

2026 BUDGET TOTALS

City Of Palouse

Time: 12:37:00 Date: 12/29/2025

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001 Current Expense

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 91 00 00 Beginning Cash & Investments

550,000.00

308 Beginning Balances

550,000.00

310 Taxes

| | | |
|--------------|-----------------------------|------------|
| 311 11 00 00 | General Property Tax | 130,000.00 |
| 311 11 00 02 | Infrastructure Special Levy | 55,000.00 |
| 313 11 00 00 | Sales & Use Tax | 105,000.00 |
| 313 71 00 00 | Local Crim Justice | 18,000.00 |
| 316 41 01 00 | Electric & Gas Tax Revenue | 85,000.00 |
| 316 41 02 00 | Garbage Tax Revenue | 15,000.00 |
| 316 41 03 00 | Telephone Revenue | 9,500.00 |
| 316 42 01 00 | Water Util Sales Tax | 18,000.00 |
| 316 42 04 00 | Sewer Util Sales Tax | 16,000.00 |

310 Taxes

451,500.00

320 Licenses & Permits

| | | |
|--------------|---------------------------|----------|
| 321 99 00 00 | Trailer Park License | 60.00 |
| 322 10 00 00 | Building/Mechanical/Plumb | 5,500.00 |
| 322 10 00 01 | Building Plan Review Fee | 2,500.00 |
| 322 30 00 00 | Animal Permits | 500.00 |
| 322 90 00 00 | Conditional Use/Variance | 100.00 |
| 322 90 20 00 | Compost Permit | 2,500.00 |

320 Licenses & Permits

11,160.00

330 State Generated Revenues

| | | |
|--------------|--|------------|
| 334 03 11 00 | IPG Planning Grant From ECY - St. Elmo | 144,000.00 |
| 334 06 90 02 | Periodic Update Grant (PUG) | 10,000.00 |
| 336 00 98 00 | City Assistance | 50,000.00 |
| 336 06 26 00 | CJ-Special Program | 1,100.00 |
| 336 06 42 00 | Marijuana Excise Tax | 1,100.00 |
| 336 06 51 00 | DUI-Cities | 100.00 |
| 336 06 94 00 | Liquor Excise Tax | 5,000.00 |
| 336 06 95 00 | Liquor Board Profits - 22.23% | 2,200.00 |

330 State Generated Revenues

213,500.00

340 Charges For Services

| | | |
|--------------|---------------------------------|--------|
| 341 81 00 00 | Photo Copying Revenue | 500.00 |
| 345 81 00 00 | Zoning And Subdivision Services | 200.00 |
| 345 89 01 00 | Street Vacation Appls | 0.00 |
| 345 89 02 00 | Land Division App Fees | 0.00 |

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001 Current Expense

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REVENUES

340 Charges For Services

| | |
|--------------------------|--------|
| 340 Charges For Services | 700.00 |
|--------------------------|--------|

360 Misc Revenues

| | | |
|--------------|---|-----------|
| 361 11 00 00 | Investment Interest | 26,000.00 |
| 361 40 00 00 | Local Sales Interest | 325.00 |
| 362 50 00 00 | Space And Facilities Leases (Long-term) - Lion's Club | 3,000.00 |
| 362 50 04 01 | Land Lease - Horizon Cell Tower | 9,000.00 |
| 369 91 00 00 | Miscellaneous Revenue | 0.00 |
| | | |
| | 360 Misc Revenues | 38,325.00 |

Fund Revenues:

1,265,185.00

EXPENDITURES

511 Legislative

| | | |
|--------------|---------------------------------|-----------|
| 511 30 41 00 | Official Publication Service | 4,500.00 |
| 511 60 10 00 | Legislative Salary | 5,200.00 |
| 511 60 20 00 | Legislative Benefits | 600.00 |
| 511 60 43 00 | Training & Travel Costs Council | 1,500.00 |
| 511 60 49 00 | Dues-AWC, Chamber | 1,000.00 |
| | | |
| | 511 Legislative | 12,800.00 |

512 Judicial

| | | |
|--------------|------------------------------|----------|
| 512 52 40 00 | Criminal Justice County Cost | 5,500.00 |
| | | |
| | 512 Judicial | 5,500.00 |

513 Executive

| | | |
|--------------|-------------------------------------|-----------|
| 513 10 10 00 | Mayor Salary | 6,000.00 |
| 513 10 20 00 | Mayor Benefits | 850.00 |
| 513 10 40 00 | Training & Travel Costs Mayor | 5,500.00 |
| 513 10 40 01 | Mayor - Office & Operating Supplies | 3,500.00 |
| 513 20 42 00 | Communications - Phone | 1,500.00 |
| | | |
| | 513 Executive | 17,350.00 |

514 Administration

| | | |
|--------------|----------------------------------|-----------|
| 514 20 10 00 | Administrative Salary | 48,000.00 |
| 514 20 20 00 | Admin Benefits | 18,000.00 |
| 514 20 40 00 | Training & Travel Costs Admin | 10,000.00 |
| 514 20 41 00 | Proff Svcs-Support & Bank Fees | 6,000.00 |
| 514 20 42 00 | Communications - Phone & Postage | 8,500.00 |

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EXPENDITURES

514 Administration

| | | |
|---------------------------|---------------------------------|-------------------|
| 514 23 41 00 | Auditing (2028 Audit) | 0.00 |
| 514 90 41 00 | County Voter Registration Costs | 10,000.00 |
| 514 Administration | | 100,500.00 |

515 Legal Services

| | | |
|---------------------------|----------------|-----------------|
| 515 41 41 00 | Legal Services | 4,800.00 |
| 515 Legal Services | | 4,800.00 |

518 Central Services

| | | |
|-----------------------------|--------------------------------------|-------------------|
| 518 30 10 00 | Central Services Salaries | 3,000.00 |
| 518 30 20 00 | Central Services PerBens | 1,000.00 |
| 518 30 30 00 | Office & Operating Supplies | 5,000.00 |
| 518 30 40 00 | City Hall/Libr. Utilities & Svcs | 7,500.00 |
| 518 30 46 00 | Liability Insurance/Bond | 82,500.00 |
| 518 80 30 00 | IT Equipment, Maintenance And Repair | 2,500.00 |
| 518 80 40 00 | Professional IT Services | 5,000.00 |
| 518 Central Services | | 106,500.00 |

524 Protective Inspections

| | | |
|-----------------------------------|----------------------------------|------------------|
| 524 10 10 01 | Building Inspector Salary | 9,600.00 |
| 524 10 20 01 | Building Inspector Benefits | 1,200.00 |
| 524 20 30 00 | Building Inspector-Supplies & Op | 50.00 |
| 524 20 40 00 | Building Inspector Services | 100.00 |
| 524 60 41 00 | Plan Review Fee | 4,500.00 |
| 524 Protective Inspections | | 15,450.00 |

525 Emergency Services

| | | |
|-------------------------------|------------------------|---------------|
| 525 60 30 00 | Emergency Preparedness | 100.00 |
| 525 Emergency Services | | 100.00 |

554 Environmental Services

| | | |
|--------------|----------------------------|----------|
| 554 30 30 00 | Dog Tag Supplies | 120.00 |
| 554 30 41 00 | Animal Control Contract | 1,800.00 |
| 554 90 10 00 | Salaries Compost | 3,500.00 |
| 554 90 20 00 | Benefits Compost | 850.00 |
| 554 90 30 00 | Operating Supplies Compost | 200.00 |
| 554 90 32 00 | Fuel Compost | 200.00 |
| 554 90 40 00 | Compost Services | 200.00 |

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001 Current Expense

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EXPENDITURES

554 Environmental Services

| | |
|----------------------------|----------|
| 554 Environmental Services | 6,870.00 |
|----------------------------|----------|

558 Planning & Community Devel

| | | |
|--------------|---|------------|
| 558 60 00 00 | Periodic Update Grant (PUG) | 10,000.00 |
| 558 60 30 00 | Planning & Eco Develop - Supplies | 1,000.00 |
| 558 60 40 00 | Planning & Eco Develop - Services & Charges | 2,500.00 |
| 558 70 41 01 | IPG Planning Grant From ECY - St. Elmo | 144,000.00 |

| | |
|--------------------------------|------------|
| 558 Planning & Community Devel | 157,500.00 |
|--------------------------------|------------|

566 Substance Abuse

| | | |
|--------------|---------------------------|--------|
| 566 00 40 00 | Alcohol & Substance Abuse | 500.00 |
|--------------|---------------------------|--------|

| | |
|---------------------|--------|
| 566 Substance Abuse | 500.00 |
|---------------------|--------|

580 Non Expenditures

| | | |
|--------------|-------------------|-----------|
| 582 30 00 00 | Excise Tax | 6,000.00 |
| 589 99 00 00 | Benefits Clearing | 25,000.00 |

| | |
|----------------------|-----------|
| 580 Non Expenditures | 31,000.00 |
|----------------------|-----------|

594 Capital Expenditures

| | | |
|--------------|---------------------------------|----------|
| 594 18 60 00 | City Hall Capital Outlay | 8,000.00 |
| 594 39 61 74 | Brownfield Groundwater Sampling | 1,500.00 |

| | |
|--------------------------|----------|
| 594 Capital Expenditures | 9,500.00 |
|--------------------------|----------|

597 Interfund Transfers

| | | |
|--------------|--------------------------------|------------|
| 597 00 00 00 | Out To 103 Cemetery | 2,500.00 |
| 597 00 00 22 | Out To 122 Joint Board Fire | 32,502.00 |
| 597 00 00 42 | Out To 002 Pool Fund | 22,808.97 |
| 597 00 00 43 | Out To 005 Police Department | 113,937.00 |
| 597 00 00 44 | Out To 004 Parks | 37,750.00 |
| 597 00 00 50 | Out To 002 Pool Fund For Macth | 45,300.00 |
| 597 00 00 60 | Out To 440 SCI | 75,000.00 |
| 597 00 03 11 | Out To 311 Police Car/Equip | 2,000.00 |

| | |
|-------------------------|------------|
| 597 Interfund Transfers | 331,797.97 |
|-------------------------|------------|

Fund Expenditures:

800,167.97

Excess/Deficit:

465,017.03

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002 Pool

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 51 00 02 Estimated Beginning Balance

6,042.03

308 Beginning Balances

6,042.03

310 Taxes

311 11 00 01 Pool Special Levy

50,000.00

310 Taxes

50,000.00

330 State Generated Revenues

334 02 40 00 Grant From RCO For Pool

68,404.00

330 State Generated Revenues

68,404.00

340 Charges For Services

347 30 00 00 Pool Party Rentals

450.00

347 30 01 00 Pool Admission Fees

2,000.00

347 60 00 00 Swimming Pool Lessons

3,500.00

340 Charges For Services

5,950.00

360 Misc Revenues

367 11 01 00 Swim Pool Donations

200.00

367 11 01 02 HP Lift Donation

2,500.00

360 Misc Revenues

2,700.00

380 Non Revenues

388 30 00 00 Begining Balance Correction

0.00

380 Non Revenues

0.00

397 Interfund Transfers

397 00 00 42 002 Transfer In From General Fund

20,308.97

397 00 00 50 In From General Fund For Grant Match

45,300.00

397 Interfund Transfers

65,608.97

Fund Revenues:

198,705.00

EXPENDITURES

576 Park Facilities

576 20 10 00 Pool Salary

50,000.00

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002 Pool

01/01/2026 To: 12/31/2026

EXPENDITURES

576 Park Facilities

| | | |
|----------------------------|--------------------------|------------------|
| 576 20 20 00 | Pool Per Bens | 8,500.00 |
| 576 20 30 00 | Pool Supplies & Material | 3,500.00 |
| 576 20 32 00 | Pool Fuel | 500.00 |
| 576 20 40 00 | Pool Services/Utilites | 7,000.00 |
| 576 20 42 00 | Pool Communications | 500.00 |
| 576 Park Facilities | | 70,000.00 |

580 Non Expenditures

| | | |
|-----------------------------|--------------------------------|-------------------|
| 586 60 04 00 | Expenditures From RCO For Pool | 113,705.00 |
| 580 Non Expenditures | | 113,705.00 |

594 Capital Expenditures

| | | |
|---------------------------------|---------------------|------------------|
| 594 75 60 00 | Pool Capital Outlay | 15,000.00 |
| 594 Capital Expenditures | | 15,000.00 |

Fund Expenditures: **198,705.00**

Excess/Deficit: **0.00**

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003 RV Park

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 51 02 02 Begining Cash And Investments

58,000.00

308 Beginning Balances

58,000.00

360 Misc Revenues

362 40 00 00 RV Park Space Rent

35,000.00

367 11 04 00 RV Park Donations For Water/Sewer

350.00

360 Misc Revenues

35,350.00

Fund Revenues:

93,350.00

EXPENDITURES

576 Park Facilities

576 30 10 00 RV Park-Salaries

6,000.00

576 30 20 00 RV Park Per Bens

2,000.00

576 30 30 00 RV Park Supplies

1,500.00

576 30 32 01 RV Park-Fuel

650.00

576 30 40 00 RV Park Services/Utilities

5,000.00

576 30 42 00 RV Park Communications

5,500.00

576 Park Facilities

20,650.00

594 Capital Expenditures

594 75 60 30 RV Park Capital Outlay

3,000.00

594 Capital Expenditures

3,000.00

Fund Expenditures:

23,650.00

Excess/Deficit:

69,700.00

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004 Parks

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 51 00 04 Estimated Beginning Balance

18,000.00

308 Beginning Balances

18,000.00

360 Misc Revenues

367 11 03 01 Park Maintenance Donations

0.00

360 Misc Revenues

0.00

397 Interfund Transfers

397 00 00 44 Transfer From Gen. Fund

37,750.00

397 Interfund Transfers

37,750.00

Fund Revenues:

55,750.00

EXPENDITURES

576 Park Facilities

576 80 40 01 Phoenix Conservancy - Native Garden Rehab

2,200.00

000

2,200.00

576 80 10 00 Parks Salary

25,000.00

576 80 20 00 Parks Per Bens

1,000.00

576 80 30 00 Parks Supplies

5,500.00

576 80 31 00 Parks Vehicle & Equipment M&R

3,000.00

576 80 32 00 Parks Fuel

2,500.00

576 80 33 00 Parks Clothing

300.00

576 80 40 00 Parks Services

9,000.00

576 80 42 00 Parks Communications

250.00

576 80 47 00 Parks Garbage Srvc

500.00

080 General Parks

47,050.00

576 Park Facilities

49,250.00

594 Capital Expenditures

594 76 60 00 Parks Capital Outlay

6,500.00

594 Capital Expenditures

6,500.00

Fund Expenditures:

55,750.00

Excess/Deficit:

0.00

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005 Police Department

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 51 00 05 Estimated Beginning Balance

40,000.00

308 Beginning Balances

40,000.00

340 Charges For Services

342 10 00 00 Law Enforcement Reports

200.00

340 Charges For Services

200.00

350 Fines & Forfeitures

359 10 00 00 Non-Court Fines And Penalties

100.00

350 Fines & Forfeitures

100.00

360 Misc Revenues

367 11 02 00 Crime Prevention Donations

100.00

360 Misc Revenues

100.00

397 Interfund Transfers

397 00 00 43 In From General Fund

113,937.00

397 Interfund Transfers

113,937.00

Fund Revenues:

154,337.00

EXPENDITURES

521 Law Enforcement

| | | |
|--------------|--|-----------|
| 521 10 10 00 | Chief Of Police Salary | 73,700.00 |
| 521 10 10 02 | In Lieu Of Medical | 3,537.00 |
| 521 10 11 00 | Chief Of Police Overtime | 7,500.00 |
| 521 10 20 00 | Police Chief Benefits | 18,000.00 |
| 521 10 21 00 | Police Uniforms | 2,500.00 |
| 521 20 30 00 | PD Supplies For Police Station | 3,000.00 |
| 521 20 35 00 | PD Equipment | 4,500.00 |
| 521 20 40 00 | Investigations | 500.00 |
| 521 20 42 00 | PD Telephone & Postage, Communications | 4,000.00 |
| 521 20 47 00 | Utilities | 2,500.00 |
| 521 20 49 00 | Miscellaneous | 300.00 |
| 521 30 30 00 | Crime Prevention Education Supplies | 300.00 |
| 521 40 40 00 | Training & Travel Costs PD | 2,000.00 |
| 521 40 49 00 | Dues | 500.00 |
| 521 41 00 00 | Whitman Co. Sheriff Support | 25,000.00 |
| 521 70 32 00 | Policing Fuel | 1,500.00 |

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005 Police Department

01/01/2026 To: 12/31/2026

EXPENDITURES

521 Law Enforcement

| | | |
|----------------------------|--------------------------------|-------------------|
| 521 70 40 00 | Policing Professional Services | 2,500.00 |
| 521 Law Enforcement | | 151,837.00 |

594 Capital Expenditures

| | | |
|---------------------------------|-------------------|-----------------|
| 594 21 60 01 | PD Capital Outlay | 2,500.00 |
| 594 Capital Expenditures | | 2,500.00 |

Fund Expenditures: **154,337.00**

Excess/Deficit: **0.00**

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City Of Palouse

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101 Street

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 51 01 01 Beginning Cash & Investments

35,000.00

308 Beginning Balances

35,000.00

310 Taxes

311 11 01 01 Street Prop Tax-30%

60,000.00

310 Taxes

60,000.00

330 State Generated Revenues

336 00 71 00 Multimodal Transportation Funds

1,400.00

336 00 87 00 Motor Veh Fuel Tax (MVFT)

14,500.00

336 06 95 01 Liquor Board Profits - 77.77%

6,500.00

330 State Generated Revenues

22,400.00

340 Charges For Services

344 20 01 01 Sale Of Gravel, Sand, & Asphalt

1,500.00

340 Charges For Services

1,500.00

360 Misc Revenues

361 11 01 01 Investment Interest

3,500.00

369 90 01 01 Miscellaneous Revenue

0.00

360 Misc Revenues

3,500.00

390 Other Revenues

395 10 01 01 Sales Of Capital Assets

0.00

390 Other Revenues

0.00

397 Interfund Transfers

397 00 05 15 In From Arterial Streets

7,900.00

397 Interfund Transfers

7,900.00

Fund Revenues:

130,300.00

EXPENDITURES

542 Streets - Maintenance

542 30 10 00 Street Salary

35,000.00

542 30 20 00 Street Benefits

8,000.00

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101 Street

01/01/2026 To: 12/31/2026

EXPENDITURES

542 Streets - Maintenance

| | | |
|----------------------------------|--------------------------------------|-------------------|
| 542 30 20 01 | Clothing Allowance | 300.00 |
| 542 30 31 00 | Rdway Maint. Supplies-Shop | 4,000.00 |
| 542 30 32 00 | Rdway Maint. - Fuel | 2,500.00 |
| 542 30 48 00 | Rdway Maint. Services-External | 500.00 |
| 542 63 47 00 | Street Lights-Avista | 31,500.00 |
| 542 64 31 00 | Traffic & Ped. Supplies | 8,500.00 |
| 542 66 10 00 | Snow & Ice Control Salary | 8,500.00 |
| 542 66 20 00 | Snow & Ice Control PerBens | 3,000.00 |
| 542 66 31 00 | Snow And Ice Control Supplies | 1,500.00 |
| 542 70 31 00 | Roadside Vegetation Supplies | 650.00 |
| 542 90 31 00 | Street Veh & Eq Maintenance Supplies | 5,000.00 |
| 543 30 41 00 | Professional Services | 12,000.00 |
| 542 Streets - Maintenance | | 120,950.00 |

543 Streets Admin & Overhead

| | | |
|---|--------------------------------|-----------------|
| 543 30 42 00 | Road And Street Communications | 1,850.00 |
| 543 Streets Admin & Overhead | | 1,850.00 |

594 Capital Expenditures

| | | |
|---------------------------------|----------------------------------|-----------------|
| 594 44 60 00 | Street Capital Outlay Bld-Veh-Eq | 7,500.00 |
| 594 Capital Expenditures | | 7,500.00 |

999 Ending Balance

| | | |
|---------------------------|---------------------------|-------------|
| 508 80 01 01 | Ending Cash & Investments | 0.00 |
| 999 Ending Balance | | 0.00 |

Fund Expenditures: **130,300.00**

Excess/Deficit: **0.00**

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102 Arterial Streets

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 31 01 02 Beginning Cash & Investments

83,000.00

308 Beginning Balances

83,000.00

310 Taxes

311 11 01 02 Street Special Levy

50,000.00

310 Taxes

50,000.00

330 State Generated Revenues

334 03 80 00 TIB Grant Scrub And Otta Seal

1,238,999.00

330 State Generated Revenues

1,238,999.00

360 Misc Revenues

361 11 01 02 Investment Interest

6,500.00

360 Misc Revenues

6,500.00

Fund Revenues:

1,378,499.00

EXPENDITURES

542 Streets - Maintenance

542 30 10 02 Arterial St Salary

4,500.00

542 30 20 02 Arterial St Per Bens

1,800.00

542 Streets - Maintenance

6,300.00

591 Debt Service

591 34 70 04 Principal Cove Sidewalk

10,500.00

591 34 80 04 Interest Cove Sidewalk

1,750.00

591 Debt Service

12,250.00

594 Capital Expenditures

595 30 30 00 Rdway Imprv Supplies & Crackseal Street Levy

10,000.00

595 30 40 00 Roadway Services - Street Levy

35,000.00

595 42 40 00 Scrub And Otta Seal - TIB Grant Expenditure

1,238,999.00

595 69 40 00 Signage Services

750.00

594 Capital Expenditures

1,284,749.00

597 Interfund Transfers

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102 Arterial Streets

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EXPENDITURES

597 Interfund Transfers

597 00 05 15 Out To 101 Streets 7,900.00

597 Interfund Transfers 7,900.00

Fund Expenditures: 1,311,199.00

Excess/Deficit: 67,300.00

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103 Cemetery

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 51 03 03 Beginning Cash & Investments

35,000.00

308 Beginning Balances

35,000.00

340 Charges For Services

343 60 00 00 Open/Close Service Charge

2,500.00

343 60 10 00 Sale Of Graves Cemetery

3,500.00

340 Charges For Services

6,000.00

360 Misc Revenues

361 11 01 03 Investment Interest

5,000.00

360 Misc Revenues

5,000.00

390 Other Revenues

395 10 01 03 Sales Of Capital Assets

0.00

390 Other Revenues

0.00

397 Interfund Transfers

397 00 00 00 In From General Fund

2,500.00

397 Interfund Transfers

2,500.00

Fund Revenues:

48,500.00

EXPENDITURES

536 Cemetery

536 20 10 00 Cemetery Salary

16,000.00

536 20 20 00 Cemetery Benefits

4,500.00

536 50 31 00 Supplies & Materials

3,500.00

536 50 31 01 Cemetery Clothing

300.00

536 50 32 00 Fuel

2,200.00

536 50 42 00 Cemetery Communications

250.00

536 50 48 00 Maint & Repair Services

6,500.00

536 50 49 00 Misc. Dues & Regis. Fees

250.00

536 Cemetery

33,500.00

594 Capital Expenditures

594 36 60 00 Cem Capital Bld-Veh-Eq

5,000.00

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103 Cemetery

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EXPENDITURES

594 Capital Expenditures

| | |
|--------------------------|----------|
| 594 Capital Expenditures | 5,000.00 |
|--------------------------|----------|

999 Ending Balance

| | |
|--|------|
| 508 80 01 03 Ending Cash & Investments | 0.00 |
|--|------|

| | |
|--------------------|------|
| 999 Ending Balance | 0.00 |
|--------------------|------|

| | |
|---------------------------|------------------|
| Fund Expenditures: | 38,500.00 |
|---------------------------|------------------|

| | |
|------------------------|------------------|
| Excess/Deficit: | 10,000.00 |
|------------------------|------------------|

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120 Emergency Medical Services

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 41 01 20 Beginning Cash & Investments

61,800.00

308 Beginning Balances

61,800.00

310 Taxes

311 11 01 20 EMS Property Tax Levy

32,825.00

317 20 00 00 Leashld ExcTax-EMS

0.00

310 Taxes

32,825.00

330 State Generated Revenues

334 04 90 00 Dept Of Health Trauma/Prehospital Grant

1,260.00

330 State Generated Revenues

1,260.00

360 Misc Revenues

361 11 01 20 Investment Interest

2,500.00

360 Misc Revenues

2,500.00

Fund Revenues:

98,385.00

EXPENDITURES

522 Fire & Emergency Medical Srvc's

522 20 48 20 Pagers - EMS City

700.00

522 30 21 20 Supplies & Clothing - EMS City

900.00

522 Fire & Emergency Medical Srvc's

1,600.00

526 Ambulance/Rescue/Emerg Aid

522 10 10 22 EMS Salary-City

800.00

522 10 20 22 EMS Benefits-City

118.00

522 10 29 20 Vol FF Pension/Disablty-City

1,442.00

522 10 31 20 Operating Supplies-City

2,575.00

522 10 41 20 Legal Services-City

360.00

522 10 45 20 Election Services

0.00

522 10 46 20 Insurance/Liability-City

6,741.00

522 20 32 20 Fuel-City

400.00

522 20 40 20 Ambulance Services-70% City

22,063.00

522 45 49 20 Training-City

2,000.00

522 50 42 20 Communications-EMS City

464.00

522 50 47 20 Utilities-City

721.00

522 60 48 20 Maint & Repair EMS-City

773.00

2026 BUDGET TOTALS

City Of Palouse

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120 Emergency Medical Services

01/01/2026 To: 12/31/2026

EXPENDITURES

526 Ambulance/Rescue/Emerg Aid

| | |
|--------------------------------|-----------|
| 526 Ambulance/Rescue/Emerg Aid | 38,457.00 |
|--------------------------------|-----------|

594 Capital Expenditures

| | | |
|---------------------------------|---------------------------|-----------------|
| 594 22 61 20 | Land & Imprvmt - EMS City | 0.00 |
| 594 22 62 20 | Bldg Maint-EMS City | 309.00 |
| 594 22 64 20 | Equipment-EMS City | 1,000.00 |
| 594 Capital Expenditures | | 1,309.00 |

597 Interfund Transfers

| | | |
|--------------------------------|----------------------------|-----------------|
| 597 00 00 23 | Out To 122 Trauma Grant | 630.00 |
| 597 00 03 13 | Out To 313 EMS Vehicle Res | 1,000.00 |
| 597 Interfund Transfers | | 1,630.00 |

999 Ending Balance

| | | |
|---------------------------|---------------------------|-------------|
| 508 10 01 20 | Ending Cash & Investments | 0.00 |
| 999 Ending Balance | | 0.00 |

Fund Expenditures: **42,996.00**

Excess/Deficit: **55,389.00**

2026 BUDGET TOTALS

City Of Palouse

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122 Joint Board - Fire & EMS

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 91 01 22 Beginning Cash & Investments

33,425.92

308 Beginning Balances

33,425.92

330 State Generated Revenues

333 97 04 00 USFS-DNR Grant

0.00

333 97 05 00 DNR Grant For Tech

0.00

330 State Generated Revenues

0.00

340 Charges For Services

342 21 51 00 Joint Board - County Share

95,000.00

340 Charges For Services

95,000.00

397 Interfund Transfers

397 00 00 22 In From Genral Fund

70,000.00

397 00 00 23 Transfer In From 120 Trauma Grant

630.00

397 Interfund Transfers

70,630.00

Fund Revenues:

199,055.92

EXPENDITURES

522 Fire & Emergency Medical Srvc's

| | | |
|--------------|----------------------------------|-----------|
| 522 10 10 04 | Joint Board Salary-Fire | 2,700.00 |
| 522 10 20 04 | Joint Board Benefits-Fire | 340.00 |
| 522 10 29 04 | Vol FF Pension/Disability-Fire | 4,420.00 |
| 522 10 31 00 | Operating-Fire | 1,803.00 |
| 522 10 31 04 | Supplies & Clothing-Fire | 6,695.00 |
| 522 10 40 04 | Marketing/Advertising - Fire | 500.00 |
| 522 10 41 04 | Legal Services-Fire | 750.00 |
| 522 10 46 04 | Insurance/Liability-Fire | 25,000.00 |
| 522 20 31 22 | Supplies & Clothing - EMS County | 900.00 |
| 522 20 32 04 | Fuel-Fire | 1,545.00 |
| 522 20 35 04 | Small Equipment-Fire | 6,695.00 |
| 522 20 43 04 | Travel-Fire | 3,090.00 |
| 522 20 48 04 | Pagers-Fire Department | 1,892.00 |
| 522 45 49 04 | Training-Fire | 3,090.00 |
| 522 50 42 04 | Communications-Fire Department | 1,500.00 |
| 522 50 47 04 | Utilities-Fire | 2,000.00 |
| 522 60 41 04 | Inspections - Fire | 2,500.00 |
| 522 60 48 04 | Maint & Repair-Fire | 12,360.00 |

2026 BUDGET TOTALS

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122 Joint Board - Fire & EMS

01/01/2026 To: 12/31/2026

EXPENDITURES

522 Fire & Emergency Medical Srvc's

| | |
|-------------------------------------|-----------|
| 522 Fire & Emergency Medical Srvc's | 77,780.00 |
|-------------------------------------|-----------|

526 Ambulance/Rescue/Emerg Aid

| | | |
|--------------|--------------------------------|----------|
| 522 10 10 12 | EMS Salary-County | 800.00 |
| 522 10 20 12 | EMS Benefits-County | 118.00 |
| 522 10 29 22 | Vol FF Pension/Disablty-County | 1,442.00 |
| 522 10 31 22 | Operating Supplies-County | 2,575.00 |
| 522 10 41 22 | Legal Services-County | 360.00 |
| 522 10 46 22 | Insurance/Liability-County | 6,450.00 |
| 522 20 32 22 | Fuel-County | 400.00 |
| 522 20 48 22 | Pagers-EMS County | 700.00 |
| 522 45 49 22 | Training-County | 2,000.00 |
| 522 50 42 22 | Communications EMS-County | 464.00 |
| 522 50 47 22 | Utilities-County | 721.00 |
| 522 60 48 22 | Maint & Repair EMS-County | 900.00 |

| | |
|--------------------------------|-----------|
| 526 Ambulance/Rescue/Emerg Aid | 16,930.00 |
|--------------------------------|-----------|

591 Debt Service

| | | |
|--------------|-----------------------------------|-----------|
| 591 34 79 02 | LOCAL Loan Principal - Fire Truck | 31,452.00 |
| 592 34 83 02 | LOCAL Loan Interest - Fire Truck | 9,425.00 |

| | |
|------------------|-----------|
| 591 Debt Service | 40,877.00 |
|------------------|-----------|

594 Capital Expenditures

| | | |
|--------------|---------------------------------------|-----------|
| 594 22 62 22 | Building Maintenance - EMS Co. | 773.00 |
| 594 22 64 02 | Capital Expenditures - Fire Equipment | 20,000.00 |
| 594 22 64 04 | Building Maintenance - Fire | 0.01 |

| | |
|--------------------------|-----------|
| 594 Capital Expenditures | 20,773.01 |
|--------------------------|-----------|

597 Interfund Transfers

| | | |
|--------------|---------------------------------------|------|
| 597 00 00 46 | Out To 308 From DNR Grant To Fire Eq. | 0.00 |
|--------------|---------------------------------------|------|

| | |
|-------------------------|------|
| 597 Interfund Transfers | 0.00 |
|-------------------------|------|

999 Ending Balance

| | | |
|--------------|----------------|------|
| 508 41 01 22 | Ending Balance | 0.00 |
| 508 80 01 22 | Ending Balance | 0.00 |

| | |
|--------------------|------|
| 999 Ending Balance | 0.00 |
|--------------------|------|

| | |
|---------------------------|-------------------|
| Fund Expenditures: | 156,360.01 |
|---------------------------|-------------------|

2026 BUDGET TOTALS

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122 Joint Board - Fire & EMS

01/01/2026 To: 12/31/2026

Excess/Deficit:

42,695.91

2026 BUDGET TOTALS

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308 Fire Equipment Reserve

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 41 03 08 Beginning Cash & Investments

85,000.00

308 Beginning Balances

85,000.00

310 Taxes

311 11 03 08 Fire Rsv Prop Tax-10%

21,063.50

310 Taxes

21,063.50

330 State Generated Revenues

333 97 00 00 Federal Direct Grant From The Department Of Homeland
Security.FF Grant

0.00

330 State Generated Revenues

0.00

360 Misc Revenues

361 11 03 08 Investment Interest

2,060.00

360 Misc Revenues

2,060.00

390 Other Revenues

395 10 03 12 Sale Of Fixed Asset

0.00

390 Other Revenues

0.00

397 Interfund Transfers

397 00 00 46 In From 122 DNR Fire Grant

0.00

397 Interfund Transfers

0.00

Fund Revenues:

108,123.50

EXPENDITURES

594 Capital Expenditures

594 22 64 00 Capital Outlay

0.00

594 Capital Expenditures

0.00

999 Ending Balance

508 10 03 08 Ending Cash & Investments

0.00

999 Ending Balance

0.00

2026 BUDGET TOTALS

City Of Palouse

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308 Fire Equipment Reserve

01/01/2026 To: 12/31/2026

EXPENDITURES

Fund Expenditures:

0.00

Excess/Deficit:

108,123.50

2026 BUDGET TOTALS

City Of Palouse

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311 Police Car & Equipment

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 41 03 11 Beginning Cash & Investment

14,000.00

308 Beginning Balances

14,000.00

330 State Generated Revenues

336 06 21 00 Criminal Justice -Population

800.00

330 State Generated Revenues

800.00

360 Misc Revenues

361 11 03 11 Investment Interest

950.00

367 11 10 00 Police Equipment Donations

0.00

360 Misc Revenues

950.00

390 Other Revenues

395 10 03 11 Sale Of Fixed Asset

0.00

390 Other Revenues

0.00

397 Interfund Transfers

397 00 03 11 In From Genral Fund

2,000.00

397 Interfund Transfers

2,000.00

Fund Revenues:

17,750.00

EXPENDITURES

521 Law Enforcement

521 70 42 00 Police Vehicle Maintenance And Repair

1,000.00

521 Law Enforcement

1,000.00

594 Capital Expenditures

594 21 64 11 Police Car- Cap Outlay

0.00

594 21 64 12 Police Equipment- Cap Outlay

500.00

594 Capital Expenditures

500.00

999 Ending Balance

508 10 03 11 Ending Cash & Investments

0.00

2026 BUDGET TOTALS

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311 Police Car & Equipment

01/01/2026 To: 12/31/2026

EXPENDITURES

999 Ending Balance

| | |
|--------------------|------|
| 999 Ending Balance | 0.00 |
|--------------------|------|

| | |
|---------------------------|-----------------|
| Fund Expenditures: | 1,500.00 |
|---------------------------|-----------------|

| | |
|------------------------|------------------|
| Excess/Deficit: | 16,250.00 |
|------------------------|------------------|

2026 BUDGET TOTALS

City Of Palouse

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313 EMS Vehicle Reserve

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 41 01 13 Beginning Cash & Investments

48,000.00

308 Beginning Balances

48,000.00

360 Misc Revenues

361 11 03 13 Investment Interest

1,000.00

360 Misc Revenues

1,000.00

397 Interfund Transfers

397 00 03 13 In From 120 EMS

1,000.00

397 Interfund Transfers

1,000.00

Fund Revenues:

50,000.00

EXPENDITURES

594 Capital Expenditures

594 22 64 01 Capital Purch EMS Response Vehicle

0.00

594 Capital Expenditures

0.00

999 Ending Balance

508 80 03 13 Ending Cash & Investments

0.00

999 Ending Balance

0.00

Fund Expenditures:

0.00

Excess/Deficit:

50,000.00

2026 BUDGET TOTALS

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320 Special Capital Projects Fund

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 31 00 01 Beginning Cash & Investments

151,000.00

308 Beginning Balances

151,000.00

310 Taxes

318 34 00 00 REET Tax - LGIP

0.00

318 34 03 20 Real Estate Excise Tax

5,000.00

310 Taxes

5,000.00

360 Misc Revenues

361 11 03 20 Investment Interest

0.00

360 Misc Revenues

0.00

Fund Revenues:

156,000.00

EXPENDITURES

594 Capital Expenditures

594 48 60 00 Public Works Capital Outlay

0.00

594 Capital Expenditures

0.00

Fund Expenditures:

0.00

Excess/Deficit:

156,000.00

2026 BUDGET TOTALS

City Of Palouse

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401 Water Fund

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 51 04 01 Beginning Cash & Investments

170,000.00

308 Beginning Balances

170,000.00

340 Charges For Services

| | | |
|--------------------------|-----------------------------|------------|
| 343 40 04 01 | Water Service | 220,000.00 |
| 343 40 04 02 | Water Consumption - Overage | 78,000.00 |
| 343 41 04 01 | Extension Application Fee | 0.00 |
| 343 42 04 01 | Water Reconnection Fee | 600.00 |
| 359 43 04 01 | Fines & Penalties -Water | 5,000.00 |
| 340 Charges For Services | | 303,600.00 |

360 Misc Revenues

| | | |
|-------------------|------------------------|----------|
| 361 11 04 01 | Investment Interest | 7,500.00 |
| 369 10 04 01 | Sale Of Scrap And Junk | 0.00 |
| 369 91 04 01 | Water Supplies Sold | 500.00 |
| 360 Misc Revenues | | 8,000.00 |

390 Other Revenues

| | | |
|--------------------|-------------------------|------|
| 395 10 04 01 | Sales Of Capital Assets | 0.00 |
| 390 Other Revenues | | 0.00 |

Fund Revenues:

481,600.00

EXPENDITURES

534 Water Utilities

| | | |
|--------------|-------------------------------|-----------|
| 534 10 10 41 | Salary Water | 80,000.00 |
| 534 10 20 41 | Benefits Water | 18,000.00 |
| 534 10 21 00 | Clothing Allowance Water | 300.00 |
| 534 10 30 00 | Supplies, Materials, Parts | 4,500.00 |
| 534 10 32 00 | Fuel Water | 2,000.00 |
| 534 10 40 00 | Training/Travel - Water | 1,000.00 |
| 534 10 41 00 | Prof. Svrs Water | 15,000.00 |
| 534 10 42 00 | Communications-Phone, Postage | 6,000.00 |
| 534 10 44 00 | Taxes & Operating Assessments | 12,000.00 |
| 534 10 45 00 | Copier Lease Operating | 2,000.00 |
| 534 10 46 00 | Insurance And Bond Water | 55,000.00 |
| 534 10 47 00 | Utilities Water | 30,000.00 |
| 534 10 48 00 | Maint & Repair Water Services | 6,500.00 |
| 534 10 49 00 | Misc-Dues, Regis Fees | 500.00 |

2026 BUDGET TOTALS

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401 Water Fund

01/01/2026 To: 12/31/2026

EXPENDITURES

534 Water Utilities

| | |
|---------------------|------------|
| 534 Water Utilities | 232,800.00 |
|---------------------|------------|

591 Debt Service

| | | |
|-------------------------|-------------------------------------|------------------|
| 591 34 79 01 | LOCAL Loan Principal For Solar Farm | 10,000.00 |
| 592 34 83 01 | LOCAL Loan Interest | 1,000.00 |
| 591 Debt Service | | 11,000.00 |

594 Capital Expenditures

| | | |
|---------------------------------|--------------------------|------------------|
| 594 34 60 00 | Water Capital Bld-Veh-Eq | 60,000.00 |
| 594 Capital Expenditures | | 60,000.00 |

999 Ending Balance

| | | |
|---------------------------|---------------------------|-------------|
| 508 80 04 01 | Ending Cash & Investments | 0.00 |
| 999 Ending Balance | | 0.00 |

| | |
|---------------------------|-------------------|
| Fund Expenditures: | 303,800.00 |
|---------------------------|-------------------|

| | |
|------------------------|-------------------|
| Excess/Deficit: | 177,800.00 |
|------------------------|-------------------|

2026 BUDGET TOTALS

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404 Sewer Fund

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 51 04 04 Beginning Cash & Investments

103,000.00

308 Beginning Balances

103,000.00

340 Charges For Services

343 50 04 04 Sewer Service

270,000.00

343 51 04 04 Extension Application Fee

0.00

359 53 04 04 Fines & Penalties - Sewer

5,500.00

340 Charges For Services

275,500.00

360 Misc Revenues

361 11 04 04 Investment Interest

3,500.00

369 10 04 04 Sale Of Scrap And Junk

0.00

369 90 04 04 Sewer Supplies Sold

0.00

360 Misc Revenues

3,500.00

390 Other Revenues

395 10 04 04 Sales Of Capital Assets

0.00

390 Other Revenues

0.00

Fund Revenues:

382,000.00

EXPENDITURES

535 Sewer

| | | |
|--------------|---------------------------------------|-----------|
| 535 10 10 44 | Salary Sewer | 75,000.00 |
| 535 10 20 44 | Benefits Sewer | 20,000.00 |
| 535 10 21 00 | Clothing Allowance Sewer | 300.00 |
| 535 10 30 00 | Plant Supplies, Material, Parts | 12,000.00 |
| 535 10 30 01 | Collections Supplies, Material, Parts | 5,000.00 |
| 535 10 32 00 | Fuel Sewer | 2,500.00 |
| 535 10 40 00 | Training/Travel - Sewer | 2,000.00 |
| 535 10 41 01 | Plant Prof. Services, Testing | 55,000.00 |
| 535 10 41 02 | Collections Prof. Services | 15,000.00 |
| 535 10 41 03 | Prof. Services - SJ Environmental | 55,000.00 |
| 535 10 42 00 | Communications-Phone, Postage | 5,500.00 |
| 535 10 44 00 | Tax & Operating Assessments | 13,000.00 |
| 535 10 45 00 | Copier Lease Operating | 750.00 |
| 535 10 46 00 | Insurance & Bond Sewer | 38,000.00 |
| 535 10 47 00 | Sewer Plant Utilities | 23,000.00 |
| 535 10 48 01 | Collection Maint & Repair | 12,000.00 |
| 535 10 48 02 | Plant Maint & Repair | 15,000.00 |

2026 BUDGET TOTALS

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404 Sewer Fund

01/01/2026 To: 12/31/2026

EXPENDITURES

535 Sewer

| | | |
|--------------|-----------------------|------------|
| 535 10 49 00 | Misc-Dues, Regis Fees | 500.00 |
| 535 Sewer | | 349,550.00 |

594 Capital Expenditures

| | | |
|--------------------------|-------------------------------|-----------|
| 594 34 64 00 | Plant Capital Veh & Eq | 20,000.00 |
| 594 35 62 00 | Plant Capital Buildings | 2,250.00 |
| 594 35 62 01 | Collections Capital Buildings | 5,000.00 |
| 594 35 64 01 | Collections Capital Veh & Eq | 2,500.00 |
| 594 Capital Expenditures | | 29,750.00 |

597 Interfund Transfers

| | | |
|-------------------------|--------------|------|
| 597 54 00 00 | SCI Tran Out | 0.00 |
| 597 Interfund Transfers | | 0.00 |

999 Ending Balance

| | | |
|--------------------|---------------------------|------|
| 508 80 04 04 | Ending Cash & Investments | 0.00 |
| 999 Ending Balance | | 0.00 |

Fund Expenditures: **379,300.00**

Excess/Deficit: **2,700.00**

2026 BUDGET TOTALS

City Of Palouse

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410 Water Capital Improvement

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 51 04 10 Beginning Cash & Investment

106,000.00

308 Beginning Balances

106,000.00

340 Charges For Services

343 41 04 10 Water Srv., Supplies, & Labor

4,000.00

340 Charges For Services

4,000.00

360 Misc Revenues

361 11 04 10 Investment Interest

1,800.00

369 10 04 10 Sale Of Scrap And Junk

0.00

369 90 04 10 Miscellaneous Revenue

0.00

360 Misc Revenues

1,800.00

370 Capital Contributions

343 44 04 10 Water Hook Up Fee New Srv

2,500.00

370 Capital Contributions

2,500.00

380 Non Revenues

382 90 00 00 WCI Excise Tax Revenue

0.00

380 Non Revenues

0.00

Fund Revenues:

114,300.00

EXPENDITURES

534 Water Utilities

534 10 10 00 WCI Salary

4,000.00

534 10 20 00 WCI Benefits

1,500.00

582 90 00 00 WCI Excise Tax

50.00

534 Water Utilities

5,550.00

594 Capital Expenditures

594 34 63 00 WCI Capital Outlay - Hydrants

45,000.00

594 Capital Expenditures

45,000.00

999 Ending Balance

508 80 04 10 Ending Cash & Investments

0.00

2026 BUDGET TOTALS

City Of Palouse

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410 Water Capital Improvement

01/01/2026 To: 12/31/2026

EXPENDITURES

999 Ending Balance

| | |
|--------------------|------|
| 999 Ending Balance | 0.00 |
|--------------------|------|

| | |
|---------------------------|------------------|
| Fund Expenditures: | 50,550.00 |
|---------------------------|------------------|

| | |
|------------------------|------------------|
| Excess/Deficit: | 63,750.00 |
|------------------------|------------------|

2026 BUDGET TOTALS

City Of Palouse

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411 Pump Maintenance Reserve

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 51 04 11 Beginning Cash & Investments

65,000.00

308 Beginning Balances

65,000.00

360 Misc Revenues

361 11 03 09 Investment Interest

1,500.00

360 Misc Revenues

1,500.00

Fund Revenues:

66,500.00

EXPENDITURES

594 Capital Expenditures

594 34 63 39 Other Imprvmnts Water Pumps

30,000.00

594 Capital Expenditures

30,000.00

999 Ending Balance

508 80 04 11 Ending Cash & Investments

0.00

999 Ending Balance

0.00

Fund Expenditures:

30,000.00

Excess/Deficit:

36,500.00

2026 BUDGET TOTALS

City Of Palouse

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412 Water System Reserve

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 51 04 12 Beginning Cash & Investments

86,520.00

308 Beginning Balances

86,520.00

340 Charges For Services

343 40 04 12 Water System Reserve

80,000.00

340 Charges For Services

80,000.00

360 Misc Revenues

361 11 04 12 Investment Interest

6,000.00

360 Misc Revenues

6,000.00

Fund Revenues:

172,520.00

EXPENDITURES

591 Debt Service

591 34 70 02 Principal Looping Main

46,000.00

591 34 70 03 Principal F St. Bridge

8,000.00

592 34 80 02 Interest Looping Main

3,500.00

592 34 80 03 Interest F St. Bridge

2,000.00

591 Debt Service

59,500.00

594 Capital Expenditures

594 34 63 36 Other Imprvmnts Water System

15,000.00

594 Capital Expenditures

15,000.00

999 Ending Balance

508 80 04 12 Ending Cash & Investments

0.00

999 Ending Balance

0.00

Fund Expenditures:

74,500.00

Excess/Deficit:

98,020.00

2026 BUDGET TOTALS

City Of Palouse

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440 Sewer Capital Improvement

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 91 04 40 Beginning Cash & Investments

(9,862.14)

308 Beginning Balances

(9,862.14)

340 Charges For Services

343 51 04 40 Sewer Srvc Labor & Supplies

0.00

343 52 04 40 SCI Services

6,000.00

340 Charges For Services

6,000.00

360 Misc Revenues

361 11 04 40 Investment Interest

1,200.00

369 91 04 40 Miscellaneous Revenue

0.00

360 Misc Revenues

1,200.00

370 Capital Contributions

343 50 04 40 Sewer Hook Up Fee

2,500.00

370 Capital Contributions

2,500.00

397 Interfund Transfers

397 00 00 15 In From 001 TO SCI

75,000.00

397 54 00 00 Sewer Tran In

0.00

397 Interfund Transfers

75,000.00

Fund Revenues:

74,837.86

EXPENDITURES

535 Sewer

535 10 10 00 SCI Salary

2,500.00

535 10 20 00 SCI Benefits

1,000.00

535 10 49 01 SCI Misc & Assessments

100.00

535 10 53 01 SCI Excise Tax

200.00

535 Sewer

3,800.00

591 Debt Service

591 35 78 00 Facility Plan - Principal

17,500.00

591 35 78 01 Facility Plan - Interest

100.00

591 Debt Service

17,600.00

2026 BUDGET TOTALS

City Of Palouse

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440 Sewer Capital Improvement

01/01/2026 To: 12/31/2026

EXPENDITURES

594 Capital Expenditures

| | | |
|--------------|-----------------------------|-----------------|
| 594 35 63 11 | SCI Capital Expenditure | 6,500.00 |
| 594 | Capital Expenditures | 6,500.00 |

999 Ending Balance

| | | |
|--------------|---------------------------|-------------|
| 508 80 04 40 | Ending Cash & Investments | 0.00 |
| 999 | Ending Balance | 0.00 |

| | |
|---------------------------|------------------|
| Fund Expenditures: | 27,900.00 |
|---------------------------|------------------|

| | |
|------------------------|------------------|
| Excess/Deficit: | 46,937.86 |
|------------------------|------------------|

2026 BUDGET TOTALS

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441 Sewer Facility Reserve

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 51 04 41 Beginning Cash & Investments

476,890.00

308 Beginning Balances

476,890.00

340 Charges For Services

343 50 04 41 Sewer Reserve Svcs

98,000.00

340 Charges For Services

98,000.00

360 Misc Revenues

361 11 04 41 Investment Interest

11,000.00

362 50 04 41 Land Rent - Dave Harlow

1,800.00

360 Misc Revenues

12,800.00

Fund Revenues:

587,690.00

EXPENDITURES

535 Sewer

535 35 41 03 Sewer Plant Engineering Services

155,000.00

535 Sewer

155,000.00

594 Capital Expenditures

594 35 63 41 Sewer Plant Project Capital

5,000.00

594 Capital Expenditures

5,000.00

999 Ending Balance

508 80 04 41 Ending Cash & Investments

0.00

999 Ending Balance

0.00

Fund Expenditures:

160,000.00

Excess/Deficit:

427,690.00

2026 BUDGET TOTALS

City Of Palouse

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630 Sales Tax Remittance

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 31 06 30 Estimated Beginning Balance

5,100.00

308 Beginning Balances

5,100.00

380 Non Revenues

389 30 01 00 RV Remittance

3,500.00

389 30 02 00 Gravel & Supplies Remittance

500.00

389 30 40 01 State Building Permit Remittance

41.17

380 Non Revenues

4,041.17

397 Interfund Transfers

397 00 00 24 Transfer In From General Fund Build. Permit

0.00

397 Interfund Transfers

0.00

Fund Revenues:

9,141.17

EXPENDITURES

580 Non Expenditures

589 30 00 01 State Building Permit Remittance

500.00

589 30 00 02 Excise Tax Remittance

5,500.00

580 Non Expenditures

6,000.00

Fund Expenditures:

6,000.00

Excess/Deficit:

3,141.17

2026 BUDGET TOTALS

City Of Palouse

Time: 12:37:00 Date: 12/29/2025

Page: 40

730 Cemetery Endowment

01/01/2026 To: 12/31/2026

REVENUES

308 Beginning Balances

308 31 07 30 Beginning Cash & Investments

116,390.00

308 Beginning Balances

116,390.00

360 Misc Revenues

367 11 00 00 Cemetery Endowment Care

3,000.00

360 Misc Revenues

3,000.00

Fund Revenues:

119,390.00

EXPENDITURES

999 Ending Balance

508 10 07 30 Ending Cash & Investments

0.00

999 Ending Balance

0.00

Fund Expenditures:

0.00

Excess/Deficit:

119,390.00

2026 BUDGET TOTALS

City Of Palouse

Time: 12:37:00 Date: 12/29/2025

Page: 41

| Fund | Revenues | Expenditures | Net |
|-----------------------------------|--------------------|--------------------|--------------------|
| 001 Current Expense | 1,265,185.00 | 800,167.97 | 465,017.03 |
| 002 Pool | 198,705.00 | 198,705.00 | 0.00 |
| 003 RV Park | 93,350.00 | 23,650.00 | 69,700.00 |
| 004 Parks | 55,750.00 | 55,750.00 | 0.00 |
| 005 Police Department | 154,337.00 | 154,337.00 | 0.00 |
| 101 Street | 130,300.00 | 130,300.00 | 0.00 |
| 102 Arterial Streets | 1,378,499.00 | 1,311,199.00 | 67,300.00 |
| 103 Cemetery | 48,500.00 | 38,500.00 | 10,000.00 |
| 120 Emergency Medical Services | 98,385.00 | 42,996.00 | 55,389.00 |
| 122 Joint Board - Fire & EMS | 199,055.92 | 156,360.01 | 42,695.91 |
| 308 Fire Equipment Reserve | 108,123.50 | 0.00 | 108,123.50 |
| 311 Police Car & Equipment | 17,750.00 | 1,500.00 | 16,250.00 |
| 313 EMS Vehicle Reserve | 50,000.00 | 0.00 | 50,000.00 |
| 320 Special Capital Projects Fund | 156,000.00 | 0.00 | 156,000.00 |
| 401 Water Fund | 481,600.00 | 303,800.00 | 177,800.00 |
| 404 Sewer Fund | 382,000.00 | 379,300.00 | 2,700.00 |
| 410 Water Capital Improvement | 114,300.00 | 50,550.00 | 63,750.00 |
| 411 Pump Maintenance Reserve | 66,500.00 | 30,000.00 | 36,500.00 |
| 412 Water System Reserve | 172,520.00 | 74,500.00 | 98,020.00 |
| 440 Sewer Capital Improvement | 74,837.86 | 27,900.00 | 46,937.86 |
| 441 Sewer Facility Reserve | 587,690.00 | 160,000.00 | 427,690.00 |
| 630 Sales Tax Remittance | 9,141.17 | 6,000.00 | 3,141.17 |
| 730 Cemetery Endowment | 119,390.00 | 0.00 | 119,390.00 |
| | <hr/> 5,961,919.45 | <hr/> 3,945,514.98 | <hr/> 2,016,404.47 |