



City of Algona

2024 Annual Budget



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algonawa.gov

Table of Contents

| | |
|---------------------------------|----|
| Mayor’s Budget Message..... | 3 |
| Elected Officials..... | 5 |
| Administrative Staff | 5 |
| Organizational Chart | 6 |
| Budget Development Process..... | 7 |
| Budget Calendar..... | 8 |
| Budget Principles | 9 |
| City-Wide Budget Summary..... | 11 |
| Historical Staffing..... | 12 |
| Wage Scale | 13 |
| Indirect Cost Allocation..... | 14 |
| Equipment Replacement Plan..... | 17 |
| General Fund..... | 18 |
| Street Fund..... | 19 |
| Utility Funds | 20 |
| Remaining Funds..... | 23 |

Mayor's Budget Message

October 16, 2023

Dear City Councilmembers,

I am pleased to submit for your consideration the 2024 proposed annual budget for the City of Algona. Proposed 2024 appropriations compared to budgeted 2023 appropriations (through 2023 budget amendment #1) are as follows:

| Fund | 2023 Budget (Amended) | 2024 Proposed Budget | Increase (Decrease) | % Change |
|--|----------------------------------|---------------------------------|--------------------------------|-----------------|
| General | 3,286,760 | 3,257,189 | (29,571) | -1% |
| Drug | 2,200 | - | (2,200) | -100% |
| Street | 401,900 | 311,700 | (90,200) | -22% |
| Rainy Day Fund | - | - | - | -- |
| Capital Improvement | 315,000 | 315,000 | - | 0% |
| Park Impact | - | - | - | -- |
| General Obligation Bond | 319,000 | 318,300 | (700) | 0% |
| Stormwater Management | 327,300 | 393,800 | 66,500 | 20% |
| Water Maintenance | 812,950 | 830,200 | 17,250 | 2% |
| Sewer Maintenance | 1,242,350 | 1,142,900 | (99,450) | -8% |
| Water Capital Improvement | 564,000 | - | (564,000) | -100% |
| Sewer Capital Improvement | - | - | - | -- |
| Stormwater Capital Improvement | 400,000 | - | (400,000) | -100% |
| Equipment Replacement Fund | 126,800 | 100,000 | (26,800) | -21% |
| Unemployment Trust | - | - | - | -- |
| Explorers Program | - | - | - | -- |
| Total Expenditures and Other Uses | 7,798,260 | 6,669,089 | (1,129,171) | -14% |

The total 2024 proposed budget is significantly lower than the 2023 budget due to utility capital projects included in the 2023 budget but not the 2024 budget.

Estimated 2024 resources compared to 2023 estimated resources are as follows:

| Fund | 2023 Budget (Amended) | 2024 Proposed Budget | Increase (Decrease) | % Change |
|---|----------------------------------|---------------------------------|--------------------------------|-----------------|
| General | 3,143,610 | 3,123,630 | (19,980) | -1% |
| Drug | 1,000 | 1,000 | - | 0% |
| Street | 401,900 | 311,700 | (90,200) | -22% |
| Rainy Day Fund | - | 20,000 | 20,000 | -- |
| Capital Improvement | 100,000 | 100,000 | - | 0% |
| Park Impact | 36,000 | 36,000 | - | 0% |
| General Obligation Bond | 315,000 | 315,000 | - | 0% |
| Stormwater Management | 447,000 | 469,200 | 22,200 | 5% |
| Water Maintenance | 899,000 | 911,900 | 12,900 | 1% |
| Sewer Maintenance | 1,312,000 | 1,326,000 | 14,000 | 1% |
| Water Capital Improvement | 297,100 | 85,000 | (212,100) | -71% |
| Sewer Capital Improvement | - | 35,000 | 35,000 | -- |
| Stormwater Capital Improvement | 300,000 | 20,000 | (280,000) | -93% |
| Equipment Replacement Fund | 124,200 | 115,100 | (9,100) | -7% |
| Unemployment Trust | - | - | - | -- |
| Explorers Program | - | - | - | -- |
| Total Revenues and Other Sources | 7,376,810 | 6,869,530 | (507,280) | -7% |

The 2024 estimated resources are significantly lower than in 2023 due to the following factors:

- A decrease in projected sales tax and building/planning fees.
- The 2024 Street Fund budget reflects a decreased subsidy from the General Fund.
- Capital improvement funds included grant funding in 2023.

Sincerely,

Troy Linnell, Mayor

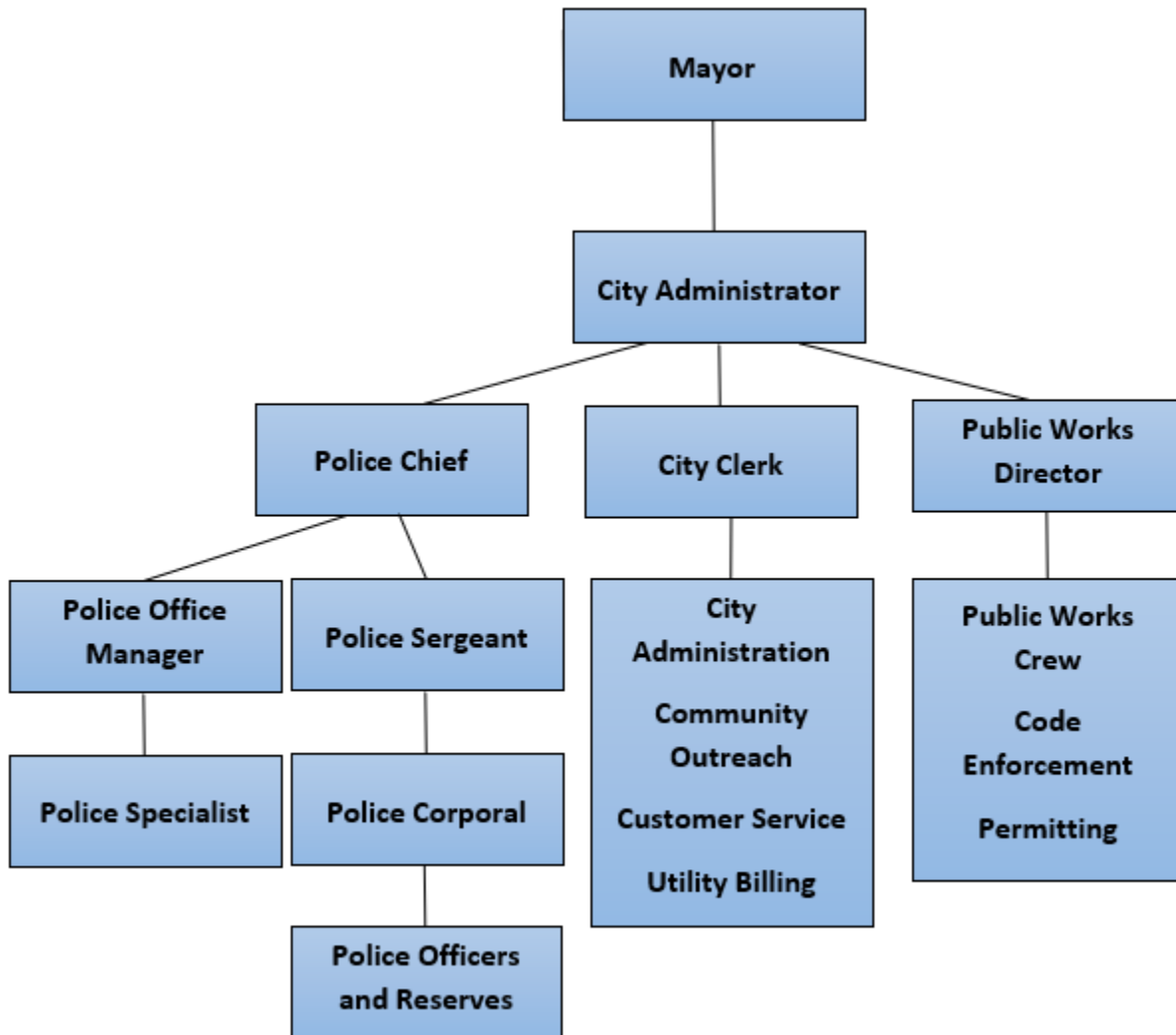
Elected Officials

| | | <u>Term Expires:</u> |
|---------------|--------------------------------------|----------------------|
| Troy Linnell | Mayor | December 31, 2023 |
| Bill Thomas | Council Position #1 | December 31, 2023 |
| Lynda Osborn | Council Position #2 | December 31, 2025 |
| Tim Fairley | Council Position #3 | December 31, 2023 |
| Gordon Cook | Council Position #4 | December 31, 2025 |
| Brenna Franco | Mayor Pro-Tem Council Position #5 | December 31, 2023 |

Administrative Staff

| | |
|-------------------|-----------------------|
| Jessica Griess | City Administrator |
| James Schrimpsher | Police Chief |
| Russ Avery | Public Works Director |

Organizational Chart



Budget Development Process

The budget includes the financial planning and legal authority to obligate public funds. Additionally, the budget provides policy direction by the City Council to the staff and community.

The budget serves four functions:

It is a Policy Document

The budget functions as a policy document in that the decisions made within the budget will reflect the general principles or plans that guide the actions taken for the future. As a policy document, the budget makes specific attempts to link desired goals and policy direction to the actual day-to-day activities of the City staff.

It is an Operational Guide

The budget of the City reflects its operations. Activities of each City fund or department have been planned, formalized and described in the following sections. This process will help to maintain an understanding of the various operations of the City and how they related to each other and to the attainment of the policy issues and goals of the City Council.

It is a Link with the General Public

The budget provides a unique opportunity to allow and encourage public review of City operations. The budget describes the activities of the City, the purpose of those activities, future implications, and the direct relationship to citizens.

It is a Legally Required Financial Planning Tool

Preparing and adopting a budget is a state law requirement of all cities as stated in Title 35A of the Revised Code of Washington (RCW). The budget must be adopted as a balanced budget and must be in place prior to the beginning of the City's fiscal year. The budget is the legal authority to expend public funds and controls those expenditures by limiting the amount of appropriation at the fund level. The revenues of the City are estimated, along with available cash carry-forward, to determine funds available.

The City of Algona operates on a calendar-year basis. The City utilizes an incremental budgeting approach that assumes, for most functions of government, that the current year's budget is indicative of the base required for the following year. Any increases are incremental and based on need defined by budget policies, emerging issues, Council goals and available resources.

Budget Calendar

August 21, 2023 – preliminary estimates due from directors

September 25, 2023 – preliminary revenue estimates presented to Council

October 16, 2023 – Mayor’s proposed budget presented to Council

November 13, 2023 – public hearing on revenue sources; public hearing on preliminary budget; first reading of tax levy ordinance

November 27, 2023 – public hearing on final budget; first reading of budget ordinance; second (final) reading of tax levy ordinance.

December 11, 2023 – second (final) reading of budget ordinance/budget adoption.

After the budget is adopted, the City enters a budget implementation and monitoring stage. Throughout the year, expenditures are monitored by the City Administrator and department directors to ensure that funds are within the approved budget. As required by RCW 35A.33.140, the City Administrator provides the City Council with quarterly reports to keep them current with the City’s financial condition.

The Mayor is authorized to transfer budgeted amounts within a fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, position titles, salary ranges or other conditions of employment must be approved by the City Council.

When the City Council determines that it is in the best interest of the City to increase or decrease the appropriation for a fund, it may do so by ordinance adopted by Council.

Budget Principles

General Principles

- Department directors have primary responsibility for formulating budget proposals in line with City Council and Mayor directions, and for implementing them once they are approved.
- The City Administrator is responsible for coordinating the overall preparation and administration of the City's budget. This function is fulfilled in compliance with applicable State of Washington statutes governing local government budgeting practices.
- The City Administrator assists department staff in identifying budget problems, formulating solutions and alternatives, and implementing any necessary corrective actions.
- Interfund charges will be based on recovery of costs associated with providing those services.
- Budget adjustments requiring City Council approval will occur through the ordinance process at the fund level prior to the end of the fiscal year.
- The City's budget presentation will be directed at displaying the City's budget in a Council and Citizen-friendly format.

Minimum Fund Balances

- The General Fund budget should be such that the budgeted ending fund balance is at least 10% of budgeted expenditures.

Rainy Day Fund

- The balance in the Rainy Day fund should be, at a minimum, 10% of budgeted General Fund expenditures.

Basis of Accounting

- Annual appropriated budgets are adopted for all funds on the cash basis of accounting.
- Budgets are adopted at the fund level that constitutes legal authority for expenditures. Annual appropriations lapse at the end of the fiscal period.
- The **General Fund** is the primary fund of the City. It accounts for all financial resources except those required or elected to be accounted for in another fund.
- **Special Revenue Funds** account for revenue sources that are legally restricted or designated to finance certain activities. Special revenue funds include the following:

*Drug Fund

*Street Fund

*Rainy Day Fund

*Park Impact Fee Fund

*Capital Improvement (Real Estate Excise Tax) Fund

- The **Debt Service Fund** accounts for principal and interest payments on long-term debt, related to financing of the City Hall/Community Center.
- **Enterprise Funds** account for operations that provide goods and services to the general public and are supported primarily by user charges. Enterprise funds include the following:
 - *Stormwater Management *Water Maintenance *Sewer Maintenance
 - *Stormwater Capital *Water Capital *Sewer Capital
- The Equipment Replacement **Internal Service Fund** accounts for funding and replacement of vehicles and major equipment.

City-Wide Budget Summary

| <u>Fund</u> | <u>Beginning Fund Balance</u> | <u>Revenues</u> | <u>Expenditures</u> | <u>Increase (Decrease)</u> | <u>Ending Fund Balance</u> |
|--------------------------------|-------------------------------|------------------|---------------------|----------------------------|----------------------------|
| General | 1,069,693 | 3,123,630 | 3,257,189 | (133,559) | 936,134 |
| Drug | 6,677 | 1,000 | - | 1,000 | 7,677 |
| Street | 134,636 | 311,700 | 311,700 | - | 134,636 |
| Rainy Day Fund | 345,174 | 20,000 | - | 20,000 | 365,174 |
| Capital Improvement | 219,826 | 100,000 | 315,000 | (215,000) | 4,826 |
| Park Impact | 208,500 | 36,000 | - | 36,000 | 244,500 |
| General Obligation Bond | 3,764 | 315,000 | 318,300 | (3,300) | 464 |
| Stormwater Management | 843,746 | 469,200 | 393,800 | 75,400 | 919,146 |
| Water Maintenance | 1,225,354 | 911,900 | 830,200 | 81,700 | 1,307,054 |
| Sewer Maintenance | 823,118 | 1,326,000 | 1,142,900 | 183,100 | 1,006,218 |
| Water Capital Improvement | 688,165 | 85,000 | - | 85,000 | 773,165 |
| Sewer Capital Improvement | 389,266 | 35,000 | - | 35,000 | 424,266 |
| Stormwater Capital Improvement | 249,877 | 20,000 | - | 20,000 | 269,877 |
| Equipment Replacement Fund | 757,109 | 115,100 | 100,000 | 15,100 | 772,209 |
| Unemployment Trust | 3,587 | - | - | - | 3,587 |
| Explorers Program | 27,417 | - | - | - | 27,417 |
| Total | 6,995,908 | 6,869,530 | 6,669,089 | 200,441 | 7,196,349 |

- Employee salaries and benefits include the following changes:
 - Cost of living (COLA) adjustments:
 - Police – 4.5%
 - Non uniform union – 0% pending settlement of contract
 - Non represented – 4.5%
 - Medical – 5.0%
 - Dental – 0%

Historical Staffing

| | Authorized Positions | | | | |
|--------------------------------------|-----------------------------|--------------------------|--------------------------|---|--|
| | <u>2020 Final</u> | <u>2021 Final</u> | <u>2022 Final</u> | <u>2023</u> <u>(Amended)</u> | <u>2024</u> <u>(Proposed)</u> |
| <u>Administration:</u> | | | | | |
| City Administrator | 1 | -- | -- | 1 | 1 |
| City Clerk | 1 | 1 | 1 | -- | 1 |
| Deputy City Clerk | 1 | 1 | 1 | 1 | -- |
| Clerical Assistant | 1 | 1 | 1 | 1 | 1 |
| Community Connector | 1 | 1 | 1 | 1 | 1 |
| Code Enforcement Officer/Permit Tech | -- | -- | -- | 1 | 1 |
| Permit Technician | 1 | -- | -- | -- | -- |
| Total Administration | <u>6</u> | <u>4</u> | <u>4</u> | <u>5</u> | <u>5</u> |
| <u>Police:</u> | | | | | |
| Police Chief | 1 | 1 | 1 | 1 | 1 |
| Police Clerk | 2 | 1 | 1 | 1 | 1 |
| Police Sergeant | 1 | 1 | 1 | -- | -- |
| Police Corporal | -- | -- | 1 | 1 | 1 |
| Police Officer | 6 | 6 | 5 | 7 | 7 |
| Police Office Manager | -- | -- | -- | 1 | 1 |
| Reserve Officer | <i>part time</i> | <i>part time</i> | <i>part time</i> | <i>part time</i> | <i>part time</i> |
| Total Police | <u>10</u> | <u>9</u> | <u>9</u> | <u>11</u> | <u>11</u> |
| <u>Public Works:</u> | | | | | |
| Public Works Director | 1 | 1 | 1 | 1 | 1 |
| Utility Superintendent | 1 | 1 | 1 | -- | -- |
| Utility Worker 2 | 1 | 1 | 1 | 1 | -- |
| Utility Worker 1 | 2 | 3 | 3 | 3 | 4 |
| Total Public Works | <u>5</u> | <u>6</u> | <u>6</u> | <u>5</u> | <u>5</u> |
| City-Wide Total | <u>21</u> | <u>19</u> | <u>19</u> | <u>21</u> | <u>21</u> |

Wage Scale

| | |
|---------------------------------|----------------------|
| <i>Elected Officials</i> | <u>Annual</u> |
| Mayor | 35,000 |
| Councilmembers | 3,600 |

| | Annual Rates | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| <i>Non-Represented Full Time Positions</i> | <u>Step A</u> | <u>Step B</u> | <u>Step C</u> | <u>Step D</u> | <u>Step E</u> |
| Police Chief | 138,248 | | | | |
| City Administrator | 110,250 | | | | |
| Public Works Director | 111,387 | | | | |
| City Clerk/Treasurer | 90,350 | | | | |

| | |
|--|----------------------|
| <i>Non-Represented Part Time/Temp</i> | <u>Hourly</u> |
| Police Reserve Officers | 32.59 |
| Temp EHM/Court Security | 29.11 |

| | Annual Rates Per Collective Bargaining Agreement | | | | |
|---|---|----------------------|----------------------|----------------------|----------------------|
| <i>Represented - Non-Uniform</i> | <u>Step A</u> | <u>Step B</u> | <u>Step C</u> | <u>Step D</u> | <u>Step E</u> |
| Police Clerk | 55,224 | 57,990 | 60,743 | 63,787 | 66,982 |
| Clerical Assistant | 52,678 | 55,307 | 58,073 | 60,978 | 63,731 |
| Community Connector | 68,144 | 71,547 | 75,130 | 78,658 | 82,586 |
| Utility Superintendent | 67,826 | 71,215 | 74,770 | 78,506 | 82,434 |
| Utility Worker 1 | 56,524 | 59,277 | 62,237 | 65,350 | 68,615 |
| Code Enforcement Officer/Permit Tech | 67,826 | 71,215 | 74,770 | 78,506 | 82,434 |

| | Annual Rates Per Collective Bargaining Agreement | | | | |
|-------------------------------------|---|----------------------|----------------------|----------------------|----------------------|
| <i>Represented - Uniform</i> | <u>Step A</u> | <u>Step B</u> | <u>Step C</u> | <u>Step D</u> | <u>Step E</u> |
| Police Corporal | 80,196 | 84,204 | 88,419 | 92,840 | 97,482 |
| Police Officer | 75,657 | 79,438 | 83,414 | 87,585 | 91,964 |
| Police Officer Manager | 80,196 | 84,204 | 88,418 | 92,840 | 97,482 |

Indirect Cost Allocation

Background

Indirect cost allocation is a method to determine and assign the cost of central services to the internal users of those services. Cost allocation enables local governments to more accurately account for the complete cost of the services it provides, and to provide a clear/concise method to use in budget development.

Indirect costs include central services costs related to legislative, executive, finance, legal and human resources expenses.

Cost allocation plans share indirect costs across programs, activities, funds and departments. The term “allocation” implies that there is no precise method for charging indirect costs, however cost allocations should be designed to provide a consistent, reasonable and equitable means to allocate costs.

Funds to Be Charged

An indirect cost allocation plan is intended to charge restricted funds for a fair and equitable portion of central services costs. The City has two fund types that could be eligible for indirect cost allocation – special revenue funds and business-type funds.

Special revenue funds must be at least partially funded by an externally restricted or internally assigned revenue source; however, the special revenue funds can be, and many are, subsidized by the general fund. Therefore, there is no benefit to be had by including most special revenue funds in the indirect cost allocation plan (increasing expenses in funds subsidized by the general fund would simply increase the amount of general fund subsidy required).

The City’s business-type funds must be self-supporting and cannot receive general fund support in the form of subsidization or services provided at no charge. An indirect cost allocation plan is the appropriate way to charge business-type funds for services provided by the general fund. The City’s current business type funds subject to allocation are Water, Sewer and Stormwater.

The indirect cost allocation plan shall be developed based on the principle that costs will be split between general government activities (those pertaining to the general fund and special revenue funds) and business-type activities. Business-type activities will be further allocated by fund, based on the criteria described below. General government activities will remain in the general fund.

Costs to Be Allocated

The following costs are subject to allocation:

- ❖ Salaries, benefits, supplies, training, equipment, etc. associated with:
 - Mayor and City Council
 - City Administrator
 - Finance Department
- ❖ Contracted legal, audit and accounting services

All the costs listed above are paid for out of the general fund and primarily exist for the support of the City as a whole. Costs included in the allocation plan should be administrative in nature and must be reasonably perceived to benefit all City funds. Therefore, the cost of services such as public safety, street maintenance, community events, etc. are excluded from the plan and are not subject to allocation.

Activities & Measurement Criteria

The activities on which to base allocations and the measurement criteria for those activities are identified in the following table.

| ACTIVITIES <i>(based on April 2021 time study)</i> | MEASUREMENT CRITERIA |
|--|--------------------------------------|
| Accounts Payable | Non-salary expenses (2021 budget) |
| Mayor and Council | # of agenda items (2020 actual) |
| Payment Processing | Revenue (2021 budget) |
| Utility Billing | # of accounts (December 2020 actual) |
| Budget, Accounting, Annual reporting | Total expenses (2021 budget) |

Percentages

Salaries and benefits for the Mayor, Council, City Administrator, City Clerk-Treasurer and Administrative Assistant shall be allocated using the following percentages.

| Position | <u>General</u> | | | |
|--------------------|--------------------------|---------------------|---------------------|---------------------|
| | <u>Government</u> | <u>Water</u> | <u>Sewer</u> | <u>Storm</u> |
| Council | 69.77% | 10.47% | 8.14% | 11.63% |
| Mayor | 69.77% | 10.47% | 8.14% | 11.63% |
| City Administrator | 57.09% | 17.66% | 15.93% | 9.33% |
| Clerk/Treasurer | 60.88% | 13.36% | 19.42% | 6.34% |
| Admin Assistant | 79.69% | 7.32% | 10.08% | 2.91% |

Supplies, training, and other expenses associated with the City Council and Mayor shall be directly coded to various funds based on the Council and Mayor allocation percentages shown above. These percentages are based on the allocation of actual council agenda items from 2020.

Supplies, training, and other expenses associated with the Clerk’s Office, including payment of contracted accounting and auditing services shall be directly coded based on the percentages shown below. These percentages are based on 2021 budgeted expenditures. The same percentages shall be used to allocate legal expenses.

| | <u>General Government</u> | <u>Water</u> | <u>Sewer</u> | <u>Storm</u> |
|---------------------|----------------------------------|---------------------|---------------------|---------------------|
| Contracted Services | 60.59% | 13.46% | 19.78% | 6.17% |

Updates to the Plan

The cost allocation plan should be reviewed annually during budget development. It is not necessary to update the activities or measurement criteria on an annual basis as long as the plan has been reviewed for general reasonableness. If significant changes have been made which may affect the overall allocation percentages then the plan should be updated. The plan should be updated at least every five years. The current plan was established in 2021, with review and updates made for 2024. A full review and update of the plan should be performed in 2024 for use in the 2025 budget.

Equipment Replacement Plan

The asset replacement plan includes funding for future replacement of the following assets:

| Description | Department | Replacement | | Replacement | Allocations | | | | | | | |
|------------------------------------|------------|-------------|-------------|------------------|-------------|---------|--------|---------|--------|--------|--------|--|
| | | Year | Useful Life | Cost | Police | Finance | Parks | Streets | Water | Sewer | Storm | |
| 2018 Ford Explorer | Police 3 | 2025 | 7 | 50,000 | 100.00% | | | | | | | |
| 2020 Ford Explorer | Police 4 | 2027 | 7 | 50,000 | 100.00% | | | | | | | |
| Chevy Tahoe | Police 5 | 2028 | 7 | 50,000 | 100.00% | | | | | | | |
| 2022 Ford Explorer | Police 6 | 2030 | 7 | 50,000 | 100.00% | | | | | | | |
| 2020 Ford Fusion | Police 7 | 2027 | 7 | 50,000 | 100.00% | | | | | | | |
| 2019 Ford Fusion | Police 8 | 2026 | 7 | 50,000 | 100.00% | | | | | | | |
| 2023 Ford Truck | Police 9 | 2030 | 7 | 50,000 | 100.00% | | | | | | | |
| 2003 Ford Ranger - Parks | PW 2 | 2026 | 15 | 40,000 | | | 50.00% | 12.50% | 12.50% | 12.50% | 12.50% | |
| 2008 Ford F250 w/ snow plow | PW 3 | 2026 | 15 | 50,400 | | | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | |
| 2012 John Deere Tractor | PW 4 | 2024 | 10 | 72,000 | | | | 100.00% | | | | |
| 2011 Ford F250 utility truck | PW 5 | 2025 | 15 | 70,000 | | | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | |
| 2022 Kubota 3400 tractor/brush hog | PW 6 | 2037 | 15 | 66,600 | | | | 100.00% | | | | |
| 2007 New Holland B95 Backhoe | PW 7 | 2027 | 10 | 100,000 | | | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | |
| 2000 Freightliner FL70 dump truck | PW 9 | 2028 | 15 | 140,000 | | | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | |
| 2002 Chevy Bucket Truck | PW 10 | 2029 | 15 | 130,000 | | | 50.00% | 50.00% | | | | |
| Riding Lawn Mower | PW 11 | 2027 | 6 | 12,500 | | | 50.00% | 50.00% | | | | |
| Ferris 48" Mower | PW 12 | 2024 | 10 | 8,000 | | | 50.00% | 50.00% | | | | |
| John Deere Gator 2wd | PW 13 | 2031 | 20 | 20,000 | | | 50.00% | 12.50% | 12.50% | 12.50% | 12.50% | |
| Flail mower attachment | PW 14 | 2024 | 12 | 20,000 | | | | 70.00% | 10.00% | 10.00% | 10.00% | |
| 2015 Chevy Malibu | Admin 1 | 2025 | 10 | 43,868 | | 57.00% | | | 18.00% | 16.00% | 9.00% | |
| | | | | 1,123,368 | | | | | | | | |

The 2024 charges are as follows:

| 2024 | | | | | |
|---------------|---------------|--------------|---------------|---------------|---------------|
| Police | Parks | Streets | Water | Sewer | Storm |
| 50,000 | 23,155 | 3,808 | 12,677 | 12,677 | 12,677 |

General Fund

General Fund - 5 Year Comparative

| <u>Account</u> | <u>Description</u> | <u>2020 Actual</u> | <u>2021 Actual</u> | <u>2022 Actual</u> | <u>2023 Projected</u> | <u>2024 Budget</u> |
|----------------|--|--------------------|--------------------|--------------------|-----------------------|--------------------|
| 308 | Beginning Fund Balance | 1,183,198 | 698,176 | 891,993 | 1,343,661 | 1,069,693 |
| 310 | Taxes | 1,852,185 | 1,893,871 | 2,171,179 | 2,183,542 | 2,189,300 |
| 320 | Licenses & Permits | 255,758 | 294,163 | 310,399 | 350,227 | 350,300 |
| 330 | Intergovernmental Revenues | 272,026 | 651,342 | 622,545 | 158,927 | 409,630 |
| 340 | Charges For Services | 46,683 | 119,420 | 165,308 | 88,028 | 55,800 |
| 350 | Fines & Forfeitures | 57,497 | 38,682 | 1,402 | - | - |
| 360 | Misc Revenues | 118,195 | 48,996 | 908,401 | 123,742 | 118,600 |
| 380 | Non Revenues | 2,832 | 2,254 | 1,874 | 1,443 | - |
| | Total Revenues | 2,605,177 | 3,048,728 | 4,181,108 | 2,905,910 | 3,123,630 |
| 511 | Legislative | 33,321 | 27,521 | 24,795 | 58,898 | 35,300 |
| 512 | Judicial | 79,816 | 73,426 | 60,578 | 71,296 | 75,000 |
| 513 | Executive | 62,252 | 28,449 | 29,771 | 28,628 | 32,000 |
| 514 | Finance | 264,710 | 303,369 | 281,760 | 299,068 | 317,500 |
| 515 | Legal Services | 62,891 | 47,743 | 77,525 | 59,100 | 45,000 |
| 518 | Central Services | 90,003 | 107,163 | 104,875 | 128,513 | 118,500 |
| 521 | Law Enforcement | 1,310,641 | 1,335,924 | 1,680,669 | 1,461,537 | 1,709,889 |
| 523 | Jail Costs | 78,732 | 33,717 | 57,967 | 60,828 | 101,750 |
| 524 | Protective Inspections | 14,812 | 79 | - | - | - |
| 528 | Comm/Alarms/Dispatch | 156,059 | 182,635 | 122,987 | 217,707 | 200,000 |
| 537 | Garbage & Solid Waste Utilities | 18,895 | 16,375 | 15,323 | 30,667 | 18,000 |
| 553 | Conservation | 5,410 | 5,124 | 50,879 | 115,533 | 3,000 |
| 554 | Environmental Services | 14,435 | 14,361 | 16,461 | 14,483 | 18,000 |
| 558 | Planning & Community Devel | 357,413 | 297,462 | 388,264 | 297,693 | 310,200 |
| 560 | Social Services | 9,916 | 7,694 | 3,911 | 5,512 | 10,000 |
| 570 | Culture & Recreation | 6,810 | 8,853 | 64,829 | 67,838 | 95,500 |
| 575 | Cultural & Recreational Fac | 2,960 | 4,980 | 4,232 | 10,614 | 10,000 |
| 576 | Park Facilities | 20,011 | 165,209 | 292,849 | 110,313 | 121,200 |
| 580 | Non Expenditures | (93,026) | 112,858 | (16,620) | 1,008 | - |
| 594 | Capital Expenditures | 89,138 | 81,970 | 17,387 | - | - |
| 597 | Interfund Transfers | 505,000 | - | 451,000 | 140,640 | 36,350 |
| | Total Expenditures | 3,090,199 | 2,854,911 | 3,729,441 | 3,179,878 | 3,257,189 |
| | Revenues less expenditures | (485,022) | 193,817 | 451,667 | (273,968) | (133,559) |
| 508 | Ending Fund Balance | 698,176 | 891,993 | 1,343,661 | 1,069,693 | 936,134 |
| | Less Restricted Fund Balance - ROW sale | - | - | 370,350 | 370,350 | 370,350 |
| | Unrestricted Ending Balance | 698,176 | 891,993 | 973,311 | 699,343 | 565,784 |
| | Unrestricted Ending Fund Balance as % of Expenditures | 23% | 31% | 26% | 22% | 17% |

The decrease in fund balance includes continued funding of 3/4 (approx. \$80K) of the Community Connector position with American Rescue Plan Act (ARPA) funds received in 2021 and 2022; and one-time police remodel costs of \$50,000.

Street Fund

| <u>Account</u> | <u>Description</u> | <u>2020 Actual</u> | <u>2021 Actual</u> | <u>2022 Actual</u> | <u>2023 Projected</u> | <u>2024 Budget</u> |
|----------------|------------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| 308 | Beginning Fund Balance | 142,047 | 124,108 | 115,785 | 232,541 | 134,636 |
| 310 | Taxes | 182,419 | 185,467 | 192,357 | 186,850 | 188,700 |
| 320 | Licenses & Permits | 7,699 | 360 | 16,497 | 660 | 700 |
| 330 | Intergovernmental Revenues | 193,503 | 65,713 | 255,541 | 61,659 | 60,450 |
| 360 | Misc Revenues | 2,372 | 21,584 | 3,218 | 25,548 | 25,500 |
| 397 | Interfund Transfers | 150,000 | - | 253,000 | 140,640 | 36,350 |
| | Total Revenues | 535,993 | 273,125 | 720,613 | 415,357 | 311,700 |
| 542 | Streets - Maintenance | 292,814 | 220,743 | 462,602 | 271,506 | 248,200 |
| 543 | Streets - Admin & Overhead | 28,330 | 52,585 | 63,998 | 79,845 | 63,500 |
| 594 | Capital Expenditures | 232,788 | 8,119 | 77,258 | 161,912 | - |
| | Total Expenditures | 553,932 | 281,447 | 603,857 | 513,263 | 311,700 |
| | Revenues less expenditures | (17,939) | (8,322) | 116,756 | (97,905) | - |
| 508 | Ending Fund Balance Balance | 124,108 | 115,785 | 232,541 | 134,636 | 134,636 |

Utility Funds

Stormwater Maintenance Fund - 5 Year Comparative

| <u>Account</u> | <u>Description</u> | <u>2020 Actual</u> | <u>2021 Actual</u> | <u>2022 Actual</u> | <u>2023 Projected</u> | <u>2024 Budget</u> |
|----------------|------------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| 308 | Beginning Fund Balance | 1,400,295 | 1,534,020 | 1,645,778 | 1,684,666 | 843,746 |
| 330 | Intergovernmental Revenues | 5,899 | 36,464 | - | - | - |
| 340 | Charges For Services | 385,875 | 427,583 | 437,496 | 404,811 | 445,000 |
| 350 | Fines & Forfeitures | 725 | 596 | 2,046 | 1,203 | 1,200 |
| 360 | Misc Revenues | 7,762 | - | - | 23,709 | 23,000 |
| | Total Revenues | 400,261 | 464,644 | 439,542 | 429,723 | 469,200 |
| 538 | Stormwater Operations | 250,259 | 352,885 | 400,654 | 355,643 | 393,800 |
| 594 | Capital Expenditures | 16,277 | - | - | 915,000 | - |
| | Total Expenditures | 266,536 | 352,885 | 400,654 | 1,270,643 | 393,800 |
| | Revenues less expenditures | 133,725 | 111,758 | 38,889 | (840,921) | 75,400 |
| 508 | Ending Fund Balance Balance | 1,534,020 | 1,645,778 | 1,684,666 | 843,746 | 919,146 |

Water Maintenance Fund - 5 Year Comparative

| <u>Account</u> | <u>Description</u> | <u>2020 Actual</u> | <u>2021 Actual</u> | <u>2022 Actual</u> | <u>2023 Projected</u> | <u>2024 Budget</u> |
|----------------|------------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| 308 | Beginning Fund Balance | 757,673 | 852,431 | 972,553 | 1,143,208 | 1,225,354 |
| 340 | Charges For Services | 761,370 | 804,041 | 861,891 | 790,608 | 890,900 |
| 350 | Fines & Forfeitures | 9,764 | 5,052 | 18,326 | 10,219 | 1,000 |
| 360 | Misc Revenues | 4,201 | 1,587 | 20,270 | 26,299 | 20,000 |
| | Total Revenues | 775,335 | 810,679 | 900,486 | 827,126 | 911,900 |
| 534 | Water Utilities | 656,029 | 690,558 | 729,831 | 744,979 | 830,200 |
| 594 | Capital Expenditures | 24,548 | - | - | - | - |
| | Total Expenditures | 680,577 | 690,558 | 729,831 | 744,979 | 830,200 |
| | Revenues less expenditures | 94,758 | 120,121 | 170,655 | 82,147 | 81,700 |
| 508 | Ending Fund Balance Balance | 852,431 | 972,553 | 1,143,208 | 1,225,354 | 1,307,054 |

Sewer Maintenance Fund - 5 Year Comparative

| <u>Account</u> | <u>Description</u> | <u>2020 Actual</u> | <u>2021 Actual</u> | <u>2022 Actual</u> | <u>2023 Projected</u> | <u>2024 Budget</u> |
|----------------|------------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| 308 | Beginning Fund Balance | 361,939 | 401,696 | 523,096 | 640,628 | 823,118 |
| 340 | Charges For Services | 990,383 | 1,147,598 | 1,223,507 | 1,286,805 | 1,300,000 |
| 350 | Fines & Forfeitures | 1,631 | 3,573 | 11,470 | 6,009 | 6,000 |
| 360 | Misc Revenues | 2,061 | - | - | 23,709 | 20,000 |
| | Total Revenues | 994,075 | 1,151,171 | 1,234,978 | 1,316,522 | 1,326,000 |
| 535 | Sewer | 953,878 | 1,029,771 | 1,117,445 | 1,134,033 | 1,142,900 |
| 594 | Capital Expenditures | 440 | - | - | - | - |
| | Total Expenditures | 954,318 | 1,029,771 | 1,117,445 | 1,134,033 | 1,142,900 |
| | Revenues less expenditures | 39,757 | 121,400 | 117,533 | 182,490 | 183,100 |
| 508 | Ending Fund Balance Balance | 401,696 | 523,096 | 640,628 | 823,118 | 1,006,218 |

Water Capital Fund - 5 Year Comparative

| <u>Account</u> | <u>Description</u> | <u>2020 Actual</u> | <u>2021 Actual</u> | <u>2022 Actual</u> | <u>2023 Projected</u> | <u>2024 Budget</u> |
|----------------|------------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| 308 | Beginning Fund Balance | 359,186 | 444,343 | 512,600 | 582,454 | 688,165 |
| 330 | Intergovernmental Revenues | - | - | - | - | - |
| 340 | Charges For Services | 83,110 | 68,257 | 69,854 | 82,002 | 65,000 |
| 360 | Misc Revenues | 2,047 | - | - | 23,709 | 20,000 |
| | Total Revenues | 85,157 | 68,257 | 69,854 | 105,711 | 85,000 |
| 594 | Capital Expenditures | - | - | - | - | - |
| | Total Expenditures | - | - | - | - | - |
| | Revenues less expenditures | 85,157 | 68,257 | 69,854 | 105,711 | 85,000 |
| 508 | Ending Fund Balance Balance | 444,343 | 512,600 | 582,454 | 688,165 | 773,165 |

Sewer Capital Fund - 5 Year Comparative

| <u>Account</u> | <u>Description</u> | <u>2020 Actual</u> | <u>2021 Actual</u> | <u>2022 Actual</u> | <u>2023 Projected</u> | <u>2024 Budget</u> |
|----------------|------------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| 308 | Beginning Fund Balance | 332,647 | 334,470 | 334,470 | 334,470 | 389,266 |
| 340 | Charges For Services | - | - | - | 31,087 | 15,000 |
| 360 | Misc Revenues | 1,823 | - | - | 23,709 | 20,000 |
| | Total Revenues | 1,823 | - | - | 54,796 | 35,000 |
| | Total Expenditures | - | - | - | - | - |
| | Revenues less expenditures | 1,823 | - | - | 54,796 | 35,000 |
| 508 | Ending Fund Balance Balance | 334,470 | 334,470 | 334,470 | 389,266 | 424,266 |

Stormwater Capital Fund - 5 Year Comparative

| <u>Account</u> | <u>Description</u> | <u>2020 Actual</u> | <u>2021 Actual</u> | <u>2022 Actual</u> | <u>2023 Projected</u> | <u>2024 Budget</u> |
|----------------|------------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| 308 | Beginning Fund Balance | 195,003 | 196,071 | 196,071 | 196,071 | 249,877 |
| 330 | Intergovernmental | - | - | - | - | - |
| 340 | Charges for Services | - | - | - | 30,097 | 30,097 |
| 360 | Misc Revenues | 1,068 | - | - | 23,709 | - |
| | Total Revenues | 1,068 | - | - | 53,806 | 30,097 |
| 594 | Capital Expenditures | - | - | - | - | - |
| | Total Expenditures | - | - | - | - | - |
| | Revenues less expenditures | 1,068 | - | - | 53,806 | 30,097 |
| 508 | Ending Fund Balance Balance | 196,071 | 196,071 | 196,071 | 249,877 | 279,974 |

Remaining Funds

Drug Fund - 3 Year Comparative

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Projected</u> | <u>2024 Budget</u> |
|---------------------|-----------------------------------|--------------------|-----------------------|--------------------|
| 308 10 00 02 | Beginning Balance | 6,677 | 6,677 | 6,677 |
| | 308 Beginning Balances | 6,677 | 6,677 | 6,677 |
| | TOTAL REVENUES | - | - | 1,000 |
| | TOTAL EXPENDITURES | - | - | - |
| | REVENUES LESS EXPENDITURES | - | - | 1,000 |
| 508 80 00 02 | Ending Balance | 6,677 | 6,677 | 7,677 |

Rainy Day Fund - 3 Year Comparative

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Projected</u> | <u>2024 Budget</u> |
|---------------------|-------------------------------|--------------------|-----------------------|--------------------|
| 308 80 01 05 | Beginning Balance | 123,465 | 321,465 | 345,174 |
| | 308 Beginning Balances | 123,465 | 321,465 | 345,174 |
| | 360 Misc Revenues | - | 23,709 | 20,000 |
| | 397 Transfer In | 198,000 | - | - |
| | TOTAL REVENUES | 198,000 | 23,709 | 20,000 |
| 508 80 01 05 | Ending Balance | 321,465 | 345,174 | 365,174 |

Capital Improvement Fund - 3 Year Comparative

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Projected</u> | <u>2024 Budget</u> |
|---------------------|-----------------------------------|--------------------|-----------------------|--------------------|
| 308 80 01 06 | Beginning Balance | 642,610 | 432,155 | 219,826 |
| | 308 Beginning Balances | 642,610 | 432,155 | 219,826 |
| | 310 Taxes | 109,544 | 102,672 | 100,000 |
| | TOTAL REVENUES | 109,544 | 102,672 | 100,000 |
| | 597 Interfund Transfers | 320,000 | 315,000 | 315,000 |
| | TOTAL EXPENDITURES | 320,000 | 315,000 | 315,000 |
| | REVENUES LESS EXPENDITURES | (210,456) | (212,328) | (215,000) |
| 508 80 01 06 | Ending Balance | 432,155 | 219,826 | 4,826 |

Park Impact Fee Fund - 3 Year Comparative

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Projected</u> | <u>2024 Budget</u> |
|----------------|----------------------------------|--------------------|-----------------------|--------------------|
| 308 10 01 10 | Estimated Beginning Balance | 136,680 | 170,377 | 208,500 |
| | 308 Beginning Balances | 136,680 | 170,377 | 208,500 |
| 311 11 00 00 | Parks Property Tax Levy | 33,697 | 38,123 | 36,000 |
| 310 | Taxes | 33,697 | 38,123 | 36,000 |
| | TOTAL REVENUES | 33,697 | 38,123 | 36,000 |
| | TOTAL EXPENDITURES | - | - | - |
| | REVENUES LESS EXPENDTURES | 33,697 | 38,123 | 36,000 |
| 508 80 01 10 | Ending Balance | 170,377 | 208,500 | 244,500 |

General Obligation Bond Fund - 3 Year Comparative

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Projected</u> | <u>2024 Budget</u> |
|----------------|--------------------------------|--------------------|-----------------------|--------------------|
| 308 10 00 25 | Restricted Beginning Balance | 6,002 | 7,764 | 3,764 |
| | 308 Beginning Balances | 6,002 | 7,764 | 3,764 |
| 397 00 00 25 | Transfer In | 320,000 | 315,000 | 315,000 |
| | 397 Interfund Transfers | 320,000 | 315,000 | 315,000 |
| 591 73 71 25 | GO Bonds - Principal | 277,411 | 285,000 | 291,100 |
| 592 73 83 25 | GO Bonds - Interest | 40,827 | 34,000 | 27,200 |
| | 591 Debt Service | 318,238 | 319,000 | 318,300 |
| 508 10 00 25 | Ending Balance | 7,764 | 3,764 | 464 |

Equipment Replacement Fund - 3 Year Comparative

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Projected</u> | <u>2024 Budget</u> |
|----------------|-----------------------------------|--------------------|-----------------------|--------------------|
| 308 00 00 00 | Estimated Beginning Balance | - | 759,709 | 757,109 |
| | 308 Beginning Fund Balance | - | 759,709 | 757,109 |
| 340 00 00 00 | Charges For Services | 818,500 | 124,200 | 115,100 |
| 594 10 64 00 | Capital Outlay | 58,791 | 126,800 | 100,000 |
| | 508 Ending Fund Balance | 759,709 | 757,109 | 772,209 |

Unemployment Trust Fund - 3 Year Comparative

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Projected</u> | <u>2024 Budget</u> |
|----------------|-----------------------------------|--------------------|-----------------------|--------------------|
| 308 80 06 21 | Beginning Balance | 4,673 | (6,413) | 3,587 |
| | 308 Beginning Balances | 4,673 | (6,413) | 3,587 |
| | TOTAL REVENUES | - | 10,000 | - |
| 517 78 20 00 | Unemployment Disbursement | 11,086 | - | - |
| | TOTAL EXPENDITURES | 11,086 | - | - |
| | REVENUES LESS EXPENDITURES | (11,086) | 10,000 | - |
| 508 80 06 21 | Ending Balance | (6,413) | 3,587 | 3,587 |

Explorers Trust Fund - 3 Year Comparative

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Projected</u> | <u>2024 Budget</u> |
|----------------|-------------------------------|--------------------|-----------------------|--------------------|
| 308 80 00 25 | Estimated Beginning Balance | 27,415 | 27,417 | 27,417 |
| | 308 Beginning Balances | 27,415 | 27,417 | 27,417 |
| | 360 Total Revenues | 2 | - | - |
| | 521 Total Expenditures | - | - | - |
| 508 80 00 25 | Ending Balance | 27,417 | 27,417 | 27,417 |