSION OF THE CITY COUNCIL OF THE CITY OF BATTLE GROUND, WASHINGTON, THIS 1ST DAY OF DECEMBER, 2025.

CITY OF BATTLE GROUND

Troy McCoy

Troy McCoy, Mayor

Attest:

Elizabeth Halili, City Clerk

Approved as to form:

Kirk Ehlis, City Attorney

Salary positions are summarized in the following budgeted positions. The City of Battle Ground has three different salary plans covering employee groups or bargaining units, which make up the city's workforce. If a settlement has not been reached prior to adoption of the budget, the most recent monthly salary ranges are shown in the budgeted positions list. Positions are classified by the Human Resources Department by means of job descriptions.

Non Represented
2026 Monthly Salary Schedule

		STEP							
	Range	A	B	C	D	E	F	G	H
Part Time Recreation and Facilities Coordinator - Hourly	7	28.00	28.97	29.99	31.04	32.13	33.25	34.41	35.62
Administrative Assistant to the Chief of Police Executive Assistant	10	5,617.36	5,813.97	6,017.46	6,228.07	6,446.05	6,671.66	6,905.17	7,146.85
Network/Systems Analyst	12	6,193.14	6,409.90	6,634.25	6,866.45	7,106.77	7,355.51	7,612.95	7,879.40
Engineering Tech II GIS Specialist	13	6,502.80	6,730.40	6,965.96	7,209.77	7,462.11	7,723.29	7,993.60	8,273.38
Building Inspector/Plans Examiner Communications Manager/PIO Stormwater Program Coordinator Police Support Manager Recreation and Facilities Manager	15	7,169.34	7,420.27	7,679.98	7,948.78	8,226.98	8,514.93	8,812.95	9,121.40
Public Works Supervisor Court Administrator	16	7,527.80	7,791.27	8,063.97	8,346.21	8,638.32	8,940.66	9,253.59	9,577.46
City Clerk Planning Supervisor	17	7,904.19	8,180.84	8,467.17	8,763.52	9,070.24	9,387.70	9,716.27	10,056.34
Accounting Manager Associate Civil Engineer Engineering Project Manager HR Manager Building Official IT Manager	19	8,714.37	9,019.37	9,335.05	9,661.78	9,999.94	10,349.94	10,712.19	11,087.11
City Engineer Public Works Operations Manager	21	9,607.60	9,943.87	10,291.90	10,652.12	11,024.94	11,410.81	11,810.19	12,223.55
Police Lieutenant	24	11,121.99	11,511.26	11,914.15	12,331.15	12,762.74	13,209.44	13,671.77	14,150.28
Community Development Director Finance and Information Services Director Public Works Director	25	11,678.09	12,086.82	12,509.86	12,947.71	13,400.88	13,869.91	14,355.35	14,857.79
Deputy City Manager Chief of Police	27	12,875.10	13,325.73	13,792.13	14,274.85	14,774.47	15,291.58	15,826.79	16,380.72

City Manager	Contract	19,883.16

Teamsters Collective Bargaining Agreement
2026 Monthly Salary Schedule

		STEP							
	Range	A	B	C	D	E	F	G	H
Accounting Assistant	7	4,757.60	4,924.12	5,096.46	5,274.84	5,459.46	5,650.54	5,848.31	6,053.00
Maintenance Worker Court Clerk Community Work Crew Chief	8	4,995.48	5,170.32	5,351.28	5,538.58	5,732.43	5,933.06	6,140.72	6,355.65
Permit Technician Facilities Maintenance Specialist Court Coordinator Office Assistant Fleet Maintenance Specialist	9	5,245.25	5,428.83	5,618.84	5,815.50	6,019.05	6,229.71	6,447.75	6,673.42
Senior Maintenance Worker	10	5,507.52	5,700.28	5,899.79	6,106.29	6,320.01	6,541.21	6,770.15	7,007.10
Accounting Specialist Lead Maintenance Worker	11	5,782.89	5,985.29	6,194.78	6,411.59	6,636.00	6,868.26	7,108.65	7,357.45
Assistant Planner	14	6,694.42	6,928.72	7,171.23	7,422.22	7,682.00	7,950.87	8,229.15	8,517.17

Police Officers Association Collective Bargaining Agreement
2026 Monthly Salary Schedule

	STEP							
Non-commissioned	A	B	C	D	E	F	G	H
Community Service Officer	5,082.07	5,259.94	5,444.04	5,634.58	5,831.79	6,035.90	6,247.16	6,465.81
Police Support Specialist	4,667.11	4,830.46	4,999.52	5,174.51	5,355.62	5,543.06	5,737.07	5,937.87

	1	2	3	4	5
Police Officer	7,698.93	8,081.18	8,465.35	8,845.67	9,227.92

Police Sergeant	10,704.38

Accrual Basis of Accounting – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Allocation – To set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.

Appropriation – An authorization made by the legislative body of a government, which permits officials to incur obligations against, and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Assessed Value (AV) - The fair market value of both real (land and buildings) and personal property as determined by the Clark County Assessor's Office for the purpose of setting property taxes.

Assets - Resources owned or held by the city which have monetary value

Audit – A systematic examination of resource utilization concluded in a written report. It is a test of management's internal accounting controls and is intended to ascertain whether financial statements fairly present financial position and results of operations.

Balanced Budget – Refers to a budget in which revenues are equal to expenditures. More generally, it refers to a budget that has no budget deficit, but could possibly have a budget surplus.

Baseline – The cost to repeat the current level of service. Baseline includes inflation costs. They do not reflect increased levels of service

Bond - A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest at a specified percentage of the principal (interest rate).

Budget (Operating) – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them (revenue estimates).

Budget Calendar – The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

Capital Budget – A plan of proposed major capital improvements, which are beyond the routine operation of the city and the means for financing.

Capital Facilities Plan (CFP) – A six-year plan for capital expenditures that identifies the expected beginning and ending date for each project, the amount to be expended in each year on each project, and the method of financing those expenditures.

Capital Improvement – A project to create, expand, or modify a capital facility. The project may include design, permitting, environmental analysis, land acquisition, construction, landscaping, site improvements, and equipment.

Collective Bargaining Agreement – A legal contract between employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Cost of Living Adjustment (COLA) – An increase in salaries to offset the adverse effect of inflation on compensation.

Deficit – The excess of expenditures or expenses over revenues during a single accounting period.

Depreciation - (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

Encumbrance - Obligation in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of appropriation is reserved. When paid, the encumbrance is liquidated.

Enterprise Fund – Fund used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. Water and sewage utilities are common examples of government enterprises.

Expenditures - The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid.

Full Time Equivalent (FTE) - The combination of one or more employees whose work hours equal that of a full-time position, normally 40 hours/week, 52 weeks/year.

Fiscal Year – A twelve-month period designated as the operating year by the city. The city's fiscal year is the same as the calendar year (also called a budget year).

Full Faith and Credit – A pledge of the general taxing power of the city to repay debt obligation, usually in reference to bonds.

Fund – A self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

Fund Balance - The excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit.

General Fund – Fund used to pay the expenses and liabilities of the city's general services and programs for citizens that are not separately accounted for in special revenue funds.

Governmental Funds – Funds generally used to account for tax-supported activities, such as the general, special revenue, capital projects, and debt service funds.

Grant – A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments and made for specified purposes.

Impact Fee – A fee charged on new development to finance required infrastructure such as roads, parks, schools, and fire facilities.

Infrastructure - The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of the city depends (e.g. streets, roads, sewer, and water systems).

Interfund Transaction - Amount distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund.

Internal Service Fund – Fund used to account for the financing of goods or services provided by one department to other departments on a cost reimbursement basis.

Investment – Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments.

Liability – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Modified Accrual Basis - The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred. Revenues are recorded when received in cash except for material and/or available revenues.

Proprietary Funds – Recipients of goods or services pay directly to these funds. Revenues are recorded at the time services are provided and all expenses incurred in earning the revenues are recorded in the same period.

Real Estate Excise Tax (REET) – A tax on the sale of all residential and commercial property with the city limits.

Revised Code of Washington (RCW) - Contains all laws of a general and permanent nature enacted by the state.

Reserve – An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Special Revenue Fund – Fund that is dedicated for a specific purpose (e.g. roads) require an additional level of accountability, are collected in a separate accounts, and are not part of the general fund.

Systems Development Charge (SDC) – A fee charged on new development to finance required water, sewer, and drainage infrastructure.

Tax Rate Limit – The maximum legal rate at which the city may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

Transportation Benefit District (TBD) – Quasi-municipal corporation and independent taxing district created for the sole purpose of acquiring, constructing, improving, and funding transportation improvements within the city.

Washington Administrative Code (WAC) – Laws adopted by State agencies to implement State Legislation.