

ORDINANCE NO. 2025-08

AN ORDINANCE OF THE CITY OF MORTON ADOPTING THE MONETARY BUDGET FOR THE CALENDAR YEAR 2026, STARTING EFFECTIVE DATE OF JANUARY 1, 2026, AND REPEALING ALL OTHER ORDINANCES IN CONFLICT THEREWITH.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MORTON, WASHINGTON, AS FOLLOWS:

Section 1. That the amended Monetary budget for the City of Morton, Washington, as approved by the City Council on October 27, 2025 is summarized as follows:

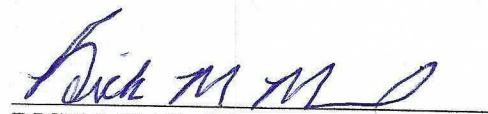
		REVENUES	EXPENDITURES
001	CURRENT EXPENDITURES	\$1,209,064	\$1,209,064
101	CITY STREETS	\$199,530	\$199,530
103	CEMETERY	\$20,265	\$20,265
105	DRUG	\$100	\$100
106	TOURISM	\$31,000	\$31,000
107	CAPITAL PROJECTS FUND	\$30,000	\$30,000
400	WATER	\$798,695	\$798,695
401	SEWER	\$961,746	\$961,746
403	PROJECTS	\$4,702,156	\$4,702,156
	TOTAL	\$7,952,556	\$7,952,556


THREE COPIES OF THE BUDGET ARE ON FILE IN THE OFFICE OF THE CITY CLERK IN THE CITY HALL, CITY OF MORTON.

Section 2. That this Ordinance shall become effective upon the first day of January 2026.

Section 3. All conflicting articles of other ordinances or parts of ordinances of the City of Morton are repealed.

ATTEST:


RICK MEAD, Mayor


LUANN WARD, City Clerk

2026 City of Morton Budget

As required by state law the City of Morton's accounting and budgeting systems are organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities.

The budget serves a number of functions. At the most basic level it is a legal document that gives local government officials the authority to incur obligations and pay expenses. It allocates resources among departments, reflecting the legislative body's priorities and policies, and controls how much each department may spend.

The city reports financial activity in accordance with the Cash Basis Budgeting, Accounting and Reporting System (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State Law, Chapter 43.09 RCW.

FUNDS

The City of Morton adopts an annual budget. The budget is adopted at the fund level and constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Fund 001 - General Fund

General Operating Fund for the City provides funding for basic government services.

The General Fund is comprised of revenues received from a combination of property taxes, sales tax, utility tax, and miscellaneous fees derived from charges for services.

Basic Services Include:

- Administration
- Police
- Airport
- Community Center (Lyle Building)
- Park

Administration Expenditures

Title	Budget Amount 2026
Legal Notices	3,200
Tuition/Registration	1,000
Salaries	153,600
Telephone	6,000
Ordinance Codification	2,000
Travel Expense	200
Equipment Repair	600
Dues	2,100
State Audit	15,000
Miscellaneous	16,000
Office Supply	5,500
New Office Machines	5,000
Property Tax/Forest Patrol	650
Election Expense	2,000
Tuition/Registration	1,100
Growth Management Planning	1,000
Benefits	55,200
Insurance Premiums	15,825
Attorney Fees	18,000
City Hall Repairs	1,500
Postage Meter Rental Fee	1,100
Copy Machine Maintenance	400
Computer Maintenance	2,200
Software Upgrades	1,000
Contract for Emergency Management	5,825
SW Wash Pollution Control	700
Electricity	6,300
City Comprehensive Plan	3,000
Total	326,000

Police Expenditures

Title	Budgeted Amount 2026
Salaries	330,000
Travel Expense	600
Benefits	118,000
Office Supply	2,700
Air Card Charges	3,200
Vest	1,500
Uniform Allowance - Cournyer	1,100
Uniform Allowance - Stevens	1,100
Uniform Allowance	1,100
City Attorney Fees	20,000
Court Filing Fees	23,200
WSP Fingerprinting	250
Training Supplies	1,500
Training/Schooling	3,100
Community Policing	15,600
Evidence/Supplies Training	800
Gasoline/Oil	29,000
Insurance Premiums	15,103
Electricity	4,000
Auto Repair	8,000
Bldg Repairs	5,700
Radio Repair	1,500
Auto Maintenance	5,500
Radar Repairs	900
Copy Machine Maintenance	300
Computer Maintenance	5,000
Miscellaneous Expenses	6,500
New Equipment	15,000
New Office Equipment	5,000
Telephone	10,000
Court Appointed Attorney Fees	20,000
Prisoner Billing	26,000
Prisoner Medical Expenses	750
Dispatch/Scan Fees	48,135
Total	730,138

Airport Expenditures

Title	Budgeted Amount 2026
Insurance	7,625
Electricity	700
Miscellaneous Repair	3,500
Light Replacement	500
Total	12,325

Park Expenditures

Title	Budgeted Amount 2026
Salary	22,000
Managers Contract Fee	0
Benefits	5,000
Miscellaneous Expense	8,300
Office Supply	1,300
New Equipment	1,800
Excise Tax	6,000
Insurance Premiums	22,541
Electricity	4,000
Improvements	15,500
Telephone	1,600
Jubilee Expense	3,600
Garbage Service	2,400
Gasoline Propane	2,000
Equipment Repair	4,000
Total	100,041

Community Center Expenditures

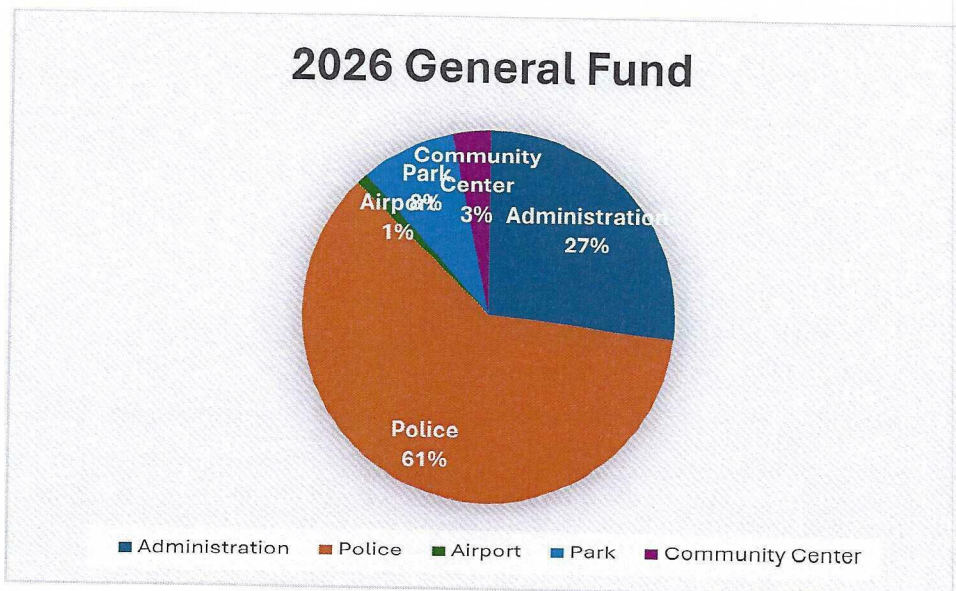
Title	Budgeted Amount 2026
Salaries	6,900
Benefits	1,500
General Operations/Supplies	2,000
Miscellaneous Expense	2,000
Telephone	1,700
Insurance Premiums	17,660
Electricity	5,000
Equipment & Building Repairs	1,000
Damage Deposit Refund	1,800
Appliance & Equipment Purchase	1,000
Total	40,560

General Fund Revenue

Title	Budgeted Amount 2026
Balance Forward	52,524
Property Taxes	295,890
Sales Tax (85%)	381,000
Sales Tax 5% Lyle	20,000
CJTC Sales Tax	20,000
Local Leasehold	3,000
Wave Franchise	8,400
Annual Vendor License	450
Business License Renewal	5,000
New Business License	2,500
Temporary Vendor Permit	500
Dog License	500
Weapons Permits	200
Fingerprints	100
PUD Privilege Tax	140,000
CJ Special Programs	1,600
Utility Tax - Cable & Telephone	20,000
Local Crime Fee	500
Miscellaneous	5,000

Mossyrock Police Coverage	185,000
Housing/Monitoring Prisoners	3,000
Traffic Infractions after 7/03	7,000
DUI Penalties	1,000
Criminal Traf Misd After 7/03	4,000
Other Criminal Non-Traffic	100
Other Non-Traffic After 7/03	1,300
Public Defender Fees	6,000
RV Revenue	35,000
Rental of Covered Picnic Area	500
Hangar Lease Fees	1,500
City Hangar Rent	1,200
Short Rental Lyle	4,500
Reimbursable Damage Deposit	1,800
Total	1,209,064

The chart below shows the percentage breakout on how the General Fund is broken out by item. As you can see the Police budget is 61% of the General Fund.



Fund 101 – Streets Fund

The Street Fund is used for maintenance and repairs of the city streets and arterials located within the City limits. It also pays for street lighting.

Revenue sources for the Street Fund come from Sales Tax and Motor Vehicle Fuel Tax.

Streets Expenditures

Title	Budgeted Amount 2026
Gasoline/Oil	2,500
New Equipment Purchase	14,330
Equipment Rental	0
Equipment Repair	4,000
Storm Drain Maintenance & Repair	1,000
Street Construction & Repair	4,000
Projects	58,000
Street Lighting	16,000
Street Signs	2,500
Salary	65,800
Benefits	16,800
Miscellaneous	6,000
Insurance	8,600
Total	199,530

Streets Revenue

Title	Budgeted Amount 2026
Balance Forward	105,481
Sales Tax 12%	57,000
Multimodal Transportation	1,369
Motor Vehicle Fuel Tax	20,000
Liquor Excise Tax	7,654
Liquor Profit Tax	8,026
Total	199,530

Fund 103 – Cemetery Fund

The Cemetery Fund is used for maintenance of the Cemetery.
Revenue source for the Cemetery Fund comes from Sales Tax.

Cemetery Expenditures

Title	Budgeted Amount 2026
Salary	8,570
Benefits	2,570
Niche Opening Expense	1,500
Excise Tax (B&O)	1,000
Miscellaneous	1,000
New Equipment	100
Gasoline/Oil	500
Insurance	4,525
Equipment Repair	500
Total	20,265

Cemetery Revenue

Title	Budgeted Amount 2026
Balance Forward	4,805
Sales Tax 3%	12,000
Sale of Lots & Niches	2,000
Opening/Closing/Inscrip/Niches	1,000
Miscellaneous	460
Total	20,265

Fund 105 – Drug Fund

The Drug Fund is used for special circumstances around legal issues (example informant fees).

The current appropriation is \$100 and there is no revenue source for this fund.

Fund 106 – Tourism Fund

The Tourism fund is used for assisting local businesses with staffing and advertising for local events.

Revenue source for the Tourism Fund is Hotel/Motel Tax.

Tourism Expenditures

Title	Budgeted Amount 2026
Salary	15,000
Miscellaneous	11,800
Advertising	4,200
Total	31,000

Tourism Revenue

Title	Budgeted Amount 2026
Hotel Motel Tax	31,000
Total	31,000

Fund 108 – Capital Projects Fund

The Capital Projects Fund is used for any identified capital project. Such as capital improvements of streets, sidewalk, lighting systems, traffic signals, water systems, sewer systems and rehabilitation and improvements of parks.

Revenue source for the Capital Projects Fund comes from Real Estate Excise Tax (REET). REET is levied on all sales of real estate, measured by the full selling price, including the amount of any liens, mortgages and other debts given to secure the purchase.

The Capital Projects Fund has an appropriation of \$30,000.

Fund 400 – Water Fund

The Water Fund is a self-supporting fund that is funded through user charges. State law requires this fund to be totally self-supporting.

Revenues are primarily based on fees for water usage and late fees.

Water Expenditures

Title	Budgeted Amount 2026
Salary	270,000
Benefits	101,770
Miscellaneous	5,000
Office Supply	2,000
Excise Tax	27,000
Attorney Fees	300
Postage	2,500
Schooling	1,500
Dues/Certification	1,600
Annual Operating Permits	10,000
Telephone	3,800
Insurance	37,175
Electricity	20,000
Equipment Repair	6,900
Projects	90,000
Computer Maintenance	1,500
Plant Repair and Maintenance	19,000
Headworks Repair	2,500
Reservoir Repair & Maintenance	1,000
Software Upgrades	3,000
Right of Ways and Easements	1,000
Chemicals	16,000
Gasoline/Diesel	6,000
Inventory	5,000
New Equipment Purchase	29,770
Water Testing	4,200
Tools	2,000
Scheduled Payments PWTF	31,825
Scheduled Payments DWSRF	96,355
Total	798,695

Water Revenue

Title	Budgeted Amount 2026
Balance Forward	91,295
Water Hookups	15,000
Water Usage Revenues	684,000
Utility Services Miscellaneous	1,500
Miscellaneous	500
Charges for Termination Notice	5,000
Utilities Service Charge	1,400
Total	798,695

Fund 401 – Sewer Fund

The Sewer Fund is a self-supporting fund that is funded through user charges. State law requires this fund to be totally self-supporting.

Revenues are primarily based on fees for sewer fees and late fees.

Sewer Expenditures

Title	Budgeted Amount 2026
Salary	226,860
Benefits	65,000
Miscellaneous	5,000
Office Supply	1,500
Excise Tax	35,000
Postage	2,000
Travel Expense	0
Schooling	1,000
Annual Permit	5,000
Dues /Certification	500
Biosolids Disposal	7,000
Telephone	3,100
Insurance	39,000
Electricity	40,000
Equipment Repair	5,000
Sewer Cleaning	8,000

Projects	18,200
Computer Maintenance	1,500
Backflow Device Inspections	300
Software Upgrades	12,000
Chemicals	10,000
Gasoline/Diesel	4,000
Inventory	2,500
New Equipment Purchase	65,000
Lab Tests	7,000
Tools, Lab Equipment, Equipment Cert	7,000
Sewer Plant Repairs	2,500
Lift Station Repairs	3,000
Loan Payment Project 26	26,998
Loan Payment Project 53	49,100
Loan Payment WWTF	308,688
Total	961,746

Sewer Revenue

Title	Budgeted Amount 2026
Balance Forward	127,246
Sewer Hookups	2,500
Sewer Usage Revenue	832,000
Total	961,746

Fund 403 – Projects Fund

The Projects Fund is a fund that is supported by grants. At this time the only project funded by a grant is the Water System Improvement Projects.

Revenues are based on grants.

Project Expenditures

Title	Budgeted Amount 2026
Project Engineering - WSIP	300,000
Project Construction - WSIP	4,313,156
Project Airport Runway DOT Grant	89,000
Total	4,702,156

Projects Revenue

Title	Budgeted Amount 2026
Department of Commerce	4,613,156
Department of Transportation	89,000
Total	4,702,156