

City of McCleary

Final 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
Max Ross	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
Jamie Vinyard	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 – revenue sources
- First read – property tax ordinance

November 14

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

November 20

- Public hearing on final budget

December 18

- Budget adoption (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.

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.

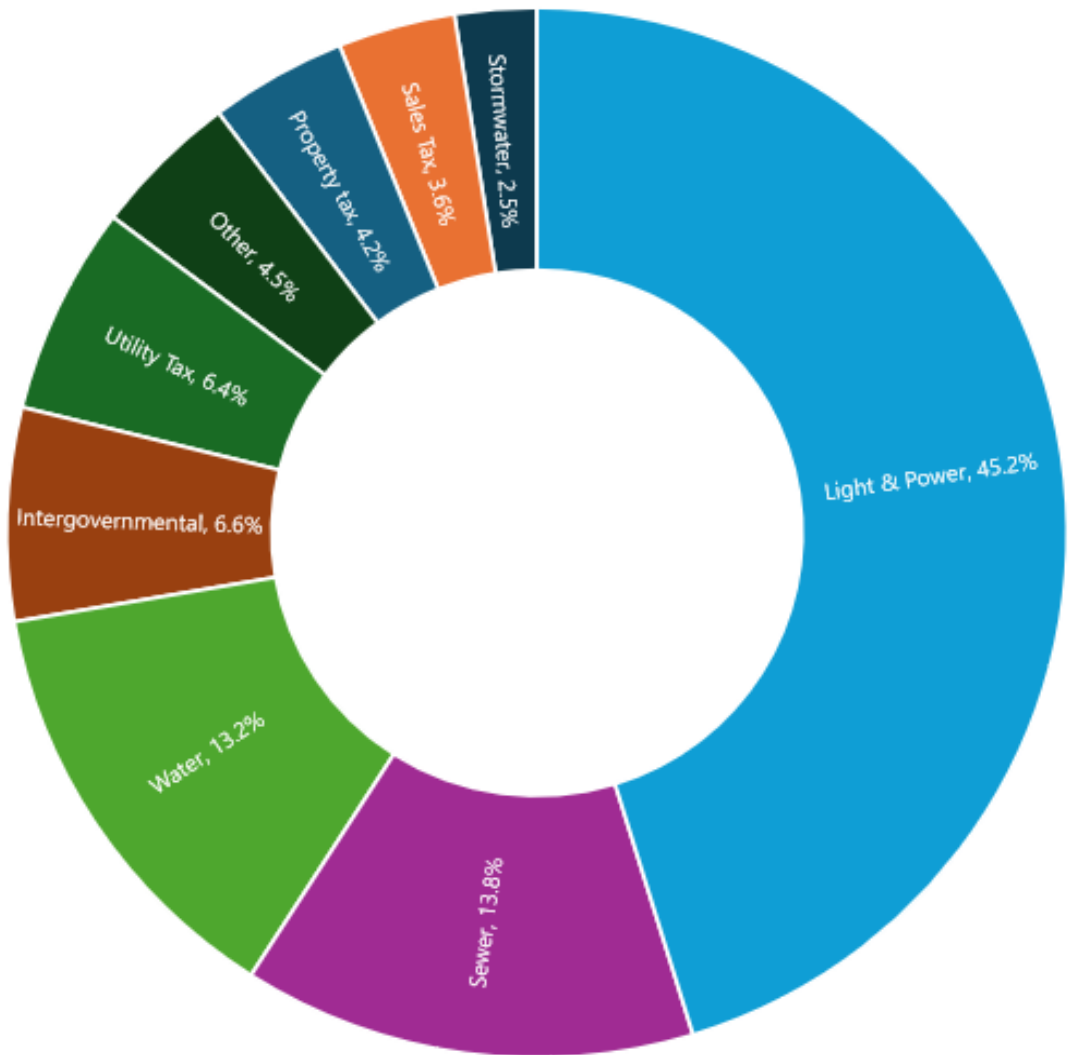
Basis of Accounting

- 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.

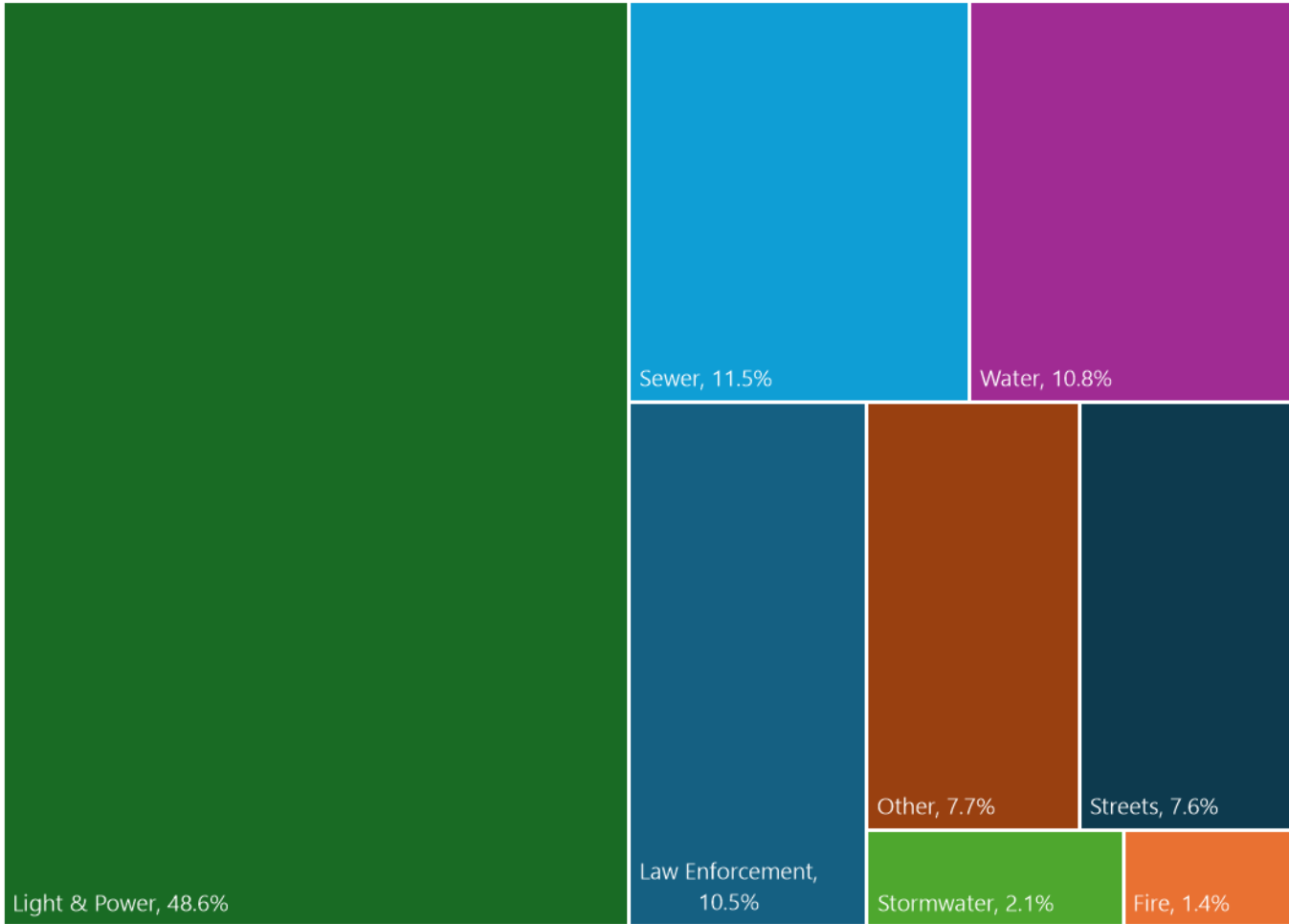
City-Wide Budget Summary

<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	1,485,460	1,470,493	14,967	227,840
002 - Current Expense Reserve	241,181	-	-	-	241,181
102 - Street Fund	33,493	623,055	629,620	(6,565)	26,928
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	-	-	-	220,558
305 - Water Equipment Replacement	285,571	-	-	-	285,571
307 - Sewer Equipment Replacement	18,416	-	-	-	18,416
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	3,858,440	4,012,651	(154,211)	496,034
405 - Water	730,213	1,117,900	889,245	228,655	958,868
407 - Sewer	230,979	1,167,800	949,119	218,681	449,660
409 - Storm Water	47,454	210,525	170,776	39,749	87,203
410 - Light & Power Reserve	357,539	-	-	-	357,539
413 - Ambulance Fund	47,633	140,000	140,119	(119)	47,514
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	8,784,580	8,553,223	231,357	4,640,433

2025 Revenue Sources - All City Funds



2025 Expenditures - All City Funds



Cost Allocation

The City of McCleary provides a variety of central services including but not limited to legal support, human resources, administrative functions, personnel services, billing support, accounts payable, budget and cash management and payroll and IT services. The following cost allocation plan was implemented in 2024.

Director of Public Works: Total Costs include salary, benefits and training costs.

- 90% of total costs are allocated using the Utility Revenue allocation method, not including ambulance, as the employee primarily works with Public Works/Utility.
- 10% of total costs are allocated to Current Expense Fund for Building/Planning, Parks, Cemetery, Streets, Grants and other Administration.

City Clerk-Treasurer: Total Costs include salary, benefits and training costs.

- 75% of total costs are split by total revenue of all funds to account for the finance, accounts payable, payroll and budgeting work done by the employees.
- 25% of total costs are split by number of employees per fund. This is for the human resources, risk management and benefits for each fund/employee.

Deputy Clerk-Treasurer: Total Costs include salary, benefits and training costs.

- 75% of total costs are split by total revenue of all funds to account for the finance, accounts payable, payroll and budgeting work done by the employees.
- 25% of total costs are split by number of employees per fund. This is for the human resources, risk management and benefits for each fund/employee.

Utility Accounts Manager: Total Costs include salary, benefits and training costs.

- 100% of total costs are split by Utilities (light and power, water, sewer, storm and ambulance) total budget.

Office Clerk: Total Costs include salary, benefits and training costs.

- 90% of total costs are allocated using the Utility Revenue allocation method as the employee primarily works with Public Works/Utility.
- 10% of total costs are allocated to Current Expense Fund for Code Enforcement and other assistance.

PW Assistant (or Program Manger 50% of position follows this other 50% follows Clerk-Treasurer Split by Revenue and Employees): Total Costs include salary, benefits and training costs.

- 90% of total costs are allocated using the Utility Revenue allocation method, not including ambulance, as the employee primarily works with Public Works/Utility.
- 10% of total costs are allocated to Current Expense Fund for Code Enforcement and other assistance.

Public Works Salaries and Expenses:

Total costs allocated are based on time spent doing work for each fund, time will be tracked in 2024 for review of percentages used, this is based on what data we have on projects. Water 41%, Sewer 28%, Light & Power 3%, Storm 17%, Streets 7%, Parks – 2% and Cemetery-2%.

COST ALLOCATION METHOD BREAKDOWNS:

Allocations for Salary and Benefits are set up by percentages and allocated as set up each pay cycle, transfers are not needed as they are expended as allocated. For expenditures not salary and benefit related there are saved allocations in the accounts payable set up to allocate out all office and operational expenses between the funds in the manner listed above. At the end of December revenue figures and employee’s numbers will be adjusted in the excel spreadsheet and adjustments to salaries and benefit percentages to funds will be recalculated if necessary.

In 2024 a work order management system and time tracking will be put into place to provide more data for 2025 allocation percentages.

Employee Related Expenditures (Payroll):

Revenue Percentages of All Funds:

Allocation is based on the total revenue estimate for the entire City Budget - Light and Power, Sewer, Water, Storm Water, Ambulance, Current Expense and Streets.

- Current Expense – 19%
- Light & Power – 47.50%
- Water – 15%
- Sewer – 13%
- Storm – 2.5%
- Streets – 1%
- Ambulance- 2%

Utility Fund Revenue Percentages – no Ambulance: Total costs are based on actual revenue for Utility Funds only:

- Light & Power – 61%
- Water – 20%
- Sewer – 16%
- Storm– 3%

Utility Fund Revenue Percentages – with Ambulance: Total costs are based on actual revenue for Utility Funds only:

- Light & Power – 60%
- Water – 20%
- Sewer – 16%
- Storm– 3%
- Ambulance – 1%

Employee Number:

Allocation is based on the number of employees per department divided by the total in the city. All current expense departments are lumped into one number and taken out of the Administration line item for salary and benefit of specific employees that use the calculation.

General Government Costs (non-payroll related):

Allocation of costs for services and expenditures shared by all funds. (accounts payable breakdowns)

All Utility Expenditures:

Allocation of costs for services/operation of all utilities is split by revenue of the funds:

- Light & Power – 61% (60% when ambulance included)
- Water – 20%
- Sewer – 16%
- Storm – 3%
- Ambulance-1% (only for specific utility type of expenses)

Public Works Only Expenditures: For allocation of expenditures by the public works employees are split by:

- Water – 43%
- Sewer – 29%
- Storm – 17%
- Streets – 7%
- Parks – 2%
- Cemetery-2%

All City Fund Expenditures Equal Use: (take into account fund revenue splits for budgeting and review of actual usage):

- Current Expense – 13%
- Light & Power – 50%
- Water – 18%
- Sewer – 16%
- Storm – 2 %
- Streets – 1%

Legal Services: Employees and revenue used -

- Current Expense – 25%
- Light & Power – 45%
- Water – 15%
- Sewer – 15%

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		Annual
Director of Public Works	--			
City Clerk-Treasurer	1	6,848	7,742	Monthly
Police Chief	1	7,000	8,000	Monthly
IBEW:				
Deputy Clerk	1	6,451		Monthly
Utility Accounts Manager	1	5,689	6,290	Monthly
PW Planning Assistant	1	4,728	5,222	Monthly
Office Clerk	--	4,453	4,923	Monthly
Sr. Journeyman Lineman	1	69.46		Hourly
Journeyman Lineman	3	58.65		Hourly
Line Equipment Operator	1	50.63		Hourly
Lineman in Training	1	50.63		Hourly
Teamsters:				
Police Records Clerk	0.5	4,641	4,734	Monthly
WWTP Manager	1	4,955	6,195	Monthly
WWTP Operator II	1	4,308	5,385	Monthly
PW Field Crew Foreperson	1	4,308	5,385	Monthly
Utility Maintenance II	2	3,885	4,856	Monthly
Utility Maintenance I	2	3,444	4,304	Monthly
FOP - Police:				
Police Sergeant	1	5,710	7,643	Monthly
Police Officer	3	5,710	6,948	Monthly
Total Regular FTE	23.5			
Part-time:				
PT Ground Maintenance I	--			
PT PW Summer help	--			
Fire/Stipend:				
Chief	1			
Assistant Chief	1			
Firefighters	16			

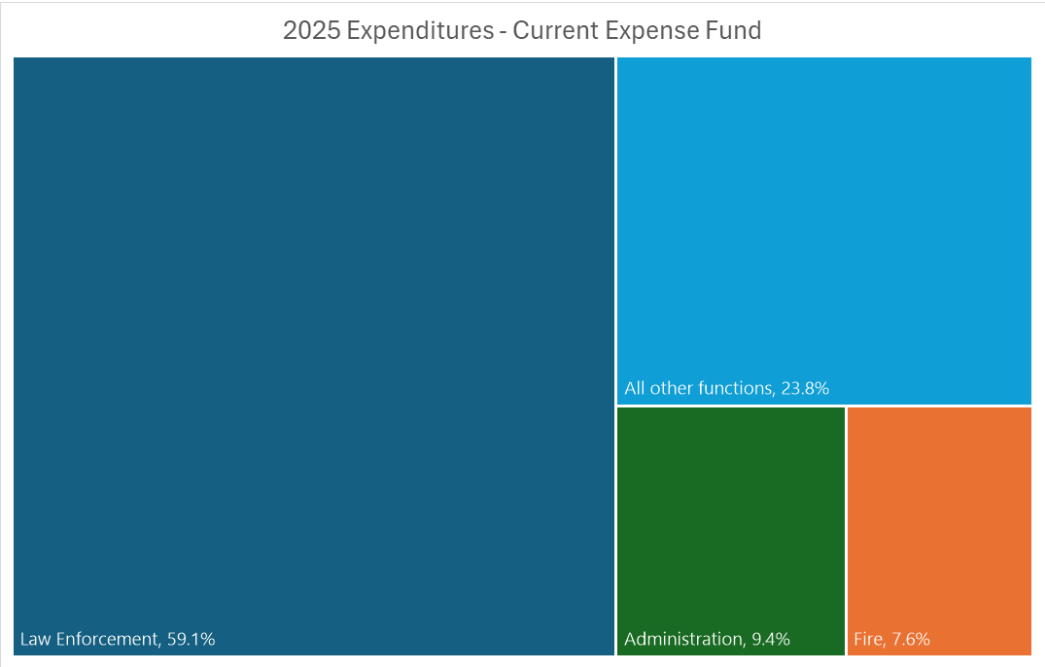
Current Expense

Account	Description	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budget
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	135,660
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	1,485,460
511	Legislative	8,259	7,468	6,044	3,564	3,221
512	Judicial	37,375	19,725	24,400	23,567	21,000
513	Executive	8,505	10,151	10,370	8,574	5,515
514	Administration	147,526	226,268	131,683	148,426	138,180
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	869,423
522	Fire Control	51,621	65,430	154,770	63,944	112,317
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	1,470,493
	Revenues less expenditures	142,124	(52,115)	(139,587)	(81,339)	14,967
508	Ending Fund Balance Balance	485,913	433,798	294,212	212,873	227,840
Ending Fund Balance as % of Expenditures		32%	26%	19%	15%	15%

2025 Revenue Sources - Current Expense Fund

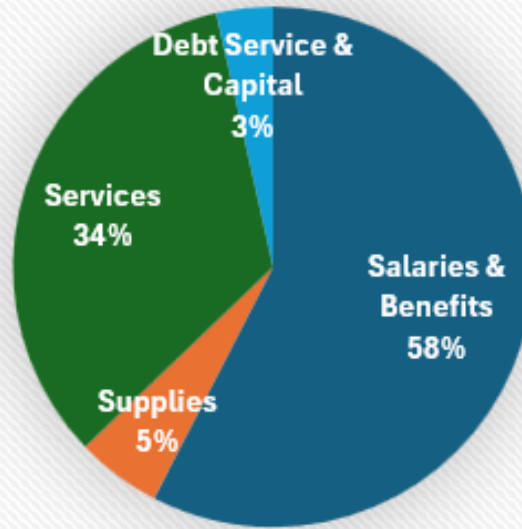


2025 Expenditures - Current Expense Fund



<u>Current Expense - By Object</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Salaries & Benefits	712,185	799,075	891,552	883,983	844,088
Supplies	118,310	63,000	97,159	98,590	78,175
Services	451,427	509,832	425,111	452,782	496,230
Debt Service	9,342	7,716	8,627	22,948	37,000
Capital Outlay	123,812	129,562	81,629	3,047	15,000
Interfund Transfers	108,820	183,100	36,750	-	-
	1,523,896	1,692,285	1,540,829	1,461,350	1,470,493

Current Expense Fund Expense by Object



Current Expense – Department Detail

511 - Legislative

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Salaries & Benefits	6,711	7,452	6,013	3,259	2,971
Supplies	1,101	17	31	-	-
Services	446	-	-	305	250
Total	8,259	7,468	6,044	3,564	3,221

512 - Judicial

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Salaries & Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services	37,375	19,725	24,400	23,567	21,000
Total	37,375	19,725	24,400	23,567	21,000

513 - Executive

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Salaries & Benefits	7,953	7,697	7,476	3,950	3,565
Supplies	173	201	-	-	600
Services	380	2,252	2,894	4,624	1,350
Total	8,505	10,151	10,370	8,574	5,515

514 - Administration

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Salaries & Benefits	51,797	47,312	61,508	93,610	74,880
Supplies	3,099	3,504	11,177	1,747	2,550
Services	61,762	72,308	55,355	53,068	60,750
Capital Outlay	30,868	103,145	3,642	-	-
Total	147,526	226,268	131,683	148,426	138,180

515 - Legal Services

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Salaries & Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services	62,105	85,236	47,017	63,171	77,000
Total	62,105	85,236	47,017	63,171	77,000

518 - Central Services

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Salaries & Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services	1,883	24,687	1,042	280	-
Total	1,883	24,687	1,042	280	-

519 - General Government

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Salaries & Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services	19,865	23,662	29,666	47,461	38,570
Total	19,865	23,662	29,666	47,461	38,570

521 - Law Enforcement

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Salaries & Benefits	580,276	675,186	741,461	740,046	700,693
Supplies	89,597	37,125	55,747	78,309	57,000
Services	90,218	110,768	93,309	104,200	111,730
Total	760,091	823,079	890,516	922,555	869,423

522 - Fire Control

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Salaries & Benefits	24,037	25,934	30,650	5,564	29,017
Supplies	5,002	9,726	22,144	8,351	7,000
Services	22,582	23,639	41,428	46,982	61,300
Capital Outlay	-	6,132	60,548	3,047	15,000
Total	51,621	65,430	154,770	63,944	112,317

523 - Jail Costs

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Salaries & Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services	-	-	-	-	1,000
Total	-	-	-	-	1,000

524 - Protective Inspections

Description	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budget
Salaries & Benefits	6,455	3,987	6,425	8,971	7,498
Supplies	349	63	220	396	700
Services	43,593	26,919	26,963	27,733	38,380
Capital Outlay	-	10,938	-	-	-
Total	50,397	41,907	33,608	37,100	46,578

528 - Communications & Dispatch

Description	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budget
Salaries & Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services	49,580	50,663	46,730	26,324	27,500
Capital Outlay	-	-	-	-	-
Total	49,580	50,663	46,730	26,324	27,500

531 - Storm Water

Description	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budget
Salaries & Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services	1,459	1,499	1,773	2,513	2,030
Total	1,459	1,499	1,773	2,513	2,030

536 - Cemetery

Description	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budget
Salaries & Benefits	19,264	16,537	21,251	14,444	12,851
Supplies	3,792	2,595	5,427	2,843	4,725
Services	6,251	8,261	10,618	9,607	8,290
Total	29,307	27,394	37,296	26,894	25,866

572 - Libraries

Description	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budget
Salaries & Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services	4,740	4,835	6,337	5,861	9,000
Total	4,740	4,835	6,337	5,861	9,000

576 - Park Facilities

Description	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budget
Salaries & Benefits	15,692	14,971	16,768	14,138	12,613
Supplies	7,580	3,931	5,994	6,945	5,600
Services	25,332	28,485	32,310	36,780	37,830
Total	48,604	47,386	55,072	57,863	56,043

Current Expense Reserve

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Beginning Fund Balance	207,415	217,547	229,294	235,018	241,181
Misc Revenues	133	1,747	5,724	6,163	-
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	-
Ending Fund Balance Balance	217,547	229,294	235,018	241,181	241,181

Street Fund

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Beginning Fund Balance	(177,715)	35,701	45,135	12,110	33,493
Taxes	22,734	39,866	39,390	-	-
Licenses & Permits	656	284	820	541	-
Intergovernmental Revenues	326,612	70,548	127,846	73,335	475,555
Misc Revenues	34	291	303	1,190	-
Non Revenues	-	72	-	-	-
Loan Proceeds	24,171	517	1,457	-	-
Interfund Transfers	16,500	55,000	2,750	100,000	147,500
Total Revenues	390,708	166,579	172,566	175,067	623,055
Salaries & Benefits	41,384	37,208	43,021	41,260	37,716
Supplies	16,290	10,882	10,921	8,875	45,950
Services	34,212	69,227	76,908	96,296	105,254
Debt Service	663	5,691	5,137	7,252	5,700
Capital Outlay	74,744	28,136	69,604	-	435,000
Interfund Transfers	10,000	6,000	-	-	-
Total Expenditures	177,292	157,144	205,592	153,684	629,620
Revenues less expenditures	213,416	9,434	(33,026)	21,383	(6,565)
Ending Fund Balance Balance	35,701	45,135	12,110	33,493	26,928

Street Reserve

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Beginning Fund Balance	53,859	53,902	54,324	55,680	57,140
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	-
Ending Fund Balance Balance	53,902	54,324	55,680	57,140	57,140

Fire Levy LID Lift

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

Real Estate Excise Tax

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Beginning Fund Balance	150,615	182,207	235,145	275,017	203,647
Taxes	97,994	51,253	33,533	22,660	35,000
Misc Revenues	98	1,685	6,339	5,970	-
Total Revenues	98,092	52,938	39,872	28,630	35,000
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)
Ending Fund Balance Balance	182,207	235,145	275,017	203,647	91,147

Street Managerial Equipment Replacement

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Beginning Fund Balance	-	10,000	16,105	16,507	16,940
Misc Revenues	0	105	402	433	-
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	-
Ending Fund Balance Balance	10,000	16,105	16,507	16,940	16,940

Light & Power Equipment Replacement

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

Water Equipment Replacement

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

Sewer Equipment Replacement

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

Storm Equipment Replacement

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Beginning Fund Balance	-	10,000	20,123	20,625	21,166
Misc Revenues	0	123	502	541	-
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	-
Ending Fund Balance Balance	10,000	20,123	20,625	21,166	21,166

Police Equipment Replacement

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Beginning Fund Balance	115,304	99,603	100,822	4,313	4,426
Misc Revenues	296	29,827	1,070	113	-
Interfund Transfers	15,000	25,000	25,000	-	-
Total Revenues	15,296	54,827	26,070	113	-
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	-
Ending Fund Balance Balance	99,603	100,822	4,313	4,426	4,426

Fire Equipment Replacement

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Beginning Fund Balance	81,502	86,550	97,272	104,765	107,513
Misc Revenues	48	722	2,494	2,747	-
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	-
Ending Fund Balance Balance	86,550	97,272	104,765	107,513	107,513

Park & Cemetery Equipment Replacement

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

Light and Power

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Beginning Fund Balance	162,527	249,542	442,885	552,644	650,245
Licenses & Permits	150	100	450	-	-
Intergovernmental Revenues	-	-	-	110,171	-
Charges for Services	2,964,367	3,276,076	3,251,264	3,631,439	3,830,440
Misc Revenues	18,499	26,072	38,565	49,540	28,000
Non Revenues	703	-	-	-	-
Loan Proceeds	241,113	6,431	18,943	-	-
Total Revenues	3,224,832	3,308,679	3,309,223	3,791,150	3,858,440
Salaries & Benefits	1,068,924	1,070,515	1,136,485	1,426,180	1,410,868
Supplies	259,144	331,647	376,182	314,657	391,800
Power - purchased for resale	1,246,646	1,240,316	1,012,464	1,076,824	1,420,000
Services	316,429	317,746	453,188	712,061	722,783
Debt Service	6,609	70,744	70,065	72,341	67,200
Capital Expenditures	240,066	26,867	93,580	91,487	-
Interfund Transfers	-	57,500	57,500	-	-
Total Expenditures	3,137,817	3,115,336	3,199,464	3,693,549	4,012,651
Revenues less expenditures	87,015	193,343	109,759	97,601	(154,211)
Ending Fund Balance Balance	249,542	442,885	552,644	650,245	496,034

Water

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Beginning Fund Balance	576,007	456,776	399,788	478,325	730,213
Charges for Services	878,185	903,926	1,016,378	1,130,421	1,117,900
Misc Revenues	294	2,731	10,118	13,438	-
Non Revenues	319	-	-	-	-
Loan Proceeds	66,506	1,424	4,371	-	-
Total Revenues	945,304	908,081	1,030,868	1,143,859	1,117,900
Salaries & Benefits	376,285	366,184	375,693	427,659	375,102
Supplies	47,767	53,438	71,387	67,652	16,300
Services	269,821	169,196	300,936	247,051	375,993
Debt Service	109,037	122,475	122,864	145,885	121,850
Capital Expenditures	121,624	233,776	61,451	3,723	-
Interfund Transfers	140,000	20,000	20,000	-	-
Total Expenditures	1,064,535	965,069	952,330	891,971	889,245
Revenues less expenditures	(119,231)	(56,988)	78,537	251,888	228,655
Ending Fund Balance Balance	456,776	399,788	478,325	730,213	958,868

Sewer

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Beginning Fund Balance	196,293	107,670	71,641	90,800	230,979
Charges for Services	953,856	954,130	1,043,846	1,167,134	1,167,800
Misc Revenues	107	997	2,430	2,388	-
Loan Proceeds	40,809	874	2,623	-	-
Interfund Transfers	50,000	-	-	-	-
Total Revenues	1,044,772	956,001	1,048,899	1,169,522	1,167,800
Salaries & Benefits	433,491	432,943	438,441	377,940	327,419
Supplies	99,487	64,635	90,780	112,409	64,000
Services	231,272	308,716	334,403	387,382	401,300
Debt Service	20,677	7,670	8,140	11,350	10,000
Capital Expenditures	173,068	16,665	11,577	42,663	-
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	949,119
Revenues less expenditures	(88,623)	(36,029)	19,159	140,179	218,681
Ending Fund Balance Balance	107,670	71,641	90,800	230,979	449,660

Stormwater

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Beginning Fund Balance	64,737	39,201	29,255	9,299	47,454
Intergovernmental Revenues	-	2,493	6,755	-	-
Charges for Services	166,485	168,495	181,187	203,325	210,525
Misc Revenues	38	374	527	433	-
Loan Proceeds	30,226	647	1,749	-	-
Total Revenues	196,750	172,008	190,217	203,758	210,525
Salaries & Benefits	102,284	99,393	102,902	109,707	97,156
Supplies	25,017	14,539	19,461	13,052	18,800
Services	31,101	38,876	69,207	30,636	46,420
Debt Service	828	7,117	7,026	9,069	8,400
Capital Expenditures	53,055	12,031	11,577	3,140	-
Interfund Transfers	10,000	10,000	-	-	-
Total Expenditures	222,285	181,955	210,173	165,604	170,776
Revenues less expenditures	(25,535)	(9,947)	(19,956)	38,154	39,749
Ending Fund Balance Balance	39,201	29,255	9,299	47,454	87,203

Light and Power Reserve

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Beginning Fund Balance	337,090	337,278	339,917	348,402	357,539
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	-
Ending Fund Balance Balance	337,278	339,917	348,402	357,539	357,539

Ambulance

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Beginning Fund Balance	31,412	35,735	41,748	43,458	47,633
Charges for Services	117,672	123,146	130,020	148,205	140,000
Misc Revenues	18	334	1,076	1,172	-
Total Revenues	117,689	123,480	131,095	149,378	140,000
Salaries & Benefits	10,217	9,775	11,286	4,776	3,919
Supplies	24	(49)	15	22	200
Services	103,064	107,698	118,084	140,405	136,000
Capital Expenditures	61	44	-	-	-
Total Expenditures	113,366	117,467	129,385	145,203	140,119
Revenues less expenditures	4,323	6,013	1,711	4,174	(119)
Ending Fund Balance Balance	35,735	41,748	43,458	47,633	47,514

Sewer Bond Reserve

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Beginning Fund Balance	(299)	1,629	3,888	6,453	8,422
Misc Revenues	21	172	113	180	-
Interfund Transfers	145,400	146,400	146,400	97,600	146,400
Total Revenues	145,421	146,572	146,513	97,780	146,400
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
Ending Fund Balance Balance	1,629	3,888	6,453	8,422	11,122

Water Reserve

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Beginning Fund Balance	395,399	470,605	474,288	486,128	498,877
Misc Revenues	206	3,683	11,840	12,749	-
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	-
Ending Fund Balance Balance	470,605	474,288	486,128	498,877	498,877

Sewer Reserve

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Beginning Fund Balance	129,230	144,292	145,419	149,047	152,956
Misc Revenues	62	1,128	3,628	3,909	-
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	-
Ending Fund Balance Balance	144,292	145,419	149,047	152,956	152,956