

ATTACHMENT A

2025 Budget Amendment #1

Amending Attachment A to Ordinance #

Fund	Revenues		
	Original	Amended	Increase (Decrease)
001 - Current Expense	1,485,460	1,510,460	25,000
002 - Current Expense Reserve	-	-	-
102 - Street Fund	623,055	623,055	-
120 - Street Reserve	-	-	-
122 - Fire Levy LID Lift	-	-	-
301 - Real Estate Excise Tax	35,000	35,000	-
302 - Street Equipment Replacement	-	-	-
304 - Light & Power Equip Replacement	-	-	-
305 - Water Equipment Replacement	-	-	-
307 - Sewer Equipment Replacement	-	-	-
309 - Storm Equipment Replacement	-	-	-
321 - Police Equipment Replacement	-	-	-
322 - Fire Equipment Replacement	-	-	-
336 - Park & Cemetery Equip Replacement	-	-	-
401 - Light and Power	3,858,440	3,858,440	-
405 - Water	1,117,900	1,117,900	-
407 - Sewer	1,167,800	1,167,800	-
409 - Storm Water	210,525	210,525	-
410 - Light & Power Reserve	-	-	-
413 - Ambulance Fund	140,000	140,000	-
421 - Sewer Bond Reserve	146,400	146,400	-
422 - Water Reserve	-	-	-
423 - Sewer Reserve	-	-	-
Total	8,784,580	8,809,580	25,000

Fund	Expenditures		
	Original	Amended	Increase (Decrease)
001 - Current Expense	1,470,493	1,495,493	25,000
002 - Current Expense Reserve	-	-	-
102 - Street Fund	629,620	652,620	23,000
120 - Street Reserve	-	-	-
122 - Fire Levy LID Lift	-	-	-
301 - Real Estate Excise Tax	147,500	147,500	-
302 - Street Equipment Replacement	-	-	-
304 - Light & Power Equip Replacement	-	142,000	142,000
305 - Water Equipment Replacement	-	22,000	22,000
307 - Sewer Equipment Replacement	-	-	-
309 - Storm Equipment Replacement	-	-	-
321 - Police Equipment Replacement	-	-	-
322 - Fire Equipment Replacement	-	-	-
336 - Park & Cemetery Equip Replacement	-	-	-
401 - Light and Power	4,012,651	4,012,651	-
405 - Water	889,245	889,245	-
407 - Sewer	949,119	949,119	-
409 - Storm Water	170,776	170,776	-
410 - Light & Power Reserve	-	-	-
413 - Ambulance Fund	140,119	140,119	-
421 - Sewer Bond Reserve	143,700	143,700	-
422 - Water Reserve	-	-	-
423 - Sewer Reserve	-	147,000	147,000
Total	8,553,223	8,912,223	359,000

Fund	Ending Fund Balance		
	Original	Amended	Increase (Decrease)
001 - Current Expense	227,840	227,840	-
002 - Current Expense Reserve	241,181	241,181	-
102 - Street Fund	26,928	3,928	(23,000)
120 - Street Reserve	57,140	57,140	-
122 - Fire Levy LID Lift	211,901	211,901	-
301 - Real Estate Excise Tax	91,147	91,147	-
302 - Street Equipment Replacement	16,940	16,940	-
304 - Light & Power Equip Replacement	220,558	78,558	(142,000)
305 - Water Equipment Replacement	285,571	263,571	(22,000)
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	496,034	496,034	-
405 - Water	958,868	958,868	-
407 - Sewer	449,660	449,660	-
409 - Storm Water	87,203	87,203	-
410 - Light & Power Reserve	357,539	357,539	-
413 - Ambulance Fund	47,514	47,514	-
421 - Sewer Bond Reserve	11,122	11,122	-
422 - Water Reserve	498,877	498,877	-
423 - Sewer Reserve	152,956	5,956	(147,000)
Total	4,640,433	4,306,433	(334,000)

ATTACHMENT B - Wage Scale & 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	4,546	4,641	4,923	4,734 Monthly
WWTP Manager	1	5,154	4,955	6,443	6,195 Monthly
WWTP Operator II	1	4,480	4,308	5,600	5,385 Monthly
PW Field Crew Foreperson	1	4,480	4,308	5,600	5,385 Monthly
Utility Maintenance II	2	4,040	3,885	5,050	4,856 Monthly
Utility Maintenance I	2	3,581	3,444	4,477	4,304 Monthly
FOP - Police:					
Police Sergeant	--	1	5,710	7,643	Monthly
Police Officer	4	3	5,710	6,948	Monthly
Total Regular FTE	<u><u>23.5</u></u>				
Part-time:					
PT Ground Maintenance I	--				
PT PW Summer help	--				
Fire/Stipend:					
Chief	1				
Assistant Chief	1				
Firefighters	16				

Cost Allocation Plan

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, administration, finance, and legal services.

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 enterprise 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 expenditures in funds subsidized by the general fund would simply increase the amount of general fund subsidy required).

The City’s enterprise 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 enterprise funds for services provided by the general fund. The City’s current enterprise funds subject to allocation are Light & Power, Water, Sewer, Storm, and Ambulance.

The 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 enterprise activities. Enterprise 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:
 - o Mayor and City Council (511)
 - o City Administrator/Mayor (513)
 - o Finance Department (514)
 - o Legal (515)

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	MEASUREMENT CRITERIA
Payroll	Salaries/benefits expense
Utility Billing	Total revenue
Accounts Payable	Non-salary expenses
Mayor and Council	Quantity of agenda items
General accounting & administration	Total expenses w/out transfers or debt service
Insurance	Total expenses w/out transfers or debt service

Budget & Accounting Procedures

1/12th of the budgeted overhead allocation for the year will be charged each month.

At year end, actual costs shall be input into the plan and a year-end adjustment processed. The adjustment should be based on actual cost inputs into the plan (i.e., actual costs incurred by the “charging” General Fund departments). The allocation factors (each “receiving” department’s proportionate share) will not be updated as part of the year end adjustment. The purpose of the year end adjustment is to allocate the correct total cost, but not to change the percentages charged to each fund.

The cost allocation plan should be reviewed during each budget development cycle. It is not necessary to update the activities or measurement criteria on an annual basis if 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 three years.

Costs Excluded from Allocation

- A) This plan assumes that Public Works staff will begin charging direct time to appropriate funds/departments based on actual hours worked. The existing allocation process will be discontinued.
- B) Insurance will be charged directly based on the following percentages (percent of total expenses, excluding debt service and transfers):
 - 001 General Fund – 22%
 - 401 Light & Power – 48%
 - 405 Water – 11%
 - 407 Sewer – 15%
 - 409 Stormwater – 2%
 - 413 Ambulance – 2%