2027 Preliminary Budget

City of Battle Ground, Washington

City Council Members and Citizens of Battle Ground:

We are pleased to present a balanced budget for 2027. Developing a city budget is about more than balancing revenues and expenditures. It is about making thoughtful decisions about how limited public resources are used to maintain essential services, address community needs, prepare for future growth, and remain financially responsible.

For the 2027 budget, the City Council appointed a Budget Advisory Committee consisting of three council members, the Public Works Director, the Finance Director, and the City Manager. The committee's purpose was to develop a budget that maintains core services while supporting the vision, priorities, and initiatives identified by both the City Council and the community.

Over several months, the committee held a series of work sessions that provided opportunities for active participation by committee members and City staff. These discussions helped shape the preliminary budget and allowed the committee to consider current service needs, available revenues, capital investments, staffing levels, infrastructure needs, and the City's long-term financial position.

The final budget maintains core municipal services and reflects the City Council's areas of focus, including priorities identified through the community survey.

Vision and Priorities

The City adopted a Community Vision and Strategic Action Plan in 2018. That plan continues to guide City efforts and resource allocation toward a clearly defined vision for the community's future. Since its adoption, the plan has informed City Council priorities and budget development in four primary areas:

- **Public Safety** – Invest in public safety efforts to sustain or enhance services that support community well-being.
- **Livability** – Preserve City infrastructure and services while promoting a high quality of life in a fiscally responsible and sustainable manner.
- **Beautification** – Protect and promote the City of Battle Ground by improving the appearance of City facilities and property to create a welcoming environment for residents and visitors.
- **Efficiencies** – Implement financial initiatives that streamline operations and ensure government services are delivered cost-effectively.

The City also listened to residents through a community survey conducted in early 2025. The survey results identified three areas as priorities for additional investment:

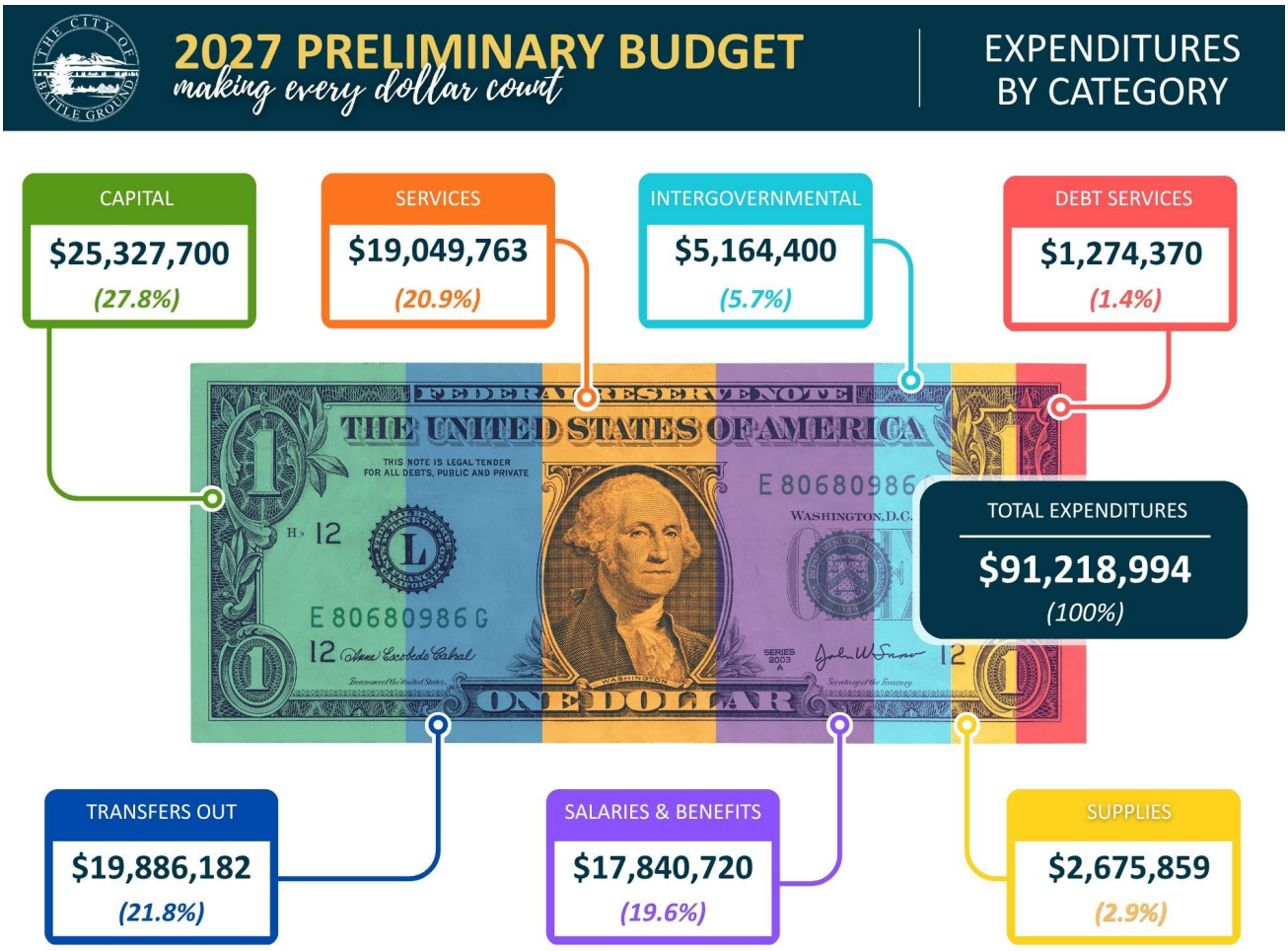
- Street maintenance and preservation
- Expanded economic development opportunities
- Enhanced park and recreation facilities

These priorities are also reflected throughout the 2027 budget.

Understanding the 2027 Budget

The City of Battle Ground is a full-service municipality. The City's General Fund supports core services including police, municipal court, streets, parks and recreation, community development, and supporting departments. For 2027, these General Fund services represent $28.5 million of the City's overall $91.4 million budget.

The total 2027 budget is approximately 11.2% lower than the $102.9 million budget for 2026. This decrease is primarily related to one-time capital and maintenance projects that were completed in 2026. A lower total budget does not mean the City is reducing services. Rather, significant one-time projects included in the previous year's budget resulted in a different spending profile for 2027.



The 2027 budget includes:

- $25.3 million in capital projects (approximately 27.8% of the overall budget)
- $19.0 million for services (approximately 20.9%)
- $17.8 million for personnel costs (approximately 19.6%)

These categories illustrate an important point about the City budget: not every dollar represents an ongoing operating expense. A significant portion of the budget supports infrastructure, equipment, and other capital investments that are necessary to maintain and improve the City's facilities and transportation system.

Total revenues for 2027 are estimated at $85.4 million. The City will also use approximately $6.3 million of fund balance across various funds for one-time capital projects, capital equipment, and street preservation.

Another important part of understanding the City's budget is recognizing that approximately $19.9 million, or 21.8% of total sources and uses, represents transfers between City funds. These transfers are not new revenue. They are movements of money between City funds that allow resources to be used for their legally permitted or designated purposes. Because the City maintains multiple funds for restricted capital infrastructure purposes, these transfers are necessary to pay for qualified projects. These restricted funds may only be used for their authorized purpose and cannot be redirected to other City services or expenses.

City Staffing

The City is a citizen-centered, service-based organization, and personnel is one of the City's largest operating expenses. The City of Battle Ground experienced a population increase of 18.4% between 2016 and 2026, from 19,640 to 23,570 residents—an average increase of approximately 357 residents per year. Population growth creates additional demands for municipal services, including public safety, permitting, development review, parks, streets, utilities, and other City operations.

Despite these increasing demands, the 2027 budget does not add new full-time positions and maintains total City staffing at 105.75 employees. There are identified staffing needs throughout various City departments. However, given available funding and the City's objective of keeping ongoing operating expenses within available resources, no additional employees were added to the budget. This approach allows the City to maintain existing service levels while continuing to evaluate staffing needs as revenues, population, service demands, and long-term forecasts change.

General Fund

The General Fund is the primary operating fund for many of the City's core services.
General Fund revenues consist primarily of property tax, sales tax, and utility tax, which together account for approximately 60.4% of total General Fund revenues.

Sales tax has remained strong and has continued to increase in recent years. Factors contributing to this growth include increased commercial business activity, delivery-based business activity, and construction within the City.

The City began collecting its councilmanic 0.1% public safety sales tax in April 2026. In 2027, collections are expected to total approximately $710,395. This revenue source funded two additional police officers in 2026 and will continue supporting the existing staffing level of the Police Department. The Police Department's total budget increased by approximately 10.2% ($850,361), between 2026 and 2027. This increase is primarily associated with salary and benefit costs, replacement of police radios, and replacement of other outdated equipment.

The General Fund expenditure budget decreased by approximately $5.8 million in 2027, largely due to one-time street preservation and capital projects that were completed in 2026. At the same time, the 2027 budget continues to invest up to $1 million for street preservation, funded in part through the General Fund. Other major service areas, including law enforcement, community development, and parks, remain funded at their 2026 service levels.

Supporting Downtown Economic Development

The 2027 budget includes $50,000 for the Downtown Façade Improvement Grant Program. The program began in 2026 and had three successful applicants during its first year. The program was established to promote economic development in the downtown area and support the revitalization of Old Town businesses.

While the program represents a relatively small portion of the overall budget, it is an example of how targeted investments can support the City's broader economic development objectives.

Maintaining Financial Reserves

Maintaining an appropriate General Fund balance remains an important component of the City's financial strategy. Reserves provide the City with the ability to respond to emergencies, fluctuations in revenue, unexpected expenditures, and other economic uncertainties without unnecessarily disrupting essential services.

The proposed budget meets the City's reserve policy target of 120 days of budgeted operating expenses, or approximately $8.9 million. The City adopted this new 120-day reserve target on October 5, 2026, building upon the existing minimum fund balance target of 90 days of operating expenses, or approximately $6.7 million. The reserve target is a financial objective designed to provide stability and resilience. It is not intended to require the City to accumulate reserves at the expense of current services or necessary investments.

Street Fund

Maintaining streets continues to be one of the City's significant financial challenges. The City has faced difficulty funding street maintenance at the level necessary to keep pace with the existing maintenance backlog and rising construction costs.

To help address this challenge, the City Council approved a 0.1% sales tax to fund the Transportation Benefit District (TBD) and the pavement preservation program. This revenue source took effect January 1, 2023, and is expected to generate approximately $710,395 in 2027. This temporary revenue stream is scheduled to expire at the end of 2032 and would require a vote of the people to continue as a revenue source beyond that expiration. The 2027 budget further supports street preservation with $1 million in City funds.

Capital Investments

Capital projects represent a significant portion of the City's 2027 budget. Unlike routine maintenance, capital projects generally involve larger investments that replace or significantly improve infrastructure, facilities, transportation systems, parks, or other long-term City assets.

The City has historically been successful in obtaining state and federal grants to supplement local funding for transportation improvements. These grants provide funding that would not otherwise be available through local revenues which allows the City to undertake transportation projects that would be difficult or impossible to complete using local resources alone.

The 2027 budget identifies $10.4 million in capital transportation projects, with approximately $8.2 million coming from grants. The remaining funding comes from transportation impact fees, the General Fund, and concurrency mitigation funds. Many of these projects have been in planning and design for several years as transportation projects often require significant time to move from initial planning to construction.

The budget also includes funding for City facility projects using local funds, $855,000. This includes the design of our operations center, city hall elevator modernization, and the completion of our access control system across our facilities.

Parks also represent a significant capital investment. The 2027 budget includes approximately $7.2 million in parks capital projects, with approximately $1.8 million coming from grant funding and the remainder from park impact fees. Among the projects supported by this investment are planned improvements to Remy Park. The budget also includes funds available for park land acquisition to help address future needs identified in the City's Parks Plan. These investments demonstrate the difference between maintaining existing services and investing in the City's long-term infrastructure.

Utility Funds

In addition to the core services funded through the General Fund, Street Fund, and Parks Fund, the City operates three utility systems:

- Water
- Sewer
- Stormwater Drainage

These utility funds are separate from the General Fund and are reviewed annually for financial sustainability and rate setting.

Fundamentally, each utility system has costs associated with operating and maintaining its infrastructure. Those costs are distributed to customers through utility rates based on their use of the system. The City continues to use cost-containment measures with the goal of keeping customer utility rates as reasonable as possible while maintaining the financial sustainability of the utility systems.

Economic Outlook

The local economy has remained strong in recent years. Despite higher mortgage rates, local construction and home sales have slowed only modestly and have remained relatively steady.

Construction and real estate activity affect numerous City revenue sources, including:

- Property tax growth
- Sales tax
- Building permit revenue
- Zoning and subdivision revenue
- Real estate excise tax
- Impact fees
- System development charges

The City's interest revenue has also remained strong during a period of higher interest rates. At the same time, the City must continue to recognize the financial pressures created by rising construction costs.

Contracted construction work continues to outpace typical inflation, with project costs increasing approximately 10% and project completion times also increasing. Supply-chain challenges and material shortages continue to contribute to these pressures.

Looking Ahead

The 2027 budget reflects the reality that responsible budgeting requires balancing today's needs with tomorrow's obligations. Battle Ground continues to grow, and growth creates both opportunities and challenges. More residents and businesses contribute to the local economy, but growth also increases demand for streets, public safety, parks, development services, infrastructure, and other municipal services.

The City's approach is to use available resources carefully, maintain core services, invest in infrastructure, pursue outside grant funding when available, maintain appropriate reserves, and evaluate long-term financial sustainability through six-year forecasting.

The budget also recognizes that not every community need can be addressed at once. Priorities must be evaluated against available resources and the City's ability to sustain those investments over time. Through careful financial planning and continued evaluation of services, revenues, expenditures, staffing, capital needs, and economic conditions, the City can continue moving important projects forward while maintaining a responsible long-term financial position.

The 2027 budget is ultimately a plan for how the City will use public resources to provide services today while preparing Battle Ground for the needs of tomorrow.

Respectfully submitted,

Meagan Lowery

Meagan Lowery, CGAP
Finance and Information Services Director

CITY OF BATTLE GROUND
2027 PRELIMINARY 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	2,476,848	-	-	-	-	3,671,363	125,066	-	6,273,277	6.8%
SOURCES (Revenue)										
Taxes	15,666,037		-	1,223,897		1,200,000			18,089,934	19.7%
Licenses and Permits	2,026,352		-						2,026,352	2.2%
Intergovernmental	936,763		-	80		9,993,000	305,000		11,234,843	12.3%
Charges for Services	6,382,634		12,650			2,100,873	21,055,448		29,551,604	32.2%
Fines and Forfeitures	167,100		-						167,100	0.2%
Miscellaneous Revenue	714,312	38,006	249,872	339,611	48,264	420,000	1,430,343	1,206,356	4,446,764	4.9%
Transfers-in and Other	-	105,000	1,700,000	2,739,077	728,328	8,962,000	5,651,778	-	19,886,182	21.7%
Total Revenue	25,893,198	143,006	1,962,522	4,302,665	776,592	22,675,873	28,442,568	1,206,356	85,402,780	93.2%
Total Estimated Resources	**$ 28,370,046**	**$ 143,006**	**$ 1,962,522**	**$ 4,302,665**	**$ 776,592**	**$ 26,347,236**	**$ 28,567,634**	**$ 1,206,356**	**$ 91,676,057**	**100.0%**
USES (Expenditures)										
Salaries and Benefits	12,879,800	105,000	844,920	876,000			3,135,000		17,840,720	19.5%
Supplies	469,389	-	89,985	115,285			2,001,200		2,675,859	2.9%
Services	8,676,857	-	923,141	2,291,378			7,158,387		19,049,763	20.8%
Intergovernmental	768,400	-	-	-		-	4,396,000		5,164,400	5.6%
Capital	-	-	67,000	-		18,955,000	5,450,000	855,700	25,327,700	27.6%
Debt Service	-	-	-	-	776,592		497,778	-	1,274,370	1.4%
Transfers-out	5,575,600	-	-	989,077		7,392,236	5,929,270	-	19,886,182	21.7%
Total Expenditures	28,370,046	105,000	1,925,046	4,271,740	776,592	26,347,236	28,567,635	855,700	91,218,994	99.5%
Estimated Contribution to Ending Fund Balance	-	38,006	37,477	30,925	-	-	-	350,656	457,063	0.5%
Total Estimated Uses	**$ 28,370,046**	**$ 143,006**	**$ 1,962,522**	**$ 4,302,665**	**$ 776,592**	**$ 26,347,236**	**$ 28,567,635**	**$ 1,206,356**	**$ 91,676,057**	**100.0%**

CITY OF BATTLE GROUND
2027 BUDGETED REVENUE
SUMMARY BY FUND AND OBJECT

	Fund	Taxes	Licenses Permits	Intergovt	Charges	Fines	Misc Revenue	Transfers In	Total Revenue
001	**General Fund**	15,666,037	2,026,352	936,763	6,382,634	167,100	714,312	-	**25,893,198**
103	**Parks**	-	-	-	12,650	-	249,872	1,700,000	**1,962,522**
Reserve Funds									
107	Insurance Reserve						7,706		7,706
110	LEOFF I Reserve						15,300	105,000	120,300
114	Economic Stabilization						15,000	-	15,000
	Total	**-**	**-**	**-**	**-**	**-**	**38,006**	**105,000**	**143,006**
Special Revenue Funds									
101	Street Fund	433,452		-			329,591	2,739,077	3,502,120
102	Transportation Benefit Dist	710,395							710,395
106	Drug Investigation			80			20		100
108	Lodging Tax	80,050					10,000		90,050
	Total	**1,223,897**	**-**	**80**	**-**	**-**	**339,611**	**2,739,077**	**4,302,665**
Capital Funds									
105	Traffic Impact Fee				1,040,313		100,000		1,140,313
134	Park Impact Fee				1,060,560		120,000		1,180,560
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			9,993,000				8,962,000	18,955,000
	Total	**1,200,000**	**-**	**9,993,000**	**2,100,873**	**-**	**420,000**	**8,962,000**	**22,675,873**
Debt Service Funds									
225	Debt Service						48,264	450,836	499,100
415	Water Revenue Bond							277,492	277,492
	Total	**-**	**-**	**-**	**-**	**-**	**48,264**	**728,328**	**776,592**
Enterprise Funds									
402	Storm Drainage			305,000	2,690,188		55,529	655,000	3,705,717
403	Storm Drainage SDC				123,520		45,000		168,520
410	Water			-	4,974,726		155,449	2,150,000	7,280,175
420	Water SDC				667,825		102,000		769,825
411	Sewer			-	8,765,685		472,365	2,846,778	12,084,827
421	Sewer SDC				3,833,504		600,000		4,433,504
	Total	**-**	**-**	**305,000**	**21,055,448**	**-**	**1,430,343**	**5,651,778**	**28,442,568**
Internal Service Funds									
501	Vehicle R&R						950,000	-	950,000
502	Technology R&R						256,356	-	256,356
	Total	**-**	**-**	**-**	**-**	**-**	**1,206,356**	**-**	**1,206,356**
	Total All Funds	**$ 18,089,934**	**$ 2,026,352**	**$ 11,234,843**	**$ 29,551,604**	**$ 167,100**	**$ 4,446,764**	**$ 19,886,182**	**$ 85,402,780**

CITY OF BATTLE GROUND
2027 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	112,800	128,500	1,750	64,541					307,591
Judicial	548,000	219,000	27,400	709,731	216,400				1,720,531
Executive	777,000	212,500	10,300	849,547					1,849,347
Human Resources	157,000	62,000	1,500	133,513					354,013
Finance	684,000	193,000	6,000	247,402					1,130,402
IT	240,000	75,500	2,000	526,302		-	-		843,802
Legal	-	-	1,000	280,269					281,269
Engineering	663,500	257,500	29,700	215,682	-				1,166,382
Facilities	238,000	124,000	13,190	315,698		-			690,888
Transfers								5,575,600	5,575,600
Law Enforcement	4,730,000	2,093,500	341,049	1,290,521	552,000	-	-		9,007,070
Civil Service			300	56,000					56,300
Planning	690,000	180,500	18,500	402,538					1,291,538
Building	360,000	133,500	16,700	3,585,113	-				4,095,313
Total	**9,200,300**	**3,679,500**	**469,389**	**8,676,857**	**768,400**	**-**	**-**	**5,575,600**	**28,370,046**
103 Parks	**647,920**	**197,000**	**89,985**	**923,141**		**67,000**			**1,925,046**
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	657,000	219,000	115,285	2,178,331		-		250,000	3,419,616
102 Transportation Benefit Dist	-	-	-					739,077	739,077
106 Drug Investigation				-					-
108 Lodging Tax				113,047				-	113,047
Total	**657,000**	**219,000**	**115,285**	**2,291,378**	**-**	**-**	**-**	**989,077**	**4,271,740**
Capital Funds									
105 Traffic Impact								2,380,236	2,380,236
134 Park Impact								4,307,000	4,307,000
135 Real Estate Excise Tax 1								205,000	205,000
136 Real Estate Excise Tax 2								500,000	500,000
350 Capital Projects						18,955,000			18,955,000
Total	**-**	**-**	**-**	**-**	**-**	**18,955,000**	**-**	**7,392,236**	**26,347,236**
Debt Service Funds									
225 Debt Service							499,100		499,100
415 Water Revenue Bond							277,492		277,492
Total	**-**	**-**	**-**	**-**	**-**	**-**	**776,592**	**-**	**776,592**
Enterprise Funds									
402 Storm Drainage	899,000	250,000	107,660	1,763,626		655,000			3,675,286
403 Storm Drainage SDC								655,000	655,000
410 Water	746,000	276,500	1,818,565	2,125,177		2,725,000		277,492	7,968,734
420 Water SDC								2,150,000	2,150,000
411 Sewer	676,000	287,500	74,975	3,269,585	4,396,000	2,070,000	497,778		11,271,838
421 Sewer SDC								2,846,778	2,846,778
Total	**2,321,000**	**814,000**	**2,001,200**	**7,158,387**	**4,396,000**	**5,450,000**	**497,778**	**5,929,270**	**28,567,635**
Internal Service Funds									
501 Vehicle R&R						652,000			652,000
502 Technology R&R						203,700		-	203,700
Total	**-**	**-**	**-**	**-**	**-**	**855,700**	**-**	**-**	**855,700**
Total All Funds	**$ 12,826,220**	**$ 5,014,500**	**$ 2,675,859**	**$ 19,049,763**	**$ 5,164,400**	**$ 25,327,700**	**$ 1,274,370**	**$ 19,886,182**	**$ 91,218,994**

GENERAL FUND REVENUE

ACCOUNT	DESCRIPTION	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
001-0000-311-10-00	PROPERTY TAX	3,926,541	4,112,379	4,288,681	4,560,570	4,751,056
001-0000-313-11-00	SALES TAX	5,829,066	5,602,768	5,935,425	5,621,119	5,677,330
001-0000-313-15-00	PUBLIC SAFETY SALES TAX	361,510	367,787	383,001	378,927	382,716
001-0000-313-71-01	LOCAL PUBLIC SAFETY SALES TAX				500,250	710,395
001-0000-313-71-00	CRIMINAL JUSTICE	494,820	498,030	515,888	453,765	521,047
001-0000-316-41-00	ELECTRIC UTILITY TAX	812,579	898,737	929,843	775,276	939,141
001-0000-316-43-00	NATURAL GAS TAX	321,393	338,431	281,593	323,200	323,200
001-0000-316-45-00	GARBAGE UTILITY TAX	274,195	301,383	337,529	285,600	344,279
001-0000-316-47-00	TELEPHONE UTILITY TAX	174,939	170,973	178,465	164,900	178,465
001-0000-316-48-10	WATER UTILITY TAX	601,061	604,564	638,619	588,000	670,549
001-0000-316-48-20	SEWER UTILITY TAX	713,027	777,016	834,195	804,820	887,083
001-0000-316-48-30	DRAINAGE UTILITY TAX	218,872	231,119	245,910	237,642	272,960
001-0000-317-20-00	LEASEHOLD EXCISE TAX	8,669	8,900	7,816	8,669	7,816
	TOTAL TAXES	**$ 13,736,672**	**$ 13,912,087**	**$ 14,576,964**	**$ 14,702,737**	**$ 15,666,037**
001-0000-321-30-00	FIREWORKS PERMITS	800	1,100	1,100	700	1,100
001-0000-321-91-00	FRANCHISE FEE	174,752	155,106	158,994	175,000	158,994
001-0000-321-99-00	BUSINESS LICENSE AND PERMITS	121,283	129,990	131,366	122,400	132,680
001-0000-322-10-00	BUILDING PERMITS	835,668	1,281,251	1,201,185	778,940	1,031,526
001-0000-322-10-01	FIRE REVIEW	-	-	-		-
001-0000-322-11-00	BUILDING PLAN CHECKS	495,505	902,256	852,385	423,425	652,452
001-0000-322-30-00	DOG LICENSES	9,927	12,143	11,939	10,100	10,100
001-0000-322-90-00	FIREARM PERMITS	8,229	5,744	4,444	8,000	4,500
001-0000-322-40-00	RIGHT OF WAY PERMITS	54,172	60,771	53,997	35,000	35,000
	TOTAL LICENSES AND PERMITS	**$ 1,700,336**	**$ 2,548,360**	**$ 2,415,410**	**$ 1,553,565**	**$ 2,026,352**
001-0000-331-16-00	BULLETPROOF VESTS GRANT	2,374	2,613	6,671	2,500	4,500
001-0000-331-16-70	COPS GRANT	35,933	24,673	13,591		
001-0000-331-16-73	JUSTICE ASSISTANCE GRANT PROGRAM		281,614			
001-0000-331-21-01	ARPA FUNDING	349,909	2,093,136	2,031,617	2,215,420	
001-0000-331-93-27	DRUG FREE COMMUNITIES	145,250	134,641	17,924		
001-0000-333-2020	HIGHWAY PLANNING AND CONSTRUCTION	58,865	140,803			
001-0000-333-20-60	TRAFFIC SAFETY GRANT	52,406	35,488	37,813	30,000	30,000
001-0000-333-20-61	DUI GRANT	-		9,851	-	9,000
001-0000-333-21-02	UTILITY RESIDENTIAL CUSTOMER AR					
001-0000-334-00-30	SECRETARY OF STATE					
001-0000-334-01-10	CRIMINAL JUSTICE TRAINING		13,831	11,480		
001-0000-334-01-20	STATE GRANT OTHER	34,339	21,575	67,463	17,500	79,500
001-0000-334-01-21	PUBLIC DEFENSE GRANT	12,000	17,300	17,900	12,000	12,000
001-0000-334-04-20	DEPT OF COMMERCE GRANT		258,900	1,099,011	410,200	
001-0000-334-06-92	REG SEX OFFENDER MONITORING	11,310	10,663	10,488	10,663	10,770
001-0000-334-06-96	DEPT OF L&I STATE GRANT	1,477		2410		
001-0000-335-00-91	PUD PRIVILEGE TAX	99,341	101,618	112,382	102,000	110,000
001-0000-334-06-97	HEALTH CARE AUTHORITY GRANT			91,267	112,733	110,820
001-0000-335-03-01	LEOFF 2 SPECIAL FUNDING	99,411	103,227	115,928	108,000	121,724
001-0000-336-06-21	CRIMINAL JUSTICE - POPULATION	7,996	8,545	9,213	9,054	10,607
001-0000-336-06-26	DOMESTIC VIOLENCE PROGRAM	28,188	29,992	32,156	31,847	36,769
001-0000-336-06-42	CANNABIS EXCISE TAX	56,249	57,489	52,027	54,628	52,825
001-0000-336-06-51	DUI CITIES	2,203	1,887	2,454	2,000	2,000
001-0000-336-06-94	LIQUOR EXCISE TAX	153,534	149,981	144,339	166,101	147,077
001-0000-336-06-95	LIQUOR CONTROL BOARD PROFITS	166,550	165,412	167,521	159,302	172,297
001-0000-337-00-00	LOCAL PAYMENTS	17,092	155,227	38,294	10,000	25,000
001-0000-337-01-00	IN-LIEU OF TAXES	1,874	1,874	1,874	1,874	1,874
	TOTAL INTERGOVERNMENTAL	**$ 1,336,301**	**$ 3,810,490**	**$ 4,093,675**	**$ 3,455,821**	**$ 936,763**
001-0000-341-22-00	CIVIL FILING					
001-0000-341-33-00	WARRANT COSTS	5,086	6,760	3,160	2,400	2,400
001-0000-341-43-00	ADMINISTRATIVE SERVICE CHARGE	4,601	4,201	3,813	4,500	4,500
001-0000-341-43-01	INDIRECT COSTS	1,716,450	1,925,367	1,883,817	2,042,604	1,998,539
001-0000-341-49-00	LA CENTER COURT COSTS	130,896	100,443	45,862	61,207	76,138
001-0000-341-43-02	CREDIT CARD SERVICE FEES	12,893	20,453	61,452	35,000	65,000
001-0000-341-49-10	RIDGEFIELD COURT COSTS	262,696	309,627	313,501	319,749	316,305
001-0000-341-62-00	COPY AND TAPE FEES	511	271	207	1,561	1,592
001-0000-342-10-02	FINGERPRINTING AND REPORTS	4,527	4,217	3,510	4,590	4,682
001-0000-342-10-10	LAW ENFORCEMENT SERVICES	135,280	145,141	129,527	93,000	-
001-0000-342-33-12	WORK RELEASE PROGRAM	2,082	1,718	2,107	3,641	3,714
001-0000-342-38-01	PRETRIAL	7,510	8,345	8,574	9,180	9,364
001-0000-344-50-00	SALE OF FUEL EV CHARGING STATION	266	559	1,345	400	400
001-0000-345-81-00	ZONING AND SUBDIVISION SERVICES	416,179	330,333	626,627	510,000	400,000
001-0000-345-85-03	FIRE IMPACT FEE	222,839	240,697	320,601	500,000	500,000
001-0000-345-85-00	SCHOOL IMPACT FEE	2,235,160	3,002,040	2,649,500	3,000,000	3,000,000

GENERAL FUND REVENUE

ACCOUNT	DESCRIPTION	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
	TOTAL CHARGES FOR GOODS AND SERVICES	**$ 5,156,976**	**$ 6,100,172**	**$ 6,053,602**	**$ 6,587,832**	**$ 6,382,634**
001-0000-353-10-00	TRAFFIC INFRACTION	79,374	107,991	115,119	80,800	110,000
001-0000-354-00-01	PARKING INFRACTION	7,096	22,277	10,873	8,000	8,000
001-0000-355-20-00	DUI FINES	35,458	29,497	30,742	34,638	30,000
001-0000-355-80-00	CRIMINAL TRAFFIC FINES	1,427	661	456	1,811	600
001-0000-356-90-00	CRIMINAL NONTRAFFIC FINES	7,085	5,610	4,241	10,200	5,000
001-0000-357-31-00	HOME DETENTION PROGRAM	-	-	-	-	-
001-0000-357-33-00	PUBLIC DEFENSE	19,166	20,327	18,963	5,000	10,000
001-0000-357-34-00	LAW ENFORCEMENT RESPONSE	7,769	4,663	3,432	2,000	2,500
001-0000-359-20-00	NON-COURT FINES AND PENALTIES	52				
001-0000-359-20-01	CODE ENFORCEMENT	1,250	8,350	1,500		1,000
	TOTAL FINES AND PENALTIES	**$ 158,677**	**$ 199,376**	**$ 185,328**	**$ 142,449**	**$ 167,100**
001-0000-361-10-00	INVESTMENT EARNINGS	799,956	1,045,504	996,728	500,000	500,000
001-0000-361-40-00	OTHER INTEREST	21,039	9,105	7,421		
001-0000-362-60-50	RENTS AND LEASES	159,324	145,882	143,150	173,000	168,500
001-0000-362-50-20	GOVERNMENTAL LESSEE	12	12	12	12	12
001-0000-367-10-00	CONTRIBUTIONS AND DONATIONS	9,459	18,234	16,215	10,000	10,000
001-0000-369-10-00	SALE OF SCRAP	5,496	5,705	3,840	2,000	2,000
001-0000-369-20-00	SALE UNCLAIMED PROPERTY	612	144	1,337	500	500
001-0000-369-40-00	JUDGMENTS AND SETTLEMENTS	15,715	186,679	42,843	8,000	8,000
001-0000-369-91-00	OTHER MISCELLANEOUS REVENUE	45,046	58,302	38,606	25,300	25,300
	TOTAL MISCELLANEOUS REVENUES	**$ 1,056,659**	**$ 1,469,568**	**$ 1,250,151**	**$ 718,812**	**$ 714,312**
001-0000-395-10-00	GAIN (LOSS) DISPOSAL OF ASSETS	4,687				
001-0000-397-01-08	TRANSFER FROM LODGING TAX FUND	5,725	-	3,930	-	-
001-0000-397-01-36	TRANSFER FROM REET 2	-	-	-	-	-
001-0000-397-03-50	TRANSFER FROM CAPITAL FUND	3,389				
001-0000-398-00-00	INSURANCE RECOVERIES	5,502	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	**$ 19,303**	**$ -**	**$ 3,930**	**$ -**	**$ -**
	TOTAL GENERAL FUND REVENUE	**$ 23,164,924**	**$ 28,040,052**	**$ 28,579,060**	**$ 27,161,217**	**$ 25,893,198**

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Additions (Deletions)	2027 Budget
001-1060-511-60-10	**SALARIES AND WAGES**	83,906	104,525	103,350	117,000	112,800		112,800
001-1060-511-60-20	**PERSONNEL BENEFITS**	73,658	70,954	72,878	88,100	128,500		128,500
001-1060-511-60-36	**OPERATING SUPPLIES**	220	4,427	4,439	1,500	1,750		1,750
001-1060-511-60-41	PROFESSIONAL SERVICES	219	837	-	950	15,750		15,750
001-1060-511-60-42	COMMUNICATION	5,032	5,691	5,769	5,500	5,500		5,500
001-1060-511-60-43	TRAINING AND TRAVEL	13,369	15,118	7,344	20,350	20,350		20,350
001-1060-511-60-44	ADVERTISING	5,325	8,140	9,842	4,500	10,000		10,000
001-1060-511-60-47	TECHNOLOGY R&R	7,582	7,962	8,360	8,778	8,441		8,441
001-1060-511-60-49	CODIFICATION	6,375	2,744	2,774	4,000	4,500		4,500
	SERVICES	37,902	40,492	34,089	44,078	64,541		64,541
	TOTAL LEGISLATIVE	**$ 195,686**	**$ 220,397**	**$ 214,756**	**$ 250,678**	**$ 307,591**	**$ -**	**$ 307,591**

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Additions (Deletions)	2027 Budget
001-1550-512-50-10	**REGULAR SALARIES AND WAGES**	263,625	287,705	362,298	504,600	548,000		548,000
001-1550-512-50-20	**PERSONNEL BENEFITS**	138,158	142,236	162,989	229,600	219,000		219,000
001-1550-512-50-35	**OFFICE SUPPLIES**	15,099	13,309	22,072	27,400	27,400		27,400
001-1550-512-50-38	EQUIPMENT	-	1,073	2,398	4,200	6,300		6,300
001-1550-512-50-41	PROFESSIONAL SERVICES	129,340	149,516	167,347	181,260	193,400		193,400
001-1550-512-50-42	COMMUNICATION	8,282	10,484	9,617	8,200	8,700		8,700
001-1550-512-50-43	TRAINING AND TRAVEL	192	4,795	1,137	10,250	15,875		15,875
001-1550-512-50-47	TECHNOLOGY R&R	8,763	9,201	9,661	10,145	19,006		19,006
001-1550-512-50-49	MEMBERSHIPS AND SUBSCRIPTIONS	3,905	2,964	3,769	3,800	5,850		5,850
001-1550-512-51-41	JUDGE/JUDGE PRO-TEM	59,624	71,205	70,902	98,500	78,600		78,600
001-1550-512-52-41	INTERPRETER	5,700	12,617	16,073	20,000	20,000		20,000
001-1550-512-53-41	PUBLIC DEFENDER	115,325	222,856	217,280	360,000	360,000		360,000
001-1550-512-55-41	JURY FEES	-	550	-	2,000	2,000		2,000
	SERVICES	331,132	485,261	498,184	698,355	709,731	-	709,731
001-1550-523-20-40	WORK CREW PROGRAM	19,630	20,916	20,995	27,400	26,400		26,400
001-1550-523-60-41	JAIL COSTS	124,213	133,140	97,354	200,000	190,000		190,000
	INTERGOVERNMENTAL SERVICES	143,843	154,056	118,350	227,400	216,400	-	216,400
						-		-
	TOTAL JUDICIAL	**$ 891,858**	**$ 1,082,568**	**$ 1,163,892**	**$ 1,687,355**	**$ 1,720,531**	**$ -**	**$ 1,720,531**

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Additions (Deletions)	2027 Budget
001-2010-513-10-10	REGULAR SALARIES AND WAGES	528,373	678,540	678,705	721,300	774,000		774,000
001-2010-513-10-13	OVERTIME WAGES	12,605	-	-	3,000	3,000		3,000
	SALARIES AND WAGES	540,978	678,540	678,705	724,300	777,000	-	777,000
001-2010-513-10-20	**PERSONNEL BENEFITS**	161,167	199,525	205,777	218,200	212,500		212,500
001-2010-513-10-35	**OFFICE SUPPLIES**	11,216	7,950	5,790	10,486	10,300		10,300
001-2010-513-10-41	PROFESSIONAL SERVICES	117,036	135,016	185,817	182,500	149,150		149,150
001-2010-513-10-42	COMMUNICATION	5,206	6,238	4,561	6,400	5,900		5,900
001-2010-513-10-43	TRAINING AND TRAVEL	11,154	14,624	15,395	22,850	26,400		26,400
001-2010-513-10-44	ADVERTISING	1,248		-				-
001-2010-513-10-46	INSURANCE	290,876	420,404	457,004	475,000	466,000		466,000
001-2010-513-10-47	TECHNOLOGY R&R	7,681	8,065	8,468	8,892	8,596		8,596
001-2010-513-10-48	VEHICLE MAINTENANCE	60	49	153	156	-		-
001-2010-513-10-49	MEMBERSHIPS AND SUBSCRIPTIONS	22,668	21,689	24,545	23,956	23,601		23,601
001-2010-513-11-41	LIQUOR CONTROL	6,386	6,328	6,456	7,500	7,500		7,500
001-2010-513-11-42	COMMUNITY RELATIONS	4,256	2,526	3,737	52,400	47,400		47,400
001-2010-513-11-47	VEHICLE R&R	55,000	55,000	40,000	40,000	65,000		65,000
001-2010-513-11-50	ELECTION	58,381	22,303	34,872	30,000	50,000		50,000

GENERAL FUND

DEPARTMENT OPERATING BUDGETS (EXPENDITURES)

	SERVICES	579,951	692,243	781,008	849,654	849,547	-	849,547
	TOTAL EXECUTIVE	**$ 1,293,312**	**$ 1,578,257**	**$ 1,671,280**	**$ 1,802,640**	**$ 1,849,347**	**$ -**	**$ 1,849,347**

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Additions (Deletions)	2027 Budget
001-2210-518-10-10	SALARIES AND WAGES	115,799	122,325	134,813	154,800	157,000		157,000
001-2210-518-10-13	OVERTIME	94	-					-
	SALARIES AND WAGES	115,892	122,325	134,813	154,800	157,000	-	157,000
001-2210-518-10-20	**PERSONNEL BENEFITS**	30,537	52,919	56,774	60,000	62,000		62,000
001-2210-518-10-35	**OFFICE SUPPLIES**	1,099	1,906	233	1,500	1,500		1,500
001-2210-518-10-41	PROFESSIONAL SERVICES	91,293	65,098	31,529	84,900	94,900		94,900
001-2210-518-10-42	COMMUNICATION	6,743	2,271	1,791	5,300	5,300		5,300
001-2210-518-10-43	TRAINING AND TRAVEL	1,273	8,673	11,136	14,450	13,450		13,450
001-2210-518-10-47	TECHNOLOGY R&R	2,882	3,027	3,178	3,337	2,463		2,463
001-2210-518-10-49	HR PROGRAMS	12,358	7,643	7,877	12,000	12,000		12,000
001-2210-518-11-49	MEMBERSHIPS AND SUBSCRIPTIONS	482	68	447	400	5,400		5,400
	SERVICES	115,033	86,781	55,958	120,387	133,513		133,513
	TOTAL HUMAN RESOURCES	**$ 262,561**	**$ 263,931**	**$ 247,779**	**$ 336,687**	**$ 354,013**	**$ -**	**$ 354,013**

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Budget	Additions (Deletions)	2026 Budget
001-2510-514-20-10	REGULAR SALARIES AND WAGES	537,121	586,368	620,772	652,500	679,000		679,000
001-2510-514-20-13	OVERTIME SALARIES	2,082	4,304	4,017	3,000	5,000		5,000
	SALARIES AND WAGES	539,203	590,673	624,789	655,500	684,000	-	684,000
001-2510-514-20-20	**PERSONNEL BENEFITS**	171,239	177,424	167,076	177,000	193,000		193,000
001-2510-514-20-35	**OFFICE SUPPLIES**	4,334	7,550	6,653	6,000	6,000		6,000
001-2510-514-20-41	PROFESSIONAL SERVICES	15,180	14,511	13,876	17,830	19,190		19,190
001-2510-514-20-42	COMMUNICATION AND POSTAGE	3,135	2,080	10,195	7,200	7,200		7,200
001-2510-514-20-43	TRAINING AND TRAVEL	1,782	859	3,310	6,150	3,650		3,650
001-2510-514-20-47	TECHNOLOGY R&R	10,274	10,788	11,327	11,893	13,492		13,492
001-2510-514-20-49	MEMBERSHIPS AND SUBSCRIPTIONS	1,144	631	969	1,450	1,450		1,450
001-2510-514-21-41	BANKING FEES	10,739	8,829	7,388	16,600	16,600		16,600
001-2510-514-22-41	AUDIT SERVICES	64,831	53,819	70,107	75,000	75,000		75,000
001-2510-518-63-00	UTILITY ASSISTANCE PROGRAM COVID							-
001-2510-518-63-01	PASS THROUGH GRANTS SUB AWARDS		281,614	108,011	381,933	110,820		110,820
001-2510-518-63-02	SENIOR ASSISTANCE PROGRAM	8,735	13,939	-	-	-		-
	SERVICES	115,820	387,069	225,184	518,056	247,402	-	247,402
	TOTAL FINANCE	**$ 830,595**	**$ 1,162,715**	**$ 1,023,702**	**$ 1,356,556**	**$ 1,130,402**	**$ -**	**$ 1,130,402**

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Additions (Deletions)	2027 Budget
001-2710-518-80-10	**REGULAR SALARIES AND WAGES**	195,867	217,697	225,245	231,800	240,000		240,000
001-2710-518-80-20	**PERSONNEL BENEFITS**	67,463	71,294	70,433	74,000	75,500		75,500
001-2710-518-80-35	**OFFICE SUPPLIES**	826	1,907	1,809	2,000	2,000		2,000
001-2710-518-80-41	IT MAINTENANCE CONTRACTS	243,872	298,094	370,598	428,496	453,111		453,111
001-2710-518-80-42	COMMUNICATION	2,502	3,055	3,101	4,350	4,350		4,350
001-2710-518-80-43	TRAINING AND TRAVEL	8,823	13,001	2,476	15,800	15,800		15,800
001-2710-518-80-47	TECHNOLOGY R&R	2,859	3,002	3,152	3,310	3,566		3,566
001-2710-518-80-49	MEMBERSHIPS AND SUBSCRIPTIONS	3,003	293	272	2,375	2,375		2,375
001-2710-518-81-42	INTERNET SERVICES	30,749	31,298	32,289	40,500	47,100		47,100
	SERVICES	291,808	348,743	411,889	494,831	526,302		526,302
	TOTAL INFORMATION SERVICES	**$ 555,964**	**$ 639,641**	**$ 709,376**	**$ 802,631**	**$ 843,802**	**$ -**	**$ 843,802**

GENERAL FUND

DEPARTMENT OPERATING BUDGETS (EXPENDITURES)

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

ACCOUNT	DESCRIPTION	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Additions (Deletions)	2027 Budget
001-3010-515-30-10	**REGULAR SALARIES AND WAGES**		-	-	-	-		-
001-3010-515-30-20	**PERSONNEL BENEFITS**		-	-	-	-		-
001-3010-515-30-35	**OFFICE SUPPLIES**	562	689	943	1,000	1,000		1,000
001-3010-515-30-41	PROFESSIONAL SERVICES	76,085	98,520	162,400	130,000	130,000		130,000
001-3010-515-30-42	COMMUNICATION	-	-	-	-	-		-
001-3010-515-30-43	TRAINING AND TRAVEL	-	-	-	-	-		-
001-3010-515-30-47	TECHNOLOGY R&R	2,026	2,127	2,233	2,345	4,589		4,589
001-3010-515-30-47	MEMBERSHIPS AND SUBSCRIPTIONS	3,435	616	677	690	780		780
001-3010-515-31-41	PROSECUTOR	129,093	127,683	126,471	144,900	144,900		144,900
	SERVICES	210,639	228,946	291,781	277,935	280,269		280,269
	TOTAL LEGAL	**$ 211,201**	**$ 229,635**	**$ 292,724**	**$ 278,935**	**$ 281,269**	**$ -**	**$ 281,269**

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

ACCOUNT	DESCRIPTION	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Additions (Deletions)	2027 Budget
001-3510-544-20-10	SALARIES AND WAGES	287,310	388,204	423,503	614,700	650,000		650,000
001-3510-544-20-12	PART-TIME WAGES	1,067	8,413	8,600	13,500	13,500		13,500
	SALARIES AND WAGES	288,377	396,617	432,103	628,200	663,500	-	663,500
001-3510-544-20-20	**PERSONNEL BENEFITS**	121,194	154,740	163,543	265,900	257,500		257,500
001-3510-544-20-32	FUEL	1,508	1,614	2,680	4,000	6,000		6,000
001-3510-544-20-35	OFFICE SUPPLIES	12,129	11,912	12,652	18,250	18,350		18,350
001-3510-544-20-36	OPERATING SUPPLIES	1,360	3,842	3,467	4,750	5,350		5,350
	SUPPLIES	14,997	17,368	18,800	27,000	29,700		29,700
001-3510-544-20-41	PROFESSIONAL SERVICES	84,259	126,360	138,436	155,350	155,350		155,350
001-3510-544-20-42	COMMUNICATIONS	6,940	10,085	9,453	12,150	12,150		12,150
001-3510-544-20-43	TRAINING AND TRAVEL	1,068	2,550	5,582	17,250	17,650		17,650
001-3510-544-20-47	TECHNOLOGY R&R	6,309	6,625	6,956	7,304	13,492		13,492
001-3510-544-20-48	VEHICLE MAINTENANCE	1,667	328	1,534	3,000	4,000		4,000
001-3510-544-20-49	MEMBERSHIPS AND SUBSCRIPTIONS	7,306	8,551	9,916	12,580	13,040		13,040
	SERVICES	107,549	154,500	171,877	207,634	215,682		215,682
001-3510-518-63-00	**ATMS SUBRECIPIENT EXPENSES**	68,229	230,608	14,496	-	-		-
	TOTAL ENGINEERING	**$ 600,345**	**$ 953,833**	**$ 800,819**	**$ 1,128,734**	**$ 1,166,382**	**$ -**	**$ 1,166,382**

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

ACCOUNT	DESCRIPTION	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Additions (Deletions)	2027 Budget
001-3710-518-20-10	REGULAR SALARIES AND WAGES	116,758	162,883	164,769	213,000	221,000		221,000
001-3710-518-20-12	PART-TIME WAGES	3,500	12,850	14,365	16,000	16,000		16,000
001-3710-518-20-13	OVERTIME	245	551	861	1,000	1,000		1,000
	SALARIES AND WAGES	120,503	176,284	179,994	230,000	238,000	-	238,000
001-3710-518-20-20	**PERSONNEL BENEFITS**	68,428	85,478	87,667	122,200	124,000		124,000
001-3710-518-20-32	FUEL	1,861	1,950	2,053	3,250	3,250		3,250
001-3710-518-20-35	OFFICE SUPPLIES	74	513	922	600	600		600
001-3710-518-20-36	OPERATING SUPPLIES	4,332	4,548	14,058	5,000	6,750		6,750
001-3710-518-20-37	UNIFORMS AND CLOTHING	1,076	2,248	920	2,400	2,590		2,590
	SUPPLIES	7,343	9,258	17,952	11,250	13,190		13,190
001-3710-518-20-41	PROFESSIONAL SERVICES	76,963	28,016	68,319	60,410	19,430		19,430
001-3710-518-20-42	COMMUNICATION	7,332	8,087	8,381	9,050	9,050		9,050
001-3710-518-20-43	TRAINING AND TRAVEL	50	10	164	3,500	3,500		3,500
001-3710-518-20-45	RENTS AND LEASES	12,716	8,144	8,331	7,888	7,628		7,628
001-3710-518-20-47	TECHNOLOGY R&R	1,760	1,848	1,940	2,037	875		875
001-3710-518-20-48	VEHICLE MAINTENANCE	1,781	99	4,105	6,000	6,000		6,000
001-3710-518-20-49	MEMBERSHIPS AND SUBSCRIPTIONS	-	-	52	200	700		700
001-3710-518-21-48	FACILITY MAINTENANCE	235,841	729,621	747,113	251,615	268,515		268,515
	SERVICES	336,443	775,825	838,404	340,700	315,698		315,698

GENERAL FUND

DEPARTMENT OPERATING BUDGETS (EXPENDITURES)

001-3710-594-18-64	CAPITAL OUTLAYS	41,114	56,125	-	-	-		-
	TOTAL FACILITIES	**$ 573,831**	**$ 1,102,970**	**$ 1,124,017**	**$ 704,150**	**$ 690,888**	**$ -**	**$ 690,888**

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Additions (Deletions)	2027 Budget
001-4000-597-01-00	TRANSFER TO CAPITAL PROJECTS	61,783	391,986	1,205,341	4,831,100	1,770,600		1,770,600
001-4000-597-02-00	TRANSFER TO DEBT SERVICE FUND							-
001-4000-597-05-00	TRANSFER TO LEOFF I RESERVE	105,000	105,000	105,000	105,000	105,000		105,000
001-4000-597-06-00	TRANSFER TO PARKS FUND	1,320,000	1,250,000	875,000	1,300,000	1,700,000		1,700,000
001-4000-597-07-00	TRANSFER TO SEWER FUND	214,099	316,898	3,248				-
001-4000-597-08-00	TRANSFER TO STREET FUND	1,500,000	2,380,000	2,100,000	3,700,000	2,000,000		2,000,000
001-4000-597-11-00	TRANSFER TO WATER FUND	135,810	1,776,238	2,028,369	2,215,420			-
	TOTAL TRANSFERS	**$ 3,336,692**	**$ 6,220,122**	**$ 6,316,958**	**$ 12,151,520**	**$ 5,575,600**	**$ -**	**$ 5,575,600**

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Additions (Deletions)	2027 Budget
001-4522-521-20-10	REGULAR SALARIES AND WAGES	3,131,494	3,389,221	3,793,612	4,341,400	4,570,000		4,570,000
001-4522-521-20-13	OVERTIME SALARIES	232,962	226,761	274,045	160,000	160,000		160,000
	SALARIES AND WAGES	3,364,457	3,615,982	4,067,657	4,501,400	4,730,000		4,730,000
001-4522-521-20-20	PERSONNEL BENEFITS	1,286,406	1,416,207	1,547,510	1,668,000	1,830,500		1,830,500
001-4522-521-20-24	HOLIDAY PAY	154,761	172,862	190,840	248,100	263,000		263,000
	PERSONNEL BENEFITS	1,441,167	1,589,070	1,738,350	1,916,100	2,093,500		2,093,500
001-4522-521-20-32	FUEL	65,998	63,111	62,195	63,439	86,700		86,700
001-4522-521-20-35	OFFICE SUPPLIES	16,666	18,158	15,533	17,948	18,435		18,435
001-4522-521-20-36	OPERATING AND TRAINING SUPPLIES	79,065	85,024	58,975	105,550	122,596		122,596
001-4522-521-20-37	UNIFORMS AND CLOTHING	74,489	587,568	203,262	92,620	113,318		113,318
	SUPPLIES	236,219	753,860	339,966	279,557	341,049	-	341,049
001-4522-521-20-41	PROFESSIONAL SERVICES	134,983	173,314	145,059	199,569	232,826		232,826
001-4522-521-20-42	COMMUNICATION AND POSTAGE	60,343	55,525	57,714	51,500	51,500		51,500
001-4522-521-20-43	TRAINING AND TRAVEL	70,795	70,420	88,830	121,540	111,730		111,730
001-4522-521-20-43	ADVERTISING	9,132						-
001-4522-521-20-45	RENTS AND LEASES	8,640	12,840	13,468	5,344	5,604		5,604
001-4522-521-20-47	TECHNOLOGY R&R	61,690	64,774	68,013	71,414	120,211		120,211
001-4522-521-20-48	VEHICLE MAINTENANCE	46,981	52,102	30,925	50,000	50,000		50,000
001-4522-521-20-49	MEMBERSHIPS AND SUBSCRIPTIONS	1,299	3,930	3,821	5,414	4,875		4,875
001-4522-521-21-47	VEHICLE R&R	150,000	700,000	350,000	350,000	400,000		400,000
001-4522-521-21-48	FACILITY MAINTENANCE	97,709	96,942	89,737	143,175	188,375		188,375
001-4522-554-30-41	ANIMAL CONTROL	36,900	63,938	78,703	118,860	125,400		
	SERVICES	678,472	1,293,784	926,270	1,116,816	1,290,521		1,290,521
001-4522-522-00-50	CRESA (OPERATIONS, RADIO, CAD)	206,792	281,454	394,974	498,000	514,000		514,000
001-4522-522-01-50	EMS PER CAPITA CHARGE	24,176	25,197	30,335	38,000	38,000		38,000
	INTERGOVERNMENTAL SERVICES	230,968	306,651	425,309	536,000	552,000		552,000
001-4522-594-18-60	**MACHINERY AND EQUIPMENT**	19,474	-	-	-	-		-
	TOTAL LAW ENFORCEMENT	**$ 5,970,756**	**$ 7,559,347**	**$ 7,497,552**	**$ 8,349,873**	**$ 9,007,070**	**$ -**	**$ 9,007,070**

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Additions (Deletions)	2027 Budget
001-4610-521-10-36	**OPERATING SUPPLIES**	-	25	-	300	300		300
001-4610-521-10-41	PROFESSIONAL SERVICES	39,072	51,828	38,876	50,800	51,000		51,000
001-4610-521-10-43	TRAINING AND TRAVEL	2,673	-	125	3,000	3,000		3,000
001-4610-521-10-44	ADVERTISING	770	1,985	835	2,000	2,000		2,000
	SERVICES	42,515	53,813	39,836	55,800	56,000		56,000
	TOTAL CIVIL SERVICE	**$ 42,515**	**$ 53,839**	**$ 39,836**	**$ 56,100**	**$ 56,300**		**$ 56,300**

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Additions (Deletions)	2027 Budget
001-5760-558-70-10	REGULAR SALARIES AND WAGES	526,546	573,682	537,258	647,000	688,000		688,000

GENERAL FUND

DEPARTMENT OPERATING BUDGETS (EXPENDITURES)

001-5760-558-70-13	OVERTIME SALARIES	-	-	146	2,000	2,000		2,000
	SALARIES AND WAGES	526,546	573,682	537,403	649,000	690,000		690,000
001-5760-558-70-20	**PERSONNEL BENEFITS**	173,490	201,351	174,657	189,000	180,500		180,500
001-5760-558-70-32	FUEL	1,553	48	103	2,000	2,000		2,000
001-5760-558-70-36	OPERATING SUPPLIES	6,565	7,977	6,959	15,300	15,300		15,300
001-5760-558-70-37	UNIFORMS AND CLOTHING	1,488	118	-	1,200	1,200		1,200
	SUPPLIES	9,606	8,143	7,062	18,500	18,500		18,500
001-5760-558-70-41	PROFESSIONAL SERVICES	38,977	613,383	623,203	352,041	214,640		214,640
001-5760-558-70-42	COMMUNICATION	3,857	3,448	3,941	4,100	4,100		4,100
001-5760-558-70-43	TRAINING AND TRAVEL	33,471	6,980	5,262	14,200	12,400		12,400
001-5760-558-70-44	ADVERTISING	4,187	3,869	6,283	7,000	7,000		7,000
001-5760-558-70-47	TECHNOLOGY R&R	7,171	7,530	7,907	8,302	4,668		4,668
001-5760-558-70-48	VEHICLE MAINTENANCE	1,344	784	679	1,530	1,530		1,530
001-5760-558-70-49	MEMBERSHIPS AND SUBSCRIPTIONS	3,224	3,854	11,100	12,100	15,100		15,100
001-5760-558-71-41	GIS	8,230	8,801	9,003	9,500	9,500		9,500
001-5760-558-71-42	POSTAGE	1,132	696	410	4,000	4,000		4,000
001-5760-558-72-41	SW CLEAN AIR AGENCY	11,638	12,632	13,584	14,400	14,600		14,600
001-5760-558-73-41	BANKING FEES	14,546	22,682	48,873	35,000	65,000		65,000
	SERVICES	127,778	684,659	730,245	462,173	352,538	-	352,538
001-5760-558-70-00	**ECONOMIC DEVELOPMENT**				30,000	50,000		50,000
	TOTAL PLANNING	**$ 837,420**	**$ 1,467,834**	**$ 1,449,367**	**$ 1,348,673**	**$ 1,291,538**	**$ -**	**$ 1,291,538**

BUILDING AND DEVELOPMENT (see Planning and Community Development)

ACCOUNT	DESCRIPTION	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Additions (Deletions)	2027 Budget
001-5860-558-50-10	**REGULAR SALARIES AND WAGES**	208,641	299,826	316,033	344,300	360,000		360,000
001-5860-558-50-20	**PERSONNEL BENEFITS**	87,143	118,426	119,708	128,500	133,500		133,500
001-5860-558-50-32	FUEL	2,313	2,491	1,898	6,000	6,000		6,000
001-5860-558-50-36	OPERATING SUPPLIES	1,214	1,267	2,518	9,500	9,500		9,500
001-5860-558-50-37	UNIFORMS AND CLOTHING	469	549	312	1,200	1,200		1,200
	SUPPLIES	3,996	4,307	4,728	16,700	16,700		16,700
								-
001-5860-558-50-41	PROFESSIONAL SERVICES	152,685	63,980	43,160	47,000	40,000		40,000
001-5860-558-50-42	COMMUNICATION	4,997	4,225	4,937	4,600	4,600		4,600
001-5860-558-50-43	TRAINING, MEETINGS AND TRAVEL	6,955	3,344	13,548	16,000	18,000		18,000
001-5860-558-50-48	VEHICLE MAINTENANCE	2,504	3,769	534	1,530	1,530		1,530
001-5860-558-50-49	MEMBERSHIPS AND SUBSCRIPTIONS	175	3,013	945	5,800	7,800		7,800
001-5860-558-50-50	FIRE MARSHAL SERVICES	-	-	-	-	3,000		3,000
001-5860-558-51-47	TECHNOLOGY R&R	5,128	5,385	5,654	5,937	10,183		10,183
001-0000-558-70-01	FIRE IMPACT FEES	221,453	239,920	319,179	500,000	500,000		500,000
001-0000-558-70-00	SCHOOL IMPACT FEES	2,233,798	3,011,360	2,647,846	3,000,000	3,000,000		3,000,000
	SERVICES	2,627,695	3,334,996	3,035,802	3,580,867	3,585,113		3,585,113
	TOTAL BUILDING	**$ 2,927,475**	**$ 3,757,555**	**$ 3,476,271**	**$ 4,070,367**	**$ 4,095,313**	**$ -**	**$ 4,095,313**
	TOTAL GENERAL FUND EXPENDITURES	**$ 18,530,212**	**$ 26,292,646**	**$ 26,028,330**	**$ 34,324,900**	**$ 28,370,046**	**$ -**	**$ 28,370,046**

Excess (Deficiency) of Revenues and Expenditures	4,634,712	1,747,406	2,550,730	(7,163,683)	(2,476,848)	-	(2,476,848)
Beginning Fund Balance	18,029,563	22,664,275	24,411,682	26,962,412	19,798,729		19,798,729
Ending Fund Balance	22,664,275	24,411,682	26,962,412	19,798,729	17,321,881		17,321,881
Minimum Reserve 90 days	4,632,553	6,573,161	6,507,082	6,819,595	6,649,862		6,649,862

STREET FUND

Revenue Account	DESCRIPTION	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Additions (Deletions)	2027 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	28,284	28,091	28,469	28,488	29,227		29,227
101-0000-336-00-87	MOTOR VEHICLE FUEL TAX	403,234	389,251	392,329	417,741	404,225		404,225
	TAXES	431,518	417,342	420,798	446,229	433,452	-	433,452
101-0000-345-86-00	CONCURRENCY MITIGATION	251,445	259,670	253,899	350,000	250,000		250,000
101-0000-361-10-00	INVESTMENT INTEREST	100,526	148,338	122,820	78,030	79,591		79,591
101-0000-362-60-50	RENTS AND LEASES	6,717	6,009	6,460	10,000			-
101-0000-369-91-00	MISCELLANEOUS REVENUE	26,503	10,763	3,223	-	-		-
	MISC REVENUE	385,190	424,779	386,402	438,030	329,591	-	329,591
101-0000-397-01-90	TRANSFER IN - GENERAL FUND	1,500,000	2,380,000	2,100,000	3,700,000	2,000,000		2,000,000
101-0000-397-01-02	TRANSFER IN - TBD	565,173	651,702	674735.49	703,362	739,077		739,077
101-0000-397-01-08	TRANSFER IN - LODGING TAX	1,996		2,772				
101-0000-397-03-50	TRANSFER IN - CAPITAL PROJECT FUND							739,077
	TRANSFERS	2,067,169	3,031,702	2,777,507	4,403,362	2,739,077	-	2,739,077
	TOTAL STREET FUND REVENUE	**$ 3,271,755**	**$ 4,147,368**	**$ 3,584,707**	**$ 5,287,621**	**$ 3,502,120**	**$ -**	**$ 3,502,120**

Expenditure Account	DESCRIPTION	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Additions (Deletions)	2027 Budget
101-0000-542-30-10	REGULAR SALARIES AND WAGES	299,727	373,500	388,554	424,000	494,000		494,000
101-0000-542-30-12	PART-TIME WAGES	100,234	97,814	101,305	160,000	160,000		160,000
101-0000-542-30-13	OVERTIME SALARIES	1,380	2,533	2,363	3,000	3,000		3,000
	SALARIES AND WAGES	401,341	473,847	492,223	587,000	657,000	-	657,000
101-0000-542-30-20	**PERSONNEL BENEFITS**	149,775	195,990	179,147	252,000	219,000		219,000
								-
101-0000-542-30-32	FUEL	15,027	28,803	28,429	23,100	31,300		31,300
101-0000-542-30-35	OFFICE SUPPLIES	-	476	-	1,000	1,000		1,000
101-0000-542-30-36	OPERATING SUPPLIES	101,630	68,772	83,511	66,300	79,100		79,100
101-0000-542-30-37	UNIFORMS AND CLOTHING	1,912	3,431	2,877	3,600	3,885		3,885
	SUPPLIES	118,569	101,482	114,818	94,000	115,285	-	115,285
101-0000-541-30-51	INDIRECT COSTING - GENERAL FUND	276,313	245,356	360,351	260,297	382,295		382,295
101-0000-542-30-41	PROFESSIONAL SERVICES	93,746	43,353	71,900	111,050	127,300		127,300
101-0000-542-30-42	COMMUNICATION	2,987	3,279	3,839	4,010	4,010		4,010
101-0000-542-30-43	TRAINING AND TRAVEL	6,554	1,054	6,619	8,775	9,975		9,975
101-0000-542-30-45	OPERATING RENTALS AND LEASES	21,000	26,100	23,129	27,696	34,264		34,264
101-0000-542-30-46	INSURANCE	20,572	35,876	39,302	40,000	43,000		43,000
101-0000-542-30-49	PUBLIC UTILITIES	183	173	220	180	180		180
101-0000-542-30-47	STREET LIGHTS	153,597	389,842	233,640	266,000	305,000		305,000
101-0000-542-30-48	REPAIRS AND MAINTENANCE	1,836,165	1,727,419	1,710,620	3,162,500	1,147,500		1,147,500
101-0000-542-31-47	VEHICLE R&R	20,044	20,000	20,000	45,000	100,000		100,000
101-0000-542-32-47	TECHNOLOGY R&R	2,223	2,334	2,450	2,753	3,907		3,907
101-0000-542-32-48	VEHICLE MAINTENANCE	9,676	6,221	17,221	10,000	15,700		15,700
101-0000-542-33-48	STREET TREES	-	4,967	-	5,000	5,000		5,000
101-0000-542-35-49	MEMBERSHIPS AND SUBSCRIPTIONS	179	103	178	200	200		200
	SERVICES	2,443,239	2,506,078	2,489,470	3,943,461	2,178,331	-	2,178,331
101-0000-594-18-64	CAPITAL EQUIPMENT	52,791	36,212	25,351	57,000			-
101-0000-597-01-00	TRANSFER TO CAPITAL PROJECTS	251,445	264,210	253,899	350,000	250,000		250,000
	TOTAL TRANSFERS	251,445	264,210	253,899	350,000	250,000	-	250,000
	TOTAL STREET EXPENDITURES	**$ 3,417,158**	**$ 3,577,818**	**$ 3,554,908**	**$ 5,283,461**	**$ 3,419,616**	**$ -**	**$ 3,419,616**

Excess (Deficiency) of Revenues and Expenditures	(145,403)	569,550	29,800	4,160	82,503	-	82,503
Beginning Fund Balance	933,628	788,225	1,357,775	1,387,575	1,391,735		1,391,735
Ending Fund Balance	788,225	1,357,775	1,387,575	1,391,735	1,474,238		1,474,238

TRANSPORTATION BENEFIT DISTRICT

Revenue Account	DESCRIPTION	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
102-0000-313-15-00	TBD SALES TAX	681,087	657,421	696,398	703,362	710,395
102-0000-361-10-00	**MISC REVENUE -** INVESTMENT INTEREST	179	29	1,271	-	-
	TOTAL TBD REVENUE	**$ 681,266**	**$ 657,450**	**$ 697,669**	**$ 703,362**	**$ 710,395**

Expenditure Account	DESCRIPTION	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
102-0000-597-08-00	TRANSFER TO STREET FUND	681,266	651,702	674,735	703,362	739,077
	TOTAL STREET EXPENDITURES	**$ 681,266**	**$ 651,702**	**$ 674,735**	**$ 703,362**	**$ 739,077**

Excess (Deficiency) of Revenues and Expenditures	0	5,748	22,934	-	(28,681)
Beginning Fund Balance	-	0	5,748	28,681	28,681
Ending Fund Balance	0	5,748	28,681	28,681	0

PARKS

Revenue Account	DESCRIPTION	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Additions (Deletions)	2027 Budget
103-0000-334-01-80	MILITARY EPARTMENT STATE GRANT	-	118	-	-	-		-
	INTERGOVERNMENTAL	-	118	-	-	-	-	-
103-0000-341-43-02	CREDIT CARD SERVICE FEE	607	379	756	1,500	1,500		1,500
103-0000-347-50-00	SPECIAL EVENTS	982	874	166	166	850		850
103-0000-347-60-00	PROGRAM FEES	11,399	4,629	6,555	6,555	10,300		10,300
	CHARGES FOR SERVICES	12,988	5,882	7,476	8,221	12,650	-	12,650
103-0000-361-10-00	INVESTMENT EARNINGS	52,291	72,830	50,664	20,000	20,000		20,000
103-0000-362-40-01	SENIOR CENTER	15,939	11,309	8,729	2,000	2,000		2,000
103-0000-362-40-02	MEALS ON WHEELS	-	-	-	-	-		-
103-0000-362-40-03	FACILITIES RENTAL - FLEX USE BLDG	8,940	8,884	8,676	8,640	9,600		9,600
103-0000-362-40-04	LITTLE LEAGUE LEASE	2,000	2,500	2,500	2,500	2,500		2,500
103-0000-362-40-05	FACILITIES RENTAL - REMY	7,600	8,640	7,680	8,640	8,640		8,640
103-0000-362-40-06	PARK FIELD RENTALS	190	-	-	-	500		500
103-0000-362-90-00	COMMUNITY CENTER	240,810	259,673	209,225	200,000	205,000		205,000
103-0000-367-10-00	CONTRIBUTIONS AND DONATIONS	15,443	929	1,632	1,632	1,632		1,632
103-0000-369-91-00	OTHER MISCELLANEOUS REVENUE	4,505	58	9,211	9,211			-
	MISC REVENUE	347,718	364,822	298,318	252,623	249,872	-	249,872
103-0000-395-10-00	GAIN(LOSS) DISPOSAL OF ASSETS	5,700	1,525					-
103-0000-397-01-08	TRANSFER IN - LODGING TAX			462				-
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	1,320,000	1,250,000	875,000	1,300,000	1,700,000		1,700,000
	TRANSFERS	1,549,526	1,529,114	875,462	1,300,000	1,700,000	-	1,700,000
	TOTAL PARKS REVENUE	**$ 1,910,232**	**$ 1,899,936**	**$ 1,181,256**	**$ 1,560,844**	**$ 1,962,522**	**$ -**	**$ 1,962,522**

Expenditure - Senior Center Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Additions (Deletions)	2027 Budget
103-0015-575-50-35	OFFICE SUPPLIES	98	41	79.12	200	200		200
103-0015-575-50-36	SUPPLIES -OPERATING	24	-	1,881	2,000	2,000		2,000
	SUPPLIES	121	41	1,960	2,200	2,200	-	2,200
103-0015-575-50-42	COMMUNICATIONS	1,701	1,633	1,627	1,700	1,700		1,700
103-0015-575-50-47	PUBLIC UTILITY SERVICES	5,280	5,021	3,800	6,300	6,300		6,300
103-0015-575-50-48	FACILITY OPERATIONS AND MAINT	8,352	5,084	13,263	10,800	10,800		10,800
	SERVICES	15,332	11,738	18,690	18,800	18,800	-	18,800
	TOTAL SENIOR CENTER	**$ 15,454**	**$ 11,779**	**$ 20,651**	**$ 21,000**	**$ 21,000**	**$ -**	**$ 21,000**

Expenditure - Parks Maintenance Account	DESCRIPTION	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Additions (Deletions)	2027 Budget
103-0020-576-90-10	REGULAR SALARIES AND WAGES	231,889	280,205	305,223	279,500	331,000		331,000
103-0020-576-90-12	PART-TIME SALARIES	30,280	26,237	31,520	48,000	48,000		48,000
103-0020-576-90-13	OVERTIME SALARIES	585	509	1,330	1,330	-		-
	SALARIES AND WAGES	262,754	306,952	338,074	328,830	379,000	-	379,000
103-0020-576-90-20	**PERSONNEL BENEFITS**	99,558	114,481	122,208	138,500	134,500		134,500
103-0020-576-90-32	FUEL	7,124	8,280	9,387	9,500	12,000		12,000
103-0020-576-90-35	OFFICE SUPPLIES	35	476	448	1,000	1,000		1,000
103-0020-576-90-36	OPERATING SUPPLIES	42,878	36,918	47,876	46,000	45,500		45,500
103-0020-576-90-37	UNIFORMS AND CLOTHING	1,439	1,894	2,330	3,600	3,885		3,885
103-0020-576-90-38	EQUIPMENT	7,443	1,643	6,321	11,000	5,400		5,400
	SUPPLIES	58,918	49,212	66,362	71,100	67,785	-	67,785
103-0020-576-90-41	PROFESSIONAL SERVICES	289,162	348,620	31,568	30,700	35,700		35,700
103-0020-576-90-42	COMMUNICATIONS	1,074	1,493	1,317	2,000	2,000		2,000
103-0020-576-90-43	TRAINING AND TRAVEL	2,577	1,612	1,224	2,575	2,575		2,575
103-0020-576-90-45	OPERATING RENTALS	20,355	20,628	21,204	30,900	24,964		24,964
103-0020-576-90-46	INSURANCE							-
103-0020-576-90-47	PUBLIC UTILITY SERVICES	38,128	34,728	27,566	34,200	34,200		34,200
103-0020-576-90-48	REPAIRS AND MAINTENANCE	13,248	39,374	81,670	281,000	309,400		309,400
103-0020-576-90-49	MEMBERSHIPS AND SUBSCRIPTIONS	399	628	1,698	1,450	1,450		1,450
103-0020-576-91-47	TECHNOLOGY R&R	1,366	1,434	1,506	1,581	3,047		3,047
103-0020-576-91-48	VEHICLE MAINTENANCE	12,638	12,523	13,145	12,000	11,000		11,000
103-0020-576-92-47	VEHICLE R&R	10,000	100,000	20,000	20,000	31,000		31,000
	SERVICES	388,948	561,041	200,897	416,406	455,336	-	455,336
103-0020-594-18-64	CAPITAL EQUIPMENT	1,572	215,291	141,597	69,000	67,000		67,000
	TOTAL PARKS MAINTENANCE	**$ 811,750**	**$ 1,246,976**	**$ 869,138**	**$ 1,023,836**	**$ 1,103,621**	**$ -**	**$ 1,103,621**

Expenditure - Event Center Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Additions (Deletions)	2027 Budget
103-0035-576-80-10	REGULAR SALARIES AND WAGES	96,775	106,525	114,808	114,500	114,000		114,000
103-0035-576-80-12	PART-TIME	115,052	108,258	81,586	169,420	154,920		154,920
	SALARIES AND WAGES	211,827	214,783	196,394	283,920	268,920	-	268,920
103-0035-576-80-20	**PERSONNEL BENEFITS**	40,504	40,562	45,749	72,000	62,500		62,500

PARKS

103-0035-576-80-32	FUEL	-	62	-	500	500		500
103-0035-576-80-35	OFFICE SUPPLIES	3,489	4,551	1,709	5,000	5,000		5,000
103-0035-576-80-36	OPERATING SUPPLIES	51,874	5,153	15,229	14,000	14,000		14,000
103-0035-576-80-37	UNIFORMS AND CLOTHING	-	601	-	500	500		500
	SUPPLIES	55,363	10,368	16,938	20,000	20,000	-	20,000
103-0035-576-80-41	PROFESSIONAL SERVICES	8,750	9,550	14,613	10,286	17,486		17,486
103-0035-576-80-42	COMMUNICATIONS	5,309	6,357	6,723	5,700	5,700		5,700
103-0035-576-80-43	TRAINING AND TRAVEL	130	62	151	500	1,700		1,700
103-0035-576-85-44	ADVERTISING	120	280	599	1,200	1,200		1,200
103-0035-576-80-45	OPERATING RENTALS	-	-	-	-	-		-
103-0035-576-80-46	INSURANCE	31,975	48,703	52,335	60,000	61,000		61,000
103-0035-576-80-47	TECHNOLOGY R&R	3,519	3,695	3,880	4,074	4,278		4,278
103-0035-576-80-48	FACILITY REPAIRS AND MAINTENANCE	49,906	80,539	51,086	175,175	123,375		123,375
103-0035-576-80-49	MEMBERSHIPS AND SUBSCRIPTIONS	643	699	47	1,000	1,000		1,000
103-0035-576-80-51	INDIRECT COSTING - GENERAL FUND	144,140	165,626	178,750	175,710	189,636		189,636
103-0035-576-81-41	BANKING FEES	1,080	852	1,439	1,500	1,500		1,500
103-0035-576-81-48	VEHICLE MAINTENANCE	777	182	406	550	550		550
103-0035-576-82-47	PUBLIC UTILITY SERVICE	35,248	37,861	33,486	41,580	41,580		41,580
	TOTAL PARKS AND RECREATION	**$ 589,290**	**$ 620,119**	**$ 602,597**	**$ 853,195**	**$ 800,425**	**$ -**	**$ 800,425**
103-0000-597-01-34	TRANSFER OUT TO PIF							
	TOTAL PARKS EXPENDITURES	**$ 1,416,494**	**$ 1,878,875**	**$ 1,492,385**	**$ 1,898,031**	**$ 1,925,046**	**$ -**	**$ 1,925,046**

Excess (Deficiency) of Revenues and Expenditures	493,738	21,061	(311,129)	(337,187)	37,477	-	37,477
Beginning Fund Balance	878,107	1,371,845	1,392,906	1,081,777	744,590		744,590
Ending Fund Balance	1,371,845	1,392,906	1,081,777	744,590	782,067		782,067
Cash Position - Parks	810,900	831,961	520,832	183,645	221,122		221,120
Cash Position - Remy	560,945	560,945	560,945	560,945	560,945		560,947

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
105-0000-345-85-01	CHARGES - TRAFFIC IMPACT FEE	790,131	774,613	1,408,230	1,170,240	1,040,313
105-0000-361-10-00	MISC REVENUE - INTEREST	175,745	190,712	183,089	100,000	100,000
105-0000-397-03-50	TRANSFER FROM CAPITAL PROJECTS	66,769	-	23,708	-	-
	TOTAL TIF REVENUE	**$ 1,032,644**	**$ 965,325**	**$ 1,615,027**	**$ 1,270,240**	**$ 1,140,313**

Expenditure Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
105-0000-597-01-00	TRANSFER TO CAPITAL PROJECTS	588,569	568,728	1,156,684	2,127,200	1,929,400
105-0000-597-02-00	TRANSFER TO DEBT SERVICE	553,508	450,956	453,543	450,780	450,836
	TRANSFERS	1,142,078	1,019,684	1,610,227	2,577,980	2,380,236
	TOTAL TIF EXPENDITURES	**$ 1,142,078**	**$ 1,019,684**	**$ 1,610,227**	**$ 2,577,980**	**$ 2,380,236**

Excess (Deficiency) of Revenues and Expenditures	(109,433)	(54,359)	4,800	(1,307,740)	(1,239,923)
Beginning Fund Balance	3,879,639	3,770,206	3,715,847	3,720,647	2,412,907
Ending Fund Balance	3,770,206	3,715,847	3,720,647	2,412,907	1,172,984

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
106-0000-351-50-00	INTERGOVERNMENTAL - INVESTIGATIONS	85	262	282	80	80
106-0000-361-10-00	INVESTMENT INTEREST	1,902	1,811	516	20	20
	MISCELLANEOUS REVENUE	1,902	1,811	516	20	20
	TOTAL REVENUE	**$ 1,987**	**$ 2,073**	**$ 799**	**$ 100**	**$ 100**

Expenditure Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
106-0000-521-30-41	**SERVICES** - CRIME PREVENTION	286	35,311	-	-	-
106-0000-521-20-38	MACHINERY AND EQUIPMENT	-	-	-	-	-
106-0000-597-10-00	**TRANSFER OUT** - VEHICLE R&R	-	-	-	-	-
	TOTAL EXPENDITURES	**$ 286**	**$ 35,311**	**$ -**	**$ -**	**$ -**

Excess (Deficiency) of Revenues and Expenditures	1,700	(33,238)	799	100	100
Beginning Fund Balance	43,563	45,263	12,025	12,824	12,925
Ending Fund Balance	45,263	12,025	12,824	12,925	13,025

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	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2027 Budget
107-0000-361-10-00	INVESTMENT INTEREST	6,045	7,706	6,987	6,987	7,706
107-0000-398-00-00	INSURANCE RECOVERIES	10,888	-	-	-	-
	MISCELLANEOUS REVENUE	16,933	7,706	6,987	6,987	7,706
	TOTAL REVENUE	**$ 16,933**	**$ 7,706**	**$ 6,987**	**$ 6,987**	**$ 7,706**

Expenditure Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
107-0000.519.46.00	SERVICES - INSURANCE	-	-	-	-	-
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Excess (Deficiency) of Revenues and Expenditures	16,933	7,706	6,987	6,987	7,706
Beginning Fund Balance	140,409	157,342	165,047	172,034	179,020
Ending Fund Balance	157,342	165,047	172,034	179,020	186,726

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
108-0000-313-31-00	**TAX** - LODGING	78,761	81,838	78,479	79,264	80,050
108-0000-361-10-00	**MISC REVENUE** - INTEREST	12,327	13,340	11,558	11,789	10,000
	TOTAL REVENUE	**$ 91,088**	**$ 95,178**	**$ 90,037**	**$ 91,053**	**$ 90,050**

Expenditure Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
108-0000-557-30-41	**SERVICES** - TOURISM	104,352	92,142	50,050	118,972	113,047
108-0000-597-04-00	TRANSFER OUT - GENERAL FUND	5,725		3,930	4,126	
108-0000-597-06-00	TRANSFER OUT - PARKS FUND			462		
108-0000-597-03-00	TRANSFER OUT - DRAINAGE			1,809		
108-0000-597-07-00	TRANSFER OUT - SEWER			-		
108-0000-597-08-00	TRANSFER OUT - STREET	1,996		2,772		
	TRANSFERS	7,721	-	8,973	4,126	-
	TOTAL EXPENDITURES	**$ 112,073**	**$ 92,142**	**$ 59,022**	**$ 123,098**	**$ 113,047**

Excess (Deficiency) of Revenues and Expenditures	(20,985)	3,036	31,015	(32,045)	(22,997)
Beginning Fund Balance	279,412	258,427	261,463	292,478	260,432
Ending Fund Balance	258,427	261,463	292,478	260,432	237,435

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
110-0000-361-10-00	**MISC REVENUE** - INTEREST	13,247	18,380	18,748	15,000	15,300
110-0000-397-01-90	**TRANSFER IN** - GENERAL FUND	105,000	105,000	105,000	105,000	105,000
	TOTAL REVENUE	**$ 118,247**	**$ 123,380**	**$ 123,748**	**$ 120,000**	**$ 120,300**

Expenditure Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
110-0000-517-26-20	LEOFF I MEDICAL PAYMENTS	36,390	35,664	39,532	89,250	89,250
110-0000-517-26-23	LONG TERM CARE INSURANCE	8,970	8,970	8,970	15,750	15,750
	PERSONNEL BENEFITS	45,360	44,635	48,502	105,000	105,000
	TOTAL EXPENDITURES	**$ 45,360**	**$ 44,635**	**$ 48,502**	**$ 105,000**	**$ 105,000**

Excess (Deficiency) of Revenues and Expenditures	72,887	78,745	75,246	15,000	15,300
Beginning Fund Balance	255,942	328,829	407,575	482,821	497,821
Ending Fund Balance	328,829	407,575	482,821	497,821	513,121

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
114-0000-361-10-00	**MISC REVENUE** - INTEREST	15,814	18,419	18,787	15,000	15,000
114-0000-397-05-02	**TRANSFER** FROM TECH RR					
	TOTAL REVENUE	**$ 15,814**	**$ 18,419**	**$ 18,787**	**$ 15,000**	**$ 15,000**

Expenditure Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 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	15,814	18,419	18,787	15,000	15,000
Beginning Fund Balance	361,948	377,762	396,181	414,969	429,969
Ending Fund Balance	377,762	396,181	414,969	429,969	444,969

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
134-0000-345-85-02	**CHARGES** - IMPACT FEES	1,084,580	1,232,901	1,161,822	1,179,422	1,060,560
134-0000-361-10-00	**MISC REVENUE** - INTEREST	89,378	130,650	151,939	120,000	120,000
134-0000-397-01-34	TRANSFER IN FROM PARKS					
	TOTAL PARK IMPACT FEE REVENUE	**$ 1,173,958**	**$ 1,363,551**	**$ 1,313,761**	**$ 1,299,422**	**$ 1,180,560**

Expenditure Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
134-0000-597-02-00	TRANSFER TO DEBT SERVICE	-	-	-	-	-
134-0000-597-01-00	TRANSFER TO CAPITAL PROJECTS	55,512	160,000	609,492	642,190	4,307,000
134-0000-597-06-00	TRANSFER TO PARKS	223,826	277,589	-		
	TRANSFERS OUT	279,338	437,589	609,492	642,190	4,307,000
	TOTAL PARK IMPACT FEE EXPENDITURES	**$ 279,338**	**$ 437,589**	**$ 609,492**	**$ 642,190**	**$ 4,307,000**

Excess (Deficiency) of Revenues and Expenditures	894,621	925,961	704,269	657,232	(3,126,440)
Beginning Fund Balance	1,365,624	2,260,245	3,186,206	3,890,475	4,547,707
Ending Fund Balance	2,260,245	3,186,206	3,890,475	4,547,707	1,421,267

REAL ESTATE EXCISE TAX FUND 1 (REET 1)

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

Revenue Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
135-0000-318-34-00	**TAX** - REAL ESTATE EXCISE	694,868	805,083	1,025,149	600,000	600,000
135-0000-361-10-00	**MISC REVENUE** - INTEREST	159,078	212,531	199,552	100,000	100,000
	TOTAL REET REVENUE	**$ 853,946**	**$ 1,017,614**	**$ 1,224,701**	**$ 700,000**	**$ 700,000**

Expenditure Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
135-0000-597-01-00	TRANSFER TO CAPITAL PROJECTS	60,884	691,560	540,708	515,000	205,000
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	540,708	515,000	205,000
	TOTAL REET EXPENDITURES	**$ 60,884**	**$ 691,560**	**$ 540,708**	**$ 515,000**	**$ 205,000**

Excess (Deficiency) of Revenues and Expenditures	793,061	326,054	683,993	185,000	495,000
Beginning Fund Balance	3,271,657	4,064,718	4,390,772	5,074,765	5,259,765
Ending Fund Balance	4,064,718	4,390,772	5,074,765	5,259,765	5,754,765

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
136-0000-318-35-00	**TAX** - REAL ESTATE EXCISE	694,868	805,083	1,025,149	600,000	600,000
136-0000-361-10-00	**MISC REVENU**E - INTEREST	150,042	210,123	227,667	100,000	100,000
136-0000-397-01-90	TRANSFER IN - GENERAL FUND	-	-	-	-	-
	TOTAL REET REVENUE	**$ 844,910**	**$ 1,015,206**	**$ 1,252,816**	**$ 700,000**	**$ 700,000**

Expenditure Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
136-0000-597-01-00	TRANSFER TO CAPITAL PROJECTS	20,911	-	47,102	500,000	500,000
136-0000-597-02-00	TRANSFER TO DEBT SERVICE (PARKS)	-	-			
136-0000-597-04-00	TRANSFER TO GENERAL FUND			-	-	-
136-0000-597-01-90	TRANSFER TO PARKS					
	TRANSFERS OUT	20,911	-	47,102	500,000	500,000
	TOTAL REET EXPENDITURES	**$ 20,911**	**$ -**	**$ 47,102**	**$ 500,000**	**$ 500,000**

Excess (Deficiency) of Revenues and Expenditures	823,999	1,015,206	1,205,714	200,000	200,000
Beginning Fund Balance	3,061,814	3,885,813	4,901,019	6,106,733	6,306,733
Ending Fund Balance	3,885,813	4,901,019	6,106,733	6,306,733	6,506,733

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
225-0000-367-10-13	RZEDBS SUBSIDY	86,992	77,858	68,957	59,220	48,264
	CONTRIBUTIONS	86,992	77,858	68,957	59,220	48,264
225-0000-397-01-05	TRANSFER FROM TRAFFIC IMPACT FEES	553,508	451,204	453,543	450,780	450,836
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	553,508	451,204	453,543	450,780	450,836
	TOTAL DEBT FUND REVENUE	**$ 640,500**	**$ 529,063**	**$ 522,500**	**$ 510,000**	**$ 499,100**

Expenditure Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Principal						
225-0000-591-95-70	PWTF 2003 W MAIN	100,000				
225-0000-592-95-83	LTGO 2010B SCOTTON WAY	335,000	345,000	360,000	370,000	385,000
	TOTAL PRINCIPAL	435,000	345,000	360,000	370,000	385,000
Interest						
225-0000-592-95-80	PWTF 2003 W MAIN	500				
225-0000-592-95-83	LTGO 2010 B SCOTTON WAY RZEDBS	205,000	184,063	162,500	140,000	114,100
	TOTAL INTEREST	205,500	184,063	162,500	140,000	114,100
	TOTAL DEBT FUND EXPENDITURES	**$ 640,500**	**$ 529,063**	**$ 522,500**	**$ 510,000**	**$ 499,100**

CAPITAL PROJECTS FUND

Revenue Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
	FEDERAL GRANTS					
350-0000-331-16-73	DEPARTMENT OF JUSTICE		112,937			
350-0000-333-14-21	CDBG GRANTS					
	CDBG GRANTS - SE Clark				129,200	
	CDBG GRANTS - NE 1st STREET SIDEWALK IMPROVEMENTS				200,000	
	CDBG N PARKWAY AVE PATHWAY				300,000	300,000
350-0000-333-20-20	HIGHWAY PLANNING/CONSTRUCTION					
	SMALL CITIES ATMS	28,929	68,382			
	SW EATON BLVD	1,441	177,094	425,462		
	CAPTAIN STRONG & CHIEF UMTUCH SZ UPGRADES		186,345			
	COUNTRY TERRACE SUBDIVISION	3,389				
	CHELATCHIE PRAIRIE RAILS WITH TRAILS	45	157	90		
	SE GRACE AVE PHASE 2				2,000,000	3,750,000
	RTC GRANT SR 503/502 INTERSECTION IMPROV	3,704,689	205,473			
	SR503/NW ONSDORFF			10,702	150,000	150,000
350-0000-333-20-60	HIGHWAY SAFETY IMPROVEMENT PROGRAM					
	SYSTEMATIC SIGNALIZATION IMPROV			18,444	250,000	200,000
	NW 20TH AND 9TH IMPROVEMENTS	3,169		71,800	450,000	100,000
		3,741,662	750,388	526,498	3,479,200	4,500,000
	STATE GRANTS					
350-0000-334-03-62	CONNECTING WASHINGTON (WSDOT)					
	SR 502/SR 503 RIGHT TURN LANES	763,343	66,203	3,500		
	NW 1ST STREET	3,677	514,887	120,951		
	W MAIN (LEFT TURN POCKET REALIGNMENT)	5,701				
	NW 5TH STREET	29,403	129,717	1,842	1,000,000	1,000,000
	W 15TH AVE DUAL LEFT TURN LANES	29,678		549	800,000	400,000
		831,801	710,807	126,843	1,800,000	1,400,000
350-0000-334-03-80	TRANSPORTATION IMPROVEMENT BOARD					
	SE GRACE AVE PHASE 2	72,426			500,000	1,750,000
		72,426	-	-	500,000	1,750,000
350-0000-334-03-81	DEPARTMENT OF COMMERCE					
	EAST MAIN STREET IMPROVEMENTS					500,000
	REMY PARK IMPROVEMENTS				2,167,810	1,843,000
		-	-	-	2,167,810	2,343,000
350-0000-337-00-00	LOCAL PAYMENTS	27,960			-	-
	INTERGOVERNMENTAL	4,673,849	1,461,195	653,340	7,947,010	9,993,000
350-0000-397-01-01	TRANSFER FROM STREET - CONCURRENCY MITIGATION FEES	251,445	264,210	228,757	350,000	250,000
350-0000-397-01-02	TRANSFER FROM TBD					
350-0000-397-01-05	TRANSFER FROM TRAFFIC IMPACT FEES	588,569	568,728	1,181,826	3,956,600	1,929,400
350-0000-397-01-34	TRANSFER FROM PARK IMPACT FEES	55,512	160,000	609,492	1,142,190	4,307,000
350-0000-397-01-35	TRANSFER FROM REET 1	60,884	691,560	540,708	515,000	205,000
350-0000-397-01-36	TRANSFER FROM REET 2	20,911		47,102	500,000	500,000
350-0000-397-01-90	TRANSFER FROM GENERAL FUND	61,783	391,986	1,205,341	6,531,100	1,770,600
	TRANSFERS IN	1,039,103	2,076,484	3,813,226	12,994,890	8,962,000
	TOTAL CAPITAL FUND REVENUE	**$ 5,712,952**	**$ 3,537,679**	**$ 4,466,566**	**$ 20,941,900**	**$ 18,955,000**

Expenditure Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
350-0000-595-30-60	**OTHER IMPROVEMENTS -** CONSTRUCTION					
	SE GRACE AVE - PHASE 2	213,766	131,912	263,726	4,250,000	6,250,000
	PARK LAND ACQUISITION					3,000,000
	REMY PARK IMPROVEMENTS			24,143	1,650,000	2,600,000
	NW 5TH STREET (N PARKWAY AVE-SR 503)	31,471	145,516	39,158	1,000,000	1,000,000
	STREET PRESERVATION CAPITAL PROJECTS				5,500,000	1,000,000
	PARKWAY/MAIN SIGNAL IMPROVEMENTS		74,850	64,723	1,225,000	800,000
	N PARKWAY AVENUE PATHWAY		19,699	5,240	625,000	625,000
	OPERATIONS CENTER EXPANSION	20,911	55,902	39,269	500,000	500,000
	EAST MAIN STREET IMPROVEMENTS				500,000	500,000
	PARK BATHROOMS			329,095	630,000	500,000
	SR 503/NW ONSDORFF BLVD INTERSECTION IMP	181,787	30,152	24,131	500,000	400,000
	SW EATON BLVD (10TH AVE TO SW 20TH AVE)	123,321	508,203	675,971	600,000	400,000
	W MAIN (LEFT TURN POCKET REALIGNMENT)			56,875	800,000	400,000
	ACCESS CONTROL SYSTEM BUILDINGS				270,000	205,000
	TRAFFIC SIGNAL UPGRADES		24,951		200,000	200,000
	SYSTEMIC SIGNALIZED INTERSECTION IMPROVEMENTS			28,273	250,000	200,000
	CITY HALL ELEVATOR MODERNIZATION					150,000
	NW 20th Ave/NW 9th	3,945	68,726	85,389	450,000	125,000
	MCCONNELL PARK IMPROVEMENTS			20,615	50,000	50,000
	SE CLARK		6,426	5,482	171,900	50,000
	KIWANIS PARK IMPROVEMENTS	31,998	239,879	1,050,942	50,000	
	BUILDING LIGHTING RETROFIT				245,000	
	FLORENCE ROBINSON PARK IMPROVEMENTS		3,039	3,539	430,000	
	NE 1st SIDEWALK		31,408	36,610	445,000	
	SW 20th Ave NON-MOTORIZED TRANS IMPROVEMENT	86,968	124,855	546,297	600,000	

	CHELATCHIE RAILS WITH TRAILS	56	196	112		
	SR 502/SR 503 RIGHT TURN LANES	4,406,965	272,445	3,500		
	SMALL CITIES ATMS	36,980	125,717	6,519		
	MCCONNELL PARK PICNIC SHELTER ADDITION	23,513	120,775	9,774		
	POLICE DEPT HVAC	60,884	584,219	11,634		
	CAPTAIN STRONG & CHIEF UMTUCH SZ UPGRADES	12,618	199,929	12,035		
	OPS CENTER POLICE STORAGE AREA			43,839		
	PARK MASTER PLAN IMPROVEMENTS			62,731		
	NW 1ST STREET (NW 12TH AVE-NW 15TH AVE)	11,771	523,954	97,243		
	SR 503 PEDESTRIAN WALKWAY	72,782	3,000	168,336		
	SENIOR CENTER REMODEL			199,000		
	COMMUNITY CENTER HVAC	10,085	62,371	529,075		
	SE GRACE/EATON SIGNAL CABINET REPLACEMENT		4,540			
	NW 15TH AVE (DUAL LEFT TURN LANES)	98,237	12,569			
	SECURITY CAMERAS SKATE PARK		32,576			
	POLICE DEPARTMENT SECURITY CAMERAS		36,813			
	MAIN STREET BANNER POLES		41,421			
	POLICE RADIOS		49,619			
	BIKE/PEDESTRIAN SIGNAGE & STREET MARKINGS	11,119				
	EV CHARGING STATION	55,920				
	SW 15TH AVE WETLAND MITIGATION	149,765				
350-0000-597-13-00	TRANSFER TO STREET FUND					
350-0000-597-04-00	TRANSFER TO GENERAL	3,389				
350-0000-597-14-00	TRANSFER TO TIF	66,769		23,708		
		5,715,020	3,535,664	4,466,984	20,941,900	18,955,000
	TOTAL CAPITAL FUND EXPENDITURES	**$ 5,715,020**	**$ 3,535,664**	**$ 4,466,984**	**$ 20,941,900**	**$ 18,955,000**

STORM DRAINAGE FUND

Revenue Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
402-0000-334-03-10	STATE GRANTS	31,429	109,089	50,141	60,000	50,000
402-0000-374-03-10	CAPITAL CONTRIBUTION - STATE GRANT	-	72	132,668	255,000	255,000
	INTERGOVERNMENTAL	31,429	109,161	182,808	315,000	305,000
402-0000-343-10-00	CHARGES - STORM DRAINAGE	1,823,911	1,927,926	2,046,486	2,162,710	2,669,479
402-0000-343-10-06	DRAINAGE SERVICE FEE	21,355	20,859	20,303	18,000	20,709
	CHARGES FOR SERVICES	1,845,266	1,948,785	2,066,789	2,180,710	2,690,188
402-0000-361-10-00	INVESTMENT EARNINGS	106,670	118,309	100,074	50,000	50,000
402-0000-369-91-00	OTHER MISCELLANEOUS REVENUE	-	22,442	5,263	5,395	5,529
	MISCELLANEOUS REVENUE	106,670	140,751	105,337	55,395	55,529
402-0000-397-04-03	TRANSFER - FROM STORM SDC	56,935	35,411	105,360	1,100,000	655,000
	TRANSFERS	56,935	35,411	105,360	1,100,000	655,000
	TOTAL STORM REVENUE	**$ 2,040,299**	**$ 2,234,108**	**$ 2,460,294**	**$ 3,651,105**	**$ 3,705,717**

Expense Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
402-0000-531-00-10	REGULAR SALARIES AND WAGES	512,666	589,253	633,917	712,000	771,000
402-0000-531-00-12	PART-TIME SALARIES	86,074	82,116	72,475	128,000	128,000
402-0000-531-00-13	OVERTIME WAGES	206	133	859		
	SALARIES AND WAGES	598,945	671,501	707,250	840,000	899,000
402-0000-531-00-20	**PERSONNEL BENEFITS**	167,427	183,677	184,795	256,000	250,000
402-0000-531-00-32	FUEL	39,378	20,789	16,477	33,900	20,900
402-0000-531-00-35	OFFICE SUPPLIES	2,529	6,291	5,976	5,000	5,000
402-0000-531-00-36	OPERATING SUPPLIES	45,392	22,515	46,640	40,300	71,400
402-0000-531-00-37	UNIFORMS AND CLOTHING	2,483	2,517	3,357	6,800	10,360
	SUPPLIES	89,782	52,111	72,450	86,000	107,660
402-0000-531-00-41	PROFESSIONAL SERVICES	115,353	256,251	334,242	366,710	435,710
402-0000-531-00-42	COMMUNICATION	31,774	31,696	34,279	32,970	32,970
402-0000-531-00-43	TRAVEL AND TRAINING	2,918	4,572	6,423	17,150	26,875
402-0000-531-00-45	OPERATING RENTALS AND LEASES	16,332	34,848	35,994	40,368	34,032
402-0000-531-00-46	INSURANCE	30,441	47,753	54,424	55,000	53,000
402-0000-531-00-48	REPAIRS AND MAINTENANCE	55,608	24,747	391,460	291,000	259,000
402-0000-531-00-49	MEMBERSHIPS AND SUBSCRIPTIONS	307	146	103	200	800
402-0000-531-00-51	INDIRECT COSTING - GENERAL FUND	346,091	453,469	376,483	387,779	399,412
402-0000-531-01-48	VEHICLE MAINTENANCE	26,724	52,466	41,037	34,000	34,000
402-0000-531-02-41	BANKING FEES	7,831	12,522	13,326	13,659	15,170
402-0000-531-02-47	EXCISE TAX (B&O)	36,966	39,784	44,339	54,000	340,016
402-0000-531-03-47	TECHNOLOGY R&R	3,224	3,384	3,554	3,732	9,421
402-0000-531-04.47	PUBLIC UTILITY SERVICE	6,071	2,481	2,132	5,220	5,220
402-0000-531-06-47	VEHICLE R&R	157,000	333,000	100,000	100,000	118,000
	SERVICES	836,639	1,297,119	1,437,797	1,401,788	1,763,626
402-0000-594-18-64	CAPITAL EQUIPMENT	69,017	12,071	3,184	45,000	-
402-0000-594-31-60	OTHER IMPROVEMENTS	56,935	36,292	241,390	1,755,000	655,000
	CAPITAL OUTLAY	125,952	48,362	244,574	1,800,000	655,000
	Total Storm Expenses	**$ 1,818,746**	**$ 2,252,770**	**$ 2,646,866**	**$ 4,383,788**	**$ 3,675,286**

Excess (Deficiency) of Revenues and Expenses	221,554	(18,663)	(186,573)	(732,683)	30,431
Beginning Net Position	16,228,429	16,506,918	16,524,547	16,579,363	17,601,680
Ending Net Position	16,506,918	16,524,547	16,579,363	17,601,680	18,287,111
Cash Position	2,563,627	2,544,964	2,358,392	1,625,708	1,656,139

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
403-0000-361-10-00	**MISC REVENUE** - INVESTMENT EARNINGS	70,444	84,165	80,296	45,000	45,000
403-0000-379-00-01	**CHARGES** - SYSTEM CONNECTIONS	83,904	130,467	114,234	108,381	123,520
	TOTAL STORM SDC REVENUE	**$ 154,348**	**$ 214,632**	**$ 194,530**	**$ 153,381**	**$ 168,520**

Expense Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
403-0000-597-03-00	TRANSFER TO DRAINAGE FUND	56,935	35,411	103,552	1,100,000	655,000
	TOTAL STORM SDC EXPENSES	**$ 56,935**	**$ 35,411**	**$ 103,552**	**$ 1,100,000**	**$ 655,000**

Excess (Deficiency) of Revenues and Expenses	97,413	179,221	90,978	(946,619)	(486,480)
Beginning Net Position	1,561,113	1,658,526	1,837,747	1,928,725	982,106
Ending Net Position	1,658,526	1,837,747	1,928,725	982,106	495,626

WATER FUND

Revenue Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
410-0000-374-04-20	DEPARTMENT OF COMMERCE GRANT			1,187,417	290,520	
	GRANTS	-	-	1,187,417	290,520	-
410-0000-341-43-02	MERCHANT SERVICE FEE	108,618	117,007	130,654	130,654	140,000
410-0000-343-40-02	FIRE FLOW TEST	1,540	1,232	1,540	1,540	1,540
410-0000-343-40-04	METER INSTALLATION	36,755	60,746	44,343	45,230	63,200
410-0000-343-40-06	WATER SERVICE FEE	95,167	88,383	90,571	92,835	97,375
410-0000-343-40-10	WATER SERVICES - RATES	3,453,985	3,524,809	3,784,103	3,973,309	4,672,611
	CHARGES	3,696,065	3,792,178	4,051,211	4,243,568	4,974,726
410-0000-361-10-00	INVESTMENT EARNINGS	313,793	337,138	259,630	259,630	150,000
410-0000-369-91-00	MISCELLANEOUS REVENUE	61,552	431	3,641	3,713	449
410-0000-369-91-01	NSF CHECK RECOVERY	4,880	4,760	6,200	5,000	5,000
	MISCELLANEOUS REVENUE	380,225	342,330	269,471	268,344	155,449
410-0000-397-01-90	TRANSFER IN - GENERAL FUND ARPA	135,810	1,776,238	2,028,369	2,215,420	
410-0000-397-04-20	TRANSFER IN - WATER SDC		891	436,109	2,150,640	2,150,000
	TRANSFERS	135,810	1,777,129	2,464,478	4,366,060	2,150,000
	TOTAL WATER REVENUE	**$ 4,212,100**	**$ 5,911,636**	**$ 7,972,577**	**$ 9,168,492**	**$ 7,280,175**

Expense Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
410-0000-534-00-10	REGULAR SALARIES AND WAGES	533,735	621,377	636,917	655,000	718,000
410-0000-534-00-12	PART-TIME WAGES	3,480	9,150	8,603	16,000	16,000
410-0000-534-00-13	OVERTIME SALARIES	7,225	10,672	14,236	12,000	12,000
	SALARIES AND WAGES	544,440	641,198	659,755	683,000	746,000
410-0000-534-00-20	**PERSONNEL BENEFITS**	215,731	217,402	215,264	332,000	276,500
410-0000-534-00-32	FUEL	17,064	19,718	14,958	18,700	18,700
410-0000-534-00-35	OFFICE SUPPLIES	3,251	9,273	12,299	8,000	8,000
410-0000-534-00-36	OPERATING SUPPLIES	89,976	68,885	75,048	107,150	70,800
410-0000-534-00-37	UNIFORMS & CLOTHING	3,278	2,997	4,412	6,800	9,065
410-0000-534-00-38	METER OPERATING SUPPLIES	70,434	100,313	130,429	110,000	112,000
410-0000-534-00-50	PURCHASED WATER CPU	1,400,797	1,314,223	1,309,527	1,600,000	1,600,000
	SUPPLIES	1,584,800	1,515,409	1,546,673	1,850,650	1,818,565
410-0000-534-00-41	PROFESSIONAL SERVICES	55,979	51,191	53,475	118,170	91,470
410-0000-534-00-42	COMMUNICATIONS	29,850	32,110	36,440	32,650	32,650
410-0000-534-00-43	TRAINING AND TRAVEL	3,914	9,283	10,068	13,350	14,250
410-0000-534-00-45	RENTS AND LEASES	44,340	52,592	47,937	46,292	48,312
410-0000-534-00-46	INSURANCE	41,168	76,964	83,101	90,000	77,000
410-0000-534-00-47	TECHNOLOGY R&R	5,736	6,023	6,324	6,640	6,112
410-0000-534-00-48	REPAIRS AND MAINTENANCE	379,545	63,831	286,916	362,500	137,500
410-0000-534-00-49	MEMBERSHIPS AND SUBSCRIPTIONS	3,978	3,802	4,289	4,900	6,700
410-0000-534-00-51	INDIRECT COSTING - GENERAL FUND	477,214	504,767	477,657	491,988	506,747
410-0000-534-01-47	VEHICLE R&R	81,500	40,000	60,000	60,000	73,500
410-0000-534-02-47	EXCISE TAX	194,634	202,482	215,341	258,300	758,936
410-0000-534-02-48	VEHICLE MAINTENANCE	8,704	2,440	13,768	15,000	15,000
410-0000-534-03-41	TESTING	18,929	12,160	20,470	18,000	20,000
410-0000-534-03-47	PUBLIC UTILITY SERVICE	119,583	135,517	143,167	150,600	156,600
410-0000-534-04-41	TELEMETRY	11,790	11,790	19,050	13,000	14,000
410-0000-534-05-41	BANKING FEES	124,464	144,378	181,584	156,400	166,400
	SERVICES	1,601,327	1,349,330	1,659,587	1,837,790	2,125,177
410-0000-534-03-48	WATER OVERSIZING	-	-	-	60,000	60,000
410-0000-594-18-64	CAPITAL EQUIPMENT	10,058	7,103	10,403	130,000	
410-0000-594-34-60	OTHER IMPROVEMENTS	174,330	2,092,421	3,960,665	4,745,000	2,665,000
	CAPITAL OUTLAY	184,388	2,099,523	3,971,068	4,935,000	2,725,000
410-0000-597-12-00	**TRANSFER OUT - FUND 415 DEBT SERVICE**	248,956	255,802	262,838	270,066	277,492
	TOTAL WATER EXPENSES	**$ 4,379,640**	**$ 6,078,666**	**$ 8,315,184**	**$ 9,908,506**	**$ 7,968,734**

Excess (Deficiency) of Revenues and Expenses	(167,540)	(167,029)	(342,607)	(740,014)	(688,559)
Beginning Net Position	25,315,845	25,148,305	24,981,275	24,638,668	23,898,654
Ending Net Position	25,148,305	24,981,275	24,638,668	23,898,654	23,210,095
Cash Position	7,541,199	7,374,170	7,031,562	6,291,548	5,602,989

SEWER FUND

ACCOUNT	DESCRIPTION	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
411-0000-343-50-06	SEWER SERVICE FEE	72,220	71,404	77,721	82,384	87,327
411-0000-343-50-10	CHARGES - SEWER	5,842,359	6,378,447	6,831,717	7,309,937	8,678,357
	CHARGES	5,914,579	6,449,851	6,909,438	7,392,321	8,765,685
411-0000-361-10-00	INTEREST	320,036	314,267	292,066	297,907	303,865
411-0000-362-90-00	RENTS AND LEASES	114,808	146,980	140,432	150,708	168,500
411-0000-369-91-00	MISCELLANEOUS REVENUE	-	6,555	3,464	3,464	
	MISCELLANEOUS REVENUE	434,844	467,803	435,961	452,079	472,365
411-0000-375-11-00	FEDERAL INDIRECT GRANT DEPT OF COMMERCE		1,087,364	912,636	-	-
	INTERGOVERNMENTAL	-	1,087,364	912,636	-	-
411-0000-397-01-90	TRANSFER - FROM GENERAL FUND ARPA	214,099	316,898	-		
411-0000-397-04-21	TRANSFER - FROM SEWER SDC	-	1,938,102	1,916,528	750,590	2,846,778
	TRANSFERS	214,099	2,255,000	1,916,528	750,590	2,846,778
	TOTAL SEWER REVENUE	**$ 6,563,522**	**$ 10,260,017**	**$ 10,174,564**	**$ 8,594,990**	**$ 12,084,827**

ACCOUNT	DESCRIPTION	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
411-0000-535-00-10	REGULAR SALARIES AND WAGES	378,940	467,922	473,149	492,500	666,000
411-0000-535-00-13	OVERTIME SALARIES	5,331	4,375	6,329	10,000	10,000
	SALARIES AND WAGES	384,271	472,297	479,478	502,500	676,000
411-0000-535-00-20	**PERSONNEL BENEFITS**	201,212	208,853	189,626	265,500	287,500
411-0000-535-00-32	FUEL	22,511	16,826	13,979	19,700	19,700
411-0000-535-00-35	OFFICE SUPPLIES	1,098	6,255	7,157	5,000	5,000
411-0000-535-00-36	OPERATING SUPPLIES	59,213	29,820	85,316	183,600	43,800
411-0000-535-00-37	UNIFORMS AND CLOTHING	3,707	3,187	3,748	6,000	6,475
	SUPPLIES	86,529	56,088	110,200	214,300	74,975
411-0000-535-00-41	PROFESSIONAL SERVICES	64,088	60,558	187,317	206,430	144,090
411-0000-535-00-42	COMMUNICATION	26,900	27,841	28,111	28,670	28,670
411-0000-535-00-43	TRAINING AND TRAVEL	5,660	2,607	15,258	12,825	14,325
411-0000-535-00-45	RENTS AND LEASES	2,638	712	1,325	876	908
411-0000-535-00-46	INSURANCE	52,052	118,353	129,155	140,000	136,000
411-0000-535-00-47	TECHNOLOGY R&R	4,346	4,564	4,792	5,032	5,009
411-0000-535-00-48	REPAIRS AND MAINTENANCE	172,652	103,700	258,771	725,000	822,000
411-0000-535-00-49	MEMBERSHIPS AND SUBSCRIPTIONS	672	5,232	1,025	1,920	3,720
411-0000-535-00-51	INDIRECT COSTING - GENERAL FUND	472,693	556,149	490,575	590,015	520,449
411-0000-535-01-47	VEHICLE R&R	163,500	213,500	100,000	100,000	125,000
411-0000-535-01-48	VEHICLE MAINTENANCE	12,101	20,280	22,344	24,000	24,000
411-0000-535-02-47	EXCISE TAX	146,738	164,041	169,676	263,160	1,192,984
411-0000-535-03-41	TELEMETRY OPERATIONS	11,790	11,806	19,050	13,000	14,000
411-0000-535-03-47	PUBLIC UTILITY SERVICE	98,562	109,255	119,245	121,800	127,800
411-0000-535-03-48	BUILDING MAINTENANCE	33,005	36,103	18,647	114,130	62,630
411-0000-535-05-41	BANKING FEES	24,877	38,884	43,634	44,070	48,000
	SERVICES	1,292,272	1,473,585	1,608,925	2,390,928	3,269,585
411-0000-535-00-50	**INTERGOVERNMENTAL** SERVICE (DCWA)	3,827,868	3,827,868	4,368,013	4,368,000	4,396,000
411-0000-535-06-48	SEWER OVERSIZING	-	-	-	60,000	60,000
411-0000-594-35-38	CAPITAL EQUIPMENT	10,058	78,148	83,026	117,500	70,000
411-0000-594-35-62	CAPITAL PROJECTS	530,830	2,508,680	3,126,073	160,000	1,940,000
	CAPITAL OUTLAY	540,888	2,586,828	3,209,099	337,500	2,070,000
411-0000-591-35-71	PRINCIPAL - 2012 USDA LOAN	324,658	334,714	338,786	342,981	347,302
411-0000-592-35-81	INTEREST - 2012 USDA LOAN	173,120	163,064	158,992	154,797	150,476
	DEBT SERVICE	497,778	497,778	497,778	497,778	497,778
	TOTAL SEWER EXPENSES	**$ 6,830,818**	**$ 9,123,296**	**$ 10,463,119**	**$ 8,576,506**	**$ 11,271,838**

Excess (Deficiency) of Revenues and Expenses	(267,296)	1,136,721	(288,555)	18,484	812,989
Beginning Net Position	34,974,283	34,706,987	35,843,708	35,555,153	35,573,637
Ending Net Position	34,706,987	35,843,708	35,555,153	35,573,637	36,386,626
Cash Position	6,271,962	7,408,683	7,120,128	7,138,612	7,951,601

WATER REVENUE BOND

Revenue bonds are obligations of the utilty and payable from the utilty's net operating revenues. The city analyzuzes 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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
415-0000-397-04-10	TRANSFER FROM WATER FUND	248,956	255,802	262,838	270,066	277,492
	TOTAL DEBT FUND REVENUE	**$ 248,956**	**$ 255,802**	**$ 262,838**	**$ 270,066**	**$ 277,492**

Expense Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
415-0000-591-34-70	PRINCIPAL	192,855	206,148	220,073	234,652	249,912
415-0000-592-34-80	INTEREST	56,101	49,654	42,765	35,414	27,580
	DEBT SERVICE	248,956	255,802	262,838	270,066	277,492
	TOTAL EXPENDITURES	**$ 248,956**	**$ 255,802**	**$ 262,838**	**$ 270,066**	**$ 277,492**

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
420-0000-361-10-00	**MISC REVENUE** - INTEREST	222,778	294,959	311,330	102,000	102,000
420-0000-379-00-01	**CHARGES** - SYSTEM CONNECTIONS	622,829	978,536	801,359	730,004	667,825
	TOTAL WATER SDC REVENUE	**$ 845,607**	**$ 1,273,495**	**$ 1,112,689**	**$ 832,004**	**$ 769,825**

Expense Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
420-0000-597-11-00	TRANSFER TO WATER FUND		891	436,109	2,150,640	2,150,000
	TOTAL WATER SDC EXPENSES	**$ -**	**$ 891**	**$ 436,109**	**$ 2,150,640**	**$ 2,150,000**

Excess (Deficiency) of Revenues and Expenses	845,607	1,272,604	676,580	(1,318,636)	(1,380,175)
Beginning Net Position	4,762,315	5,607,922	6,880,526	7,557,106	6,238,470
Ending Net Position	5,607,922	6,880,526	7,557,106	6,238,470	4,858,295

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
421-0000-361-10-00	**MISC REVENUE** - INVESTMENT EARNINGS	594,594	851,392	889,561	889,561	600,000
421-0000-379-00-01	**CHARGES** - SYSTEM CONNECTIONS	3,920,598	4,375,464	4,117,776	4,281,304	3,833,504
	TOTAL SEWER SDC REVENUE	**$ 4,515,192**	**$ 5,226,856**	**$ 5,007,337**	**$ 5,170,865**	**$ 4,433,504**

Expense Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
421-0000-597-07-00	**TRANSFER OUT** - SEWER FUND	-	1,938,102	1,913,280	750,590	2,846,778
	TOTAL SEWER SDC EXPENSES	**$ -**	**$ 1,938,102**	**$ 1,913,280**	**$ 750,590**	**$ 2,846,778**

Excess (Deficiency) of Revenues and Expenses	4,515,192	3,288,754	3,094,056	4,420,275	1,586,726
Beginning Net Position	9,111,366	13,626,558	16,915,312	20,009,369	24,429,644
Ending Net Position	13,626,558	16,915,312	20,009,369	24,429,644	26,016,370

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	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
501-0000-348-20-00	INTERFUND REVENUE	637,000	1,461,500	690,000	715,000	912,500
501-0000-361-10-00	INVESTMENT INTEREST	32,199	61,125	27,891	2,500	2,500
501-0000-391-50-00	PROCEEDS OF CAPITAL LEASE	-	-	-	-	-
501-0000-395-10-00	GAIN (LOSS) DISPOSAL OF ASSETS	37,010	148,252	52,209	52,209	35,000
	MISC REVENUE	706,209	1,670,877	770,100	769,709	950,000
	TOTAL REVENUE	**$ 706,209**	**$ 1,670,877**	**$ 770,100**	**$ 769,709**	**$ 950,000**

Expense Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
501-0000-594-18-60	CAPITAL OUTLAY	618,211	1,089,766	1,798,000	657,000	652,000
	TOTAL EXPENSES	**$ 618,211**	**$ 1,089,766**	**$ 1,798,000**	**$ 657,000**	**$ 652,000**

Excess (Deficiency) of Revenues and Expenses	87,999	581,111	(1,027,900)	112,709	298,000
Beginning Net Position	1,546,275	1,634,274	2,215,385	1,187,485	1,300,195
Ending Net Position	1,634,274	2,215,385	1,187,485	1,300,195	1,598,195
Cash Position	767,081	1,348,192	320,293	433,002	731,002

TECHNOLOGY REPAIR AND REPLACEMENT FUND

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

Revenue Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
502-0000-348-20-00	INTERFUND REVENUE	144,541	151,768	159,357	167,324	241,356
502-0000-361-10-00	INVESTMENT INTEREST	19,678	24,762	23,562	15,000	15,000
502-0000-391-50-00	EQUIPMENT					
	MISCELLANEOUS REVENUES	164,219	176,530	182,918	182,324	256,356
	TOTAL REVENUE	**$ 164,219**	**$ 176,530**	**$ 182,918**	**$ 182,324**	**$ 256,356**

Expense Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
502-0000-518-80-36	OPERATING SUPPLIES	1,412	5,429	9,430	10,000	45,000
502-0000-518-81-36	GENERAL TECHNOLOGY	24,099	40,807	82,751	20,600	28,500
502-0000-518-82-36	POLICE TECHNOLOGY	19,998	62,582	-	4,400	33,000
502-0000-518-83-36	STREET TECHNOLOGY	432	-	-	-	-
502-0000-518-84-36	PARKS TECHNOLOGY	3,024	-	-	-	4,800
502-0000-518-85-36	STORM TECHNOLOGY	432	2,684	-	2,200	2,400
502-0000-518-86-36	WATER TECHNOLOGY	2,153	2,684	5,741	-	-
502-0000-518-87-36	SEWER TECHNOLOGY	3,433	-	-	-	-
502-0000-594-18-61	EQUIPMENT PURCHASES	-	-	-	118,000	90,000
	CAPITAL OUTLAY	54,982	114,188	97,922	155,200	203,700
502-0000-597-01-90	TRANSFER TO STABILIZATION FUND			221,593		
	TOTAL EXPENSES	**$ 54,982**	**$ 114,188**	**$ 319,515**	**$ 155,200**	**$ 203,700**

Excess (Deficiency) of Revenues and Expenses	109,237	62,342	(136,596)	27,124	52,656
Beginning Net Position	442,968	552,205	614,547	477,951	505,075
Ending Net Position	552,205	614,547	477,951	505,075	557,731
Cash Position	483,985	546,327	409,731	436,855	489,511