



McCleary Special City Council Meeting

Tuesday, December 09, 2025 – 5:00 PM

Budget Workshop Meeting

Agenda

McCleary Community Center & Zoom

Join Zoom Meeting

Meeting ID: 787 855 3789

(253-) 215-8782

Call to Order/Flag Salute/Roll Call

Executive Session: Closed Session for Collective Bargaining under RCW 42.30.140

RCW 42.30.140 (4)(a) Collective bargaining sessions with employee organizations, including contract negotiations, grievance meetings, and discussions relating to the interpretation or application of a labor agreement; or (b) that portion of a meeting during which the governing body is planning or adopting the strategy or position to be taken by the governing body during the course of any collective bargaining, professional negotiations.

Adjourn

Study Session: Revised 2026 Preliminary Budget Discussion:

Presented By City Administrator: Jon Martin, City Clerk/Treasurer: Jamie Vinyard and Tara Dunford, CPA.

- [1.](#) 2026 Updated Preliminary Budget

Adjourn

Please turn off Cell Phones- Thank you

Americans with Disabilities Act (ADA) Accommodation is Provided Upon Request.

The City of McCleary is an equal opportunity provider and employer.

La ciudad de McCleary es un proveedor de igualdad de oportunidades y el empleador.

City of McCleary

Preliminary Budget 2026

Table of Contents

| | |
|--|----|
| Mayor's Budget Message..... | 3 |
| Elected Officials..... | 8 |
| Staff..... | 8 |
| Budget Development Process..... | 9 |
| Budget Calendar | 10 |
| Budget Principles | 11 |
| City-Wide Budget Summary..... | 12 |
| Cost Allocation | 15 |
| Authorized Positions | 18 |
| Current Expense..... | 19 |
| Current Expense – Department Detail | 22 |
| Current Expense Reserve | 25 |
| Street Fund | 25 |
| Street Reserve..... | 26 |
| Fire Levy LID Lift | 26 |
| Real Estate Excise Tax | 27 |
| Street Managerial Equipment Replacement..... | 27 |
| Light & Power Equipment Replacement | 28 |
| Water Equipment Replacement..... | 28 |
| Sewer Equipment Replacement..... | 29 |
| Storm Equipment Replacement | 29 |
| Police Equipment Replacement | 30 |
| Fire Equipment Replacement..... | 30 |
| Park & Cemetery Equipment Replacement | 31 |
| Light and Power | 31 |
| Water | 32 |
| Sewer | 33 |
| Stormwater | 34 |
| Light and Power Reserve..... | 34 |
| Ambulance | 35 |
| Sewer Bond Reserve | 35 |
| Water Reserve | 36 |
| Sewer Reserve..... | 36 |

Mayor's Budget Message

Transmittal of the Proposed 2026 Budget

Chris Miller, Mayor
Date: October 22, 2025

1) Executive Summary

This budget focuses on essentials, reliability, and affordability. The budget as presented includes CPI rate adjustments generating \$110,000 in revenue. I propose achieving 0% rate increases for Electric, Water, and Sewer through strategic cost reductions and alternative revenues—protecting affordability while building fiscal resilience.

By the Numbers (2026)

Proposed Rate Policy:

- **0% increase** for Electric, Water, Sewer (replacing \$110K CPI revenue through efficiencies)
- **Stormwater:** CPI adjustment per ordinance (~3%)
- **Property Tax:** No levy increase (bank capacity)
- **Utility Taxes:** No percentage increases

Affordability Strategy (replaces \$110K CPI revenue):

- Light & Power: Reduce department expenses = **\$205,000** savings
- Solar Farm: **\$43,000** annual revenue (zero city capital cost)
- Transportation Benefit District: \$40,000-\$80,000 potential
- Business licensing and city fee review: \$10,000-\$25,000 potential
- **Total: \$298,000-\$353,000 | Net surplus: \$188,000-\$243,000**

Additional Revenue Consideration:

- Fire Levy: Evaluate placing lapsed fire levy before voters for Fire service funding

Major Projects:

- **Beerbower Park Phase 1:** \$753,000 (RCO \$500K + Commerce \$253K + \$93K in-kind match)
 - **Streets:** \$532,000 capital investment (federal grant + match)
 - **Alleys:** Priority for 2026 maintenance
-

2) Community Highlights & 2026 Priorities

2025 Accomplishments:

- Completed W. Maple Street sidewalk (Beehive to Transit Station)
- Finished chip & fog sealing on poor-condition streets
- Installed wastewater treatment plant chiller
- Recovered legacy payment errors and reduced unnecessary spending
- Restored Civil Service Commission with regular meetings
- Modernized utility meter-reading and outage reporting systems
- Installed public safety cameras at Beerbower Park and Transit Station

2026 Focus:

- Deliver Beerbower Park Phase 1 improvements
- Complete Light & Power cutover project
- Implement operational efficiencies in the Power Department to protect residents from rate increases
- Advance Solar Farm for long-term rate stability (\$43K annually, \$860K+ over 20 years)
- Develop Transportation Benefit District, business licensing, and comprehensive city fee review
- Evaluate fire levy ballot measure for Fire service funding

3) Rate Policy & Financial Strategy

Proposed 0% Rate Increases

The budget includes \$110,000 from CPI rate increases. I propose giving up this revenue and replacing it through:

1. **Light & Power Cost Reduction:** Reduce department expenses = \$205,000 savings (requires operational restructuring and Council approval)
2. **Solar Farm:** \$43,000 annually (zero capital cost; \$3,583/month cost of delay)
3. **Transportation Benefit District:** \$40,000-\$80,000 (vehicle fee \$20-50; ~2,000 vehicles)
4. **Business licensing and city fee review:** \$10,000-\$25,000 (supports economic development tracking and ensures fees reflect actual service costs)

Financial Result: Creates \$188,000-\$243,000 surplus for reserve rebuilding, infrastructure investment, and fiscal resilience.

Fire Levy Consideration

The City's fire levy has lapsed. Council should consider placing a fire levy measure before voters to provide dedicated funding for Fire services. This would:

- Provide sustainable funding for fire protection services
- Reduce pressure on General Fund for Fire operations

- Allow voters to directly support public safety services
- Require ballot measure preparation and public education campaign
- Timeline: Could be placed on 2026 ballot with Council direction

Note: Stormwater follows CPI ordinance (calculated as average of Seattle-Tacoma-Bremerton and US All City CPI-U, June-to-June). No utility tax percentage increases proposed.

Affordability & Reserves

- Develop low-income utility assistance policy
- General Fund reserves currently at 17.8% of expenditures (below recommended 25-35%)
- Surplus from affordability strategy enables reserve rebuilding toward industry standards
- Property tax capacity banked to preserve future flexibility

4) Major Expenditures & Capital Projects

Beerbower Park Phase 1 – Fully Funded (\$753,000)

Funding: RCO \$500K + Commerce \$253K + in-kind match \$93K

Improvements:

- Playground extension (20 ft), equipment replacement, inclusive pieces, rubber tile surface
- Walking path loop around park
- Pickleball and basketball court resurfacing
- ADA restroom upgrades with full replumb
- Electronic reader board, south parking resurfacing
- Community garden in northwest corner
- Beautification: benches, picnic tables, planters, landscaping

Timeline: Archaeological review early 2026; construction through year

Streets & Transportation (\$532,000)

- Federal transportation grant project (planning/engineering phase)
- Routine maintenance: crosswalks, curb painting, pothole response
- **Alleys:** Top priority
- Lower 3rd Street: Reserve match; pursuing legislative support
- S. 6th Street sidewalk: Maintain 5% TIB match for connectors

Public Safety

- Police equipment: \$4,453 (state standards compliance)
- Fire equipment: \$10,000
- Fire Levy LID Lift: \$211,901 (completing projects; fund depleted)

Utilities

- Light & Power: Complete cutover project; operational restructuring; \$113K reserve utilization
- Water/Sewer/Storm: Advance Capital Facilities Plan; prioritize reliability and compliance

5) Staffing, Risks & Implementation

Staffing & Operational Efficiency

- **Light & Power:** Reduce department expenses by \$205,000 through operational restructuring — requires detailed plan with service level protections and performance monitoring
- **Citywide hiring freeze:** No new positions except critical emergencies
- IBEW negotiations underway; any agreement incorporated via amendment
- Emphasis on cross-training, process improvements, and workload management

Key Risks & Mitigation

1. **Operational risk:** Light & Power expense reduction requires excellent transition planning and service level monitoring
2. **Solar Farm delay:** \$3,583/month cost; resolve deliberations and begin Q1 2026
3. **Alternative revenue timing:** TBD, business licensing, and fee review require Q1 Council actions
4. **Financial cushion:** Core strategy (Power savings \$205K + Solar \$43K = \$248K) provides \$138K surplus even if TBD/licensing/fees produce zero

Critical Decisions

1. Utility rate policy (CPI vs. 0% with replacement strategy)
2. Light & Power expense reduction plan (\$205,000 savings)
3. Solar Farm approval (\$43,000 annual benefit, zero capital cost)
4. Transportation Benefit District formation (Q1 2026)
5. Business licensing ordinance and comprehensive city fee review (Q1 2026)
6. Fire levy ballot measure consideration for voter approval

6) The Choice: Two Paths Forward

Path A (Budget as Presented):

- Apply CPI increases (~\$110K revenue)
- Maintain current staffing
- Reserves decline \$290,709

Path B (Mayor's Proposal):

- **0% rates** for Electric, Water, Sewer
- Reduce Light & Power expenses by \$205,000
- Activate Solar Farm and alternative revenues
- Create **\$188K-\$243K surplus** for reserves and infrastructure
- Transform Light & Power from deficit to surplus
- Build long-term revenue diversification
- Demonstrate operational excellence and fiscal innovation

Path B Requirements:

- Light & Power operational restructuring plan
- Solar Farm approval
- Council actions on TBD, business licensing, and fee review
- Performance monitoring
- Fire levy ballot measure evaluation and preparation

7) Closing

This budget reflects my commitment to keeping McCleary affordable while moving our city forward. Through operational efficiency and smart revenue strategies, we can protect residents from rate increases, strengthen our fiscal position, and invest in our community's future. McCleary will remain an affordable place to live, work, and raise a family.

Respectfully submitted,

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 |
| Jamie Vinyard | City Clerk-Treasurer |
| Vacant | Public Works Director |
| Ryan Miskell | 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

October 22

- Mayor's proposed budget + budget message presented to Council
- Public hearing – revenue sources

November 5

- First read – property tax ordinance
- Budget discussion (if needed)

November 19

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

December 3

- Public hearing on final budget
- Second read – 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 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

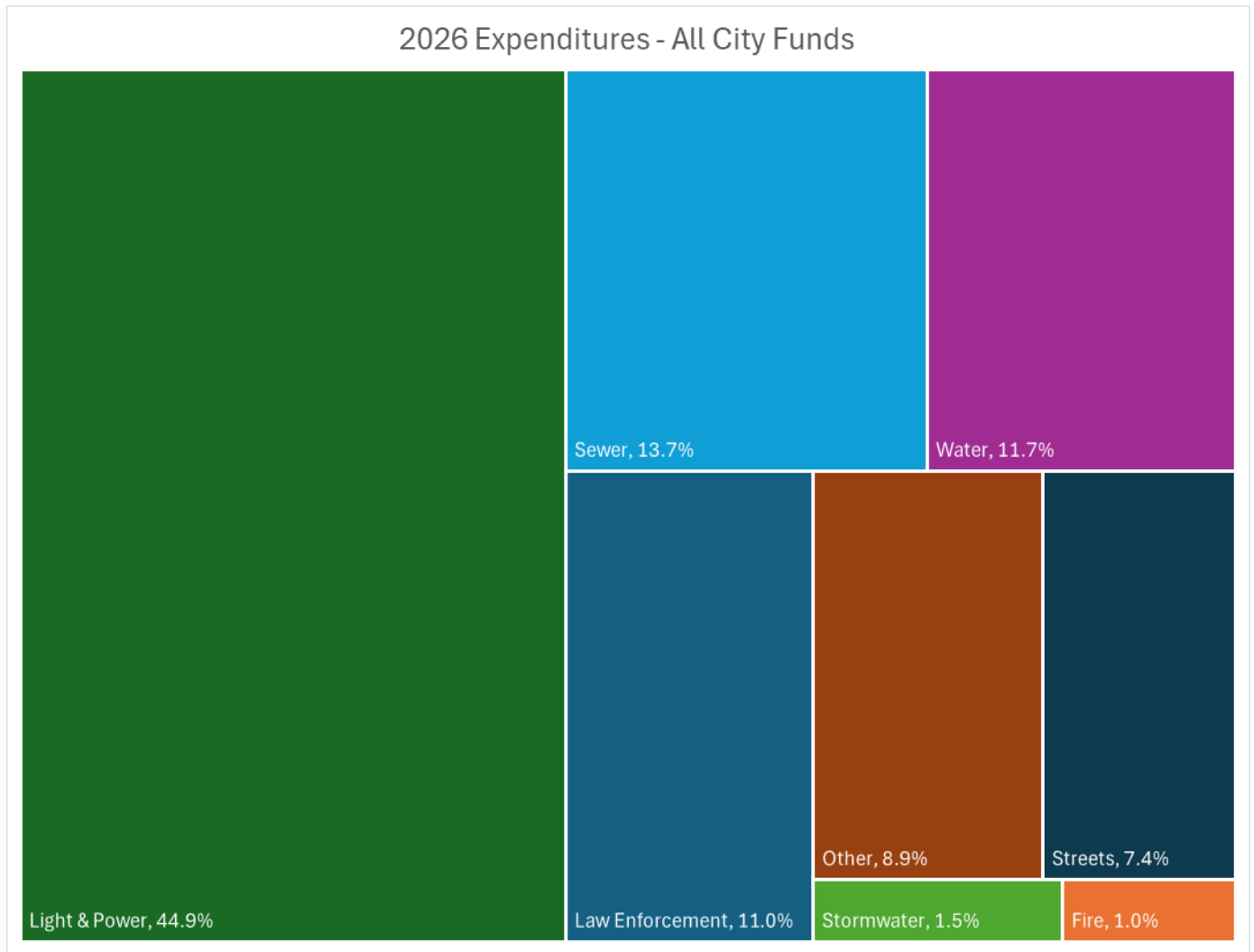
- Annual appropriated budgets are adopted for all funds on the cash basis of accounting.
- Budgets are adopted at the fund level that constitutes legal authority for expenditures. Annual appropriations lapse at the end of the fiscal period.
- The **General Fund** is the primary fund of the City. It accounts 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 | 308,970 | 1,563,900 | 1,589,704 | (25,804) | 283,166 |
| 002 - Current Expense Reserve | 242,614 | - | - | - | 242,614 |
| 102 - Street Fund | 2,515 | 1,067,499 | 1,067,499 | 0 | 2,515 |
| 120 - Street Reserve | 57,480 | - | 22,300 | (22,300) | 35,180 |
| 122 - Fire Levy LID Lift | 211,901 | - | 211,901 | (211,901) | 0 |
| 301 - Real Estate Excise Tax | 247,548 | 35,000 | - | 35,000 | 282,548 |
| 302 - Street Equipment Replacement | 17,041 | - | - | - | 17,041 |
| 304 - Light & Power Equip Replacement | 108,693 | - | - | - | 108,693 |
| 305 - Water Equipment Replacement | 290,680 | - | - | - | 290,680 |
| 307 - Sewer Equipment Replacement | 21,938 | - | - | - | 21,938 |
| 309 - Storm Equipment Replacement | 21,292 | - | - | - | 21,292 |
| 321 - Police Equipment Replacement | 4,453 | - | 4,453 | (4,453) | (0) |
| 322 - Fire Equipment Replacement | 108,151 | - | 10,000 | (10,000) | 98,151 |
| 336 - Park & Cemetery Equip Replacement | 53,643 | - | - | - | 53,643 |
| 401 - Light and Power | 249,808 | 3,671,400 | 3,772,493 | (101,093) | 148,715 |
| 405 - Water | 957,724 | 1,026,600 | 980,150 | 46,450 | 1,004,174 |
| 407 - Sewer | 114,492 | 1,192,000 | 1,149,761 | 42,239 | 156,730 |
| 409 - Storm Water | 91,099 | 187,300 | 122,595 | 64,705 | 155,804 |
| 410 - Light & Power Reserve | 359,663 | - | 113,000 | (113,000) | 246,663 |
| 413 - Ambulance Fund | 49,480 | 140,000 | 161,135 | (21,135) | 28,345 |
| 421 - Sewer Bond Reserve | 12,667 | 143,000 | 142,375 | 625 | 13,292 |
| 422 - Water Reserve | 501,840 | - | 104,000 | (104,000) | 397,840 |
| 423 - Sewer Reserve | 6,864 | - | - | - | 6,864 |
| Total | 4,040,554 | 9,026,699 | 9,451,366 | (424,667) | 3,615,887 |

2026 Revenue Sources - All City Funds





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, 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%

Authorized Positions

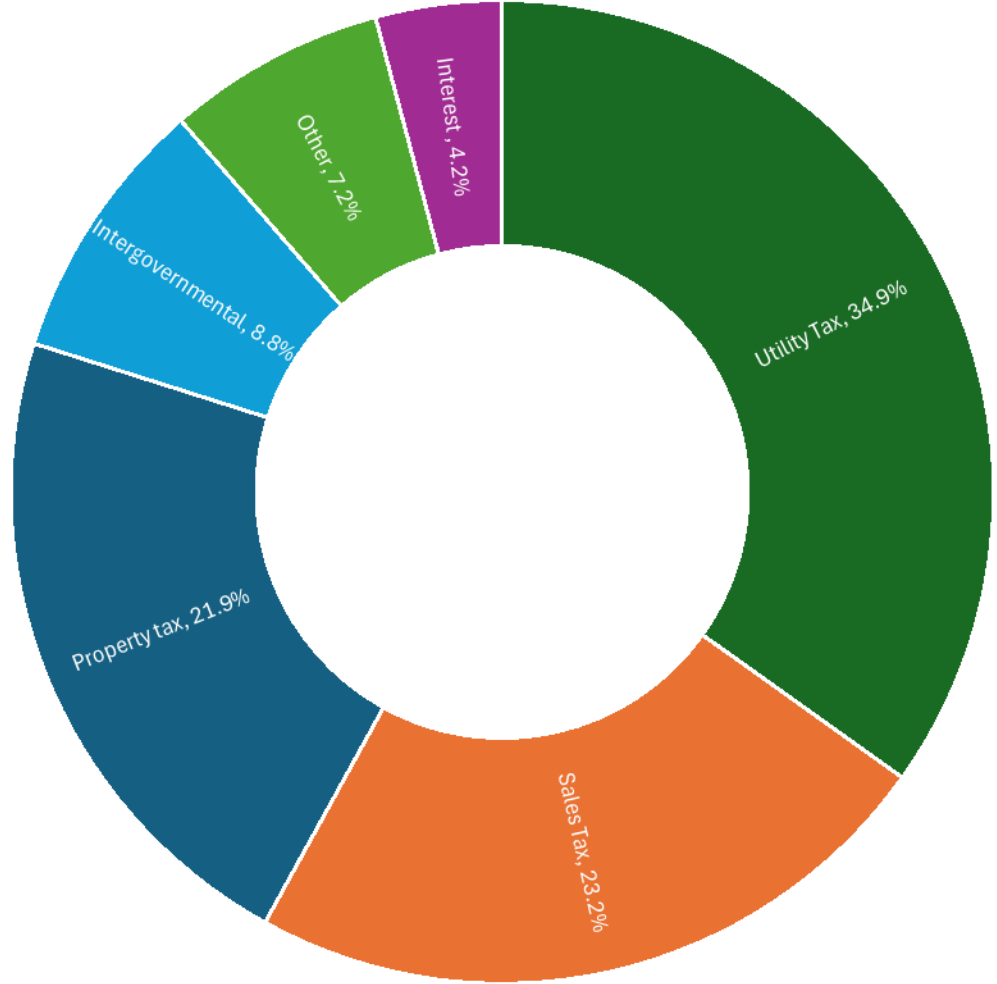
| Position | 2025 FTE | 2026 FTE | 2026 Pay Range | | |
|--------------------------|----------|----------|----------------|-------|-----------------------|
| | | | Low | High | |
| Exempt: | | | | | |
| City Administrator | 1 | 1 | 122,304 | | Annual |
| Director of Public Works | -- | -- | | | |
| City Clerk-Treasurer | 1 | 1 | 7,122 | 8,052 | Monthly |
| Police Chief | 1 | 1 | 7,280 | 8,320 | Monthly |
| IBEW: | | | | | |
| Deputy Clerk | 1 | 1 | 6,451 | | Monthly 2025 wage |
| Utility Accounts Manager | 1 | 1 | 5,689 | 6,290 | Monthly scale - |
| PW Planning Assistant | 1 | 1 | 4,728 | 5,222 | Monthly pending new |
| Office Clerk | -- | -- | 4,453 | 4,923 | Monthly contract |
| Sr. Journeyman Lineman | 1 | 1 | 69.46 | | Hourly (current |
| Journeyman Lineman | 3 | 4 | 58.65 | | Hourly contract |
| Line Equipment Operator | 1 | 1 | 50.63 | | Hourly expires at end |
| Lineman in Training | 1 | -- | 50.63 | | Hourly of 2025) |
| Teamsters: | | | | | |
| Police Records Clerk | 0.5 | 0.5 | 4,726 | 5,120 | Monthly |
| WWTP Manager | 1 | 1 | 5,360 | 6,700 | Monthly |
| WWTP Operator II | 1 | 1 | 4,659 | 5,824 | Monthly |
| PW Field Crew Foreperson | 1 | 1 | 4,659 | 5,284 | Monthly |
| Utility Maintenance II | 2 | 2 | 4,202 | 5,253 | Monthly |
| Utility Maintenance I | 2 | 2 | 3,724 | 4,656 | Monthly |
| FOP - Police: | | | | | |
| Police Sergeant | 1 | -- | 7,643 | 7,643 | Monthly |
| Police Officer | 3 | 4 | 5,710 | 6,948 | Monthly |
| Total Regular FTE | 23.5 | 23.5 | | | |
| Part-time: | | | | | |
| PT Ground Maintenance I | -- | -- | | | |
| PT PW Summer help | -- | -- | | | |
| Fire/Stipend: | | | | | |
| Chief | 1 | 1 | | | |
| Assistant Chief | 1 | 1 | | | |
| Firefighters | 16 | 16 | | | |

Current Expense

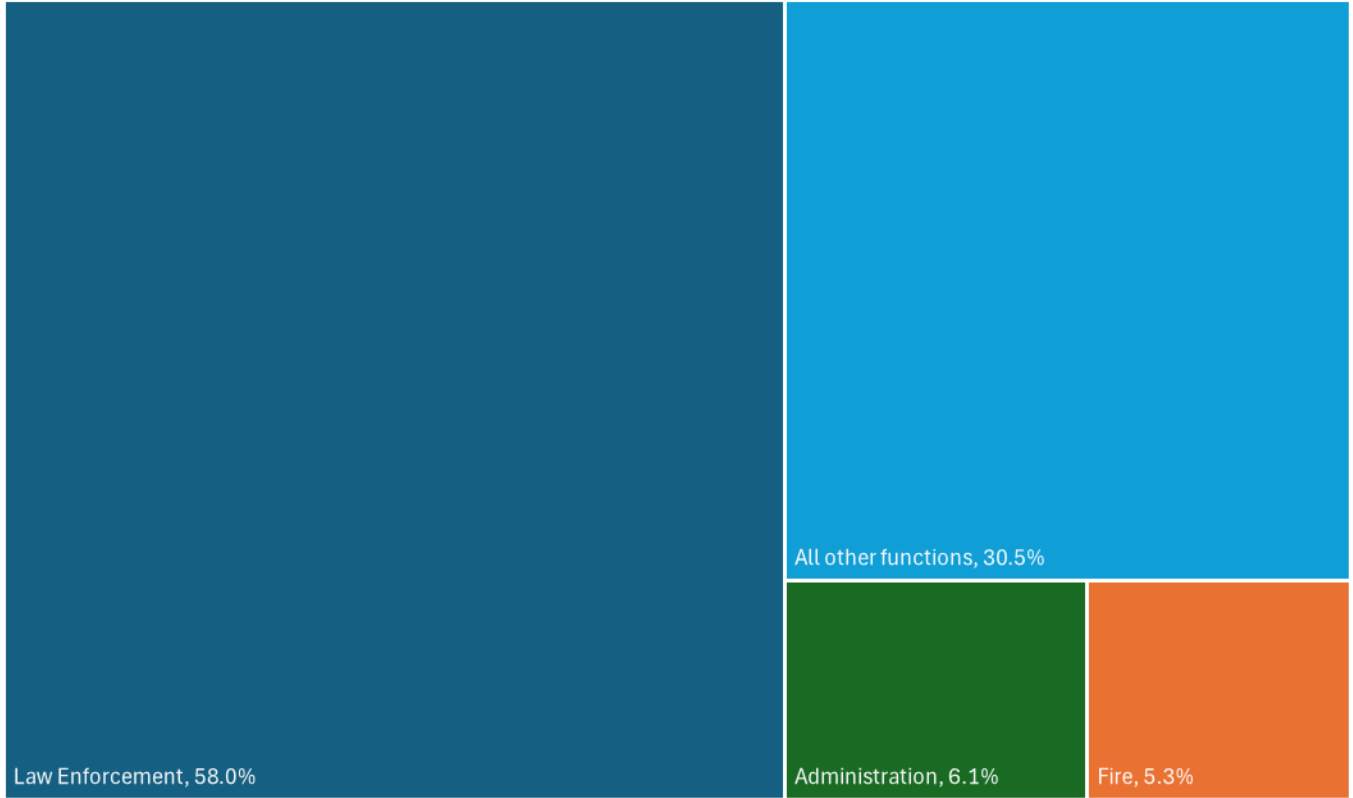
| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|---|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| 308 Beginning Fund Balance | | 485,913 | 433,798 | 294,212 | 144,874 | 308,970 |
| 310 Taxes | | 1,134,525 | 1,161,516 | 1,157,896 | 1,222,533 | 1,249,300 |
| 320 Licenses & Permits | | 31,283 | 20,484 | 12,606 | 13,046 | 13,000 |
| 330 Intergovernmental Revenues | | 364,454 | 116,161 | 117,792 | 117,536 | 137,000 |
| 340 Charges For Services | | 6,818 | 7,249 | 8,361 | 8,283 | 8,300 |
| 350 Fines & Forfeitures | | 41,074 | 38,336 | 33,658 | 24,106 | 24,200 |
| 360 Misc Revenues | | 51,091 | 44,133 | 65,959 | 188,639 | 121,600 |
| 380 Non Revenues | | 10,925 | 13,364 | 9,702 | 10,458 | 10,500 |
| 390 Loan Proceeds | | - | - | - | - | - |
| Total Revenues | | 1,640,170 | 1,401,242 | 1,405,973 | 1,584,601 | 1,563,900 |
| 511 Legislative | | 7,468 | 6,044 | 3,066 | 1,879 | 5,308 |
| 512 Judicial | | 19,725 | 24,400 | 19,825 | 21,000 | 21,000 |
| 513 Executive | | 10,151 | 10,370 | 7,075 | 3,255 | 37,064 |
| 514 Administration | | 226,268 | 131,683 | 140,791 | 150,981 | 97,725 |
| 515 Legal Services | | 85,236 | 47,017 | 55,168 | 53,032 | 57,000 |
| 518 Central Services | | 24,687 | 1,042 | 268 | 239 | - |
| 519 General Government Services | | 23,662 | 29,666 | 42,134 | 92,452 | 100,000 |
| 521 Law Enforcement | | 823,079 | 890,516 | 906,396 | 886,207 | 921,989 |
| 522 Fire Control | | 65,430 | 154,770 | 96,259 | 61,380 | 85,015 |
| 523 Jail Costs | | - | - | - | 7,065 | 7,000 |
| 524 Protective Inspections | | 41,907 | 33,608 | 34,615 | 34,807 | 34,345 |
| 525 ARPA | | - | - | - | - | - |
| 528 Communications & Dispatch | | 50,663 | 46,730 | 23,692 | 21,413 | 15,283 |
| 531 Storm Water | | 1,499 | 1,773 | 1,885 | 3,040 | 3,000 |
| 536 Cemetery | | 27,394 | 37,296 | 25,167 | 18,694 | 28,215 |
| 538 Other Utilities | | 247 | 269 | 276 | 279 | - |
| 558 Planning & Community Development | | 26,647 | 5,000 | - | - | 9,690 |
| 571 Education | | 1,887 | 435 | - | - | - |
| 572 Libraries | | 4,835 | 6,337 | 5,221 | 5,692 | 6,000 |
| 576 Park Facilities | | 47,386 | 55,072 | 53,090 | 38,970 | 78,517 |
| 580 Non Expenditures | | 3,951 | (4,016) | 8,691 | - | - |
| 591 Debt Service | | 7,716 | 8,627 | 21,691 | 20,121 | 17,607 |
| 594 Capital Expenditures | | 9,348 | 17,439 | - | - | 5,547 |
| 597 Interfund Transfers | | 183,100 | 36,750 | 110,000 | - | 59,398 |
| Total Expenditures | | 1,692,285 | 1,540,829 | 1,555,310 | 1,420,505 | 1,589,704 |
| Revenues less expenditures | | (52,115) | (139,587) | (149,337) | 164,096 | (25,804) |
| 508 Ending Fund Balance | | 433,798 | 294,212 | 144,874 | 308,970 | 283,166 |
| Ending Fund Balance as % of Expenditures | | 26% | 19% | 9% | 22% | 18% |

The budgeted decrease in fund balance is due to two one-time items: 1) 2026 is the last year in which property tax revenue will be decreased by \$16,000 to correct prior over-levy; 3) \$10,000 for a portion of the local match related to a grant-funded Street project (majority of the match is coming from the fire levy fund in the amount of \$212,000).

2026 Revenue Sources - Current Expense Fund



2026 Expenditures - Current Expense Fund



| <u>Current Expense - By Object</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|------------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Salaries & Benefits | 799,075 | 891,552 | 894,687 | 899,542 | 1,316,575 |
| Supplies | 63,000 | 97,159 | 93,559 | 50,249 | 74,250 |
| Services | 509,832 | 425,111 | 432,329 | 431,472 | 116,327 |
| Debt Service | 7,716 | 8,627 | 21,691 | 20,121 | 17,607 |
| Capital Outlay | 129,562 | 81,629 | 3,044 | 19,122 | 5,547 |
| Interfund Transfers | 183,100 | 36,750 | 110,000 | - | 59,398 |
| | 1,692,285 | 1,540,829 | 1,555,310 | 1,420,505 | 1,589,704 |

Current Expense – Department Detail

511 - Legislative

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|---------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Salaries & Benefits | 7,452 | 6,013 | 2,837 | 1,879 | 6,459 |
| Supplies | 17 | 31 | - | - | 250 |
| Services | - | - | 229 | - | - |
| Allocated Expenses | - | - | - | - | (1,401) |
| Total | 7,468 | 6,044 | 3,066 | 1,879 | 5,308 |

512 - Judicial

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|---------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Salaries & Benefits | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Services | 19,725 | 24,400 | 19,825 | 21,000 | 21,000 |
| Total | 19,725 | 24,400 | 19,825 | 21,000 | 21,000 |

513 - Executive

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|---------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Salaries & Benefits | 7,697 | 7,476 | 3,427 | 2,231 | 147,203 |
| Supplies | 201 | - | 16 | 44 | - |
| Services | 2,252 | 2,894 | 3,632 | 980 | 2,500 |
| Allocated Expenses | - | - | - | - | (112,639) |
| Total | 10,151 | 10,370 | 7,075 | 3,255 | 37,064 |

514 - Administration

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|---------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Salaries & Benefits | 47,312 | 61,508 | 84,540 | 68,087 | 333,841 |
| Supplies | 3,504 | 11,177 | 1,870 | 2,078 | 2,500 |
| Services | 72,308 | 55,355 | 54,381 | 80,816 | 102,000 |
| Allocated Expenses | - | - | - | - | (340,616) |
| Capital Outlay | 103,145 | 3,642 | - | - | - |
| Total | 226,268 | 131,683 | 140,791 | 150,981 | 97,725 |

515 - Legal Services

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|---------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Salaries & Benefits | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Services | 85,236 | 47,017 | 55,168 | 53,032 | 57,000 |
| Total | 85,236 | 47,017 | 55,168 | 53,032 | 57,000 |

518 - Central Services

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|---------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Salaries & Benefits | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Services | 24,687 | 1,042 | 268 | 239 | - |
| Total | 24,687 | 1,042 | 268 | 239 | - |

519 - General Government

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|---------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Salaries & Benefits | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Services | 23,662 | 29,666 | 42,134 | 92,452 | 100,000 |
| Total | 23,662 | 29,666 | 42,134 | 92,452 | 100,000 |

521 - Law Enforcement

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|---------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Salaries & Benefits | 675,186 | 741,461 | 737,066 | 791,676 | 719,739 |
| Supplies | 37,125 | 55,747 | 65,785 | 35,687 | 54,000 |
| Services | 110,768 | 93,309 | 103,545 | 58,844 | 148,250 |
| Total | 823,079 | 890,516 | 906,396 | 886,207 | 921,989 |

522 - Fire Control

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|---------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Salaries & Benefits | 25,934 | 30,650 | 31,809 | 4,821 | 29,015 |
| Supplies | 9,726 | 22,144 | 7,676 | 7,456 | 10,000 |
| Services | 23,639 | 41,428 | 53,731 | 29,981 | 46,000 |
| Capital Outlay | 6,132 | 60,548 | 3,044 | 19,122 | - |
| Total | 65,430 | 154,770 | 96,259 | 61,380 | 85,015 |

523 - Jail Costs

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|---------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Salaries & Benefits | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Services | - | - | - | 7,065 | 7,000 |
| Total | - | - | - | 7,065 | 7,000 |

524 - Protective Inspections

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|---------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Salaries & Benefits | 3,987 | 6,425 | 8,537 | 7,032 | 4,845 |
| Supplies | 63 | 220 | 297 | 150 | 500 |
| Services | 26,919 | 26,963 | 25,781 | 27,624 | 29,000 |
| Capital Outlay | 10,938 | - | - | - | - |
| Total | 41,907 | 33,608 | 34,615 | 34,807 | 34,345 |

528 - Communications & Dispatch

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|---------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Salaries & Benefits | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Services | 50,663 | 46,730 | 23,692 | 21,413 | 15,283 |
| Capital Outlay | - | - | - | - | - |
| Total | 50,663 | 46,730 | 23,692 | 21,413 | 15,283 |

531 - Storm Water

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|---------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Salaries & Benefits | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Services | 1,499 | 1,773 | 1,885 | 3,040 | 3,000 |
| Total | 1,499 | 1,773 | 1,885 | 3,040 | 3,000 |

536 - Cemetery

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|---------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Salaries & Benefits | 16,537 | 21,251 | 13,350 | 11,910 | 21,015 |
| Supplies | 2,595 | 5,427 | 2,971 | 1,179 | 1,500 |
| Services | 8,261 | 10,618 | 8,846 | 5,604 | 5,700 |
| Total | 27,394 | 37,296 | 25,167 | 18,694 | 28,215 |

572 - Libraries

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|---------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Salaries & Benefits | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Services | 4,835 | 6,337 | 5,221 | 5,692 | 6,000 |
| Total | 4,835 | 6,337 | 5,221 | 5,692 | 6,000 |

576 - Park Facilities

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|---------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Salaries & Benefits | 14,971 | 16,768 | 13,120 | 11,906 | 44,767 |
| Supplies | 3,931 | 5,994 | 6,254 | 3,654 | 5,500 |
| Services | 28,485 | 32,310 | 33,716 | 23,410 | 28,250 |
| Total | 47,386 | 55,072 | 53,090 | 38,970 | 78,517 |

Current Expense Reserve

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 217,547 | 229,294 | 235,018 | 242,614 | 242,614 |
| Misc Revenues | 1,747 | 5,724 | 7,596 | - | - |
| Transfers In | 10,000 | - | - | - | - |
| Total Revenues | 11,747 | 5,724 | 7,596 | - | - |
| Total Expenditures | - | - | - | - | - |
| Revenues less expenditures | 11,747 | 5,724 | 7,596 | - | - |
| Ending Fund Balance | 229,294 | 235,018 | 242,614 | 242,614 | 242,614 |

Street Fund

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 35,701 | 45,135 | 12,110 | 44,562 | 2,515 |
| Taxes | 39,866 | 39,390 | - | - | - |
| Licenses & Permits | 284 | 820 | 406 | - | - |
| Intergovernmental Revenues | 70,548 | 127,846 | 69,697 | 511,750 | 773,900 |
| Misc Revenues | 291 | 303 | 933 | - | - |
| Non Revenues | 72 | - | - | - | - |
| Loan Proceeds | 517 | 1,457 | - | - | - |
| Interfund Transfers | 55,000 | 2,750 | 100,000 | - | 293,599 |
| Total Revenues | 166,579 | 172,566 | 171,036 | 511,750 | 1,067,499 |
| Salaries & Benefits | 37,208 | 43,021 | 37,975 | 36,272 | 39,869 |
| Supplies | 10,882 | 10,921 | 8,033 | 6,637 | 9,250 |
| Services | 69,227 | 76,908 | 86,878 | 30,109 | 35,800 |
| Debt Service | 5,691 | 5,137 | 5,698 | 5,836 | 5,280 |
| Capital Outlay | 28,136 | 69,604 | - | 474,942 | 977,300 |
| Interfund Transfers | 6,000 | - | - | - | - |
| Total Expenditures | 157,144 | 205,592 | 138,584 | 553,797 | 1,067,499 |
| Revenues less expenditures | 9,434 | (33,026) | 32,452 | (42,047) | 0 |
| Ending Fund Balance | 45,135 | 12,110 | 44,562 | 2,515 | 2,515 |

Street Reserve

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 53,902 | 54,324 | 55,680 | 57,480 | 57,480 |
| Misc Revenues | 422 | 1,356 | 1,800 | - | - |
| Total Revenues | 422 | 1,356 | 1,800 | - | - |
| Interfund Transfers | - | - | - | - | 22,300 |
| Total Expenditures | - | - | - | - | 22,300 |
| Revenues less expenditures | 422 | 1,356 | 1,800 | - | (22,300) |
| Ending Fund Balance | 54,324 | 55,680 | 57,480 | 57,480 | 35,180 |

Proposed transfers out of \$22,300 cover the City's match on the TIB 6th Ave Sidewalk project.

Fire Levy LID Lift

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 155,742 | 224,742 | 211,901 | 211,901 | 211,901 |
| Interfund Transfers | 69,000 | - | - | - | - |
| Total Revenues | 69,000 | - | - | - | - |
| Capital Expenditures | - | 12,841 | - | - | - |
| Interfund Transfers | - | - | - | - | 211,901 |
| Total Expenditures | - | 12,841 | - | - | 211,901 |
| Revenues less expenditures | 69,000 | (12,841) | - | - | (211,901) |
| Ending Fund Balance | 224,742 | 211,901 | 211,901 | 211,901 | 0 |

Real Estate Excise Tax

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 182,207 | 235,145 | 275,017 | 212,533 | 247,548 |
| Taxes | 51,253 | 33,533 | 29,554 | 35,015 | 35,000 |
| Misc Revenues | 1,685 | 6,339 | 7,962 | - | - |
| Total Revenues | 52,938 | 39,872 | 37,516 | 35,015 | 35,000 |
| Interfund Transfers | - | - | 100,000 | - | - |
| Total Expenditures | - | - | 100,000 | - | - |
| Revenues less expenditures | 52,938 | 39,872 | (62,484) | 35,015 | 35,000 |
| Ending Fund Balance | 235,145 | 275,017 | 212,533 | 247,548 | 282,548 |

Street Managerial Equipment Replacement

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 10,000 | 16,105 | 16,507 | 17,041 | 17,041 |
| Misc Revenues | 105 | 402 | 533 | - | - |
| Interfund Transfers | 6,000 | - | - | - | - |
| Total Revenues | 6,105 | 402 | 533 | - | - |
| Total Expenditures | - | - | - | - | - |
| Revenues less expenditures | 6,105 | 402 | 533 | - | - |
| Ending Fund Balance | 16,105 | 16,507 | 17,041 | 17,041 | 17,041 |

Light & Power Equipment Replacement

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 119,881 | 178,574 | 240,907 | 228,693 | 108,693 |
| Misc Revenues | 1,193 | 4,833 | 7,786 | - | - |
| Interfund Transfers | 57,500 | 57,500 | - | - | - |
| Total Revenues | 58,693 | 62,333 | 7,786 | - | - |
| Capital Expenditures | - | - | 20,000 | 120,000 | - |
| Total Expenditures | - | - | 20,000 | 120,000 | - |
| Revenues less expenditures | 58,693 | 62,333 | (12,214) | (120,000) | - |
| Ending Fund Balance | 178,574 | 240,907 | 228,693 | 108,693 | 108,693 |

Water Equipment Replacement

| | | | | | |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|
| Beginning Fund Balance | 242,545 | 264,532 | 291,266 | 290,680 | 290,680 |
| Misc Revenues | 1,987 | 6,734 | 9,414 | - | - |
| Interfund Transfers | 20,000 | 20,000 | - | - | - |
| Total Revenues | 21,987 | 26,734 | 9,414 | - | - |
| Capital Expenditures | - | - | 10,000 | - | - |
| Total Expenditures | - | - | 10,000 | - | - |
| Revenues less expenditures | 21,987 | 26,734 | (586) | - | - |
| Ending Fund Balance | 264,532 | 291,266 | 290,680 | 290,680 | 290,680 |

Sewer Equipment Replacement

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 15,000 | 30,184 | 30,938 | 21,938 | 21,938 |
| Misc Revenues | 184 | 754 | 1,000 | - | - |
| Interfund Transfers | 15,000 | - | - | - | - |
| Total Revenues | 15,184 | 754 | 1,000 | - | - |
| Capital Expenditures | - | - | 10,000 | - | - |
| Total Expenditures | - | - | 10,000 | - | - |
| Revenues less expenditures | 15,184 | 754 | (9,000) | - | - |
| Ending Fund Balance | 30,184 | 30,938 | 21,938 | 21,938 | 21,938 |

Storm Equipment Replacement

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 10,000 | 20,123 | 20,625 | 21,292 | 21,292 |
| Misc Revenues | 123 | 502 | 667 | - | - |
| Interfund Transfers | 10,000 | - | - | - | - |
| Total Revenues | 10,123 | 502 | 667 | - | - |
| Total Expenditures | - | - | - | - | - |
| Revenues less expenditures | 10,123 | 502 | 667 | - | - |
| Ending Fund Balance | 20,123 | 20,625 | 21,292 | 21,292 | 21,292 |

Police Equipment Replacement

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 99,603 | 100,822 | 4,313 | 4,453 | 4,453 |
| Misc Revenues | 29,827 | 1,070 | 139 | - | - |
| Interfund Transfers | 25,000 | 25,000 | - | - | - |
| Total Revenues | 54,827 | 26,070 | 139 | - | - |
| Capital Expenditures | 53,608 | 122,579 | - | - | 4,453 |
| Total Expenditures | 53,608 | 122,579 | - | - | 4,453 |
| Revenues less expenditures | 1,219 | (96,509) | 139 | - | (4,453) |
| Ending Fund Balance | 100,822 | 4,313 | 4,453 | 4,453 | (0) |

The requested capital budget is for gun replacement, totaling \$10,000. Remainder funded from Current Expense.

Fire Equipment Replacement

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 86,550 | 97,272 | 104,765 | 108,151 | 108,151 |
| Misc Revenues | 722 | 2,494 | 3,386 | - | - |
| Interfund Transfers | 10,000 | 5,000 | - | - | - |
| Total Revenues | 10,722 | 7,494 | 3,386 | - | - |
| Capital Expenditures | - | - | - | - | 10,000 |
| Total Expenditures | - | - | - | - | 10,000 |
| Revenues less expenditures | 10,722 | 7,494 | 3,386 | - | (10,000) |
| Ending Fund Balance | 97,272 | 104,765 | 108,151 | 108,151 | 98,151 |

\$10,000 in requested capital is for purchase of forcible entry door.

Park & Cemetery Equipment Replacement

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 41,616 | 56,145 | 61,650 | 53,643 | 53,643 |
| Misc Revenues | 429 | 1,505 | 1,993 | - | - |
| Interfund Transfers | 14,100 | 4,000 | - | - | - |
| Total Revenues | 14,529 | 5,505 | 1,993 | - | - |
| Capital Expenditures | - | - | 10,000 | - | - |
| Total Expenditures | - | - | 10,000 | - | - |
| Revenues less expenditures | 14,529 | 5,505 | (8,007) | - | - |
| Ending Fund Balance | 56,145 | 61,650 | 53,643 | 53,643 | 53,643 |

Light and Power

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|---|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 249,542 | 442,885 | 552,644 | 487,560 | 249,808 |
| Charges for Services | 3,276,076 | 3,251,264 | 3,299,049 | 3,544,661 | 3,663,000 |
| Misc Revenues | 26,072 | 38,565 | 44,141 | 13,062 | 8,400 |
| Total Revenues | 3,308,679 | 3,309,223 | 3,425,818 | 3,557,798 | 3,671,400 |
| Salaries & Benefits | 1,070,515 | 1,136,485 | 1,350,617 | 1,383,067 | 1,128,046 |
| Supplies | 331,647 | 376,182 | 311,047 | 232,877 | 377,100 |
| Power - purchased for resale | 1,240,316 | 1,012,464 | 1,063,874 | 1,292,912 | 1,202,407 |
| Services | 317,746 | 453,188 | 639,038 | 638,773 | 626,500 |
| Allocated Expenses | - | - | - | - | 274,640 |
| Debt Service | 70,744 | 70,065 | 56,953 | 72,548 | 63,800 |
| Capital Expenditures | 26,867 | 93,580 | 69,373 | 175,375 | 100,000 |
| Interfund Transfers | 57,500 | 57,500 | - | - | - |
| Total Expenditures | 3,115,336 | 3,199,464 | 3,490,902 | 3,795,550 | 3,772,493 |
| Revenues less expenditures | 193,343 | 109,759 | (65,084) | (237,753) | (101,093) |
| Ending Fund Balance | 442,885 | 552,644 | 487,560 | 249,808 | 148,715 |
| Ending Fund Balance as % of Expenditures | 14% | 17% | 14% | 7% | 4% |

Water

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 456,776 | 399,788 | 478,325 | 703,565 | 957,724 |
| Charges for Services | 903,926 | 1,016,378 | 1,033,464 | 1,025,325 | 1,026,600 |
| Misc Revenues | 2,731 | 10,118 | 15,983 | - | - |
| Non Revenues | - | - | - | - | - |
| Loan Proceeds | 1,424 | 4,371 | - | - | - |
| Total Revenues | 908,081 | 1,030,868 | 1,049,447 | 1,025,325 | 1,026,600 |
| Salaries & Benefits | 366,184 | 375,693 | 400,396 | 366,604 | 349,574 |
| Supplies | 53,438 | 71,387 | 58,035 | 36,205 | 36,000 |
| Services | 169,196 | 300,936 | 240,463 | 246,003 | 281,900 |
| Allocated Expenses | - | - | - | - | 69,205 |
| Debt Service | 122,475 | 122,864 | 121,762 | 121,679 | 113,471 |
| Capital Expenditures | 233,776 | 61,451 | 3,551 | 676 | 130,000 |
| Interfund Transfers | 20,000 | 20,000 | - | - | - |
| Total Expenditures | 965,069 | 952,330 | 824,207 | 771,166 | 980,150 |
| Revenues less expenditures | (56,988) | 78,537 | 225,240 | 254,159 | 46,450 |
| Ending Fund Balance | 399,788 | 478,325 | 703,565 | 957,724 | 1,004,174 |

Sewer

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 107,670 | 71,641 | 90,800 | 78,165 | 114,492 |
| Intergovernmental Revenues | - | - | - | - | 130,000 |
| Charges for Services | 954,130 | 1,043,846 | 1,065,751 | 1,061,999 | 1,062,000 |
| Misc Revenues | 997 | 2,430 | 2,451 | 55 | - |
| Loan Proceeds | 874 | 2,623 | - | - | - |
| Total Revenues | 956,001 | 1,048,899 | 1,068,201 | 1,062,054 | 1,192,000 |
| Salaries & Benefits | 432,943 | 438,441 | 352,501 | 318,675 | 152,908 |
| Supplies | 64,635 | 90,780 | 122,969 | 72,561 | 80,100 |
| Services | 308,716 | 334,403 | 377,313 | 471,509 | 466,400 |
| Allocated Expenses | - | - | - | - | 86,353 |
| Debt Service | 7,670 | 8,140 | 8,512 | 8,938 | 11,000 |
| Capital Expenditures | 16,665 | 11,577 | 73,141 | 7,644 | 210,000 |
| Interfund Transfers | 161,400 | 146,400 | 146,400 | 146,400 | 143,000 |
| Total Expenditures | 992,030 | 1,029,740 | 1,080,837 | 1,025,727 | 1,149,761 |
| Revenues less expenditures | (36,029) | 19,159 | (12,635) | 36,327 | 42,239 |
| Ending Fund Balance | 71,641 | 90,800 | 78,165 | 114,492 | 156,730 |

Stormwater

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 39,201 | 29,255 | 9,299 | 38,274 | 91,099 |
| Intergovernmental Revenues | 2,493 | 6,755 | - | - | - |
| Charges for Services | 168,495 | 181,187 | 185,634 | 187,386 | 187,300 |
| Misc Revenues | 374 | 527 | 403 | - | - |
| Loan Proceeds | 647 | 1,749 | - | - | - |
| Total Revenues | 172,008 | 190,217 | 186,037 | 187,386 | 187,300 |
| Salaries & Benefits | 99,393 | 102,902 | 102,101 | 88,734 | 52,420 |
| Supplies | 14,539 | 19,461 | 13,125 | 10,317 | 15,200 |
| Services | 38,876 | 69,207 | 31,558 | 27,805 | 32,580 |
| Allocated Expenses | - | - | - | - | 14,475 |
| Debt Service | 7,117 | 7,026 | 7,165 | 7,298 | 7,920 |
| Capital Expenditures | 12,031 | 11,577 | 3,113 | 406 | - |
| Interfund Transfers | 10,000 | - | - | - | - |
| Total Expenditures | 181,955 | 210,173 | 157,062 | 134,561 | 122,595 |
| Revenues less expenditures | (9,947) | (19,956) | 28,975 | 52,825 | 64,705 |
| Ending Fund Balance | 29,255 | 9,299 | 38,274 | 91,099 | 155,804 |

Light and Power Reserve

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 337,278 | 339,917 | 348,402 | 359,663 | 359,663 |
| Misc Revenues | 2,639 | 8,485 | 11,260 | - | - |
| Total Revenues | 2,639 | 8,485 | 11,260 | - | - |
| Capital Expenditures | - | - | - | - | 113,000 |
| Total Expenditures | - | - | - | - | 113,000 |
| Revenues less expenditures | 2,639 | 8,485 | 11,260 | - | (113,000) |
| Ending Fund Balance | 339,917 | 348,402 | 359,663 | 359,663 | 246,663 |

Requested capital expenditures include \$50,000 for a vector trailer and \$63,000 for replacement of underground (Luscombe).

Ambulance

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 35,735 | 41,748 | 43,458 | 49,339 | 49,480 |
| Charges for Services | 123,146 | 130,020 | 135,339 | 140,936 | 140,000 |
| Misc Revenues | 334 | 1,076 | 1,431 | - | - |
| Total Revenues | 123,480 | 131,095 | 136,770 | 140,936 | 140,000 |
| Salaries & Benefits | 9,775 | 11,286 | 4,235 | 3,238 | - |
| Supplies | (49) | 15 | 25 | - | - |
| Services | 107,698 | 118,084 | 126,629 | 137,558 | 151,150 |
| Allocated Expenses | - | - | - | - | 9,985 |
| Capital Expenditures | 44 | - | - | - | - |
| Total Expenditures | 117,467 | 129,385 | 130,888 | 140,796 | 161,135 |
| Revenues less expenditures | 6,013 | 1,711 | 5,881 | 140 | (21,135) |
| Ending Fund Balance | 41,748 | 43,458 | 49,339 | 49,480 | 28,345 |

Sewer Bond Reserve

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 1,629 | 3,888 | 6,453 | 9,557 | 12,667 |
| Misc Revenues | 172 | 113 | 216 | - | - |
| Interfund Transfers | 146,400 | 146,400 | 146,400 | 146,400 | 143,000 |
| Total Revenues | 146,572 | 146,513 | 146,616 | 146,400 | 143,000 |
| Debt Service | 144,313 | 143,949 | 143,512 | 143,291 | 142,375 |
| Total Expenditures | 144,313 | 143,949 | 143,512 | 143,291 | 142,375 |
| Revenues less expenditures | 2,259 | 2,565 | 3,104 | 3,110 | 625 |
| Ending Fund Balance | 3,888 | 6,453 | 9,557 | 12,667 | 13,292 |

Water Reserve

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 470,605 | 474,288 | 486,128 | 501,840 | 501,840 |
| Misc Revenues | 3,683 | 11,840 | 15,712 | - | - |
| Interfund Transfers | - | - | - | - | - |
| Total Revenues | 3,683 | 11,840 | 15,712 | - | - |
| Capital Expenditures | - | - | - | - | 104,000 |
| Total Expenditures | - | - | - | - | 104,000 |
| Revenues less expenditures | 3,683 | 11,840 | 15,712 | - | (104,000) |
| Ending Fund Balance | 474,288 | 486,128 | 501,840 | 501,840 | 397,840 |

Budgeted capital includes \$8,000 for a lift station generator, \$65,000 for upgrade of Cedar Heights Lift station, \$3,000 for chlorine holding tank, \$25,000 for a truck for well operator, and \$3,000 for wax-tape anticorrosion wrap.

Sewer Reserve

| <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Projected</u> | <u>2026 Budget</u> |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| Beginning Fund Balance | 144,292 | 145,419 | 149,047 | 153,864 | 6,864 |
| Misc Revenues | 1,128 | 3,628 | 4,817 | - | - |
| Interfund Transfers | - | - | - | - | - |
| Total Revenues | 1,128 | 3,628 | 4,817 | - | - |
| Capital Expenditures | - | - | - | 147,000 | - |
| Total Expenditures | - | - | - | 147,000 | - |
| Revenues less expenditures | 1,128 | 3,628 | 4,817 | (147,000) | - |
| Ending Fund Balance | 145,419 | 149,047 | 153,864 | 6,864 | 6,864 |