

City of McCleary

Preliminary Budget

2025

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Mayor's Budget Message

Dear Residents and City Council Members,

As Mayor of McCleary, I am writing to provide you with a detailed overview of the proposed 2025 city budget. The past year has presented us with several significant challenges, including the loss of key positions within our city departments, which prompted us to make some difficult decisions to ensure our city's financial stability and the continued delivery of essential services to our community.

Budget Challenges and Solutions

The Current Expense fund has faced a concerning downward trend in recent years, with only a temporary boost in 2021 attributed to ARPA funds. To address these ongoing financial challenges, we propose several strategic measures aimed at stabilizing and improving our budget:

- **Reallocation of ARPA Funds:** We intend to re-allocate ARPA funds that were originally budgeted for 2024 to cover this year's pressing expenses. This reallocation will not only increase our Current Expense fund balance but also allow us the necessary flexibility to support other crucial areas, such as street fund grants, when the need arises. This adjustment is critical as it enables us to address immediate financial gaps while planning for future needs.
- **Interest Revenue Reallocation:** By authorizing all interest revenue generated to benefit the Current Expense fund, we can potentially generate an additional \$60,000 annually. This projection assumes we maintain a stable LGIP balance and adjust interest rates appropriately. By making this change, we can bolster our funding and ensure vital services can continue without interruption.
- **Utility Tax Increase:** We are proposing a modest 1% increase in the water, sewer, and stormwater utility tax. This adjustment is expected to raise approximately \$23,000 annually for the city, which is a relatively small increase of less than \$2.00 per month per household. This increase is designed to ensure that we can continue to maintain and improve our vital infrastructure.
- **Property Tax Levy Adjustment:** By utilizing both banked property tax levy capacity and implementing a 1% increase in the 2025 ordinance, we aim to generate an additional \$20,000 per year for our city funds. This strategic adjustment will help us better meet the growing needs of our community while ensuring that we can continue to provide quality services and support.

Utility Rate Adjustments

To maintain equilibrium in our budget and adequately support our infrastructure needs, we are looking at necessary utility rate adjustments, which include:

- A 4% increase in electric rates to cover rising operational costs and maintain service reliability.
- A 9.75% increase in stormwater rates, a decision guided by our recent comprehensive rate study that highlights the importance of supporting our stormwater management systems.

Light and Power Fund

Despite being a major revenue source for our city, the Light and Power fund is projected to face a negative balance due to escalating capital expenditures and rate increases from the Bonneville Power Association. Exploring alternative energy sources and innovative solutions remains a valuable opportunity for future consideration, as we seek to diversify our energy portfolio and enhance sustainability.

Ongoing Labor Negotiations

It is also important to acknowledge that our labor negotiations with Teamsters are ongoing. Any related adjustments that may arise from these discussions have not yet been factored into this budget, but we remain committed to reaching a fair agreement that supports our dedicated city employees.

Moving Forward

These collaborative actions are vital to effectively balancing our budget, maintaining staffing levels, and prioritizing essential services that our residents rely on. By endorsing these proposed measures, we can collectively secure a more stable economic environment for McCleary.

I encourage your feedback and support as we look to enact these strategies. Together, we can ensure that McCleary continues to thrive as a vibrant and resilient community.

Thank you for your partnership and commitment to our community.

Warm regards,

Chris Miller

Mayor of McCleary

Elected Officials

		<u>Term Expires:</u>
Chris Miller	Mayor	December 31, 2025
Jacob Simmons	Council Position #1	December 31, 2026
Brycen Huff	Council Position #2	December 31, 2026
Brent Schiller	Council Position #3	December 31, 2025
Andrea Dahl	Council Position #4	December 31, 2025
Keith Klimek	Council Position #5	December 31, 2025

Staff

Jon Martin	City Administrator
Vacant	City Clerk-Treasurer
Vacant	Public Works Director
Vacant	Police Chief

Budget Development Process

The budget includes 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 relate 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 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 needs defined by budget policies, emerging issues, Council goals and available resources.

Budget Calendar

November 6

- Mayor's proposed budget + budget message presented to Council
- Public hearing – Preliminary Budget
- First read – property tax ordinance
- First read – budget ordinance

November 14

- Budget Workshop

November 20

- Public hearing on final budget
- Second read (adoption) – property tax ordinance
- Second read (adoption) – budget ordinance

After the budget is adopted, the City enters a budget implementation and monitoring stage. Throughout the year, expenditures are monitored by the City Clerk and department directors to ensure that funds are within the approved budget. The City Clerk 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.

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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 Clerk Treasurer 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 Clerk Treasurer assists department staff in identifying budget problems, formulating solutions and alternatives, and implementing any necessary corrective actions.
- If presented, 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.

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.
- **Capital Project Funds** account for major construction projects.
- **Enterprise Funds** account for operations that provide goods and services to the general public and are supported primarily by user charges.

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>
001 - Current Expense	212,873	1,480,110	1,480,110	0	212,873
002 - Current Expense Reserve	241,181	-	-	-	241,181
102 - Street Fund	33,493	623,055	629,873	(6,818)	26,675
120 - Street Reserve	57,140	-	-	-	57,140
122 - Fire Levy LID Lift	211,901	-	-	-	211,901
301 - Real Estate Excise Tax	203,647	35,000	147,500	(112,500)	91,147
302 - Street Equipment Replacement	16,940	-	-	-	16,940
304 - Light & Power Equip Replacement	220,558	-	50,000	(50,000)	170,558
305 - Water Equipment Replacement	285,571	-	10,000	(10,000)	275,571
307 - Sewer Equipment Replacement	18,416	-	10,000	(10,000)	8,416
309 - Storm Equipment Replacement	21,166	-	-	-	21,166
321 - Police Equipment Replacement	4,426	-	-	-	4,426
322 - Fire Equipment Replacement	107,513	-	-	-	107,513
336 - Park & Cemetery Equip Replacement	49,933	-	-	-	49,933
401 - Light and Power	650,245	3,822,712	4,158,113	(335,401)	314,844
405 - Water	730,213	1,117,900	1,138,298	(20,398)	709,815
407 - Sewer	230,979	1,167,800	1,168,886	(1,086)	229,893
409 - Storm Water	47,454	210,525	211,769	(1,244)	46,210
410 - Light & Power Reserve	357,539	-	-	-	357,539
413 - Ambulance Fund	47,633	140,000	140,500	(500)	47,133
421 - Sewer Bond Reserve	8,422	146,400	143,700	2,700	11,122
422 - Water Reserve	498,877	-	-	-	498,877
423 - Sewer Reserve	152,956	-	-	-	152,956
Total	4,409,076	8,743,502	9,288,749	(545,247)	3,863,829

Authorized Positions

<u>Position</u>	<u>2025 FTE</u>	<u>2025 Pay Range</u>	
		<u>Low</u>	<u>High</u>
Exempt:			
City Administrator	1	\$117,600	
Director of Public Works	--		
City Clerk-Treasurer	1	\$6,848	\$7,742
Police Chief	1	\$7,000	\$8,000
IBEW:			
Deputy Clerk	1	\$6,451	
Utility Accounts Manager	1	\$5,689	\$6,290
PW Planning Assistant	1	\$4,728	\$5,222
Office Clerk	0	\$4,453	\$4,923
Sr. Journeyman Lineman	1	\$ 69.46	
Journeyman Lineman	3	\$ 58.65	
Line Equipment Operator	1	\$ 50.63	
Lineman in Training	1	\$ 50.63	
Teamsters:			
Police Records Clerk	0.5	\$4,641	\$4,734
WWTP Manager	1	\$4,955	\$6,195
WWTP Operator II	1	\$4,308	\$5,385
PW Field Crew Foreperson	1	\$4,308	\$5,385
Utility Maintenance I	4	\$3,444	\$4,304
FOP - Police:			
Police Sergeant	1	\$7,943	
Police Officer	3	\$5,710	\$6,948
Total Regular FTE	23.5		
Part-time:			
PT Ground Maintenance I	.25	\$16.28	
PT PW Summer help	0		

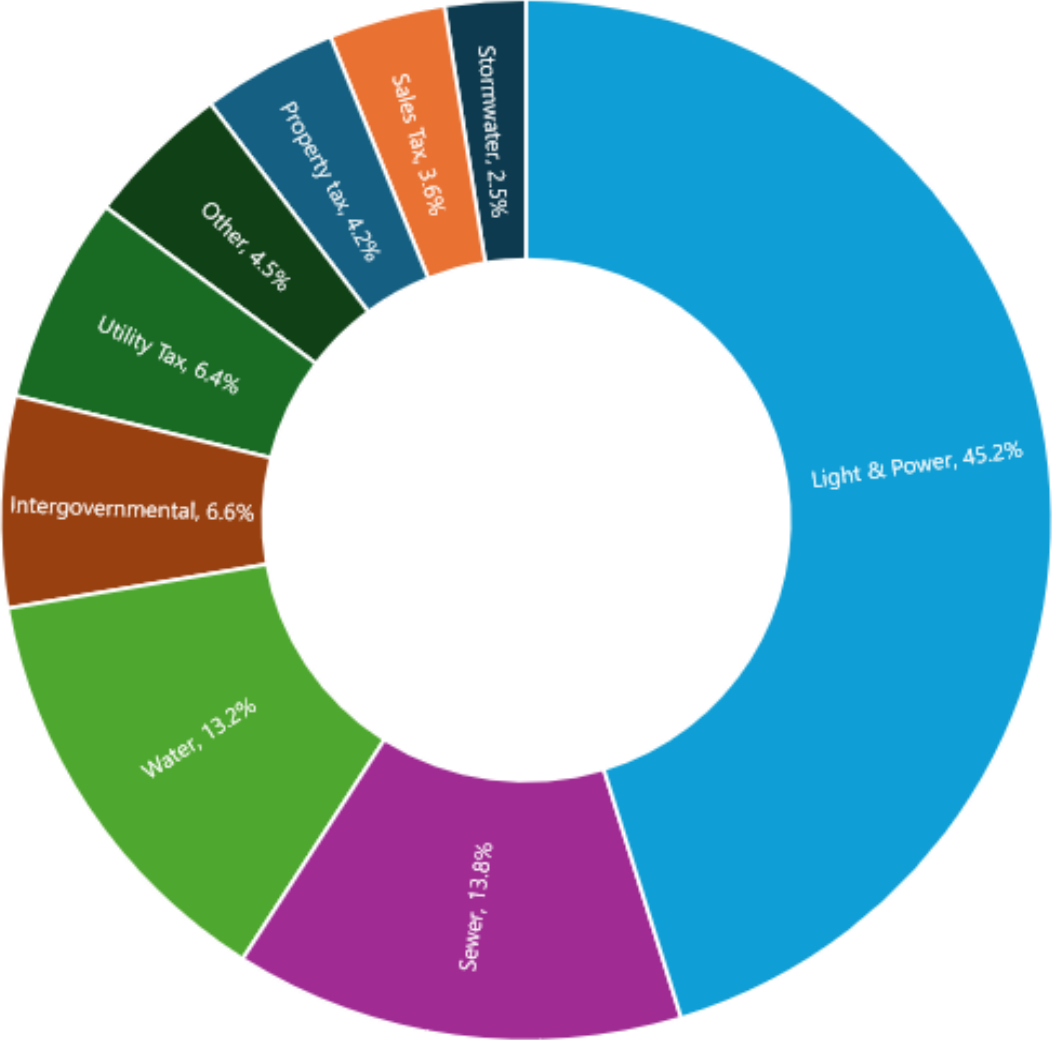
Fire/Stipend:

Chief 1
Assistant Chief 1
Firefighters 16

Current Expense

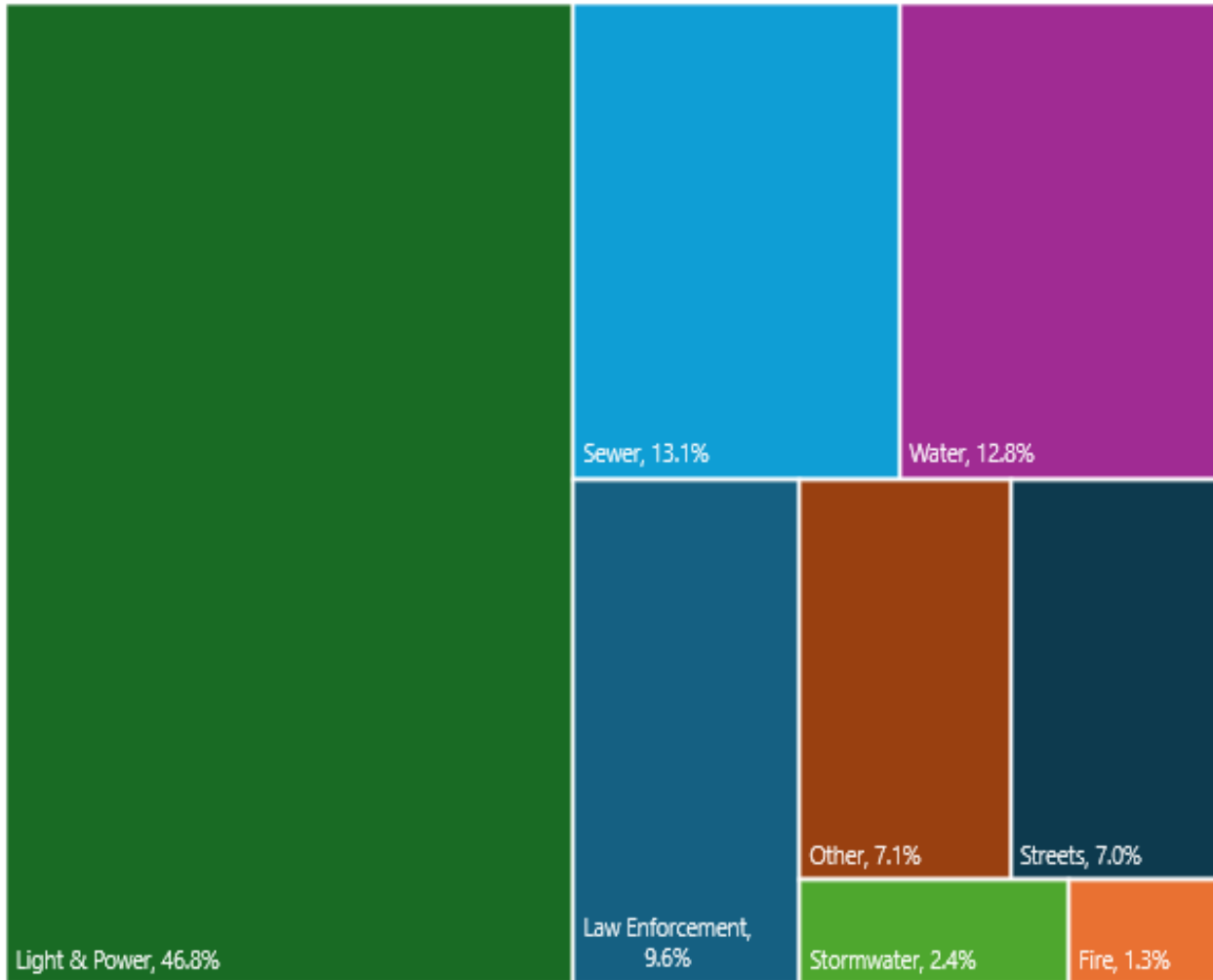
<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	343,789	485,913	433,798	294,212	212,873
310	Taxes	1,091,832	1,134,525	1,161,516	1,153,776	1,197,600
320	Licenses & Permits	33,548	31,283	20,484	15,262	15,200
330	Intergovernmental Revenues	360,893	364,454	116,161	78,233	78,200
340	Charges For Services	7,626	6,818	7,249	9,308	9,300
350	Fines & Forfeitures	82,652	41,074	38,336	39,701	39,700
360	Misc Revenues	21,307	51,091	44,133	73,953	130,310
380	Non Revenues	8,820	10,925	13,364	9,778	9,800
390	Loan Proceeds	59,342	-	-	-	-
	Total Revenues	1,666,020	1,640,170	1,401,242	1,380,011	1,480,110
511	Legislative	8,259	7,468	6,044	3,564	1,344
512	Judicial	37,375	19,725	24,400	23,567	21,000
513	Executive	8,505	10,151	10,370	8,574	8,892
514	Administration	147,526	226,268	131,683	148,426	147,934
515	Legal Services	62,105	85,236	47,017	63,171	77,000
518	Central Services	1,883	24,687	1,042	280	-
519	General Government Services	19,865	23,662	29,666	47,461	38,570
521	Law Enforcement	760,091	823,079	890,516	922,555	863,311
522	Fire Control	51,621	65,430	154,770	63,944	116,793
523	Jail Costs	-	-	-	-	1,000
524	Protective Inspections	50,397	41,907	33,608	37,100	46,578
525	ARPA	23,617	-	-	-	-
528	Communications & Dispatch	49,580	50,663	46,730	26,324	27,500
531	Storm Water	1,459	1,499	1,773	2,513	2,030
536	Cemetery	29,307	27,394	37,296	26,894	25,866
538	Other Utilities	239	247	269	306	250
558	Planning & Community Development	-	26,647	5,000	-	-
571	Education	-	1,887	435	-	-
572	Libraries	4,740	4,835	6,337	5,861	9,000
576	Park Facilities	48,604	47,386	55,072	57,863	56,043
580	Non Expenditures	7,617	3,951	(4,016)	-	-
591	Debt Service	9,342	7,716	8,627	22,948	37,000
594	Capital Expenditures	92,944	9,348	17,439	-	-
597	Interfund Transfers	108,820	183,100	36,750	-	-
	Total Expenditures	1,523,896	1,692,285	1,540,829	1,461,350	1,480,110
	Revenues less expenditures	142,124	(52,115)	(139,587)	(81,339)	0
508	Ending Fund Balance Balance	485,913	433,798	294,212	212,873	212,873
	Ending Fund Balance as % of Expenditures	32%	26%	19%	15%	14%

2025 Revenue Sources - All City Funds



Current Expense Reserve

2025 Expenditures - All City Funds



Current Expense Reserves

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	207,415	217,547	229,294	235,018	241,181
360	Misc Revenues	133	1,747	5,724	6,163	-
397	Transfers In	10,000	10,000	-	-	-
	Total Revenues	10,133	11,747	5,724	6,163	-
	Total Expenditures	-	-	-	-	-
	Revenues less expenditures	10,133	11,747	5,724	6,163	-
508	Ending Fund Balance Balance	217,547	229,294	235,018	241,181	241,181

Street Fund

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	(177,715)	35,701	45,135	12,110	33,493
310	Taxes	22,734	39,866	39,390	-	-
320	Licenses & Permits	656	284	820	541	-
330	Intergovernmental Revenues	326,612	70,548	127,846	73,335	475,555
360	Misc Revenues	34	291	303	1,190	-
380	Non Revenues	-	72	-	-	-
390	Loan Proceeds	24,171	517	1,457	-	-
397	Interfund Transfers	16,500	55,000	2,750	100,000	147,500
	Total Revenues	390,708	166,579	172,566	175,067	623,055
542	Maintenance	93,602	117,317	130,850	146,431	189,173
591	Debt Service	663	5,691	5,137	7,252	5,700
594	Capital Expenditures	73,027	28,136	69,604	-	435,000
597	Interfund Transfers	10,000	6,000	-	-	-
	Total Expenditures	177,292	157,144	205,592	153,684	629,873
	Revenues less expenditures	213,416	9,434	(33,026)	21,383	(6,818)
508	Ending Fund Balance Balance	35,701	45,135	12,110	33,493	26,675

Street Reserve

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	53,859	53,902	54,324	55,680	57,140
360	Misc Revenues	43	422	1,356	1,460	-
	Total Revenues	43	422	1,356	1,460	-
	Total Expenditures	-	-	-	-	-
	Revenues less expenditures	43	422	1,356	1,460	-
508	Ending Fund Balance Balance	53,902	54,324	55,680	57,140	57,140

Fire Levy LID Lift

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	86,922	155,742	224,742	211,901	211,901
397	Interfund Transfers	68,820	69,000	-	-	-
	Total Revenues	68,820	69,000	-	-	-
594	Capital Expenditures	-	-	12,841	-	-
	Total Expenditures	-	-	12,841	-	-
	Revenues less expenditures	68,820	69,000	(12,841)	-	-
508	Ending Fund Balance Balance	155,742	224,742	211,901	211,901	211,901

Real Estate Excise Tax

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	150,615	182,207	235,145	275,017	203,647
310	Taxes	97,994	51,253	33,533	22,660	35,000
360	Misc Revenues	98	1,685	6,339	5,970	-
	Total Revenues	98,092	52,938	39,872	28,630	35,000
597	Interfund Transfers	66,500	-	-	100,000	147,500
	Total Expenditures	66,500	-	-	100,000	147,500
	Revenues less expenditures	31,592	52,938	39,872	(71,370)	(112,500)
508	Ending Fund Balance Balance	182,207	235,145	275,017	203,647	91,147

Street Managerial Equipment Replacement

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	-	10,000	16,105	16,507	16,940
360	Misc Revenues	0	105	402	433	-
397	Interfund Transfers	10,000	6,000	-	-	-
	Total Revenues	10,000	6,105	402	433	-
	Total Expenditures	-	-	-	-	-
	Revenues less expenditures	10,000	6,105	402	433	-
508	Ending Fund Balance Balance	10,000	16,105	16,507	16,940	16,940

Light & Power Equipment Replacement

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	119,802	119,881	178,574	240,907	220,558
360	Misc Revenues	79	1,193	4,833	6,318	-
397	Interfund Transfers	-	57,500	57,500	-	-
	Total Revenues	79	58,693	62,333	6,318	-
594	Capital Expenditures	-	-	-	26,667	50,000
	Total Expenditures	-	-	-	26,667	50,000
	Revenues less expenditures	79	58,693	62,333	(20,349)	(50,000)
508	Ending Fund Balance Balance	119,881	178,574	240,907	220,558	170,558

Water Equipment Replacement

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	177,433	242,545	264,532	291,266	285,571
360	Misc Revenues	113	1,987	6,734	7,638	-
397	Interfund Transfers	65,000	20,000	20,000	-	-
	Total Revenues	65,113	21,987	26,734	7,638	-
594	Capital Expenditures	-	-	-	13,333	10,000
	Total Expenditures	-	-	-	13,333	10,000
	Revenues less expenditures	65,113	21,987	26,734	(5,695)	(10,000)
508	Ending Fund Balance Balance	242,545	264,532	291,266	285,571	275,571

Sewer Equipment Replacement

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	-	15,000	30,184	30,938	18,416
360	Misc Revenues	0	184	754	811	-
397	Interfund Transfers	15,000	15,000	-	-	-
	Total Revenues	15,000	15,184	754	811	-
594	Capital Expenditures	-	-	-	13,333	10,000
	Total Expenditures	-	-	-	13,333	10,000
	Revenues less expenditures	15,000	15,184	754	(12,522)	(10,000)
508	Ending Fund Balance Balance	15,000	30,184	30,938	18,416	8,416

Storm Equipment Replacement

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	-	10,000	20,123	20,625	21,166
360	Misc Revenues	0	123	502	541	-
397	Interfund Transfers	10,000	10,000	-	-	-
	Total Revenues	10,000	10,123	502	541	-
	Total Expenditures	-	-	-	-	-
	Revenues less expenditures	10,000	10,123	502	541	-
508	Ending Fund Balance Balance	10,000	20,123	20,625	21,166	21,166

Police Equipment Replacement

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	115,304	99,603	100,822	4,313	4,426
360	Misc Revenues	296	29,827	1,070	113	-
397	Interfund Transfers	15,000	25,000	25,000	-	-
	Total Revenues	15,296	54,827	26,070	113	-
594	Capital Expenditures	30,998	53,608	122,579	-	-
	Total Expenditures	30,998	53,608	122,579	-	-
	Revenues less expenditures	(15,701)	1,219	(96,509)	113	-
508	Ending Fund Balance Balance	99,603	100,822	4,313	4,426	4,426

Fire Equipment Replacement

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	81,502	86,550	97,272	104,765	107,513
360	Misc Revenues	48	722	2,494	2,747	-
397	Interfund Transfers	5,000	10,000	5,000	-	-
	Total Revenues	5,048	10,722	7,494	2,747	-
	Total Expenditures	-	-	-	-	-
	Revenues less expenditures	5,048	10,722	7,494	2,747	-
508	Ending Fund Balance Balance	86,550	97,272	104,765	107,513	107,513

Park & Cemetery Equipment Replacement

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	31,594	41,616	56,145	61,650	49,933
360	Misc Revenues	22	429	1,505	1,617	-
397	Interfund Transfers	10,000	14,100	4,000	-	-
	Total Revenues	10,022	14,529	5,505	1,617	-
594	Capital Expenditures	-	-	-	13,333	-
	Total Expenditures	-	-	-	13,333	-
	Revenues less expenditures	10,022	14,529	5,505	(11,717)	-
508	Ending Fund Balance Balance	41,616	56,145	61,650	49,933	49,933

Light and Power

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	162,527	249,542	442,885	552,644	650,245
320	Licenses & Permits	150	100	450	-	200
330	Intergovernmental Revenues	-	-	-	110,171	-
340	Charges for Services	2,964,367	3,276,076	3,251,264	3,631,439	3,794,512
360	Misc Revenues	18,499	26,072	38,565	49,540	28,000
380	Non Revenues	703	-	-	-	-
390	Loan Proceeds	241,113	6,431	18,943	-	-
	Total Revenues	3,224,832	3,308,679	3,309,223	3,791,150	3,822,712
533	Operations & Maintenance	2,895,096	2,959,672	2,978,292	3,529,721	3,890,413
580	Non Expenditures	(3,953)	552	27	-	500
591	Debt Service	6,609	70,744	70,065	72,341	67,200
594	Capital Expenditures	240,066	26,867	93,580	91,487	200,000
597	Interfund Transfers	-	57,500	57,500	-	-
	Total Expenditures	3,137,817	3,115,336	3,199,464	3,693,549	4,158,113
	Revenues less expenditures	87,015	193,343	109,759	97,601	(335,401)
508	Ending Fund Balance Balance	249,542	442,885	552,644	650,245	314,844

Water

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	576,007	456,776	399,788	478,325	730,213
340	Charges for Services	878,185	903,926	1,016,378	1,130,421	1,117,900
360	Misc Revenues	294	2,731	10,118	13,438	-
380	Non Revenues	319	-	-	-	-
390	Loan Proceeds	66,506	1,424	4,371	-	-
	Total Revenues	945,304	908,081	1,030,868	1,143,859	1,117,900
534	Operations & Maintenance	693,874	589,357	748,016	742,362	771,948
580	Non Expenditures	-	(386)	-	-	-
591	Debt Service	109,037	122,475	122,864	145,885	121,850
594	Capital Expenditures	121,624	233,623	61,451	3,723	244,500
597	Interfund Transfers	140,000	20,000	20,000	-	-
	Total Expenditures	1,064,535	965,069	952,330	891,971	1,138,298
	Revenues less expenditures	(119,231)	(56,988)	78,537	251,888	(20,398)
508	Ending Fund Balance Balance	456,776	399,788	478,325	730,213	709,815

Sewer

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	196,293	107,670	71,641	90,800	230,979
340	Charges for Services	953,856	954,130	1,043,846	1,167,134	1,167,800
360	Misc Revenues	107	997	2,430	2,388	-
390	Loan Proceeds	40,809	874	2,623	-	-
397	Interfund Transfers	50,000	-	-	-	-
	Total Revenues	1,044,772	956,001	1,048,899	1,169,522	1,167,800
534	Operations & Maintenance	722,953	-	851,385	851,281	755,906
535	Operations & Maintenance	42,306	812,090	12,239	26,449	41,580
580	Non Expenditures	-	(466)	-	-	-
591	Debt Service	20,677	7,670	8,140	11,350	10,000
594	Capital Expenditures	172,060	11,335	11,577	42,663	215,000
597	Interfund Transfers	175,400	161,400	146,400	97,600	146,400
	Total Expenditures	1,133,395	992,030	1,029,740	1,029,343	1,168,886
	Revenues less expenditures	(88,623)	(36,029)	19,159	140,179	(1,086)
508	Ending Fund Balance Balance	107,670	71,641	90,800	230,979	229,893

Stormwater

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	64,737	39,201	29,255	9,299	47,454
330	Intergovernmental Revenues	-	2,493	6,755	-	-
340	Charges for Services	166,485	168,495	181,187	203,325	210,525
360	Misc Revenues	38	374	527	433	-
390	Loan Proceeds	30,226	647	1,749	-	-
	Total Revenues	196,750	172,008	190,217	203,758	210,525
519	Operations & Maintenance	1,578	1,032	6,317	3,561	500
531	Operations & Maintenance	3,536	11,741	179,016	142,108	154,399
534	Operations & Maintenance	151,599	141,684	-	-	-
538	Operations & Maintenance	3,798	4,426	6,237	7,726	8,470
580	Non Expenditures	-	56	-	-	-
591	Debt Service	828	7,117	7,026	9,069	8,400
594	Capital Expenditures	50,945	5,899	11,577	3,140	40,000
597	Interfund Transfers	10,000	10,000	-	-	-
	Total Expenditures	222,285	181,955	210,173	165,604	211,769
	Revenues less expenditures	(25,535)	(9,947)	(19,956)	38,154	(1,244)
508	Ending Fund Balance Balance	39,201	29,255	9,299	47,454	46,210

Light and Power Reserve

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	337,090	337,278	339,917	348,402	357,539
360	Misc Revenues	188	2,639	8,485	9,137	-
	Total Revenues	188	2,639	8,485	9,137	-
	Total Expenditures	-	-	-	-	-
	Revenues less expenditures	188	2,639	8,485	9,137	-
508	Ending Fund Balance Balance	337,278	339,917	348,402	357,539	357,539

Ambulance

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	31,412	35,735	41,748	43,458	47,633
340	Charges for Services	117,672	123,146	130,020	148,205	140,000
360	Misc Revenues	18	334	1,076	1,172	-
	Total Revenues	117,689	123,480	131,095	149,378	140,000
522	Fire Control	43	50	3,383	1,582	1,800
526	EVS	113,262	117,433	126,002	143,621	138,700
580	Non Expenditures	-	(60)	-	-	-
594	Capital Expenditures	61	44	-	-	-
	Total Expenditures	113,366	117,467	129,385	145,203	140,500
	Revenues less expenditures	4,323	6,013	1,711	4,174	(500)
508	Ending Fund Balance Balance	35,735	41,748	43,458	47,633	47,133

Sewer Bond Reserve

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	(299)	1,629	3,888	6,453	8,422
360	Misc Revenues	21	172	113	180	-
397	Interfund Transfers	145,400	146,400	146,400	97,600	146,400
	Total Revenues	145,421	146,572	146,513	97,780	146,400
591	Debt Service	143,493	144,313	143,949	95,811	143,700
	Total Expenditures	143,493	144,313	143,949	95,811	143,700
	Revenues less expenditures	1,928	2,259	2,565	1,969	2,700
508	Ending Fund Balance Balance	1,629	3,888	6,453	8,422	11,122

Water Reserve

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	395,399	470,605	474,288	486,128	498,877
360	Misc Revenues	206	3,683	11,840	12,749	-
397	Interfund Transfers	75,000	-	-	-	-
	Total Revenues	75,206	3,683	11,840	12,749	-
	Total Expenditures	-	-	-	-	-
	Revenues less expenditures	75,206	3,683	11,840	12,749	-
508	Ending Fund Balance Balance	470,605	474,288	486,128	498,877	498,877

Sewer Reserve

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
308	Beginning Fund Balance	129,230	144,292	145,419	149,047	152,956
360	Misc Revenues	62	1,128	3,628	3,909	-
397	Interfund Transfers	15,000	-	-	-	-
	Total Revenues	15,062	1,128	3,628	3,909	-
	Total Expenditures	-	-	-	-	-
	Revenues less expenditures	15,062	1,128	3,628	3,909	-
508	Ending Fund Balance Balance	144,292	145,419	149,047	152,956	152,956

Item #	Description	Fund #	001-514, 513	001-521	001-522	001-594	001-576	001-536	302	401	405	407	409	Total
			Front Office Admin/Legal	Police	Fire	Building	Parks	Cemetery	Streets	Light & Power	Water	Wastewater	Stormwater	
1	Operating Supplies		\$1,000	\$7,000	\$14,000	\$0	\$5,000	\$4,200	\$30,000	\$200,000	\$9,200	\$55,000	\$11,500	\$338,900
2	Office Supplies		\$1,050	\$0	\$0	\$0	\$200	\$125	\$650	\$2,200	\$100	\$2,000	\$800	\$7,125
3	Fuel		\$0	\$30,000	\$1,350	\$300	\$400	\$400	\$1,000	\$14,500	\$7,000	\$7,000	\$3,500	\$65,250
4	Professional Services		\$30,000	\$25,000	\$15,000	\$20,000	\$5,000	\$3,500	\$12,000	\$120,000	\$10,900	\$48,500	\$5,000	\$294,900
5	IT Support Services		\$1,000	\$5,000	\$2,000				\$5,000	\$16,000	\$12,000	\$12,000	\$2,000	\$55,000
6	IT Licensing		\$1,000	\$5,000	\$2,000				\$5,000	\$30,000	\$2,000	\$2,000	\$1,000	\$58,000
7	Medical Equipment		\$0	\$1,000	\$0	\$0	\$500	\$0	\$8,000	\$0	\$2,000	\$2,000	\$1,000	\$16,500
8	Training		\$7,000	\$1,000	\$1,000	\$0	\$1,000	\$500	\$2,000	\$20,500	\$3,000	\$3,000	\$0	\$41,000
9	Vehicle Leases		\$0	\$0	\$0	\$0	\$0	\$0	\$5,744	\$57,293	\$15,803	\$9,697	\$7,182	\$95,720
10	Special Events		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Capital Outlay - System Supplies		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000
12	Repair and Maintenance		\$0	\$10,000	\$5,000	\$0	\$2,500	\$500	\$10,000	\$150,000	\$500	\$9,500	\$0	\$188,000
13	Banner Sewer Bond 2020 A (Enb 2040)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142,374	\$0	\$142,374
14	Banner S&B Bond 2020 B (Enb 2040)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,140	\$0	\$0	\$23,140
15	PWTY Well 2&3 Improv (Enb 2031)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,480	\$0	\$0	\$82,480
16	Local Loan Dept of Commerce (enb 2040/2041)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Permits and Fees		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0	\$4,000
18	Capital Outlay-building lean-to		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000
19	Capital Outlay - Equipment (Forklift)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$10,000	\$10,000	\$0	\$70,000
20	Desktop Software Service		\$0	\$0	\$0	\$0	\$2,000	\$0	\$1,000	\$4,000	\$1,500	\$1,500	\$1,000	\$12,000
21	Backhoe Service		\$0	\$0	\$0	\$0	\$550	\$0	\$510	\$2,500	\$510	\$0	\$510	\$4,580
22	Work Order Software		\$0	\$0	\$0	\$3,900	\$0	\$0	\$2,000	\$4,000	\$4,000	\$4,000	\$2,310	\$19,810
23	Space Needs Study - Phase 1 Prelim Work		\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$2,500	\$2,500	\$47,500
24	Water Meter Replacements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0	\$5,000

Item #	Description	Front Office Admin/Legal	Police	Fire	Building	Parks	Cemetery	Streets	Light & Power	Water	Wastewater	Stormwater	Total
25	Water Valve Replacements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0	\$5,000
26	Fire Hydrant component replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$10,000
27	Fire Hydrant Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$10,000
28	E2-Street cold riv (15 tons)	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
29	IBI Investigation and repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000	\$0	\$4,000
30	Replace House Sewer Lines	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0	\$3,000
31	Manhole Grout and Seal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000
32	Replace Manholes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,500	\$0	\$4,500
33	CAO update									\$20,000	\$20,000	\$10,000	\$50,000
34	CIP - Water									\$234,500			\$234,500
35	CIP - Light and Power								\$100,500				\$100,500
36	CIP - Sewer										\$215,000		\$215,000
37	CIP - General Fund/Parks/Cemetery					\$0	\$0						\$0
38	CIP - Stormwater											\$241,000	\$241,000
39	CIP - Streets								\$0				\$0
40	Springbrook Support	\$0	\$0	\$0	\$1,960	\$0	\$0	\$0	\$5,990	\$980	\$980	\$490	\$9,800
41	Paint for curbs/parking	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$800
42	Street Striping	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500	\$0	\$0	\$0	\$0	\$3,500
43	PPE (supplies budget)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,600	\$0	\$0	\$0	\$12,600
44	Security Cameras (SH International)	\$750	\$0	\$0	\$0	\$0	\$0	\$0	\$1,750	\$1,750	\$1,100	\$250	\$5,600
45	Flow street water line	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	Ash street and 8th street water line	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Grant Match - Parks baseball netting (WCA Grant)					\$1,000							\$1,000
48	Grant Match - DDE IBI study											\$17,500	\$17,500
49	Grant Match Maple Street								\$25,000				\$25,000

Item #	Description	Front Office Admin/Legal	Police	Fire	Building	Parks	Cemetery	Streets	Light & Power	Water	Wastewater	Stormwater	Total
50	Grant Match Lower 3rd Street (Design/ROW)							\$97,500					\$97,500
51	Grant Match solar								\$50,000				\$50,000
52	Grant Match chip seal (otta seal)							\$22,500					\$22,500
53	Grant Match RCO												\$0
54	Comp Planning - Title 17 update							\$1,000	\$6,000	\$6,000	\$6,000	\$1,000	\$20,000
55	Chiller Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Grant Writing	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0	\$5,000	\$5,000	\$5,000	\$2,500	\$20,000
57	Generator Maintenance	\$0	\$0	\$2,725	\$0	\$0	\$0	\$0	\$2,725	\$3,025	\$3,500	\$0	\$11,975
58	SCADA Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$0	\$10,000
59	Streets/Parks Tools and Materials	\$0	\$0	\$0	\$0	\$2,087	\$0	\$15,096	\$0	\$0	\$0	\$0	\$17,183
60		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$41,800	\$88,000	\$57,875	\$25,660	\$21,737	\$9,225	\$258,300	\$1,114,958	\$525,388	\$628,151	\$297,542	\$3,066,737

Capital Out Lay
and
Professional
Services
Reduced to
\$392,000

CIP Water

Leak detection 15000
meter replacements 5000
9th street 151000
powerline corridor 29000
chlorine injectors 5000
Fiber replacement - wells 10000
New Meter reader 50%- 19500

CIP Light and Power

4kv cutover step 2 14100
4kv cutover step 4 17400
bonne view lane underground 10667
tornquist rd 39000
Hand held meter reader 50% = 18500
Total \$99,667

CIP Sewer

upsizing pipe along simpson and 9th (from 7th to WWTP) 200000
I&I Analysis 15000 (looking for grant on this one)
Total 215,000

CIP Stormwater

5th st and pine st regrade rd to drain to cb 2500
717 w simpson ave flooding in alley 3000
154 miller lane fix flooding of crawl space 3000
mommsen rd to maple st upsize piping and add MH 27500
Main st alley and maple st install new pipe 100000
220 s 6th st storm improv at 2 fir and 6th int 3000
400 s 3rd st fix flooding 25000
summit rd fix flooding 5000
1st st from pine st to mommsen rd - upsize existing pipe 9500
Total 178500 This Budget has been reduced to \$40,000