



City Council Workshop Agenda

May 26, 2026 at 6:30 PM

City Hall Council Chambers - 210 W 6th Ave and Virtual


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1. 2025 Financial Year in Review

Council Agenda Coversheet	Item Number: 1. Date: 5/26/2026	Category:
	Item Type: Presentation Subject: 2025 Financial Year in Review Department: Finance	
Summary Each spring after Finance completes the process of closing the prior year, staff provides the Council with an updated report on the City's financial condition and a review of the prior year's financial activity. The presentation at the May 26th workshop will cover the 2025 financial results for the City's general governmental operations, capital program, and enterprise operations. Additionally, staff will provide Council with a review of the 2027-2028 budget process schedule.		
Attachments: 1. Presentation		



2025 Financial Review

City Council Workshop

May 26, 2026



Purpose of Presentation

- Overview of Budget and Fund Types
- General and Street Funds Financial Review
- 2025 Capital Program Highlights
- Enterprise Funds Highlights and Financial Review
- 2027 / 2028 Budget Calendar Review

Overview of Budget and Fund Types



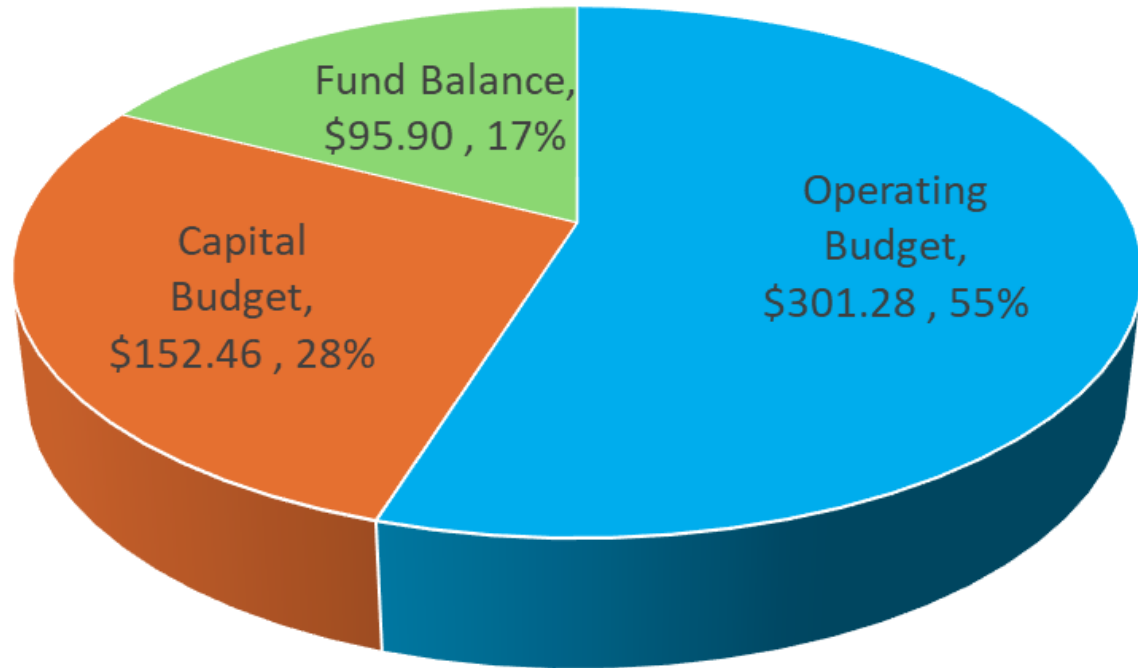
Budget Overview

- The City of Kennewick budgets on a biennial basis beginning on odd number years (e.g., 2025-2026)
- Total City budget consists of two separate but integrated budgets: Operating and Capital
 - Operating budget: general operations of the City and specific revenue-funded activities
 - Capital budget: construction projects in Transportation, Parks & Recreation, Utility, Facilities, and General Capital

Budget Overview

2025/2026 Budget

\$550M



In Millions

■ Operating Budget ■ Capital Budget ■ Fund Balance

**436.5 FTEs
Authorized
in Budget**

Budget as of December 31, 2025

Budget Overview

Budget Structure

What's a fund and why are there so many in the budget?

- Fund Accounting
 - Funds separate cash, revenues, and expenditures in a local government's financial system
 - Types of funds: governmental funds; enterprise / proprietary; fiduciary funds
 - You can't always move money between funds – different types of money spend differently

Budget Overview

Budget Structure

General Governmental Funds:

- **General Fund:** to account for financial resources not required to be accounted for in another fund.
 - Examples: Police, Fire, Parks & Recreation, Administration
- **Special Revenue Funds:** to account for legally restricted resources.
 - Examples: Lodging Tax – Tourism Promotion, Transportation Benefit District – Street Overlay, Public Safety Tax – Public Safety
- **Capital Projects Funds:** to account for financial resources to be used for acquisition or construction of capital facilities.
 - Examples: Parks, Transportation, Facilities
- **Debt Service Funds:** to account for resources accumulated for the repayment of debt.
 - Example: Debt Payment for New Fire Station



Overlaying W. 10th Ave.

Budget Overview

Budget Structure

Proprietary Funds:

- **Enterprise Funds**: to account for operations that are financed and operated in a manner similar to a private business
 - Examples: Water, Sewer, Medical Services – Ambulance, Building Services, Stormwater, Coliseum, Golf Course
- **Internal Service Funds**: to account for financing of goods or services provided by one department to another within the government.
 - Example: Risk Management



Budget Overview

Budget Structure

Trust and Custodial Funds:

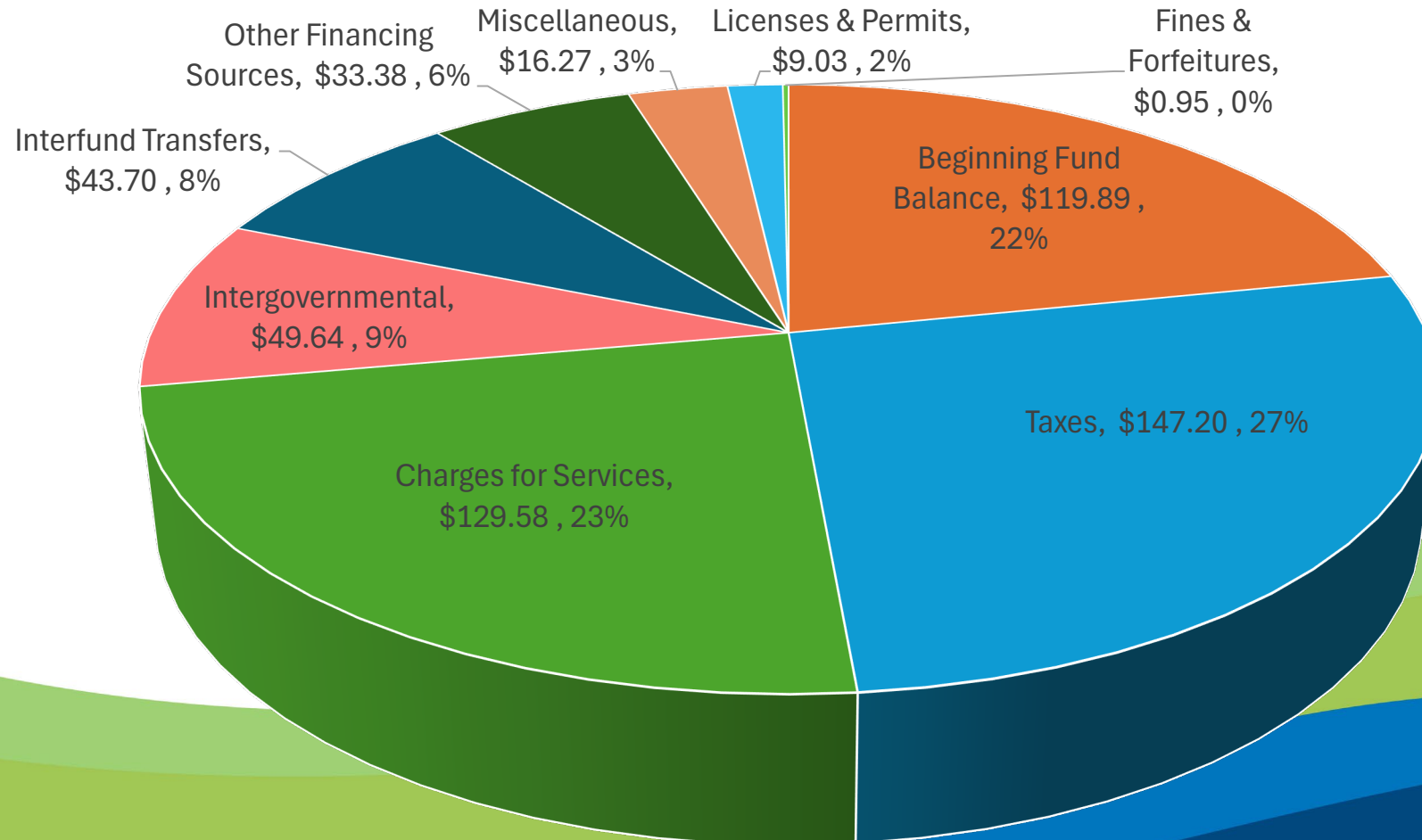
- To account for assets held by a government in a trustee capacity.
 - Examples: Firemen's Pension Fund, Other Post- Employment Benefit Fund



Budget Overview – All Funds (In Millions)

\$550M

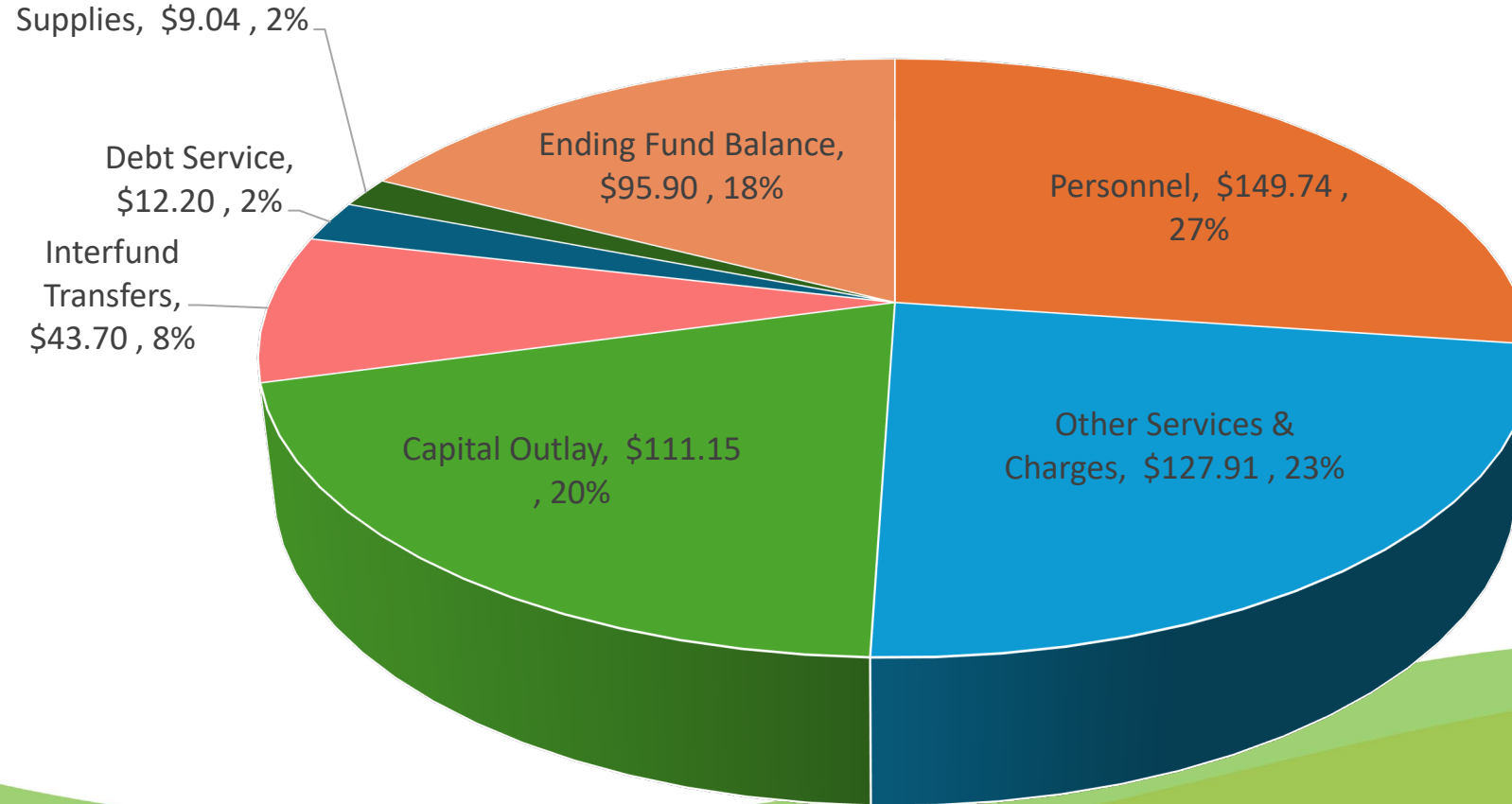
2025/2026 Adj. Budget All Funds Revenues / Resources



Budget Overview – All Funds (In Millions)

\$550M

2025/2026 Adj. Budget – All Funds Categories



Note: Three Rivers Convention Center Expansion contribution budgeted under Other Services & Charges \$24.6M

General and Street Funds Financial Review



General and Street Funds

Services

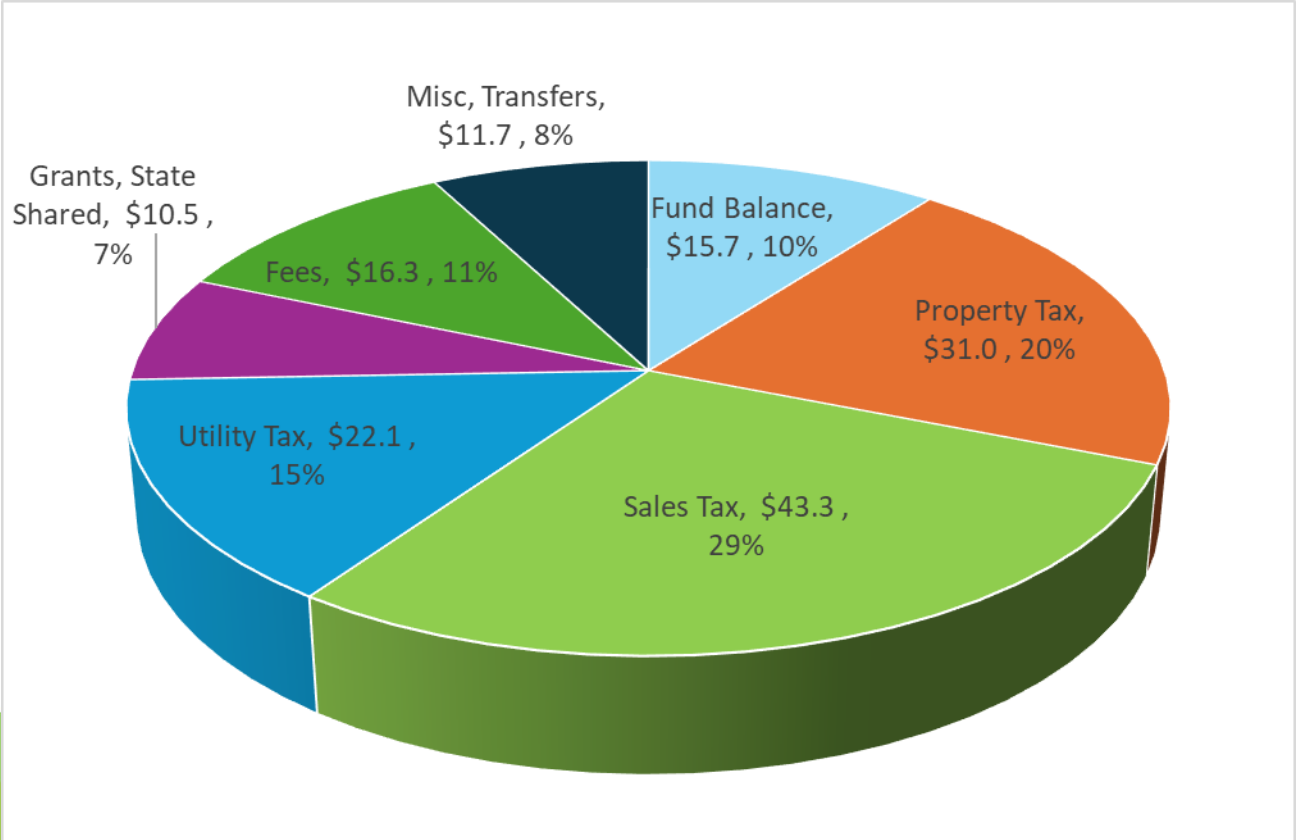
- Police
- Fire Suppression & Inspection
- Planning
- Economic Development
- Engineering
- Parks & Recreation
- Street Maintenance
- Support & Administration Functions (e.g. Council & City Manager, City Attorney, City Clerk, Finance & Customer Service, Purchasing, Information Systems, Human Resources)

General and Street Funds

- Major Sources of Revenue:
Three major sources of revenue: Property, Sales, & Utility Taxes
(64% of total revenues)

Note: Excludes \$450K transfer from General Fund to Street Fund

2025-2026 Adopted Revenue Budget
\$150.5M
(In Millions)



General & Street Funds Revenues

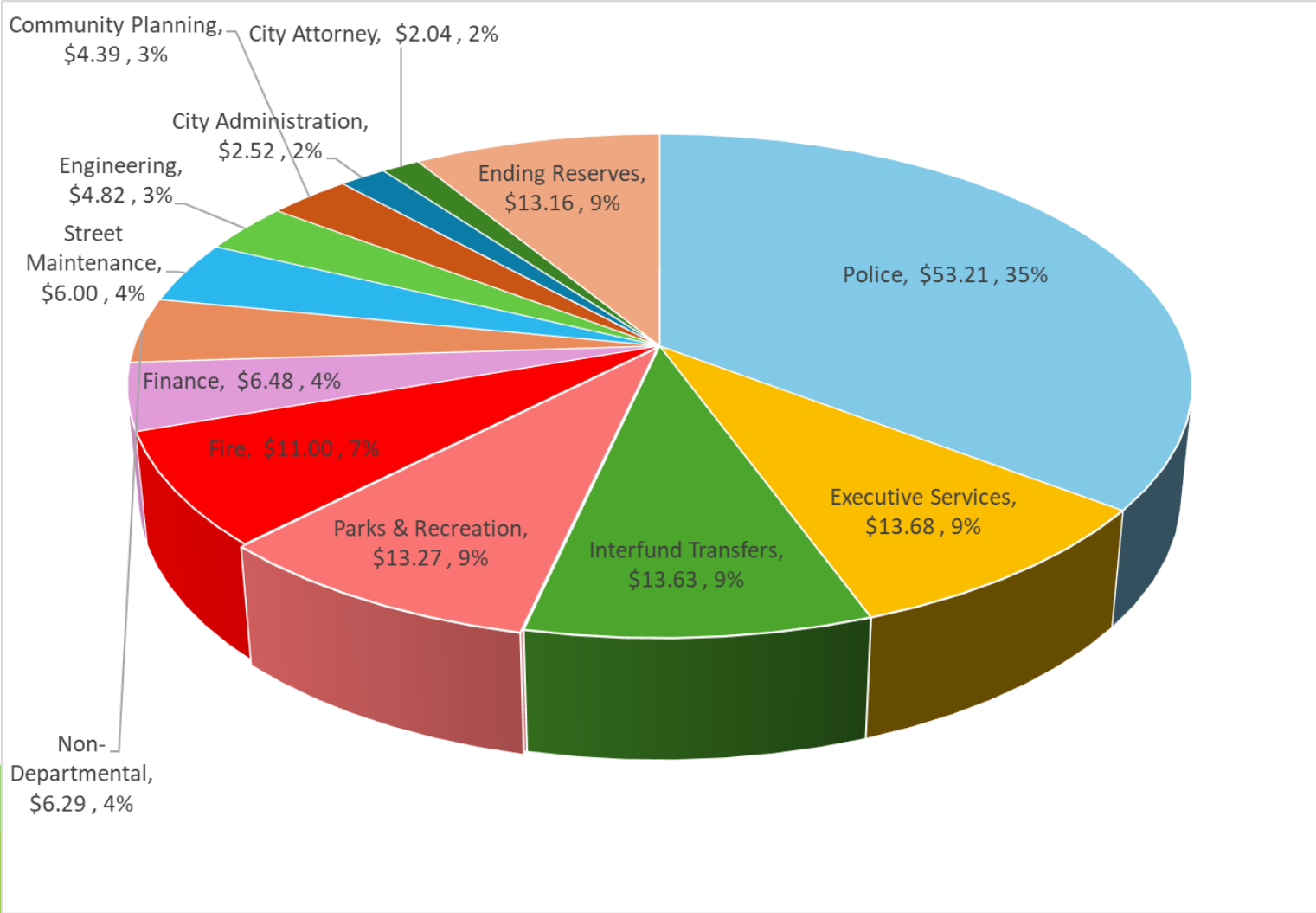
- Revenue increase of 7.5% (approx. \$4.86M) compared to 2024
 - **Tax revenue** increased by 7.3% (\$3.39M)
 - A portion of this increase (\$1.25M) is associated with strategic policy decisions made by Council during the 2025/2026 budget development process and 2025/2026 biennium to promote greater financial sustainability, including:
 - \$1.06M in optional sales tax from CIP to General Fund to pay for new Axon contract for public safety and IT improvements
 - \$194K reallocation of the water and sewer utility tax from the Other Post Employment Benefit Fund (LEOFF 1 Medical Reimbursement) to the General Fund for public safety
 - Local retail sales and use tax revenues increased by 6.6% (\$839K) (excludes optional sales tax)
 - Property tax revenues increased 1.8% (\$265K)
 - Overall utility taxes increased 7.5% (\$755K) primarily due to increases from Water, Wastewater, Garbage, Electric, and Gas utility tax collections
 - Admissions taxes increased 3.6% (\$20K)
 - **Licenses & Permits** increased 36% (\$710K) due primarily to an increase in construction engineer permit collections
 - **Intergovernmental revenues increased** by 6% (\$311K) due to increase in grant revenue
 - **Charges for services** increased 12% (\$677K) due to increases in revenue associated with overhead charges and SRO contract
 - **Misc. revenue** decreased 18% (\$455K) primarily due to reduction in opioid settlement funds compared to 2024

General & Street Funds Revenues *(In Millions)*

	2024	2025	2025/2026	2025	2025	2025
	Actual	Actual	Adj Budget	Actual as % of Total Budget	% Incr / (Decr) from Prior Year	\$ Incr / (Decr) from Prior Year
Revenues:						
Taxes	\$ 46.45	\$ 49.83	\$ 98.91	50%	7.3%	\$ 3.39
Licenses & Permits	1.98	2.69	4.93	55%	35.9%	0.71
Intergovernmental Revenues	5.03	5.34	10.50	51%	6.2%	0.31
Charges for Services	5.56	6.24	11.36	55%	12.2%	0.68
Fines & Forfeitures	0.51	0.61	0.95	64%	19.5%	0.10
Miscellaneous Revenue	2.56	2.11	3.15	67%	-17.7%	(0.45)
Transfers In	2.38	2.51	4.99	50%	5.5%	0.13
Total Revenues	\$ 64.48	\$ 69.34	\$ 134.80	51%	7.5%	\$ 4.86

General & Street Funds Expenditures

2025-2026 Adopted Expenditure Budget (In Millions)



General & Street Funds Expenditures

- Expenditure increase of 6.3% (approx. \$4.04M) compared to 2024
 - Increase in **salaries & benefits** of 3.8% (approx. \$1.52M)
 - Negotiated pay increases for contract personnel & step increase based on performance for non-represented
 - Minimum wage increases
 - Increases in medical premiums (7-9%) and L&I costs (7.15%)
 - Reduction in **supplies** of 3.9% (approx. \$70K)
 - Increase in **other services & charges** of 26% (approx. \$3.8M)
 - Increase (17% overall) in assessments for district court, jail services, office of public defense, animal control, Benton County Emergency Services, BI-PIN
 - New Axon contract for Public Safety
 - Decrease in **transfers out (approx. \$1.2M)** primarily due to a reduction in the transfer to the risk management fund in 2025 (liability insurance)

General & Street Funds Expenditures (In Millions)

	2024	2025	2025/2026	2025	2025	2025
	Actual	Actual	Adj Budget	Actual as % of Total Budget	% Incr / (Decr) from Prior Year	\$ Incr / (Decr) from Prior Year
Expenditures:						
Salaries & Benefits	\$ 39.88	\$ 41.40	\$ 85.92	48%	3.8%	\$ 1.52
Supplies	1.69	1.63	3.87	42%	-3.9%	(0.07)
Other Services & Charges	14.61	18.41	33.91	54%	26.0%	3.80
Interfund Transfers	8.02	6.80	13.63	50%	-15.2%	(1.22)
Capital Outlay	0.04	0.04	-		7.7%	0.00
Total Expenditures	\$ 64.23	\$ 68.27	\$ 137.33	50%	6.3%	\$ 4.04

General & Street Funds Reserves

- Ending fund balance > reserve req.
 - One-time funding opportunity
- Increase strategic reserve to \$3.5M
 - Together with General Fund reserve, equals 30% of 2025 expenditures
- Opportunities & Vulnerabilities
 - Impacts of inflation and federal monetary policy
 - Future facility & other capital funding, deferred maintenance needs
 - One-time Federal funding fully allocated
 - Major contract services and increases – 17% in 2025 and anticipate 13% in 2026 (e.g. Jail, Public Defense, Benton County Emergency Services, District Court, Animal Control, BI-PIN)
 - Declining funding for street maintenance

General & Street Funds Reserves (In Millions)

	2024	2025	2025/2026	2025
	Actual	Actual	Adj Budget	<i>Actual as % of Total Budget</i>
Total Revenues	\$ 64.48	\$ 69.34	\$ 134.80	51%
Total Expenditures	\$ 64.23	\$ 68.27	\$ 137.33	50%
Excess (Deficit) Revs over Exps	0.24	1.06	(2.53)	
Beginning Fund Balance	15.45	15.69	15.69	
Ending Fund Balance	\$ 15.69	\$ 16.76	\$ 13.16	
Required Ending Fund Balance	\$ 4.82	\$ 5.12	\$ 5.15	
Excess over Req Reserve	\$ 10.88	\$ 11.64	\$ 8.01	

2025 Capital Program Highlights



2025 Capital Program Highlights

- Transportation

- Pavement Preservation
- Street Lighting
- Sidewalk Replacement
- Pedestrian Safety Improvements
- Quinault Ave/CCB Intersection
- Steptoe/Arrowhead Signal
- Bob Olson and Sherman Traffic Signal
- Bob Olson and W. 15th Traffic Signal
- Columbia Center Blvd. Widening – Preliminary Engineering/Right of Way

- Parks & Recreation

- Lawrence Scott Playground Replacement
- Civic Center Ballfield Restrooms/HUB
- Vancouver Park Pump Track
- Ninja Playground
- Dog Park
- Audubon Trail Improvements
- Canyon Lakes Park Improvements
- Underwood Park Improvements
- Jay Perry Park Improvements
- Columbia Park East Boat Dock Rehabilitation

- Facilities

- Deferred Maintenance – Facilities Maintenance Projects
- Numerica Pavilion Lighting/Floor Replacement
- Library Improvements
- Automatic Gate Program

- Public Safety

- Benton County Emergency Services (BCES) Microwave Radio System & Infrastructure

- General

- Three Rivers Convention Center Expansion
- Animal Control Facility

Enterprise Funds Highlights and Financial Review



Water & Sewer Highlights

- Operating revenues slightly higher than anticipated for the first half of the biennium
 - Water and Sewer rate revenue incr. by 4.5% & 3.7%, respectively
 - Utility accounts increased by 1.8% in 2025
 - Water consumption decreased by 13% overall in 2025
 - Interest revenue higher than anticipated
 - Delinquent fees declined \$313K from prior year due to elimination of door hangers and use of autodialer beginning in early spring 2025
 - Operating expenses in line with the adjusted budget
 - Electricity increases 7.1% over prior year (\$100K)
 - Inflationary pressure for supplies including treatment chemicals
 - Capital projects include:
 - Zone 2 & 3 Transmission Main, Water and Wastewater Plants Improvements, Lift Stations, Industrial Area Utility Extensions
 - Ending reserves higher than anticipated
 - Significant capital projects will be completed in 2026 & beyond
 - Meets policy requirements for operating and capital reserves and debt service coverage ratio

Water & Sewer Fund *(In Millions)*

	2024	2025	2025/2026	2025	2025	2025
	Actual	Actual	Adj Budget	Actual as % of Total Budget	% Incr / (Decr) from Prior Year	\$ Incr / (Decr) from Prior Year
Revenues:						
Revenue from Rates	\$ 32.20	\$ 33.51	\$ 65.70	51%	4.1%	\$ 1.31
Other Fees & Charges	1.59	1.33	2.59	52%	-16.3%	(0.26)
Grants/Contributions	-	1.12	0.60	187%		1.12
Interest & Miscellaneous	1.56	1.77	1.33	133%	13.1%	0.20
Intergovernmental - ARPA	0.82	2.40	2.67	90%	193.6%	1.58
Other Financing Sources	3.03	24.03	29.06	83%	693.4%	21.00
Total Revenues	\$ 39.20	\$ 64.16	\$ 101.94	63%	63.7%	\$ 24.96
Expenditures:						
Salaries & Benefits	\$ 5.25	\$ 5.98	\$ 13.33	45%	14.0%	\$ 0.73
Supplies	0.48	0.50	1.36	36%	2.2%	0.01
Other Services & Charges	12.08	12.71	29.35	43%	5.2%	0.63
Transfers	0.12	-	0.04	0%	-100.0%	(0.12)
Capital Outlay	20.88	32.00	55.70	57%	53.3%	11.12
Debt Service	3.37	3.12	5.45	57%	-7.5%	(0.25)
Total Expenditures	\$ 42.18	\$ 54.30	\$ 105.24	52%	28.7%	\$ 12.12
Excess (Deficit) Revs over Exps	\$ (2.97)	\$ 9.86	\$ (3.30)			
Beginning Working Capital	\$ 34.44	\$ 31.47	\$ 30.99			
Ending Working Capital	\$ 31.47	\$ 41.33	\$ 27.69			

Stormwater Utility Highlights

- Operating revenues slightly higher than anticipated for the first half of the biennium
- Total expenditures at only 29% of adjusted budget
 - Operating expenses at 46% of adjusted budget
- Remaining budgeted capital projects include:
 - Ridgeline Drive (Sherman/W 36th) Regional Stormwater Solution, Zintel Canyon, Cherry Blossom Heights, Hansen Park Regional Pond, Vancouver Street Storm Drain, 7th Ave to Outfall, and 14th Ave Garfield to CID Canal
- Reserve levels improved to \$4.4M
 - Exceeded operating reserve policy; anticipated to be reduced by the end of 2026 due to anticipated capital projects

Stormwater Utility Fund *(In Millions)*

	2024	2025	2025/2026	2025	2025	2025
	Actual	Actual	Adj Budget	Actual as % of Total Budget	% Incr / (Decr) from Prior Year	\$ Incr / (Decr) from Prior Year
Revenues:						
Revenue from Rates	\$ 2.91	\$ 3.06	\$ 5.80	53%	5.3%	\$ 0.15
Grants/Contributions	0.09	0.04	-		-58.3%	(0.05)
Interest & Miscellaneous	0.15	0.17	0.18	95%	16.3%	0.02
Total Revenues	\$ 3.15	\$ 3.27	\$ 5.98	55%	3.9%	\$ 0.12
Expenditures:						
Salaries & Benefits	\$ 0.90	\$ 0.98	\$ 2.22	44%	9.8%	\$ 0.09
Supplies	0.04	0.01	0.06	24%	-65.3%	(0.03)
Other Services & Charges	0.84	0.92	1.87	49%	10.4%	0.09
Transfers	0.01	-	-		-100.0%	(0.01)
Capital Outlay	1.03	0.48	4.15	12%	-53.4%	(0.55)
Total Expenditures	\$ 2.82	\$ 2.40	\$ 8.30	29%	-14.8%	\$ (0.42)
Excess (Deficit) Revs over Exps	\$ 0.33	\$ 0.87	\$ (2.32)			
Beginning Working Capital	\$ 3.24	\$ 3.57	\$ 3.57			
Ending Working Capital	\$ 3.57	\$ 4.44	\$ 1.25			

Ambulance Utility Highlights

- Growth in total operating revenue in line with the adjusted budget:
 - Increase in revenue from availability charge due to growth in commercial and residential units & 2025 rate change
 - City received more Ground Emergency Medical Transportation (GEMT) in 2025 than anticipated however future funding is anticipated to be reduced
- General Fund contribution remained at \$5.06M (\$10.12M for biennium)
- Operating expenses increased 10%, but in line with the adjusted budget overall:
 - Personnel costs (including overtime) incr. 10%
 - Other costs increased by 9%
 - Inflationary increases in medical and other supplies and services
 - Increase in 2025 assessment for dispatch services
- Ending reserve level (working capital) decrease
 - Exceeds budget policy requirement of 60-90 days operating & maintenance expenses
 - Future needs for new station #6

Ambulance Utility Fund *(In Millions)*

	2024	2025	2025/2026	2025	2025	2025
	Actual	Actual	Adj Budget	Actual as % of Total Budget	% Incr / (Decr) from Prior Year	\$ Incr / (Decr) from Prior Year
Revenues:						
Transport Revenue	\$ 2.39	\$ 2.52	\$ 4.72	53%	5.4%	\$ 0.13
GEMT Payment Program	1.86	2.52	3.38	75%	35.5%	0.66
Household Ambulance Charge	6.53	8.72	20.86	42%	33.4%	2.18
Other Grants	0.07	0.02	0.02	105%	-75.5%	(0.05)
Interest & Miscellaneous	0.36	0.43	0.10	425%	19.0%	0.07
Transfer from General Fund	5.06	5.06	10.12	50%	0.0%	0.00
Total Revenues	\$ 16.27	\$ 19.26	\$ 39.20	49%	18.4%	\$ 2.99
Expenditures:						
Salaries & Benefits	\$ 13.46	\$ 14.82	\$ 32.05	46%	10.1%	\$ 1.36
Supplies	0.31	0.44	0.84	52%	42.7%	0.13
Other Services & Charges	2.84	2.99	6.25	48%	5.2%	0.15
Transfers	0.05	1.29	1.29	100%	2403.8%	1.24
Capital Outlay	0.04	0.02	0.09	25%	-32.5%	(0.01)
Total Expenditures	\$ 16.70	\$ 19.56	\$ 40.53	48%	17.2%	\$ 2.87
Excess (Deficit) Revs over Exps	\$ (0.42)	\$ (0.30)	\$ (1.33)			
Beginning Working Capital	\$ 9.73	\$ 9.30	\$ 9.30			
Ending Working Capital	\$ 9.30	\$ 9.00	\$ 7.98			

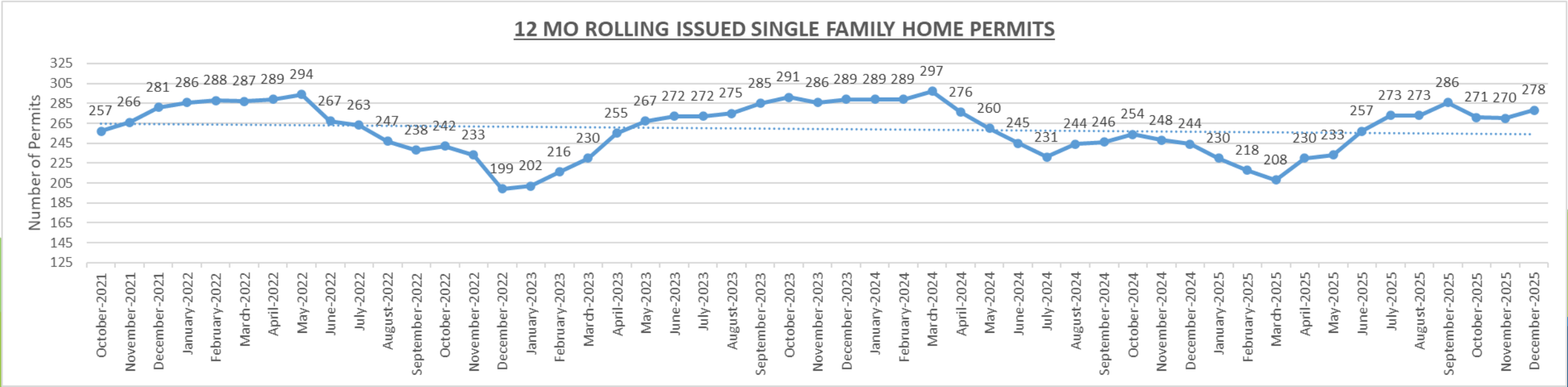
Building Safety Highlights

- Permit revenues increased by 17% (\$483K) in 2025 and exceeded projections for the adjusted 2025/2026 budget
- Interest income revenue higher than forecasted
- Operating expenses increased 5%, but in line with adjusted budget for 2025/2026
 - 5.3% increase for personnel costs
- Healthy ending reserve balance and liquidity
 - Exceeds minimum policy target of 60-90 days of operating and maintenance expenses

Building Safety Fund

- Kennewick Single Family Permits

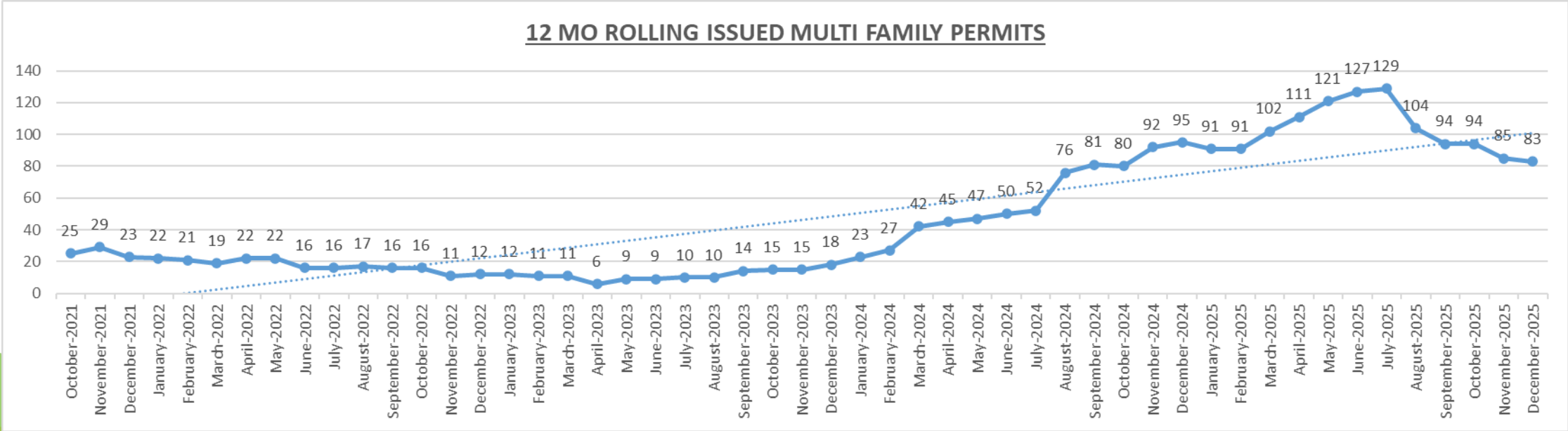
Single Family	2024	2025	Increase/(Decrease)
# Permits	244	278	34
\$ Valuation	\$84.8M	\$93.6M	\$8.8M



Building Safety Fund

- Kennewick Multi-Family Permits

Multi-Family	2024	2025	Increase/(Decrease)
# Permits	95	83	(12)
\$ Valuation	\$89.3M	\$56.5M	\$(33M)

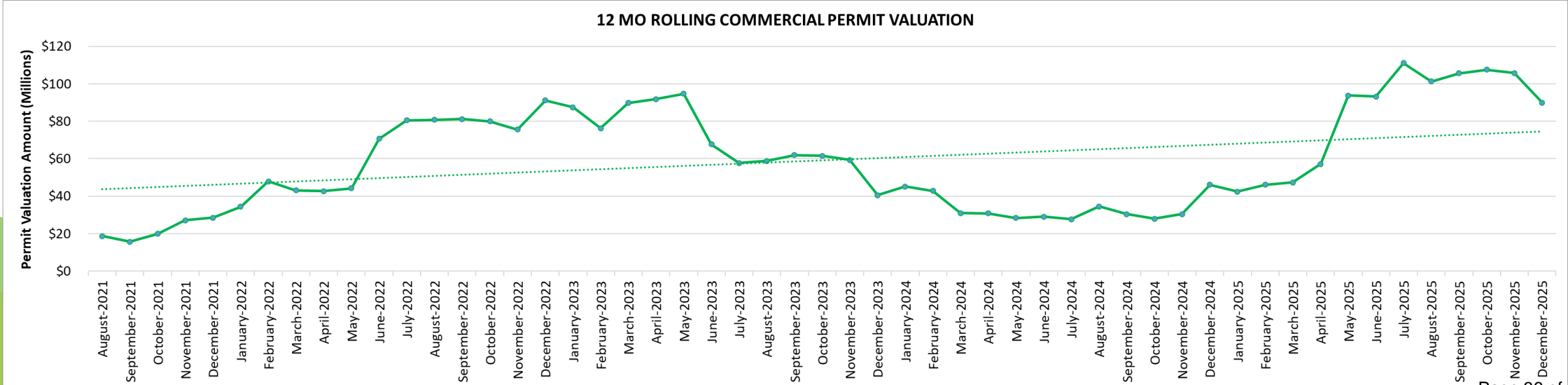


Note: Multi-Family includes duplex, townhouse, multi-family, ADU, mobile home

Building Safety Fund

- Kennewick Commercial Permits

Commercial	2024	2025	Increase/(Decrease)
# Permits	65	30	(-35)
\$ Valuation	\$46.1M	\$90M	\$43.9M



Building Safety Fund *(In Millions)*

	2024	2025	2025/2026	2025	2025	2025
	Actual	Actual	Adj Budget	Actual as % of Total Budget	% Incr / (Decr) from Prior Year	\$ Incr / (Decr) from Prior Year
Revenues:						
Licenses & Permits	\$ 2.87	\$ 3.36	\$ 4.10	82%	16.8%	\$ 0.48
Interest & Miscellaneous	0.16	0.21	0.20	107%	34.5%	0.05
Total Revenues	\$ 3.03	\$ 3.57	\$ 4.30	83%	17.7%	\$ 0.54
Expenditures:						
Salaries & Benefits	\$ 1.78	\$ 1.87	\$ 4.13	45%	5.3%	\$ 0.09
Supplies	0.01	0.01	0.02	22%	-28.0%	(0.00)
Other Services & Charges	0.47	0.52	0.97	54%	11.2%	0.05
Transfers	0.03	-	-		-100.0%	(0.03)
Total Expenditures	\$ 2.29	\$ 2.40	\$ 5.12	47%	5.0%	\$ 0.11
Excess (Deficit) Revs over Exps	\$ 0.75	\$ 1.17	\$ (0.82)			
Beginning Working Capital	\$ 3.33	\$ 4.08	\$ 4.08			
Ending Working Capital	\$ 4.08	\$ 5.25	\$ 3.26			

Toyota Center & Arena Highlights

- Net Operating Loss of \$765,790
 - \$16K more than annual budget loss of \$750K for 2025
 - \$4K less than the prior year
- 24% increase in operating revenues
 - Fewer overall events in 2025 but positive customer spending trends served to increase total revenues
 - Some revenue streams escalated as a result of Department of Revenue reporting changes
- 20% increase in operating expenditures
 - Additional funds spent in support of higher revenues achieved
 - Increased pressure from state minimum wage and overtime changes
 - Increase in maintenance costs due to age of building
 - Increased event expenses due to Department of Revenue reporting changes required
- 2025 loss funded through Lodging Tax Funds (\$450K) and Coliseum Admissions Tax from Toyota Center (\$316K)

Toyota Center & Arena (In Millions)

	2024	2025	2025/2026	2025	2025	2025
	Actual	Actual	Adj Budget	Actual as % of Total Budget	% Incr / (Decr) from Prior Year	\$ Incr / (Decr) from Prior Year
Revenues:						
Coliseum Event Revenue	\$ 1.24	\$ 1.55	\$ 2.55	61%	25.7%	\$ 0.32
Ice Arena Revenue	\$ 0.46	\$ 0.45	\$ 1.08	42%	-3.2%	\$ (0.01)
Food & Beverage Revenue	\$ 1.69	\$ 2.35	\$ 3.91	60%	38.7%	\$ 0.66
Advertising/Sponsorship Revenue	\$ 0.63	\$ 0.65	\$ 1.14	57%	3.7%	\$ 0.02
Miscellaneous Revenue	\$ -	\$ -	\$ -			\$ -
Federal Grant - ARPA	\$ 1.08	\$ 0.09	\$ -		-92.1%	\$ (0.99)
Transfer In - General Fund	\$ 0.30	\$ 0.30	\$ 0.40	75%	0.0%	\$ -
Transfer In - Lodging Tax Fund	\$ 0.74	\$ 0.91	\$ 1.77	51%	22.8%	\$ 0.17
Total Revenues	\$ 6.14	\$ 6.29	\$ 10.84	58%	2.6%	\$ 0.16
Expenditures:						
Personnel Costs	\$ 2.49	\$ 2.79	\$ 5.37	52%	12.0%	\$ 0.30
Event Expenses	0.76	0.58	1.59	37%	-23.3%	(0.18)
Occupancy	0.90	0.88	1.78	49%	-3.0%	(0.03)
Services & Operations	0.50	1.38	1.13	122%	172.9%	0.87
General & Administrative	0.09	0.11	0.24	44%	13.1%	0.01
Miscellaneous	0.03	0.03	0.09	36%	-2.8%	(0.00)
Capital Outlay	1.46	0.33	0.65	50%	-77.7%	(1.14)
Total Expenditures	\$ 6.25	\$ 6.09	\$ 10.84	56%	-2.6%	\$ (0.16)
Excess (Deficit) Revs over Exps	\$ (0.11)	\$ 0.20	\$ -			
Beginning Working Capital	\$ (0.19)	\$ (0.31)	\$ (0.31)			
Ending Working Capital	\$ (0.31)	\$ (0.10)	\$ (0.31)			

CP Golf Links Highlights

- Net operating gain of \$57K in 2025
 - \$11K loss experienced in 2024 and \$71K loss experienced in 2023
- 27% increase in operating revenues compared to 2024
 - Primarily attributable to green and range fees
- 12% increase in operating expenses compared to 2024

Columbia Park Golf Links (In Millions)

	2024	2025	2025/2026	2025	2025	2025
	Actual	Actual	Adj Budget	Actual as % of Total Budget	% Incr / (Decr) from Prior Year	\$ Incr / (Decr) from Prior Year
Revenues:						
Greens & Range Fees	\$ 0.43	\$ 0.58	\$ 0.81	71%	32.6%	\$ 0.14
Concessions & Other	\$ 0.03	\$ 0.02	\$ 0.10	20%	-41.9%	\$ (0.01)
Transfers In - General Fund	\$ 0.06	\$ 0.06	\$ 0.12	52%	-5.3%	\$ (0.00)
Total Revenues	\$ 0.53	\$ 0.66	\$ 1.03	64%	23.3%	\$ 0.12
Expenditures:						
General & Administrative	\$ 0.11	\$ 0.14	\$ 0.22	65%	30.9%	\$ 0.03
Maintenance & Operations	0.37	0.40	0.80	49%	7.0%	0.03
Capital Outlay	-	0.05	-			0.05
Total Expenditures	\$ 0.48	\$ 0.59	\$ 1.03	58%	23.0%	\$ 0.11
Excess (Deficit) Revs over Exps	\$ 0.05	\$ 0.07	\$ -			
Beginning Working Capital	\$ (0.00)	\$ 0.05	\$ 0.05			
Ending Working Capital	\$ 0.05	\$ 0.12	\$ 0.05			

2027-2028 Budget Process Schedule Review



2027-2028 Budget Process Schedule

Anticipated Schedule	Activity
March 2026	City Council Affirms Priorities
April 2026	Department Head Retreat
May – August 2026	Budget Instructions & Preparation
August – October 2026	Council Budget Workshops
September – October 2026	Council Workshops Water/Sewer/Stormwater Utility Rate Discussions
October 2026	City Manager Prepares Preliminary 2027-2028 Budget and Copies Made Available to the Public
November	Public Hearing and Setting 2027 Property Tax Levy
November – December 2026	Public Hearing(s) and 2027-2028 Budget Adoption

Questions / Discussion

