

First Reading: 12-3-2024

Second Reading: 12-17-2024

ORDINANCE NO. 1070

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BENTON CITY, WASHINGTON, ADOPTING THE 2025-2026 BIENNIAL BUDGET

WHEREAS, THE City Council of the City of Benton City, Washington, adopted Ordinance 983, providing for a biennial budget in Benton City Municipal Code (BCMC) 3.32 "City Budget"; and

WHEREAS, Ch. 35A.34 RCW provides procedures for adopting, managing and amending a biennial budget; and

WHEREAS, a preliminary biennial budget for the 2025-2026 has been prepared and filed as required by law; and

WHEREAS, on December 3, 2024, the City Council held a public hearing upon notice as prescribed by law; and

WHEREAS, the City Council having made such adjustments and changes as it deemed necessary and proper, and it appears to be in the best interests of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BENTON CITY, WASHINGTON, AS FOLLOWS:

Section 1. The biennial budget for the City of Benton City for the period January 1, 2025 through December 31, 2026, is hereby adopted at the total fund level and as the balanced budget for the city per the totals in the attached **Exhibit A**.

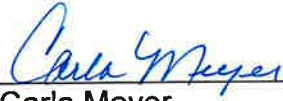
Section 2. This Ordinance shall take full force and effect five (5) days after its approval, passage and publication as required by law.

PASSED by the City Council of the City of Benton City, Washington, and approved as provided by law this 17th day of December, 2024.



Len Burton, Mayor

Attest:



Carla Meyer
City Clerk/Treasurer

Approved as to Form:



Kerr Ferguson Law, PLLC
City Attorneys



Final
2025-2026
Budget

The City of Benton City

2025-2026 Final Budget Table of Contents

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Elected and Appointed Officials

City Council:

The City Council consists of five members who are elected at large by the voters of Benton City. Biennially, at the meeting of a new council, or periodically, the members thereof, by majority vote, may designate one of their members as the Mayor Pro Tempore or Deputy Mayor for such a period as the council may specify, to serve in the absence or temporary disability of the mayor. The City Council meets regularly on the first and third Tuesday of each month at 7:00 PM.

2025 City Council

William Reed, Mayor Pro Tem
Position #2 Term: 12/31/25

Jessica Bosse Wadsworth
Position #1 Term: 12/31/25

David Sandretto
Position #3 Term: 12/31/27

Dyana Alcazar
Position #5 Term: 12/31/27

Jose Valencia
Position #4 Term: 12/31/27



Mayor:

The Mayor is elected by the voters of Benton City and serves a four-year term. The Mayor is the Chief Administrative Officer for the City and is the Chairperson at City Council meetings.

2025 Mayor
Len Burton
Term: 12/31/27

Planning Commission:

The Planning Commission is a five member whose members are appointed by the Mayor and confirmed by the City Council. Each member serves a five-year term.

2025 Planning Commission

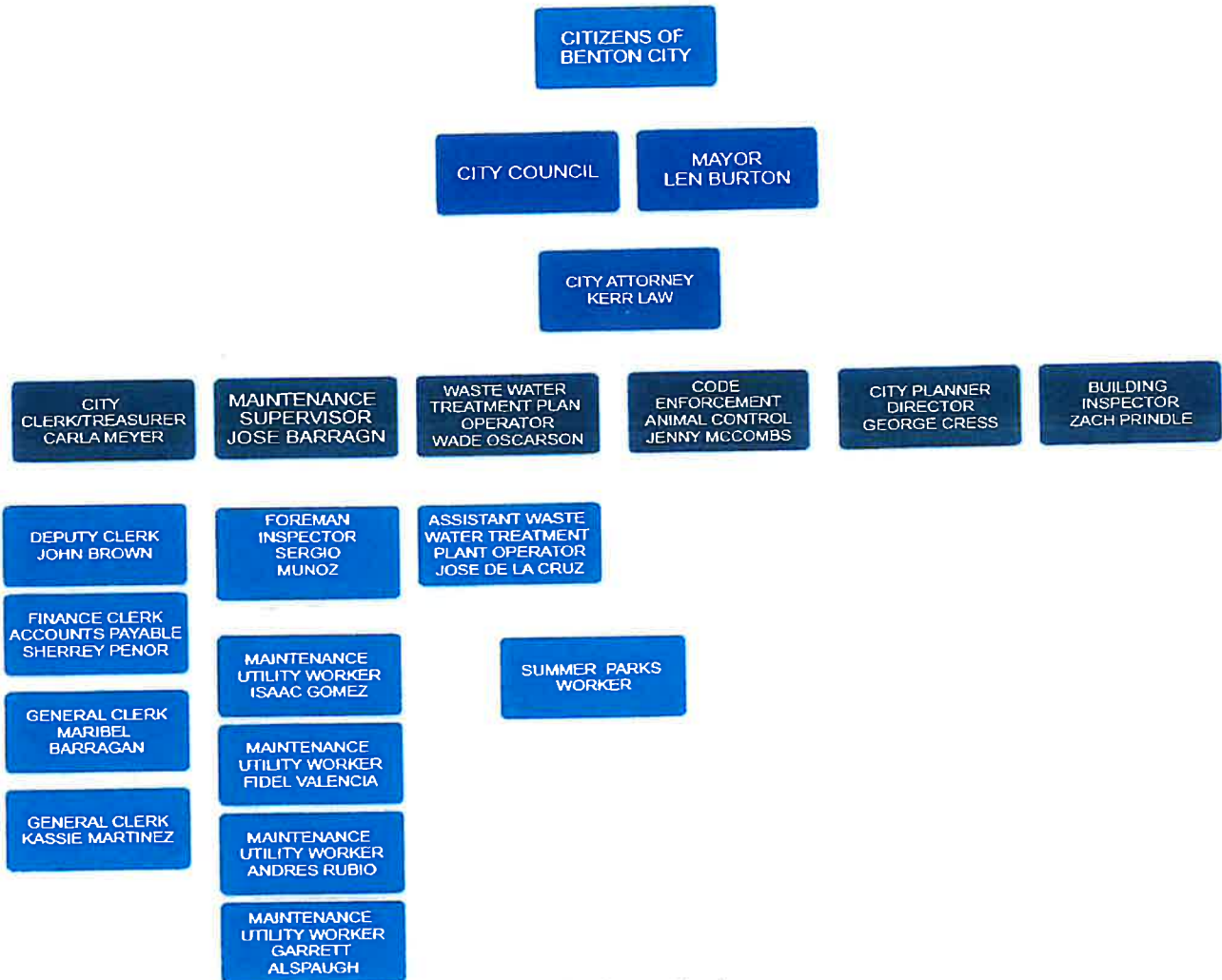
Patrick Hamilton
Position #1 Term: 10/31/2025

Jeanne Wallace
Position #2 Term: 11/30/2029

Michelle McLeod
Position #3 Term 11/30/2028

Lauretta Lin
Position #4 Term 09/31/2027

Katherine Thompson
Position #5 Term 09/31/2026



City Employee Roster:

Carla Meyer City Clerk/Treasurer	Jose Barragan – Maintenance Supervisor
John “JB” Brown – Deputy Clerk	Sergio Munoz - Foreman Inspector
Sherrey Penor – Finance Clerk	Wade Oscarson – Wastewater Treatment Op.
Maribel Barragan – General Clerk 1	Jesus De La Cruz – Assistant Waste Water Op.
Veronica Vowell- General Clerk 1	Isaac Gomez – Maintenance/Utility Worker
Jennifer McCombs – Code Enforcement.	Andres Rubio – Maintenance/Utility Worker
George Cress – Planning /Director	Garrett Alspaugh – Maintenance/Utility Worker
Zachary Prindle – Building Inspector	

Contracted City Officials:

The City of Benton City contracts for law enforcement, engineering, and legal services. The City of Benton City has a current

contract with Benton County Sheriff's Department for law enforcement. The City contracts with Kerr Law Group for legal services, and with Akana for engineering services.

Mathew Clarke.....Commander
Eric FergusonCity Attorney
Kerr Ferguson Law PLLC
Alan Rainey/Akana.....City Engineer

Information and General Information

Benton City was founded in 1909 by F. L. Pitman, engineer on the Oregon Washington Railroad and Navigation line. The OWR&N Co. erected freight and passenger depots, and the railway station in Benton City was built about 1910. Benton City was the early junction point of the Walla Walla, North Yakima line, which was built to help Yakima.

The town site passed into the hands of the Spokane and Eastern Trust Co. as trustees. S. J. Harrison, chief builder of Sunnyside, then organized the Benton Land Co. for handling the town site and adjoining acreage of Benton City.

An extension of the Sunnyside Canal brought water to much of the land in the area in 1947. The Benton City Hotel, built in the early days of the town, was owned jointly by S. J. Harrison and L. L. Todd. It was a large three-story structure, on the lot where the present Prosser Comprehensive Pain Clinic/Memorial Hospital is located. The Hotel burned in 1926.

Petition for Incorporation was filed March 26, 1945, after a vote of 76 to 32, and Benton City was incorporated on July 2, 1945.

The first budget, in December 1945, was \$1,418.00.



GENERAL INFORMATION:

Incorporated.....1945
 Form of Government.....Mayor-Council
 Type of Government.....Non-Charter Code
 Washington State Legislative District.....16th
 U. S. Congressional District.....4th
 2023 Population.....3810
 Rank in Size/State.....232 of 639
 Rank in Size/County.....5 of 5
 County.....Benton
 City Employees (2024).....16

OTHER AGENCIES & DISTRICTS:

Schools:.....Kiona-Benton School District No.
 52
 Library:.....Mid-Columbia Library/ Benton
 City Capital Facilities District
 Fire:.....Benton County Fire District #2

UTILITY SERVICE PROVIDERS:

Water:.....City of Benton City
 Sewer:.....City of Benton City
 Solid Waste:.....Basin Disposal
 Electricity:.....Benton PUD/Benton REA
 Telephone:.....Spectrum
 Internet:.....Charter

UTILITY TAX RATES:

Water:.....06000%
 Sewer:.....06000%

WATER UTILITY:

Service Accounts In-City:.....1206
 Service Accounts Outside-City:.....0
 Total Water Service Account:.....1546

SEWER UTILITY:

Service Accounts In-City:.....1262
 Service Accounts Outside-City:.....40
 Total Sewer Service Account:.....1621

Reader's Guide to the Budget

Section 1 – Introduction

This chapter informs the reader about the makeup of the City and its operations. Included is the Budget Message, a list of elected and appointed officials, history and facts about the community, the Reader's Guide to the Budget, and information about the budget adoption process.

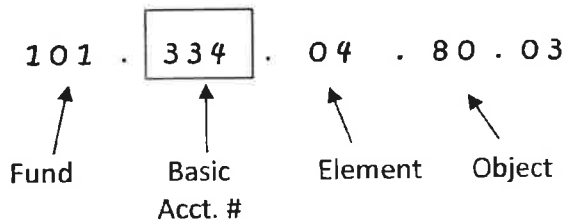
City Organizational Chart. The chart illustrates the organizational hierarchy of the City, and provides a current staff roster.

Section 2 – Fund & Departmental Budgets

This section contains an estimated schedule of cash activity, narrative descriptions and summary revenues and expenditures for all funds and the primary Departments within each fund. The narratives include a Fund description and overview, information about the major work initiatives and activities of the Departments within the Fund, and summary budget information for the Fund and Department.

Fund & Department Budget. Revenues are summarized by the BARS Basic Account Number, and Expenditures are summarized by the BARS object number. Please see the examples following:

Sample Revenue Account Number State Rev. –TIB Ki-Be Road Project



Basic Revenue Account Numbers are determined using the Washington State Budgeting & Accounting Reporting System (BARS). Revenue accounts are also called Resource Accounts and always start with a '3' in the Basic Account. The remaining numbers indicate the funding source for that revenue. The

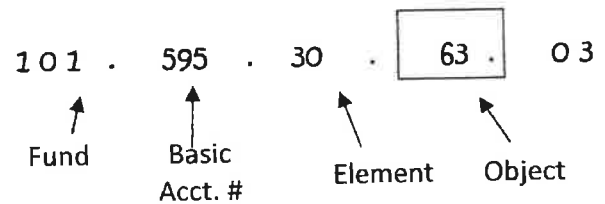
330 Basic Account number series describes Intergovernmental Revenue, as is illustrated by the grant being received from the Washington State Transportation Improvement Board (TIB) used in the example above.

BARS BASIC REVENUE ACCOUNTS

- 310 Tax Revenues
- 320 License & Permits
- 330 Intergovernmental Services & Payments
- 340 Charges for Goods & Services
- 350 Fines & Forfeits
- 360 Miscellaneous Revenues
- 380 Non-Revenues
- 390 Other Financing Sources

Sample Expenditure Account Number

State Rev. –TIB Ki-Be Road Project



Expenditure Object Numbers are determined using the Washington State Budgeting & Accounting Reporting System (BARS). The object number is assigned to identify expenditures according to the character and type of items purchased or services obtained. Expenditure account are also called Expense or Use Accounts, and always state with a '5' in the Basic Account number. The object series '60' describes Capital Outlays, as is illustrated by the street improvement construction BARS code for the Ki-Be Road Project used in the example above.

**EXPENDITURE OBJECT NUMBER
CLASSIFICATION**

- 10 Salaries & Wages.** Accounts paid for personal services rendered by employees in accordance with the rates, hours, terms and conditions authorized by state law or employment contracts. Includes overtime, sick, vacation, on-call, holiday paid leave.
- 20 Personnel Benefits.** Amounts paid by the employer as part of the conditions of employment. Includes employer paid portions of Social Security, Medicare, Industrial Insurance, Unemployment Insurance, Retirement, and Health Insurance Benefits.
- 30 Supplies.** Amounts paid for articles and commodities purchased for consumption or resale.
- 40 Other Services & Charges.** Amounts paid for services other than personal services which are needed by the City.
- Services may be provided by a public agency or private business. Includes the following type of expenses:
- 50 Intergovernmental Services.** Amounts paid for intergovernmental purchases for specialized services typically performed by local governments.
- 60 Capital Outlays.** Expenditures which result in the acquisition of, rights to, or additions to capital assets, including incidental costs such as legal, appraisal and brokerage fees, land preparation and demolishing buildings, fixtures and delivery costs. Includes all major purchases of capital assets and infrastructure.
- 70/80 Debt Service-Principal/Interest**
Repayment of loan principal and interest.

- 90 Interfund Payments for Services.**
Expenditures made to other funds for services rendered.

Budget Organization & Fund Descriptions:

The City of Benton City uses the revenue and expenditure classifications contained in the Budgeting, Accounting and Reporting System (BARS) manual. The manual is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The accounts of the city are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The city resources are allocated to and accounted for in individual funds depending on their intended purpose.

The City of Benton City Funds are separated into two of three available fund types:

Governmental. Funds that account for the activities of the City that are of a governmental nature.

Proprietary. Funds that account for the activities of the City that are proprietary or "business" in nature.

Fiduciary fund. Funds held by the City as a trustee, e.g. pension funds.

The three primary Fund types are further divided and identified by Fund Codes:

General Funds (000-099). Accounts for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds (100-199). Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purpose.

Debt Service Funds (200-299). Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The City of Benton City does not have any Debt Service Funds.

Capital Project Funds (300-399). Accounts for the acquisition or construction of major capital facilities.

Enterprise Funds (400-499). Used to report any activity for which a fee is charged to external users for goods or services.

Internal Service Funds (500-599). Accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost-reimbursement basis. The City of Benton City does not have any Internal Service Funds.

Fiduciary Trust Funds (600-699). Accounts for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The City of Benton City does not have any fiduciary funds.

Permanent Funds (700-799). Accounts for the resources that are legally restricted so only earnings, not principal, may be used to support the reporting government programs for the benefit of the government or its citizens (public-purpose). The City of Benton City does not have any permanent funds.

The City of Benton City's budget consists of the following funds:

Fund Type	Bars Fund Type	Fund #	Benton City Fund Name
Government Funds	General Fund	001	Current Expense Fund
	Special Revenue Funds	101	City Street Fund
		103	SOS Archive Grant
		105	Solar Project Bond
		302	Park & Recreation Fund
		305	City Hall Remodel
		350	I-82 Business/Industrial Park

Proprietary Funds	Enterprise Funds	401	Water Fund
		402	Sewer Fund
		406	Sewer/Water Capital Improvement
		407	Sewer/Water Capital Maint.

Basis of Accounting:

This term refers to the revenues, expenditures and transfers and the related assets and liabilities that are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method. The city uses single-entry, "cash basis" accounting which is a departure from the Generally Accepted Accounting Principle (GAAP). Under this cash basis method, revenues and other financial resource increments are recognized when they are received - that is, when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the fund liability is paid.

Financial Reporting Category:

The Washington State Auditor's Office divided cities and counties into two categories as follows:

Category 1. Local governments in this category use a unique chart of accounts for budgeting and reporting in conformity with GAAP.

Category 2. Local governments in this category may follow single-entry accounting and cash-basis reporting procedures that are not intended to reflect financial condition and result in conformance with GAAP.

Benton City reports in Category 2.



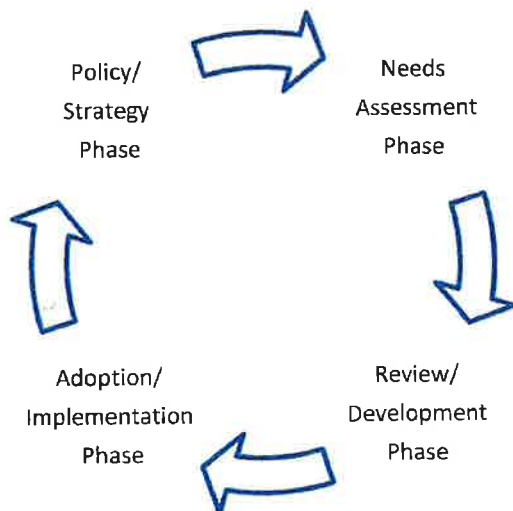
The Budget Process

BUDGET DEVELOPMENT & ADOPTION PROCESS

Budget Development. The general method by which budgets are developed is laid out in Washington State law, particularly in Chapter 35A.33 RCW. The law prescribes the basis for which forecasting revenue and preparing the budget; public access to the budget; and much of the budget content. The Mayor, who is charged with responsibility for preparing the budget to be reviewed by Council, has prepared the budget message.

State law also provides that "any taxpayer may appear and be heard for or against any part of the budget." The Council must adopt the budget no later than December 26.

The primary groups who participate in the budget process are the City Council, Mayor, City Staff and interested citizens. The Benton City budget is developed through the following process:



Policy/Strategy Phase:

- o Goals, Policies and/or mission statements are used to accomplish direction.
- o Council holds a workshop to discuss goals and strategies for the upcoming year.

Needs Assessment Phase:

- o The City Clerk/Treasurer requests all department directors to prepare detailed estimates of revenues and expenditures for the next fiscal year.
- o The property tax levy is established.
- o The Mayor reviews department requests and the Mayor's Preliminary Budget is prepared and filed with the Council.
- o City Clerk/Treasurer publishes notice of Preliminary Budget and public hearing.

Review /Development Phase:

- o Copies of Preliminary Budget are made available to the public.
- o Final Hearing by first Monday in December and concludes by 26th.

Adoption/Implementation Phase:

- o Council adopts final budget
- o Books close. Budget documents finalized.
- o Final budget document becomes available to the public.

Amendments

During the budget year, the City Council may make certain amendments to the budget as they become necessary. The general responsibility of administering the adopted budget is the Mayor.

BUDGET ROLES & RESPONSIBILITIES

Every employee plays a part in budgeting, whether in the formulation, preparation, implementation, administration or evaluation. Ultimately, the Mayor is accountable to the City Council for the performance of meeting specific objectives within allocation resource limits. The financial aspects of the budget are monitored in regular monthly reports by the City Clerk/Treasurer. These reports compare actual revenues and expenditures with the budget. Additionally, the City Clerk/Treasurer coordinates the budget process on behalf of the Mayor, collecting department information, preparing revenue estimates, and assembling the budget document.

BUDGET PURPOSE

The Biennial Budget seeks to achieve four interrelated purposes:

Policy Development. The budget process allows the City Council and Mayor an opportunity to set and review the goals, objectives and strategies of the City, and the ability to direct its activities by allocation of financial resources. Decisions that are made may affect operations, service levels, and the financial well-being of the community. On this basis, the budget sets the policy for the following year and affords an ongoing opportunity to review and establish policy for future years.

Operations Guide. The budget is the blueprint that governs the amount of services to be provided during the year, and how that service is to be provided, e.g., by contract with another agency, the City's own personnel, or a combination. The budget provides financial control by setting forth both legislative and administrative guidance to employees regarding the character and scope of their activities. This direction is presented throughout the document with Fund descriptions, staffing levels, key priorities, service levels, and other descriptions.

Financial Planning. The budget outlines the manner in which the financial resources of the City will be managed in the coming year. A formal revenue estimate provides a listing of the available financial resources, explaining the basis for estimating each source. Over time, the budget document will display a revenue history that improves understanding of both the current year's needs and a longer-term view of City fiscal resources.

Communication Device. The budget provides a way for the City's decision makers to communicate a great deal of information regarding the scope and nature of the City's activities. This information includes priorities for service delivery, rationale for the decisions made, and a vision for the future. The budget is intended to provide an effective tool in helping citizens understand their city government, reasons behind legislative decisions, and the basis for any change.

Where Does The City Money Come From?



Revenues in the General Fund are typically general purpose, and taxes represent the largest source of General Fund revenue.

Sales tax is the City's largest General Fund revenue source, but other taxes, including property, admissions, criminal justice, and utility taxes are important revenue sources for the City.

Sales taxes are collected by the State and distributed to the City. The rate available to cities is made up of two components. The first is .5%. The second is also .5% of which .15% is provided to the county, resulting in a total amount for cities of .85%. There is a .01% sales tax for city criminal justice programs and a .03% tax for Public Safety as well. The overall tax rate in Benton City is 8.7%.

FUND REVENUE SOURCES

A brief overview of major revenues received by Benton City's various funds.

001 – General Fund –

- General Property Taxes (60%)
- Sales and use Taxes
- Utility and Franchise Taxes
- Leasehold Excise Taxes
- Gambling taxes
- Business Licenses
- Building Permits
- Animal Licenses
- Criminal Justice Funds
- Liquor Excise Taxes
- Liquor Board Profits
- Investment Interest
- Other Misc. Revenue

101 – Street Fund –

- General Property Taxes (40%)
- Grants/Loans
- Motor Vehicle Fuel Taxes
- Investment Interest

302 – Park Fund –

- Sales and Use Taxes
- Grants/Loans
- Park Rental Fees
- Investment Interest

350 – I-82 Business Park Fund –

- Grants/Loans

350 – I-82 Business Park Fund –

- Grants/Loans

401 – Water -

- Water User Fees
- Extra Services
- Investment Interest

402 – Sewer –

- Sewer User Fees
- Extra Services
- Investment Interest

City Loans/Debt Service

Loan # L030025B

This loan was obtained to complete the second phase of the City Wastewater Treatment Plant.

Year Issue: 2008
Approved Amount: \$206,834.25
Draws Taken: \$106,318.91
Project Status: Completed

WWTP Construction

Payoff Date: 9/2027
Interest: 0.0%
Balance (as of 12/31/2024): \$16,356.62

DWSRF Loan

Construction of Well No. 5
Year Issue: 2013
Draws Taken: 479,283.38
Project Status: Completed

Well No. 05

Payoff Date: 2036
Interest: 1.50%
Balance (as of 12/31/2024): \$289,406.69

Solar/Energy Project Bond

This loan was obtained to complete the construction of Solar Panels at the WWTP property and complete energy upgrades to City Facilities.

Year Issue: 2017
Approved Amount: \$ 376,426.00
Project Status: Completed

2017 Solar/Energy Improvement Project

Payoff Date: 9/2027
Interest: 3.25%
Balance (as of 12/31/2022): \$129,697.73

Source: Office of the Washington State Auditor; Financial Intelligence Tool
City of Benton City Governmental & Enterprise Fund Revenues for years 2022-2023

REVENUE

City of Benton City: Revenues: 2022-2023

Office of the Washington State Auditor - FIT
and its data are unaudited.

	2022		2023	
	Governmental Amounts	Proprietary Amounts	Governmental Amounts	Proprietary Amounts
Taxes Total	\$1,547,312		\$1,575,877	
Property Tax	\$345,846		\$309,005	
Retail Sales and Use Taxes	\$836,472		\$879,740	
Business and Occupation Taxes	\$364,994		\$382,632	
Other Taxes	\$		\$4,500	
Licenses and Permits Total	\$143,282	\$150	\$95,171	\$150
Business Licenses and Permits	\$35,021	\$400	\$34,840	\$1,500
Non-Business Licenses and Permits	\$104,512		\$55,307	
Intergovernmental Revenues Total	\$999,504		\$563,263	
Federal Revenues	488,288			
Federal Indirect Grants	\$146,399		\$299,691	
State Grants	\$73,862		\$1,390	
State Shared Revenues, Entitlements, and Impact Payments	\$13,041		\$13,480	
State Shared Revenues, Entitlements and Impact Payments	\$277,243		\$248,702	
Local Grants, Entitlements and Other Payments	\$731			
Charges for Goods and Services Total	\$63,169	\$1,567,550	\$47,920	\$1,522,274
General Government	\$230		\$71	
Utilities		\$1,567,550		\$1,522,274
Transportation	\$834		\$1,523	
Natural and Economic Environment	\$62,105		\$46,326	
Fines and Penalties Total	\$736	\$6,930	\$811	\$19,720
Non-Court Fines and Penalties	\$736	\$6,930	\$811	\$19,720

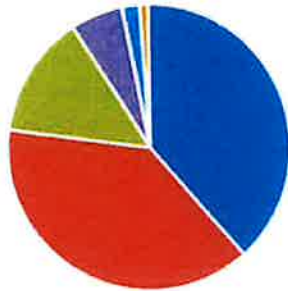
City of Benton City
 2025-2026 Final Budget

Miscellaneous Revenues Total	\$67,998	\$20,796	\$199,418	\$36,821
Interest and Other Earnings	\$22,478	\$20,154	\$41,813	\$36,229
Rents and Leases	\$41,822		\$47,326	
Special Assessments	\$400		\$45,495	
Other Miscellaneous Revenues	\$3,698	\$642	\$64,784	\$592
Grand Total	\$2,822,001	\$1,595,426	\$2,482,460	\$1,578,965

Source: Office of the Washington State Auditor; Financial Intelligence Tool

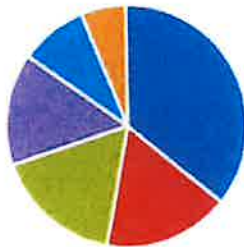
Historical Budget Percentages

Revenues 2023



- Taxes
- Charges for Goods and Services
- Intergovernmental Revenues
- Miscellaneous Revenues
- Licenses and Permits
- Fines and Penalties

Expenses 2023



- Utilities
- General Government
- Natural and Economic Environment
- Public Safety
- Transportation
- Cultural and Recreation
- Social Services

Dept	Fund(s)	Request	Amount	Justification	Requested in 2025-2026 Budget
Code Enforcement	001	Animal Control Equip	\$ 600	Increase of \$100 per year – Coach Poles, Snap Pole, Net & Hand Net	2025-2026
Code Enforcement	001	Animal Control- Brd/Care	\$ 1,000		2025-2026
Code Enforcement	001	Animal Control- Euthanasia	\$ 500		2025-2026
Engineer	001	In-house Engineer	\$130,000	City Engineer	2025-2026
Public Works Director	001	Public Works Director	\$120,000	Public Works Director	2025-2026
Parks	001	Downtown Flowers	\$ 1,500	Potting soil and flowers for pots	2025-2026
Parks	302	Splash Pad	800,000	Splash Pad	2025-2026
Parks	302	Playground Equipment	10,000	Playground Equipment	2025-2026
Public Works	402	Lift Station 5	350000		2025-2026
Public Works	402	Force Main	321860		2025-2026

2025 - 2026 BUDGET

City Of Benton City

Time: 14:17:56 Date: 11/26/2024
Page: 1

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
308 91 00 00 Beginning Fund Balance	1,331,772.02	1,273,933.48	1,362,570.27	1,362,570.27	1,362,570.27	
308 Beginning Balances	1,331,772.02	1,273,933.48	1,362,570.27	1,362,570.27	1,362,570.27	
311 10 00 00 General Property Taxes (60%)	185,401.94	151,733.02	246,237.24	141,623.00	177,028.75	
313 11 00 01 Retail Sales /use Tax	625,079.06	572,380.07	615,000.00	601,203.00	751,503.00	
313 15 00 01 Public Safety Tax	152,591.21	141,997.26	120,000.00	153,357.00	153,357.00	
313 71 00 00 Criminal Justice Funding-ip	102,069.90	95,373.48	110,000.00	103,088.00	103,088.00	
316 42 00 01 Water Utility Tax	40,421.05	38,723.53	38,000.00	42,474.00	53,092.50	
316 44 00 01 Sewer Utility Tax	58,892.14	124,445.22	41,000.00	170,210.00	212,762.50	
316 45 00 01 Disposal Tax 6%	35,424.43	36,869.49	34,000.00	40,626.00	40,626.00	
316 46 00 00 Business Tax - Cable	0.00	920.88	9,000.00	1,334.00	1,334.00	
316 47 00 00 Business Tax-telephone	28,231.76	19,893.16	46,000.00	23,129.00	23,129.00	
316 48 00 00 Business Tax-electric	200,276.23	179,376.16	181,000.00	194,444.00	194,444.00	
316 81 00 01 Punch Boards/pull Tabs 49% P	19,386.67	28,316.13	13,000.00	29,871.00	29,871.00	
310 Taxes	1,447,774.39	1,390,028.40	1,453,237.24	1,501,359.00	1,740,235.75	
321 30 00 01 Fireworks Permit	25.00	50.00	50.00	50.00	50.00	
321 91 00 00 Franchise Fees-cable Tv	17,813.60	15,121.78	17,000.00	17,500.00	17,500.00	
321 99 00 00 Business Licenses/Renewal	22,024.50	20,101.00	18,000.00	23,500.00	23,500.00	
322 10 01 00 Building Permits Fee	51,706.85	205,717.06	75,000.00	426,000.00	426,000.00	
322 10 01 01 Road Development Fee	0.00	0.00	0.00	20,000.00	20,000.00	
322 10 01 05 Road Development Fee	0.00	100.00	0.00	0.00	0.00	
322 10 01 06 Right of away Alteration Permit	0.00	50.00	0.00	0.00	0.00	
322 10 01 07 Flood Plain Permit Application	0.00	500.00	0.00	0.00	0.00	
322 10 01 08 Residential use Permit	0.00	200.00	0.00	0.00	0.00	
322 30 00 00 Animal Licenses/Tags	2,355.00	550.00	800.00	1,500.00	1,500.00	
322 90 00 01 Special Event Permits	145.00	255.00	75.00	300.00	300.00	
320 Licenses & Permits	94,069.95	242,644.84	110,925.00	488,850.00	488,850.00	
335 00 91 00 Privilage Tax/Energy Northwest/WPPS	13,480.14	10,739.85	16,000.00	10,000.00	10,000.00	
336 00 98 00 City Assistance	100,676.22	82,821.81	80,000.00	71,250.00	71,250.00	
336 06 21 00 Criminal Justice - Violent Crime	1,341.82	1,456.20	2,500.00	1,500.00	1,500.00	
336 06 25 00 Criminal Justice-contract	7,897.85	8,570.85	7,800.00	9,500.00	9,500.00	
336 06 26 00 CJ Special Programs	4,735.79	5,116.23	3,500.00	5,600.00	5,600.00	
336 06 42 00 Marijuana Excise Tax	5,902.03	4,530.56	4,500.00	4,500.00	4,500.00	
336 06 51 00 Dui-cities	256.72	370.90	500.00	500.00	500.00	
336 06 94 00 Liquor Excise Tax	26,012.52	26,528.35	25,000.00	29,000.00	29,000.00	
336 06 95 00 Liquor Board Profits	28,366.13	21,571.42	25,000.00	21,575.00	21,575.00	
337 00 00 04 Comprehensive Plan Grant	0.00	0.00	0.00	62,500.00	62,500.00	

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001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
330 Intergovernmental Revenues	188,669.22	161,706.17	164,800.00	215,925.00	215,925.00	
341 81 00 01 Photostating/copies	63.65	6.50	0.00	0.00	0.00	
341 95 40 01 Notary Services	7.00	0.00	0.00	0.00	0.00	
344 10 00 00 City Crew Services	1,523.00	78.90	1,000.00	1,000.00	1,000.00	
345 23 00 01 Animal Fines/Impound	477.00	2,022.00	3,000.00	1,000.00	1,000.00	
345 23 00 02 Animal Board/care	225.00	90.30	300.00	1,000.00	1,000.00	
345 23 00 03 Animal Adoption	280.00	450.00	0.00	500.00	500.00	
345 81 00 00 Zoning / Subdivision Fees	11,325.00	6,250.00	8,000.00	10,000.00	10,000.00	
345 83 00 00 Plan Checking Fee	33,319.74	53,355.42	45,000.00	45,000.00	45,000.00	
345 89 00 01 Other Planning And Development	0.00	0.00	15,000.00	15,000.00	15,000.00	
340 Charges For Services	47,220.39	62,253.12	72,300.00	73,500.00	73,500.00	
359 00 00 02 Animal License Late Fees	161.00	1,050.00	500.00	250.00	250.00	
359 90 00 00 Code Violation Penalty	650.00	500.00	750.00	1,000.00	1,000.00	
359 90 00 03 NSF Fee- Non-Utility	0.00	45.00	50.00	50.00	50.00	
350 Fines & Penalties	811.00	1,595.00	1,300.00	1,300.00	1,300.00	
361 11 00 00 Interest- General Fund	31,930.35	66,393.13	1,200.00	2,500.00	2,500.00	
361 40 00 00 Local Sales Interest	2,348.75	2,575.16	500.00	2,500.00	2,500.00	
362 40 01 00 Facilities Rentals (Park)	10,695.00	5,275.00	8,000.00	6,000.00	6,000.00	
362 50 00 00 Space Lease Community Center	36,631.33	35,026.75	38,000.00	38,000.00	38,000.00	
369 81 00 00 Cashier Overage	19.79	1.00	0.00	0.00	0.00	
369 91 00 01 Other Rev (Reimbursements)	60,305.15	-16,270.92	0.00	0.00	0.00	
369 91 00 02 Building Permit Revenue	4,066.95	193,580.26	0.00	0.00	0.00	
369 91 01 01 Other Misc Revenue	391.71	48,539.86	0.00	500.00	500.00	
369 91 01 02 Legal Ads	0.00	0.00	0.00	2,500.00	0.00	
369 91 01 03 Postage	0.00	0.00	0.00	500.00	0.00	
360 Misc Revenues	146,389.03	335,120.24	47,700.00	52,500.00	49,500.00	
345 83 01 00 Bldg. Surcharge State Portion	698.50	171.50	200.00	200.00	200.00	
382 10 00 00 Facilities Deposits	6,950.00	1,500.00	3,500.00	1,500.00	1,500.00	
380 Other Increases In Fund Resources	7,648.50	1,671.50	3,700.00	1,700.00	1,700.00	
398 10 00 04 Insurance Recoveries	1,162.10	0.00	0.00	0.00	0.00	
390 Other Revenues	1,162.10	0.00	0.00	0.00	0.00	

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001 Current Expense Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
TOTAL REVENUES:	3,265,516.60	3,468,952.75	3,216,532.51	3,697,704.27	3,933,581.02	
511 30 30 01 Civic Awards, Proclamations, Keys To The City	0.00	0.00	300.00	150.00	150.00	
511 30 31 00 Official Publications- Ord/Mtnng Notices	6,064.66	6,208.85	7,500.00	9,000.00	9,000.00	
511 60 10 00 Council Wages	13,475.12	11,675.00	14,120.00	12,000.00	12,000.00	
511 60 20 00 Council Personnel Benefits	1,036.16	895.16	1,000.00	1,000.00	1,000.00	
511 60 35 01 Council Chamber - Equipment	657.34	1,387.72	1,000.00	500.00	500.00	
511 60 43 00 Council Travel	0.00	0.00	250.00	250.00	250.00	
511 60 43 01 Council Lodging/meals	53.49	19.59	250.00	250.00	250.00	
511 60 45 00 Off Site Council Facility Rental	0.00	0.00	100.00	0.00	0.00	
511 60 49 02 Training	0.00	285.25	2,500.00	1,000.00	1,000.00	
511 61 10 00 Legislative Staff Wages	225.00	0.00	0.00	0.00	0.00	
511 61 20 00 Legislative Staff Benefits	17.22	0.00	0.00	0.00	0.00	
511 Legislative	21,528.99	20,471.57	27,020.00	24,150.00	24,150.00	
513 10 10 00 Mayor Salary/wages	9,605.27	0.00	9,600.00	0.00	0.00	
513 10 20 00 Mayor Personnel Benefits	738.77	0.00	1,000.00	0.00	0.00	
513 10 31 00 Supplies-mayor	353.30	216.96	1,000.00	1,000.00	1,000.00	
513 10 43 00 Travel	777.48	138.86	1,500.00	1,500.00	1,500.00	
513 10 43 02 Lodging/meals	148.25	98.09	1,500.00	500.00	500.00	
513 10 49 00 Misc Expense	50.00	229.02	100.00	500.00	500.00	
513 10 49 01 Training	0.00	65.00	500.00	500.00	500.00	
513 10 49 03 Misc & Other Memberships	1,611.07	100.00	2,000.00	2,000.00	2,000.00	
513 10 49 05 AWC Membership	2,278.00	2,632.00	2,100.00	2,572.00	2,572.00	
513 10 49 06 Bfgc Membership	0.00	1,933.00	2,000.00	2,700.00	2,000.00	
513 Executive	15,562.14	5,412.93	21,300.00	11,272.00	10,572.00	
514 20 41 05 Audit	5,961.56	378.63	0.00	0.00	0.00	
514 20 41 06 Audit	1,959.15	0.00	0.00	0.00	0.00	
514 20 49 00 Cashier Shortage	1.10	0.00	0.00	0.00	0.00	
514 23 10 00 Admin Salaries/Wages	176,117.83	179,679.45	186,710.18	192,101.15	195,450.00	
514 23 20 00 Fin/adm Personnel Benefits	80,372.63	69,095.30	142,209.02	76,317.00	76,750.00	
514 23 31 00 Office Supplies	14,474.91	2,666.98	7,000.00	7,000.00	7,000.00	
514 23 41 01 Software Mtc Agreement(25%)	27,536.64	16,330.58	6,700.00	5,700.00	5,700.00	
514 23 41 02 Audit (40%)	9,045.85	606.61	0.00	500.00	500.00	
514 23 41 03 IT Support	0.00	7,825.97	8,500.00	10,000.00	10,000.00	
514 23 42 01 Telephone-land (40%)	6,529.74	5,789.05	6,700.00	6,500.00	6,500.00	

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001 Current Expense Fund

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514 23 42 02	659.13	868.06	500.00	1,000.00	1,000.00	Postage (5%) City Hall
514 23 42 03	1,996.62	816.96	800.00	1,000.00	1,000.00	Telephone - Mobile (10%)
514 23 43 01	7,764.33	5,789.15	5,000.00	7,000.00	7,000.00	Travel/mileage
514 23 43 02	966.37	44.45	2,000.00	1,000.00	1,000.00	Lodging/meals
514 23 49 00	0.00	722.81	1,000.00	1,750.00	1,750.00	Advertising
514 23 49 01	2,173.82	0.00	0.00	0.00	0.00	Other Misc. Admin Expense
514 23 49 03	1,460.90	1,253.52	5,000.00	2,500.00	2,500.00	Training/seminars
514 23 49 04	99.94	0.00	0.00	0.00	0.00	Financial & Record Services
514 27 41 00	3,806.62	0.00	5,250.00	1,000.00	1,000.00	Bank Charges
514 27 41 01	4,311.08	5,447.35	2,000.00	0.00	0.00	Visa/Mastercard Charges 20%
514 30 49 01	895.00	1,274.00	750.00	1,700.00	1,700.00	Filing Fees
514 40 40 00	4,634.01	7,711.41	5,000.00	7,500.00	7,500.00	Election Expenditures
518 30 46 00	0.00	3,600.00	0.00	0.00	0.00	Claims Paid By City
514 Finance, Recording & Election	350,767.23	309,900.28	385,119.20	322,568.15	326,350.00	
515 30 41 01	0.00	0.00	0.00	6,000.00	6,000.00	Hearing Examiner Services
515 41 41 00	106,155.77	161,093.50	100,000.00	125,000.00	125,000.00	Legal Services
515 45 41 00	210.50	8,226.90	0.00	0.00	0.00	Legal Services - Claims & Litigation
515 Legal Services	106,366.27	169,320.40	100,000.00	131,000.00	131,000.00	
518 10 31 04	2,200.29	2,341.79	2,005.00	3,000.00	3,000.00	Water Cooler/Supplies Crystal Springs
518 20 44 00	438.69	0.00	350.00	450.00	450.00	City Property Assessments - General
518 20 45 01	26,865.00	25,700.00	25,700.00	57,515.72	61,224.00	City Hall Rent A,B,E,F
518 30 31 00	3,202.35	4,706.15	3,000.00	4,500.00	4,500.00	Janitorial Supplies
518 30 31 01	6,748.21	783.97	5,000.00	4,000.00	4,000.00	City Hall-Operating Supplies
518 30 31 02	99.50	531.14	500.00	500.00	500.00	City Hall-Repair/mtc Supplies
518 30 31 03	0.00	0.00	500.00	500.00	500.00	City American Flags
518 30 31 04	0.00	0.00	3,500.00	3,500.00	3,500.00	City Hall - Operating Equipment
518 30 41 01	1,255.18	1,570.52	2,500.00	1,643.00	1,643.00	Graffiti Abatement cost
518 30 46 01	11,734.68	21,510.96	12,620.41	23,765.00	24,950.00	WCIA Pool Insurance General (12%)
518 30 47 00	9,544.60	8,490.76	9,500.00	10,000.00	10,000.00	Solid Waste - Maint. Shop
518 30 47 01	7,610.43	2,005.11	5,000.00	5,000.00	5,000.00	City Hall - Electricity
518 30 47 02	1,897.42	966.80	2,250.00	900.00	1,200.00	City Hall-Water/sewer
518 30 48 01	5,128.98	0.00	1,000.00	500.00	500.00	City Hall-Repair/mtc By Others
518 76 49 01	6,560.76	6,878.64	5,000.00	5,000.00	7,000.00	Metered Copies
518 80 42 00	5,852.50	402.50	1,000.00	1,000.00	1,000.00	City Website Development & Maintenance
518 80 42 01	11,241.54	0.00	0.00	0.00	0.00	IT Support
518 80 42 02	210.00	0.00	0.00	0.00	0.00	IT Upgrades (Licensing)

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518 81 41 01 Grant Writer Agreement	20,000.00	15,000.00	20,000.00	5,000.00	5,000.00	
518 Central Services	114,590.13	90,888.34	99,425.41	126,773.72	133,967.00	
521 20 40 00 BCSO Contract	401,913.12	344,975.40	415,000.00	425,682.48	425,682.48	
521 Law Enforcement	401,913.12	344,975.40	415,000.00	425,682.48	425,682.48	
522 20 49 01 Emergency Mgt Membership	3,637.00	4,038.00	3,500.00	4,500.00	4,500.00	
522 30 41 00 Fire Inspections (Contracted)	150.00	-1,800.00	4,750.00	0.00	0.00	
522 Fire And Emergency Medical Activities	3,787.00	2,238.00	8,250.00	4,500.00	4,500.00	
524 10 31 00 Bldg/Code-Office Supplies	862.38	17.45	0.00	500.00	500.00	
524 10 32 01 Code Enforcement Fuel	845.40	1,924.00	1,800.00	2,000.00	2,000.00	
524 10 42 01 Postage (15%)Bldg/Code	1,690.95	2,376.17	1,500.00	3,100.00	3,100.00	
524 10 49 00 Bldg/Code- Memberships	0.00	10.00	150.00	150.00	150.00	
524 10 49 01 Bldg/Code- Uniforms	88.09	304.34	500.00	300.00	300.00	
524 10 49 02 IT Support	2,105.44	1,941.07	2,250.00	1,200.00	1,200.00	
524 10 49 03 Training & Seminars	0.00	0.00	0.00	3,650.00	3,650.00	
524 10 49 04 IWorQ	0.00	0.00	0.00	6,000.00	6,000.00	
524 60 10 01 Salary-code Enfcmt Officer	85,014.46	115,178.27	61,692.80	87,103.00	88,627.00	
524 60 20 01 Code Enforcement- Personnel Benefits	36,094.92	37,495.68	23,875.44	25,259.87	25,500.00	
524 Protective Inspections	126,701.64	159,246.98	91,768.24	129,262.87	131,027.00	
537 00 49 00 Solid Waste Management- Contract	0.00	2,488.56	1,100.00	1,100.00	1,100.00	
537 00 49 01 Benton County Hazardous Waste Plan 2024-2029	0.00	0.00	2,488.56	2,488.56	0.00	
537 Garbage & Solid Waste Utilities	0.00	2,488.56	3,588.56	3,588.56	1,100.00	
558 70 41 01 I-82 Planning	0.00	210.00	0.00	0.00	0.00	
551 Public Housing Services	0.00	210.00	0.00	0.00	0.00	
553 70 40 00 Clean Air Assessment	855.32	9,008.18	2,000.00	4,000.00	4,000.00	
553 Conservation	855.32	9,008.18	2,000.00	4,000.00	4,000.00	
554 30 31 00 Animal Control Supplies	751.13	1,128.27	1,000.00	750.00	750.00	
554 30 31 01 Animal Control Equipment	0.00	445.03	1,800.00	600.00	600.00	
554 30 31 03 Animal Control- Board/Care	0.00	-40.00	1,000.00	1,000.00	1,000.00	

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001 Current Expense Fund		2023	2024	2024	2024	2025	2026	
Account		Actual	Actual	Appropriated	Appropriated	Appropriated	Appropriated	Comment
554 30 41 00	Animal Control- Euthenasia	500.00	343.95	300.00	500.00	500.00	500.00	
554 30 48 01	Animal Control Kennel Improvements	400.00	701.49	500.00	1,000.00	1,000.00	1,000.00	
554 30 48 04	Animal Control - Repair/Maintenance	807.31	0.00	750.00	750.00	750.00	750.00	
	By Others							
554 30 48 05	Animal Control - Transfer Fee	300.00	500.00	500.00	500.00	500.00	500.00	
554	Environmental Services	2,758.44	3,078.74	5,850.00	5,100.00	5,100.00	5,100.00	
557 30 41 01	Annual Chamber Of Commerce Contract	55,125.00	34,875.00	53,000.00	46,500.00	46,500.00	46,500.00	
557	Community Services	55,125.00	34,875.00	53,000.00	46,500.00	46,500.00	46,500.00	
558 50 41 00	Bldg. Inspections-contracted	90,748.03	86,931.00	90,000.00	5,000.00	5,000.00	5,000.00	
558 60 10 00	Planner Salary/Wage	75,322.89	110,787.47	124,200.00	120,000.00	122,100.00	122,100.00	
558 60 10 01	Building Inspector Salary/Wage	0.00	56,666.72	85,000.00	85,000.00	86,490.00	86,490.00	
558 60 11 00	Planning - Reports/Advertising 45%	0.00	2,279.11	20,000.00	2,250.00	2,250.00	2,250.00	
558 60 11 01	Software Agreement/Licensing 25%	0.00	0.00	0.00	6,742.52	6,742.52	6,742.52	
558 60 11 02	IT Support 25%	0.00	0.00	0.00	5,940.00	5,940.00	5,940.00	
558 60 11 03	Building Inspector Supplies	0.00	0.00	0.00	6,500.00	6,500.00	6,500.00	
558 60 20 00	Planner Benefits	15,378.59	25,048.70	22,996.00	27,510.00	27,600.00	27,600.00	
558 60 20 01	Building Inspector Benefits	0.00	21,148.21	22,996.00	31,745.00	31,800.00	31,800.00	
558 60 20 03	Fuel Inspector	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	
558 60 41 00	Climate Plan Grant	0.00	2,692.52	0.00	100,000.00	100,000.00	100,000.00	
558 60 41 01	Engineering	230,980.54	115,642.86	75,000.00	100,000.00	100,000.00	100,000.00	
558 60 41 02	Engineering - City Hall Feasibility	0.00	0.00	5,000.00	0.00	0.00	0.00	
558 60 41 04	Comprehensive Plan Update	201.25	2,311.25	75,000.00	62,500.00	62,500.00	62,500.00	
558 60 41 08	Planning Services Contract/ On Call	84,201.13	69,722.25	10,000.00	0.00	0.00	0.00	
558 60 41 11	Planning Commission	242.22	807.40	4,500.00	3,600.00	3,600.00	3,600.00	
558 60 41 12	Planning Commission Training	100.00	0.00	2,000.00	1,000.00	1,000.00	1,000.00	
558 60 41 13	Engineering- Construction Projects	0.00	1,860.00	0.00	0.00	0.00	0.00	
558 60 41 14	Training/Seminars	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00	
558 60 49 01	Engineer Wages	0.00	0.00	0.00	130,000.00	132,275.00	132,275.00	
558 60 49 02	Engineer Benefits	0.00	0.00	0.00	23,000.00	23,800.00	23,800.00	
558 60 49 03	Public Works Director Wages	0.00	0.00	0.00	120,000.00	122,100.00	122,100.00	
558 60 49 04	Public Works Director Benefits	0.00	0.00	0.00	23,000.00	23,500.00	23,500.00	
558 70 41 00	Administrative Costs- EDC	0.00	1,015.00	0.00	0.00	0.00	0.00	
558 91 41 03	MC Charges 20%	0.00	3,208.44	0.00	0.00	0.00	0.00	
558	Planning & Community Development	497,174.65	500,120.93	536,692.00	860,787.52	860,787.52	770,197.52	

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566 00 40 00 Substance Abuse-alcoholism 2% Health Dept	1,598.89	823.35	1,000.00	2,000.00	2,000.00	
566 Substance Abuse	1,598.89	823.35	1,000.00	2,000.00	2,000.00	
571 00 10 00 Education And Recreational Activities - Contract Employee	5,622.68	1,980.00	1,740.00	7,680.00	7,680.00	
571 00 20 00 Education And Recreational Activities - Personnel Benefits	499.82	181.19	162.83	0.00	0.00	
571 00 30 00 Youth Activity Program Costs	2,046.96	634.70	170.23	0.00	0.00	
571 00 30 01 Education & Recreational Supplies	993.05	2,228.97	0.00	16,580.00	16,580.00	
571 Educational & Recreational Activities	9,162.51	5,024.86	2,073.06	24,260.00	24,260.00	
572 10 46 01 WCIA Pool Insurance- Library (12%)	11,734.68	21,510.96	12,620.41	22,765.00	23,900.00	
572 50 40 00 Library- Irrigation Assessment	688.60	688.60	850.00	690.00	690.00	
572 50 41 01 Library - Annual Alarm Monitoring	449.60	430.06	450.00	450.00	450.00	
572 50 45 01 Libraries - Mat Rental	116.63	86.40	100.00	100.00	100.00	
572 50 47 00 Library-Garbage Service	1,882.39	322.50	1,250.00	300.00	300.00	
572 50 47 02 Library- Electricity	3,585.22	1,940.30	3,200.00	2,800.00	2,800.00	
572 50 47 03 Library Water /Sewer	821.25	377.88	1,000.00	500.00	500.00	
572 50 48 01 Libraries - Repair & Maintenance By Others	467.96	5,835.21	500.00	500.00	500.00	
572 Libraries	19,746.33	31,191.91	19,970.41	28,105.00	29,240.00	
573 80 47 00 Parks- Irrigation Assessment	5,870.66	7,086.62	6,500.00	7,500.00	7,500.00	
573 90 31 01 City Celebrations	310.22	980.43	2,250.00	2,250.00	2,250.00	
573 90 31 02 DOWNTOWN FLOWERS	700.50	718.91	2,000.00	1,500.00	1,500.00	
573 90 40 01 Annual Fireworks Contract	6,000.00	6,000.00	8,000.00	8,000.00	8,000.00	
573 Cultural & Community Events	12,881.38	14,785.96	18,750.00	19,250.00	19,250.00	
575 50 10 00 Facilities - Community Center Wages	486.80	0.00	0.00	0.00	0.00	
575 50 20 00 Facilities - Community Center Benefits	2.84	0.00	0.00	0.00	0.00	
575 50 40 01 Community Center-Mat Rental	566.27	499.24	500.00	500.00	500.00	
575 50 47 01 Community Center- Water/Sewer	1,577.26	1,375.58	2,750.00	1,750.00	1,750.00	
575 50 47 02 Community Center- Electricity	652.72	0.00	750.00	750.00	750.00	
575 Cultural & Recreational Facilities	3,285.89	1,874.82	4,000.00	3,000.00	3,000.00	
576 80 10 00 Park Facilities - Salary/wages	72,720.54	76,501.25	40,419.53	56,035.00	57,015.00	

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Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
001 Current Expense Fund						
576 80 20 00	32,109.53	29,407.49	32,427.52	34,290.00	34,500.00	Park Facilities - Personnel Benefits
576 80 20 01	0.00	0.00	17,160.00	0.00	0.00	Park Facilities - Seasonal worker
576 80 31 01	3,703.83	4,279.20	8,000.00	6,100.00	6,100.00	Parks Facilities- Operating Supplies
576 80 31 02	3,328.83	612.96	10,000.00	1,000.00	1,000.00	Parks Facilities-Repair Supplies
576 80 31 04	51.03	9,197.58	2,500.00	1,000.00	1,000.00	Park Facilities - Landscaping Supplies
576 80 35 01	2,455.25	1,224.88	4,000.00	4,000.00	4,000.00	Parks Facilities- Operating Equipment
576 80 45 02	749.02	3.25	1,000.00	5,000.00	5,000.00	Park Facilities - Equipment Rental
576 80 46 01	2,933.67	5,377.74	3,155.10	5,646.00	5,928.00	Park Facilities -WCIA Insurance (3%)
576 80 47 01	1,536.55	-971.03	5,250.00	2,350.00	2,350.00	Parks Facilities - Electricity
576 80 47 02	4,538.41	9,330.72	7,500.00	14,000.00	14,000.00	Parks Facilities - Water/Sewer
576 80 48 01	6,823.24	6,642.58	25,000.00	1,500.00	1,500.00	Parks Facilities- Repair/mnnc. By Others
576 80 49 01	12,688.15	12,493.39	11,000.00	11,000.00	9,500.00	Park Facilities - Sanitation Services
576 Park Facilities	143,638.05	154,100.01	167,412.15	141,921.00	141,893.00	
582 10 00 02	4,900.00	1,600.00	3,500.00	1,800.00	1,800.00	Cmmnity Center Deposit Refun
586 01 00 00	0.00	0.00	400.00	400.00	400.00	Bldg. Surcharge-state Portio
589 90 99 00	7,099.33	-8,657.66	0.00	0.00	0.00	Payroll Clearing
580 Non Expenditures	11,999.33	-7,057.66	3,900.00	2,200.00	2,200.00	
558 60 41 05	0.00	3,600.31	20,000.00	10,083.00	0.00	1-82 Admin And Other Srvc
591 Debt Service	0.00	3,600.31	20,000.00	10,083.00	0.00	
594 18 41 01	320.41	0.00	0.00	0.00	0.00	City Hall Remodel
594 18 60 01	0.00	127,423.06	150,000.00	0.00	0.00	Capital Outlay- Trucks
594 18 64 01	511.34	0.00	2,000.00	0.00	0.00	Capital-lease-copier
594 18 64 02	6,727.96	6,727.96	5,000.00	6,850.00	6,850.00	Capital-lease-postage Meter
594 18 64 06	23,711.12	0.00	5,000.00	5,000.00	5,000.00	Capital Outlay-Technology Upgrades
594 Capital Expenditures	31,270.83	134,151.02	162,000.00	11,850.00	11,850.00	
597 00 01 04	0.00	0.00	0.00	0.00	14,352.00	Transfer from # 406
597 00 08 07	0.00	0.00	6,500.00	0.00	0.00	Transfer To #103 -archive Fu
597 00 09 01	60,000.00	0.00	60,000.00	0.00	44,393.00	Transfers-Out -to #105
597 00 09 02	0.00	0.00	0.00	0.00	406,814.00	Transfers - out - to #402
597 00 09 03	0.00	0.00	0.00	230,525.00	0.00	Transfer-Out- to #101
597 Interfund Transfers	60,000.00	0.00	66,500.00	230,525.00	465,559.00	

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001 Current Expense Fund	2023	2024	2024	2024	2025	2026
Account	Actual	Actual	Appropriated	Appropriated	Appropriated	Appropriated

TOTAL EXPENDITURES: 1,990,713.14 1,990,729.89 2,214,619.03 2,566,379.30 2,713,598.00

FUND GAIN/LOSS: 1,274,803.46 1,478,222.86 1,001,913.48 1,129,324.97 1,220,183.02

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101 City Street Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
308 51 01 01 Beginning Fund Balance	98,996.25	271,713.82	0.00	0.00	668,315.34	
308 Beginning Balances	98,996.25	271,713.82	0.00	0.00	668,315.34	
311 10 01 01 General Property 40%	123,603.22	100,950.39	162,999.55	95,000.00	118,750.00	
311 10 01 02 TIB/Washington, State chip/seal	0.00	262,608.43	0.00	0.00	0.00	
310 Taxes	123,603.22	363,558.82	162,999.55	95,000.00	118,750.00	
322 40 00 00 Street/curb Permits	1,100.00	1,100.00	1,500.00	1,500.00	1,500.00	
320 Licenses & Permits	1,100.00	1,100.00	1,500.00	1,500.00	1,500.00	
333 20 00 01 9th Street Sidewalk Funding	299,690.92	0.00	0.00	0.00	0.00	
333 20 00 07 TIB/Washington State (chip/seal)	0.00	0.00	0.00	553,777.00	0.00	
334 03 70 00 Rural County Capital Funds- 9th Street	1,390.00	0.00	0.00	0.00	0.00	
336 00 71 00 Multimodal Transpo City	4,817.28	3,663.37	3,457.66	3,600.00	3,600.00	
336 00 87 00 Motor Vehicle Fuel Tax	68,695.19	61,236.67	78,498.51	65,204.00	65,204.00	
336 00 87 01 Manufactured home park per lot annual fee	0.00	3,300.00	0.00	3,500.00	12,300.00	
336 00 87 02 RV Park per lot annual fee	0.00	0.00	0.00	10,650.00	10,650.00	
336 00 87 04 WS TIB Ped Crossing Cont.	0.00	0.00	0.00	141,744.00	0.00	
336 00 87 07 GM Dept Comm Grant	0.00	0.00	0.00	309,000.00	0.00	
337 07 03 50 Port Of Kenn Contribution	0.00	0.00	0.00	10,083.87	0.00	
330 Intergovernmental Revenues	374,593.39	68,200.04	81,956.17	1,097,558.87	91,754.00	
361 11 01 01 Interest- Streets	520.32	1,118.97	1,000.00	600.00	600.00	
360 Misc Revenues	520.32	1,118.97	1,000.00	600.00	600.00	
397 00 01 02 Transfer in from 001	0.00	0.00	0.00	139,969.00	0.00	
397 Interfund Transfers	0.00	0.00	0.00	139,969.00	0.00	
345 30 41 03 Engineering Hourly Fee	0.00	5,455.00	0.00	0.00	0.00	
543 Streets Admin & Overhead	0.00	5,455.00	0.00	0.00	0.00	
TOTAL REVENUES:	598,813.18	711,146.65	247,455.72	1,334,627.87	880,919.34	
542 30 10 00 Streets Admin Salaries/wages	77,091.29	96,295.37	86,816.71	81,898.00	83,330.00	

2025 - 2026 BUDGET

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101 City Street Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
542 30 11 00	7.45	0.00	0.00	0.00	0.00	0.00	Street Department
542 30 14 00	11.16	0.00	0.00	0.00	0.00	0.00	Stand By
542 30 20 00	35,513.54	36,461.22	42,023.22	40,338.00	40,600.00	40,600.00	Streets Admin Personnel Benefits
542 30 31 00	0.00	1,712.35	1,000.00	1,500.00	2,100.00	2,100.00	Operating Supplies
542 30 31 01	0.00	841.62	2,000.00	500.00	500.00	500.00	Cold Mix-Asphalt Patching
542 30 31 02	4,848.47	3,483.80	5,000.00	5,000.00	5,000.00	5,000.00	Vehicle Supplies/Maintenance
542 30 31 03	3,687.84	-13,003.89	3,000.00	3,000.00	3,000.00	3,000.00	Repair & Maintenance Supplie
542 30 32 01	11,210.70	11,900.81	11,000.00	15,000.00	15,000.00	15,000.00	Street Maintenance- Fuel Consumed
542 30 45 00	1,936.59	4,636.04	2,000.00	5,000.00	5,000.00	5,000.00	Equipment Rental
542 30 48 00	5,548.44	9,305.13	11,000.00	5,000.00	5,000.00	5,000.00	Repair & Maint. By Others
542 63 41 01	7,647.42	2,569.56	2,500.00	2,500.00	3,000.00	3,000.00	Street Lighting -Maintenance
542 63 47 00	33,452.61	24,516.21	24,000.00	42,000.00	42,000.00	42,000.00	Street Lighting-Electricity
542 64 31 00	3,813.74	4,474.27	2,500.00	2,500.00	2,500.00	2,500.00	Traffic Control Devices
542 64 31 01	2,028.00	821.12	1,500.00	1,000.00	1,000.00	1,000.00	Street Signs
542 64 63 00	0.00	0.00	15,000.00	15,000.00	15,000.00	15,000.00	Striping On Roads/street
542 66 31 01	2,922.46	717.08	4,000.00	2,500.00	2,500.00	2,500.00	Snow Removal- Sand
542 66 31 02	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	Snow Removal - Vehicle Supplies
542 67 40 01	3,170.00	0.00	13,000.00	32,000.00	32,000.00	32,000.00	Street Sweeper 5yr Contract
542 70 31 01	324.40	959.52	5,000.00	1,000.00	1,000.00	1,000.00	Roadside - Gravel
542 70 31 02	1,935.87	3,024.55	3,000.00	3,000.00	3,000.00	3,000.00	Roadside-Weed Control Supplies
542 Streets - Maintenance	195,149.98	188,714.76	235,339.93	259,736.00	262,530.00	262,530.00	
543 30 10 00	23,433.85	23,757.36	59,074.72	25,091.00	25,530.00	25,530.00	Road/Street Salaries/Wages
543 30 20 00	10,720.41	9,248.16	36,655.15	10,250.00	10,500.00	10,500.00	Road/Street Personnel Benefi
543 30 41 00	75,748.23	-40,150.21	10,000.00	0.00	0.00	0.00	Engineering
543 30 41 01	3,565.17	151.65	0.00	500.00	500.00	500.00	Audit - (10%)
543 30 41 02	3,093.78	0.00	0.00	0.00	0.00	0.00	City Clerk Contract
543 30 44 00	0.00	0.00	0.00	500.00	500.00	500.00	Advertising
543 30 49 01	715.00	0.00	2,000.00	500.00	500.00	500.00	Street Employee Certifications
543 Streets Admin & Overhead	117,276.44	-6,993.04	107,729.87	36,841.00	37,530.00	37,530.00	
547 00 00 01	0.00	0.00	1.00	0.00	0.00	0.00	Transit- Ben Franklin Transit Passes
595 61 63 05	0.00	0.00	30,000.00	0.00	0.00	0.00	Babe & 2nd Crosswalk
595 95 63 01	0.00	0.00	1,000.00	500.00	500.00	500.00	Downtown Trees
595 95 63 03	0.00	0.00	23,470.00	90,556.00	0.00	0.00	BFCOG TAP Preliminary
595 95 63 04	0.00	0.00	113,261.00	0.00	0.00	0.00	BFCOG Carbon Reduction Program
595 95 63 05	0.00	48,244.33	48,158.00	0.00	0.00	0.00	BFCOG TAP Pedestrian Crossing
595 95 63 06	0.00	5,066.44	0.00	0.00	0.00	0.00	BFCOG TAP
595 95 63 07	0.00	3,092.50	0.00	0.00	0.00	0.00	Safe Routes to Schools

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101 City Street Fund

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595 95 63 11 GM Dept Comm Grant	0.00	0.00	0.00	309,000.00	0.00	
594 Capital Expenditures	0.00	56,403.27	215,889.00	400,056.00	500.00	
595 10 41 29 TIB-Dale Ave. - Engineering	2,950.00	420.00	0.00	0.00	0.00	
595 10 41 30 9th Street Sidewalk- Eng.	11,330.00	0.00	0.00	0.00	0.00	
595 40 63 01 14th Street Repair	1,510.00	0.00	0.00	0.00	0.00	
595 50 63 01 Crack Seal(roads & Streets)	520.00	297,154.00	312,936.00	582,923.00	0.00	
595 61 63 01 9th Street Sidewalk	-2,352.36	3,821.00	0.00	0.00	0.00	
595 70 31 00 Cap Exp-banners/h Decor	0.00	0.00	2,000.00	2,000.00	2,000.00	
595 Roads/Streets Improvements & New Const.	13,957.64	301,395.00	314,936.00	584,923.00	2,000.00	
597 00 09 01 Transfers-Out -to #105	0.00	0.00	0.00	44,393.00	0.00	
597 Interfund Transfers	0.00	0.00	0.00	44,393.00	0.00	
TOTAL EXPENDITURES:	326,384.06	539,519.99	873,895.80	1,325,949.00	302,560.00	
FUND GAIN/LOSS:	272,429.12	171,626.66	-626,440.08	8,678.87	578,359.34	

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103 Sos Archive Grant

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
308 51 01 03 Beginning Fund Balance	17,632.40	17,525.52	0.00	0.00	0.00	
308 Beginning Balances	17,632.40	17,525.52	0.00	0.00	0.00	
397 00 09 01 Transfer From #001	0.00	0.00	6,500.00	0.00	0.00	
TOTAL REVENUES:	17,632.40	17,525.52	6,500.00	0.00	0.00	
514 10 31 01 Archive Software	0.00	1,338.36	5,000.00	0.00	0.00	
514 30 30 00 Archive Supplies	0.00	0.00	1,000.00	0.00	0.00	
514 30 41 00 Digitization To State Archive	0.00	0.00	500.00	0.00	0.00	
514 Finance, Recording & Election	0.00	1,338.36	6,500.00	0.00	0.00	
TOTAL EXPENDITURES:	0.00	1,338.36	6,500.00	0.00	0.00	
FUND GAIN/LOSS:	17,632.40	16,187.16	0.00	0.00	0.00	

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105 Solar/Energy Grant Bond Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
308 51 00 05 Beginning Fund Balance	9,110.57	24,717.93	0.00	0.00	0.00	
308 Beginning Balances	9,110.57	24,717.93	0.00	0.00	0.00	
397 00 70 01 Transfer In From #001	60,000.00	0.00	60,000.00	44,393.00	44,393.00	
397 Interfund Transfers	60,000.00	0.00	60,000.00	44,393.00	44,393.00	
TOTAL REVENUES:	69,110.57	24,717.93	60,000.00	44,393.00	44,393.00	
591 54 70 01 Bond Payment- Solar/Energy Project- Principal	37,179.60	39,338.77	39,338.77	40,628.00	40,628.00	
592 54 83 01 Bond Payment- Solar/Energy Project- Interest	7,213.04	5,053.87	7,510.29	3,765.00	3,765.00	
591 Debt Service	44,392.64	44,392.64	46,849.06	44,393.00	44,393.00	
594 53 41 02 Energy Project - Management	0.00	7,382.52	0.00	0.00	0.00	
594 Capital Expenditures	0.00	7,382.52	0.00	0.00	0.00	
TOTAL EXPENDITURES:	44,392.64	51,775.16	46,849.06	44,393.00	44,393.00	
FUND GAIN/LOSS:	24,717.93	-27,057.23	13,150.94	0.00	0.00	

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302 Park & Recreation Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
308 51 03 02 Beginning Fund Balance	336,395.08	311,845.47	285,821.00	0.00	0.00	
308 Beginning Balances	336,395.08	311,845.47	285,821.00	0.00	0.00	
318 34 00 00 Real Estate Excise Tax	4,500.00	90,444.78	41,000.00	124,000.00	155,000.00	
310 Taxes	4,500.00	90,444.78	41,000.00	124,000.00	155,000.00	
333 20 00 02 Federal Appropriation - Train Bridge	0.00	-22,745.88	2,000,000.00	2,000,000.00	2,000,000.00	
334 03 11 03 Splash Pad Blacktop Estates	0.00	0.00	0.00	450,000.00	0.00	
330 Intergovernmental Revenues	0.00	-22,745.88	2,000,000.00	2,450,000.00	2,000,000.00	
361 11 03 02 Interest -Parks/ Capital Projects	6,004.07	12,949.34	400.00	11,605.00	11,605.00	
368 10 00 00 Park Fees \$.01Per sq.ft./\$20,000.00 sq. ft. Cap	45,495.00	0.00	45,495.00	270,000.00	270,000.00	
360 Misc Revenues	51,499.07	12,949.34	45,895.00	281,605.00	281,605.00	
TOTAL REVENUES:	392,394.15	392,493.71	2,372,716.00	2,855,605.00	2,436,605.00	
576 80 41 02 Parks Engineering	24,334.10	9,759.51	0.00	0.00	0.00	
576 80 41 03 Splash Pad Engineering	0.00	75.04	0.00	0.00	0.00	
576 80 41 04 Riverfront Park Construction Engineering	14,405.00	11,048.35	0.00	0.00	0.00	
576 80 41 06 Tennis Court Feasibility	0.00	1,147.50	11,000.00	0.00	0.00	
576 80 41 07 Splash Pad	0.00	0.00	0.00	800,000.00	0.00	
576 Park Facilities	38,739.10	22,030.40	11,000.00	800,000.00	0.00	
591 76 70 01 Land Purchase Debt Payment	0.00	19,000.00	0.00	0.00	0.00	
591 Debt Service	0.00	19,000.00	0.00	0.00	0.00	
594 30 32 01 Fuel-Parks	0.00	0.00	0.00	3,000.00	3,000.00	
594 73 64 01 Community Center- Furnishings	415.34	94.67	14,000.00	1,000.00	1,000.00	
594 76 60 02 Memorial Bench	0.00	0.00	650.00	0.00	0.00	
594 76 61 01 City Wide Bike Trail -Gravel	0.00	105.85	4,000.00	1,000.00	1,000.00	
594 76 61 02 Butterfly Garden-Landscaping	0.00	203.82	250.00	250.00	250.00	
594 76 61 03 Lloyd R. Carnahan Park (city park)	18,602.54	7,109.76	5,000.00	500.00	500.00	
594 76 61 05 Riverfront Park Land Purchase	0.00	0.00	0.00	500.00	0.00	
594 76 61 06 Botaka Park Upgrade	0.00	0.00	0.00	500.00	500.00	

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302 Park & Recreation Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
594 76 61 07 Boat Launch Improvements	2,256.28	8,599.46	30,000.00	0.00	500.00	
594 76 62 01 Tennis Court Improvements	0.00	9,782.56	0.00	5,000.00	500.00	
594 76 62 03 Archie Borden Park	1,950.00	0.00	2,000.00	500.00	500.00	
594 76 62 04 Legion Park	2,445.09	350.45	0.00	500.00	500.00	
594 76 62 05 MTN View Park	0.00	6,583.75	0.00	500.00	500.00	
594 76 62 07 Recreation Park (Fish & Wildlife/101 1st street	12,105.00	20,077.12	50,000.00	500.00	500.00	
594 76 62 09 Black Top Estates Park	4,035.33	92,379.54	0.00	500.00	500.00	
594 76 64 03 Train Bridge	0.00	0.00	0.00	2,000,000.00	2,000,000.00	
594 76 64 04 Play Ground Equipment	0.00	0.00	0.00	10,000.00	10,000.00	
594 Capital Expenditures	41,809.58	145,286.98	105,900.00	2,024,250.00	2,019,750.00	

TOTAL EXPENDITURES:

80,548.68 186,317.38 116,900.00 2,824,250.00 2,019,750.00

FUND GAIN/LOSS:

311,845.47 206,176.33 2,255,816.00 31,355.00 416,855.00

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305 City Hall Construction Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
308.51 10 00 Beginning Fund Balance	200,000.00	200,000.00	0.00	0.00	0.00	
308 Beginning Balances	200,000.00	200,000.00	0.00	0.00	0.00	
TOTAL REVENUES:	200,000.00	200,000.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	200,000.00	200,000.00	0.00	0.00	0.00	

2025 - 2026 BUDGET

350 I-82 Business/Industrial Park

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
308 51 03 50 Beginning Fund Balance	3,725.59	0.00	0.00	0.00	0.00	
308 91 03 50 Beginning Fund Balance	0.00	-22,015.61	0.00	0.00	0.00	
308 Beginning Balances	3,725.59	-22,015.61	0.00	0.00	0.00	
595 95 63 10 Port Of Kennewick Contribution	0.00	29,916.13	40,000.00	0.00	0.00	
330 Intergovernmental Revenues	0.00	29,916.13	40,000.00	0.00	0.00	
361 11 03 50 Interest - I -82 Business Park	1,009.62	2,177.37	500.00	0.00	0.00	
360 Misc Revenues	1,009.62	2,177.37	500.00	0.00	0.00	
TOTAL REVENUES:	4,735.21	10,077.89	40,500.00	0.00	0.00	
558 60 41 05 I-82 Admin And Other Svcs	26,540.82	0.00	0.00	0.00	0.00	
591 58 70 00 Haefc I-82 Prop Acq	0.00	0.00	80,200.00	0.00	0.00	
591 Debt Service	26,540.82	0.00	80,200.00	0.00	0.00	
594 58 41 00 I-82 Construction Engineering	210.00	8,526.25	500.00	0.00	0.00	
594 58 61 01 I-82 Roadway Construction	0.00	10,800.00	0.00	0.00	0.00	
594 Capital Expenditures	210.00	19,326.25	500.00	0.00	0.00	
508 80 03 50 Ending Fund Balance	0.00	0.00	1,014.00	0.00	0.00	
TOTAL EXPENDITURES:	26,750.82	19,326.25	81,714.00	0.00	0.00	
FUND GAIN/LOSS:	-22,015.61	-69,080.62	-121,214.00	0.00	0.00	

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401 Water Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
308 51 04 01 Beginning Fund Balance	1,183,377.31	1,200,466.32	1,003,388.00	66,500.00	66,500.00	
308 Beginning Balances	1,183,377.31	1,200,466.32	1,003,388.00	66,500.00	66,500.00	
321 05 00 01 Fire Hydrant Meter Permit Fee	0.00	225.00	0.00	0.00	0.00	
321 50 00 01 Hydrant Meter Rental	150.00	5,150.00	1,800.00	1,800.00	1,800.00	
321 50 00 02 Meter Inspection Fee (per month \$25)	0.00	75.00	0.00	0.00	0.00	
320 Licenses & Permits	150.00	5,450.00	1,800.00	1,800.00	1,800.00	
343 30 00 01 Water Line/ Meter Repair	0.00	-1,537.66	2,000.00	2,000.00	2,000.00	
343 40 00 00 Water Application Fees	525.00	711.00	1,000.00	1,000.00	1,000.00	
343 40 00 01 Water Hookup Fees	67,000.00	90,000.00	60,000.00	140,000.00	140,000.00	
343 40 00 02 Water Sales	669,091.22	648,825.16	675,000.00	721,000.00	720,000.00	
343 40 00 03 Water Reconnect/adm. Fees	4,552.92	29,215.97	800.00	12,500.00	12,500.00	
343 40 00 05 Water Sales- Bulk	0.00	75.00	500.00	250.00	250.00	
343 40 12 00 New Account Service Fee	-247.28	871.91	0.00	1,200.00	1,200.00	
340 Charges For Services	740,921.86	768,161.38	739,300.00	877,950.00	876,950.00	
359 90 00 04 Water Late Fees	9,978.03	9,330.52	2,000.00	10,000.00	10,000.00	
350 Fines & Penalties	9,978.03	9,330.52	2,000.00	10,000.00	10,000.00	
361 11 04 01 Interest -Water	10,215.85	22,032.14	1,000.00	23,000.00	23,000.00	
369 91 04 01 Water Misc. Revenue	110.43	82.81	0.00	100.00	0.00	
360 Misc Revenues	10,326.28	22,114.95	1,000.00	23,100.00	23,000.00	
382 10 00 02 Water Meter Deposit	2,425.00	-2,249.59	1,800.00	1,800.00	1,800.00	
380 Other Increases In Fund Resources	2,425.00	-2,249.59	1,800.00	1,800.00	1,800.00	
TOTAL REVENUES:	1,947,178.48	2,003,273.58	1,749,288.00	981,150.00	980,050.00	
534 12 20 06 Audit (25%)	0.00	379.65	0.00	0.00	0.00	
534 80 40 05 Audit (25%)	5,653.53	0.00	0.00	600.00	600.00	
514 Finance, Recording & Election	5,653.53	379.65	0.00	600.00	600.00	
534 11 10 00 Mtc/adm. Salaries/wages	277,571.85	372,010.86	130,389.88	354,916.00	361,127.00	
534 11 20 00 Mtc/adm. Personnel Benefits	117,782.89	132,158.28	46,197.27	143,000.00	143,500.00	

2025 - 2026 BUDGET

401 Water Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
534 11 20 01	57.60	0.00	0.00	0.00	0.00	Water Utilities - Personnel Benefits
534 11 31 01	4,185.07	3,298.67	1,000.00	4,600.00	4,600.00	Office Supplies
534 11 40 01	66,124.65	33,800.23	38,000.00	40,300.00	40,300.00	Excise Tax
534 11 40 02	1,023.35	1,313.97	1,100.00	1,100.00	1,100.00	Irrigation Assessments
534 11 40 03	119.27	1,392.06	100.00	1,400.00	1,400.00	Property Taxes
534 11 42 01	6,034.03	4,542.96	3,200.00	4,550.00	4,550.00	Telephone-land (30%)
534 11 42 02	4,626.06	5,402.17	3,700.00	6,900.00	6,900.00	Postage (40%) Water
534 11 42 03	4,648.17	2,194.56	2,800.00	2,400.00	2,400.00	Employee Uniforms
534 11 42 04	2,919.19	5,712.33	3,500.00	6,600.00	6,600.00	Telephone - Mobile (45%)
534 11 42 05	0.00	11.94	1,000.00	500.00	500.00	Safety Gear/Supplies
534 11 43 00	0.00	0.00	200.00	200.00	200.00	Travel
534 11 43 01	0.00	354.00	200.00	200.00	200.00	Meals/lodging
534 11 44 00	0.00	0.00	0.00	500.00	500.00	Advertising 20%
534 11 47 01	9,397.27	22,131.56	24,000.00	12,000.00	12,000.00	Electricity
534 11 47 02	1,569.96	-1,720.91	10,000.00	6,000.00	6,000.00	Water/sewer (Shop/Lab 50%)
534 11 47 03	79.56	6,215.01	1,000.00	6,700.00	6,700.00	Water - Well #5
534 11 49 02	0.00	11,566.88	10,000.00	0.00	0.00	Misc. Expense-other
534 11 49 05	460.00	768.63	600.00	600.00	600.00	Memberships
534 12 41 02	5,826.52	8,649.61	3,500.00	5,700.00	5,700.00	Software Maintenance Agreement (25%)
534 12 41 03	4,395.00	17,647.38	5,000.00	20,000.00	20,000.00	Water Testing
534 12 41 04	0.00	4,080.67	4,250.00	4,851.00	4,851.00	IT Support
534 12 41 06	2,221.75	3,941.25	3,750.00	20,000.00	20,000.00	Well Monitoring/testing
534 14 49 01	6,179.61	10,859.98	4,000.00	4,500.00	4,500.00	Training
534 15 31 01	5,162.67	417.13	10,000.00	4,500.00	4,500.00	Repair/mtc. Supplies-vehicle
534 15 31 02	7,453.52	12,753.43	6,500.00	6,500.00	6,500.00	Repair/mtc. Supplies-system
534 15 31 08	0.00	48.00	275.00	275.00	275.00	Employee Drug Test (50%)
534 15 48 00	19,415.81	6,308.65	20,000.00	7,500.00	7,500.00	Repair/mtc. By Others
534 16 31 02	5,961.47	4,440.25	9,000.00	6,000.00	6,000.00	Operating Supplies - System
534 18 40 02	3,121.50	24,482.82	2,250.00	25,000.00	25,000.00	Operating Permit-water Syste
534 40 49 00	142.00	4,702.86	1,000.00	500.00	500.00	Water Training Certifications
534 60 42 01	3,490.25	3,908.59	2,300.00	4,000.00	4,000.00	Online Payment Processing
534 70 31 02	2,263.55	549.70	1,000.00	500.00	500.00	Water Billing Supplies
534 80 31 00	53,066.52	-136.86	50,000.00	50,000.00	50,000.00	Water Meter Parts
534 80 31 01	2,874.37	73.60	5,000.00	5,000.00	5,000.00	Operating Supplies- Chlorine
534 80 32 01	4,627.73	3,394.13	6,700.00	3,000.00	3,000.00	Operating Supplies - Fuel
534 80 40 01	101.89	0.00	150.00	150.00	150.00	U-Dig Utility Locate Services (50%)
534 80 41 01	745.00	930.00	500.00	1,000.00	1,000.00	AWC- Drug & Alcohol Program
534 80 46 01	26,403.03	48,399.66	34,345.54	50,820.00	53,360.00	WCIA Pool Insurance-Water Facilities (27%)
534 91 41 01	5,556.97	9,290.52	3,250.00	5,000.00	5,000.00	Visa\mastercard Charges-40%

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401 Water Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
534 Water Utilities	655,608.08	765,894.57	449,757.69	817,262.00	827,763.00	
582 10 00 01 Bulk Water Deposit Disbursement	0.00	1,190.00	8,000.00	1,000.00	1,000.00	
580 Non Expenditures	0.00	1,190.00	8,000.00	1,000.00	1,000.00	
591 34 70 03 Loan Principal - DM12-952-125	24,117.23	0.00	23,964.17	24,117.00	24,117.00	
592 34 80 03 Loan Interest - DM12-952-125	5,064.62	0.00	5,391.94	4,341.00	4,341.00	
591 Debt Service	29,181.85	0.00	29,356.11	28,458.00	28,458.00	
594 34 31 02 Capital Outlay-h20 Maint.	8,529.36	0.00	0.00	0.00	0.00	
594 34 31 03 Capital Outlay-h2o Rplc Pipe	0.00	0.00	25,000.00	0.00	0.00	
594 34 41 00 Well # 5 Engineering	0.00	732.69	0.00	0.00	0.00	
594 34 41 01 Engineering H20	4,485.00	15,711.26	13,000.00	0.00	0.00	
594 34 41 03 Reservoir #2 - Engineering	2,540.00	1,455.00	0.00	0.00	0.00	
594 34 60 05 Hydrant	5,858.01	19,735.95	6,000.00	6,000.00	6,000.00	
594 34 63 05 Well Upgrades	4,905.00	68.53	5,000.00	0.00	0.00	
594 34 63 06 Capital Outlay- Water Tower Repair	126.33	1,800.00	100,000.00	0.00	0.00	
594 34 63 08 SCADA For Wells 1,3 And 4	0.00	5,435.00	0.00	0.00	0.00	
594 34 63 09 Hope Lane Water Project	70.00	0.00	0.00	0.00	0.00	
594 34 64 08 Capital Outlay - Technology Upgrade	0.00	0.00	5,000.00	0.00	0.00	
594 34 64 10 Capital Outlay - Well #5 Generator	0.00	10,908.86	0.00	0.00	0.00	
594 34 65 07 Dale Waterline Repairs	4,755.00	201,815.88	281,056.00	0.00	0.00	
594 Capital Expenditures	31,268.70	257,663.17	435,056.00	6,000.00	6,000.00	
597 00 01 01 Transfer To #407	25,000.00	0.00	25,000.00	0.00	0.00	
597 Interfund Transfers	25,000.00	0.00	25,000.00	0.00	0.00	
TOTAL EXPENDITURES:	746,712.16	1,025,127.39	947,169.80	853,320.00	863,821.00	
FUND GAIN/LOSS:	1,200,466.32	978,146.19	802,118.20	127,830.00	116,229.00	

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402 Sewer Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
308 51 01 02 Beginning Fund Balance	184,339.08	258,268.74	258,062.00	62,000.00	0.00	
308 Beginning Balances	184,339.08	258,268.74	258,062.00	62,000.00	0.00	
337 90 04 03 Rural County Tax- Benton City Portion	0.00	0.00	0.00	14,352.00	0.00	
330 Intergovernmental Revenues	0.00	0.00	0.00	14,352.00	0.00	
343 50 00 00 Sewer Application Fees	450.00	13,799.93	1,000.00	1,000.00	1,000.00	
343 50 00 01 Sewer Hookup Fees	21,015.50	17,550.00	35,600.00	35,600.00	35,600.00	
343 50 00 02 Sewer Sales	753,177.65	713,631.70	736,407.00	795,000.00	800,000.00	
343 50 00 03 Sewer Line Repair	296.00	-13,062.91	281,056.00	0.00	0.00	
340 Charges For Services	774,939.15	731,918.72	1,054,063.00	831,600.00	836,600.00	
359 90 00 05 Lien Fees	0.00	0.00	200.00	200.00	200.00	
359 90 00 06 Sewer Late Fees	9,741.97	9,079.33	2,000.00	8,000.00	8,000.00	
350 Fines & Penalties	9,741.97	9,079.33	2,200.00	8,200.00	8,200.00	
361 11 04 00 Interest Sewer	3.24	2.95	0.00	0.00	0.00	
361 11 04 02 Investment-Sewer	11,296.86	24,364.29	1,000.00	24,000.00	25,000.00	
369 91 04 02 Sewer Misc. Revenue	482.14	441.56	0.00	450.00	450.00	
369 91 04 03 SFR System Development Charge	0.00	0.00	1.00	0.00	0.00	
360 Misc Revenues	11,782.24	24,808.80	1,001.00	24,450.00	25,450.00	
397 50 12 05 Transfer from 001	0.00	0.00	0.00	406,814.00	0.00	
397 Interfund Transfers	0.00	0.00	0.00	406,814.00	0.00	
TOTAL REVENUES:	980,802.44	1,024,075.59	1,315,326.00	1,347,416.00	870,250.00	
534 12 20 06 Audit (25%)	1,692.16	0.00	0.00	500.00	500.00	
514 Finance, Recording & Election	1,692.16	0.00	0.00	500.00	500.00	
535 11 10 00 Mtc./Admin Salaries/Wages	175,513.28	270,823.55	118,299.86	287,500.00	292,531.00	
535 11 20 00 Mtc./Admin Personnel Benefits	77,752.19	95,825.54	84,333.00	98,755.00	99,000.00	
535 11 31 02 Office Supplies	1,203.37	1,106.89	1,000.00	1,700.00	1,700.00	
535 11 40 04 Excise Tax Sewer	37,992.06	16,647.85	16,500.00	20,000.00	20,000.00	
535 11 40 05 Irrigation Assessments	128.25	432.09	250.00	500.00	500.00	

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402 Sewer Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
535 11 40 06	32.12	79.23	50.00	100.00	100.00	Property Tax Assessment (misq., Etc.)
535 11 42 05	5,655.12	5,386.44	4,000.00	6,250.00	6,250.00	Telephone - Land (30%)
535 11 42 06	4,835.30	5,339.11	3,700.00	6,800.00	6,800.00	Postage (25%) Sewer
535 11 42 07	889.02	1,675.03	2,000.00	2,400.00	2,400.00	Employee Uniforms
535 11 42 08	4,045.08	4,424.62	3,250.00	4,700.00	4,700.00	Telephone- Mobile (45%)
535 11 43 02	0.00	0.00	200.00	200.00	200.00	Travel
535 11 43 03	0.00	206.32	500.00	500.00	500.00	Meals/Lodging
535 11 47 03	33,828.65	23,580.80	36,000.00	36,000.00	36,000.00	Electricity- Sewer Plant & Lift Stations
535 11 47 04	372.82	8,596.62	1,250.00	1,000.00	1,000.00	Water/Sewer (Shop/Lab 50%)
535 11 49 02	0.00	11,566.87	10,000.00	0.00	0.00	Misc/Consulting
535 11 49 06	0.00	0.00	1,000.00	0.00	0.00	Filing Fees
535 11 49 07	0.00	0.00	4,000.00	4,000.00	4,000.00	Solar Panels (Misc Expense)
535 12 41 04	5,826.55	10,229.37	3,500.00	5,700.00	5,700.00	Software Agreement (25%)
535 12 41 05	0.00	3,674.64	4,250.00	4,851.00	4,851.00	IT Support
535 14 49 02	5,808.10	1,795.79	4,000.00	2,500.00	2,500.00	Training
535 15 31 03	8,050.53	2,920.11	22,000.00	5,000.00	5,000.00	Repair/mtc. Supplies - Vehicles
535 15 31 04	1,447.54	8,451.09	10,000.00	7,000.00	7,000.00	Repair/mtc. Supplies - System
535 15 31 05	120,530.81	5,191.45	25,000.00	7,500.00	7,500.00	Repair/Mtc. By Others/Lift Stations
535 15 31 07	18,227.30	25,976.21	25,000.00	30,000.00	30,000.00	Operating Supplies - System
535 15 31 08	0.00	48.00	275.00	0.00	0.00	Operating Supplies - COVID-19
535 18 40 01	5,856.61	12,614.73	5,000.00	13,000.00	13,000.00	Discharge Permit -DOE
535 18 40 03	680.00	7,173.57	1,000.00	6,100.00	6,100.00	Lab Accreditation Fee
535 40 49 00	0.00	0.00	500.00	500.00	500.00	Sewer Employee Certifications
535 60 41 01	17,348.10	637.73	22,000.00	22,000.00	22,000.00	Sewer Testing
535 60 42 02	3,490.26	3,908.57	2,500.00	4,800.00	4,800.00	Online Payment Processing
535 70 31 02	1,975.95	-1,410.30	1,400.00	1,400.00	1,400.00	Sewer Billing Supplies
535 80 32 02	4,378.08	1,837.84	7,500.00	7,500.00	7,500.00	Fuel- Sewer
535 80 40 01	0.00	0.00	1,200.00	0.00	0.00	Sewer Install By City
535 80 40 02	101.93	0.00	200.00	200.00	200.00	U-Dig Utility Services (50%)
535 80 46 02	44,982.94	82,458.68	48,378.24	86,600.00	90,930.00	WCIA Pool Insurance- Sewer Facilities (46%)
535 91 41 02	5,682.69	11,216.37	3,200.00	0.00	0.00	VISA / MC Charges - 40%
535 Sewer Utilities	586,634.65	622,414.81	473,236.10	675,056.00	684,662.00	
591 35 78 01	53,029.89	106,059.82	0.00	0.00	0.00	Loan-prin-doe-wwtp 2003
591 35 78 03	5,452.26	0.00	5,452.26	0.00	0.00	Loan Principal- DOE Loan #Lo30025B
591 Debt Service	58,482.15	106,059.82	5,452.26	0.00	0.00	
594 35 41 01	12,305.00	36,995.41	25,000.00	0.00	0.00	Engineering-Sewer

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402 Sewer Fund

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
594 35 41 04 Engineering - Force Main	0.00	1,232.50	0.00	0.00	0.00	
594 35 41 05 Engineering - Sewer Lining	0.00	9,439.40	100,000.00	0.00	0.00	
594 35 41 06 Engineering - Lift Stations	29,051.00	32,388.18	14,000.00	0.00	0.00	
594 35 63 02 Capital Outlay - Force Main	0.00	1,707.50	0.00	321,860.00	0.00	
594 35 63 04 9th Ave Sewer Repair	21,027.94	36,868.65	30,000.00	0.00	0.00	
594 35 64 05 Capital Outlay - Lift Station #5	0.00	22,102.50	0.00	0.00	0.00	
594 35 64 09 Cap-outlay-upgrade Lift Station #4	280.00	0.00	0.00	0.00	0.00	
594 35 64 10 Cap. Outlay - Technology Upgrades	0.00	0.00	5,000.00	0.00	0.00	
594 35 64 11 Capital Outlay - Dale Ave Sewer Project	0.00	10,260.00	0.00	0.00	0.00	
594 35 64 13 Cap-outlay-upgrade Lift Station 2	14,752.96	2,878.50	0.00	0.00	0.00	
594 35 64 14 Cap-outlay-upgrade Lift Station 3	0.00	0.00	0.00	350,000.00	0.00	
594 Capital Expenditures	77,416.90	153,872.64	174,000.00	671,860.00	0.00	
597 00 01 03 Transfer To #407	0.00	0.00	75,000.00	0.00	0.00	
508 51 00 01 Equipment Reserve - Vector Truck	0.00	0.00	10,000.00	0.00	0.00	
508 51 00 02 Equipment Reserve - Tractor	0.00	0.00	50,000.00	0.00	0.00	
TOTAL EXPENDITURES:	724,225.86	882,347.27	787,688.36	1,347,416.00	685,162.00	

FUND GAIN/LOSS:

256,576.58 141,728.32 527,637.64 0.00 185,088.00

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406 Sewer/water Capital Improvement

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
308 51 04 06 Beginning Fund Balance	137,513.41	146,109.38	134,773.00	0.00	0.00	
308 Beginning Balances	137,513.41	146,109.38	134,773.00	0.00	0.00	
343 40 00 04 Water Area Charge @.02	4,407.74	4,634.50	7,000.00	7,000.00	7,000.00	
343 50 00 04 Sewer Area Charge @ 01	2,003.87	2,410.30	3,000.00	3,000.00	3,000.00	
340 Charges For Services	6,411.61	7,044.80	10,000.00	10,000.00	10,000.00	
361 11 04 06 Investment - Sewer/Water Cap Imp	2,184.36	4,711.06	149,000.00	4,352.00	4,352.00	
360 Misc Revenues	2,184.36	4,711.06	149,000.00	4,352.00	4,352.00	
397 50 12 03 Transfer from #406 TO #402	0.00	0.00	0.00	14,352.00	0.00	
397 Interfund Transfers	0.00	0.00	0.00	14,352.00	0.00	
TOTAL REVENUES:	146,109.38	157,865.24	293,773.00	28,704.00	14,352.00	
594 34 30 01 Water Meter Upgrades	0.00	68.53	0.00	0.00	0.00	
594 Capital Expenditures	0.00	68.53	0.00	0.00	0.00	
TOTAL EXPENDITURES:	0.00	68.53	0.00	0.00	0.00	
FUND GAIN/LOSS:	146,109.38	157,796.71	293,773.00	28,704.00	14,352.00	

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407 Sewer/water Capital Maint.

Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated	Comment
308 51 04 07 Beginning Fund Balance	600,913.99	638,442.86	494,096.00	0.00	0.00	
308 Beginning Balances	600,913.99	638,442.86	494,096.00	0.00	0.00	
361 11 04 07 Investment - Sewer/Water Cap Maint	11,478.87	24,756.72	20,000.00	0.00	0.00	
361 11 04 08 Sewer Relining	1,050.00	-5,995.02	80,000.00	0.00	0.00	
361 11 04 09 Design Engineering Cost (Sewer Relining)	0.00	-3,262.50	20,000.00	0.00	0.00	
360 Misc Revenues	12,528.87	15,499.20	120,000.00	0.00	0.00	
397 00 01 01 Transfer From #401	25,000.00	0.00	25,000.00	0.00	0.00	
397 00 01 03 Transfer From #402	0.00	0.00	75,000.00	0.00	0.00	
397 Interfund Transfers	25,000.00	0.00	100,000.00	0.00	0.00	
TOTAL REVENUES:	638,442.86	653,942.06	714,096.00	0.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	638,442.86	653,942.06	714,096.00	0.00	0.00	

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Account	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	2026 Appropriated
001 Current Expense Fund	3,265,516.60	3,468,952.75	3,216,532.51	3,697,704.27	3,933,581.02
101 City Street Fund	598,813.18	711,146.65	247,455.72	1,334,627.87	880,919.34
103 Sos Archive Grant	17,632.40	17,525.52	6,500.00		
105 Solar/Energy Grant Bond Fund	69,110.57	24,717.93	60,000.00	44,393.00	44,393.00
302 Park & Recreation Fund	392,394.15	392,493.71	2,372,716.00	2,855,605.00	2,436,605.00
305 City Hall Construction Fund	200,000.00	200,000.00			
350 I-82 Business/Industrial Park	4,735.21	-19,838.24	500.00		
401 Water Fund	1,947,178.48	2,003,273.58	1,749,288.00	981,150.00	980,050.00
402 Sewer Fund	980,802.44	1,024,075.59	1,315,326.00	1,347,416.00	870,250.00
406 Sewer/water Capital Improvement	146,109.38	157,865.24	293,773.00	28,704.00	14,352.00
407 Sewer/water Capital Maint.	638,442.86	653,942.06	714,096.00		
	8,260,735.27	8,634,154.79	9,976,187.23	10,289,600.14	9,160,150.36
001 Current Expense Fund	1,990,713.14	1,990,729.89	2,214,619.03	2,568,379.30	2,713,398.00
101 City Street Fund	326,384.06	539,519.99	873,895.80	1,325,949.00	302,560.00
103 Sos Archive Grant		1,338.36	6,500.00		
105 Solar/Energy Grant Bond Fund	44,392.64	51,775.16	46,849.06	44,393.00	44,393.00
302 Park & Recreation Fund	80,548.68	186,317.38	116,900.00	2,824,250.00	2,019,750.00
305 City Hall Construction Fund					
350 I-82 Business/Industrial Park	26,750.82	49,242.38	121,714.00		
401 Water Fund	746,712.16	1,025,127.39	947,169.80	853,320.00	863,821.00
402 Sewer Fund	724,225.86	882,347.27	787,688.36	1,347,416.00	685,162.00
406 Sewer/water Capital Improvement		68.53			
407 Sewer/water Capital Maint.					
	3,939,727.36	4,726,466.35	5,115,336.05	8,963,707.30	6,629,084.00
	4,321,007.91	3,907,688.44	4,860,851.18	1,325,892.84	2,531,066.36

FUNDS GAIN/LOSS: