McCleary Regular City Council Meeting

Wednesday, October 25, 2023 – 6:30 PM

McCleary Community Center & Zoom Virtual Meeting

Agenda

Join Zoom Meeting

https://us06web.zoom.us/webinar/register/WN_9K_F6b9TTTeWr8EaygFTdA

Meeting ID: **891 5262 6846**

Passcode: **276660**

(253) 215-8782

Call to Order/Flag Salute/Roll Call

Agenda Modifications/Acceptance

Special Presentations

1. FCS Group Rate Study Presentation - Including Public Q&A

Public Hearing

2. 2024 Budget Revenue

Public Comment - Agenda Items Only

Consent Agenda

3. Accounts Payable October 1-15, 2033 Ck Numbers 52544-52600 including EFT's totaling $167,341.86
4. September 30th Council Retreat Minutes

Updates

New Business

Old Business

Ordinances and Resolutions

5. 2024 Property Tax Resolution

Public Comment - City Business Only

Executive Session

Council Comments

Mayor Comments

Adjourn

Please turn off Cell Phones- Thank you

City of McCleary
Home of the McCleary Bear Festival

McCleary Rate Study

Revenue Requirement

October 25, 2023

FCS GROUP
Solutions-Oriented Consulting

Agenda

- Overview of rate setting process
- Financial policies
- Key assumptions
- Summary of findings
  - » Electric
  - » Water
  - » Sewer
  - » Stormwater
- Water rate design
- Next steps
- Questions

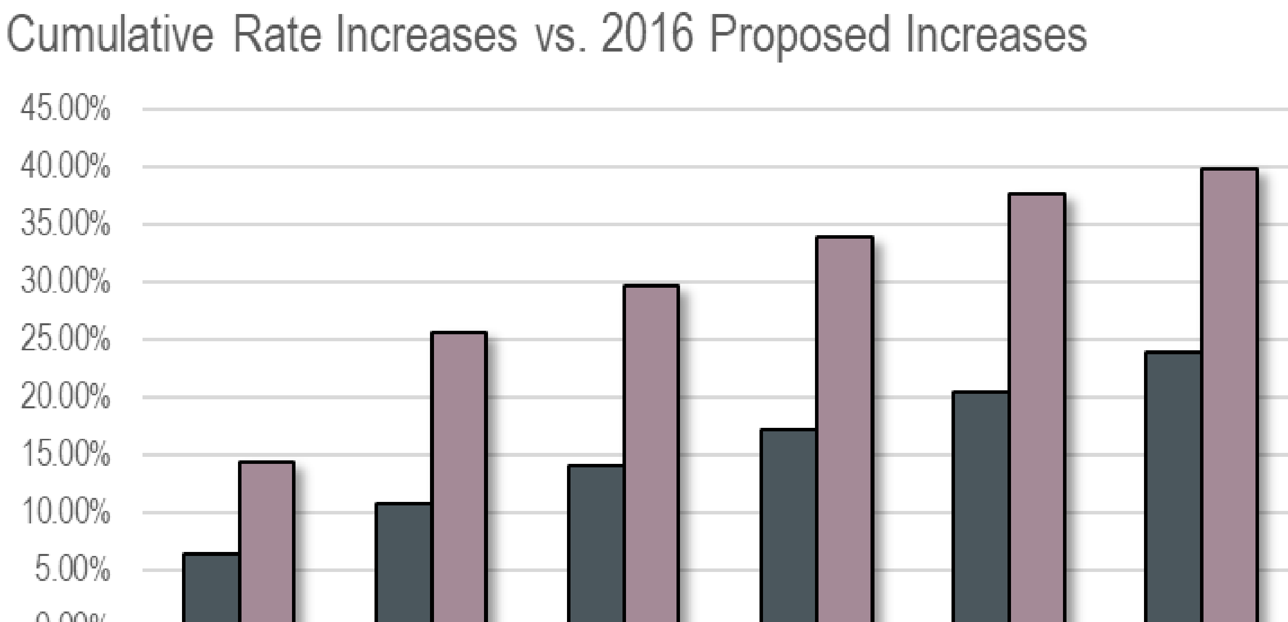
Background

- **Study commenced 2022**
- **Presented draft revenue requirement findings in June 2023**
  - » Rates are not sufficient to meet operating and capital requirements
- **Scenarios presented at June meeting**

Proposed Rate Increases	2024	2025	2026	2027	2028
Electric					
S1: Reserve Draw	8.75%	8.75%	8.75%	8.75%	0.00%
Water					
S1: Revenue Bonds & Reserve Draw	28.00%	17.25%	17.25%	3.75%	3.75%
S2: Low Interest Loans & Reserve Draw	28.00%	16.25%	16.25%	3.00%	3.00%
Sewer					
S1: Revenue Bonds & Reserve Draw	16.00%	12.25%	8.50%	3.00%	3.00%
Stormwater					
S1: Revenue Bonds	93.00%	8.00%	8.00%	8.00%	8.00%
S2: Low Interest Loans	93.00%	5.50%	5.50%	5.50%	5.50%

Combined Sample Single Family Bill vs. CPI

- **Significant changes have occurred since last study**
  - » Recommended increases from 2016 rate study were not adopted
  - » Capital costs were deferred and now are subject to increased inflation



	2017	2018	2019	2020	2021	2022
Adopted Increases	6.50%	10.87%	14.19%	17.32%	20.49%	23.98%
2016 Proposed Increases	14.38%	25.64%	29.76%	33.98%	37.67%	39.93%

Notes:

1. Based on 1 ERU, 1,200 kWh electric usage, 6 ccf water consumption

Overview of Rate Setting Process

Fiscal Policies – Set the Management Foundation

Step 1:
Revenue Requirement
(defining overall needs)

- Revenue
- Debt
- Reserves
- O&M
- Capital
- Power

Step 2:
Cost of Service (Electric Only)
(equity evaluation)

- Define Customer Classes
- Allocate Costs

Step 3:
Design Rates
(collect target revenue)

- Fixed Charge
- Variable Charge

Revenue Requirement Objectives

- **Determine the amount of annual revenue necessary to fund all financial obligations on a *standalone basis***
  - Operating & power expenses
  - Debt service (principal & interest)
  - Capital costs and funding approach
- **Meet financial parameters and targets**
  - Target debt service coverage ratios
  - Maintain target reserve balances
- **Evaluate revenue sufficiency over a multi-year period**
- **Develop rate plan to balance financial needs and minimize customer impacts**

Revenue Requirement Elements

Fiscal Policy Achievement + Forecast of Revenue at Existing Rates + Forecast of O&M & Power

\+ Planned Capital Costs + Existing & New Debt Service = **Annual Revenue Requirement**

Financial Policies

Policy	Purpose	Target
Operating Reserve	Liquidity cushion to accommodate cyclical cash flow fluctuations	60 – 90 Days of O&M
Capital Contingency Reserve	To meet emergency repairs, unanticipated capital, and project cost overruns	Electric: $1,000,000 Water: $100,000 Sewer: $250,000 Stormwater: $100,000
Debt Service Coverage (DSC)	Compliance with existing loan/debt covenants and maintain credit worthiness for future debt issuance	Minimum Requirement: 1.25

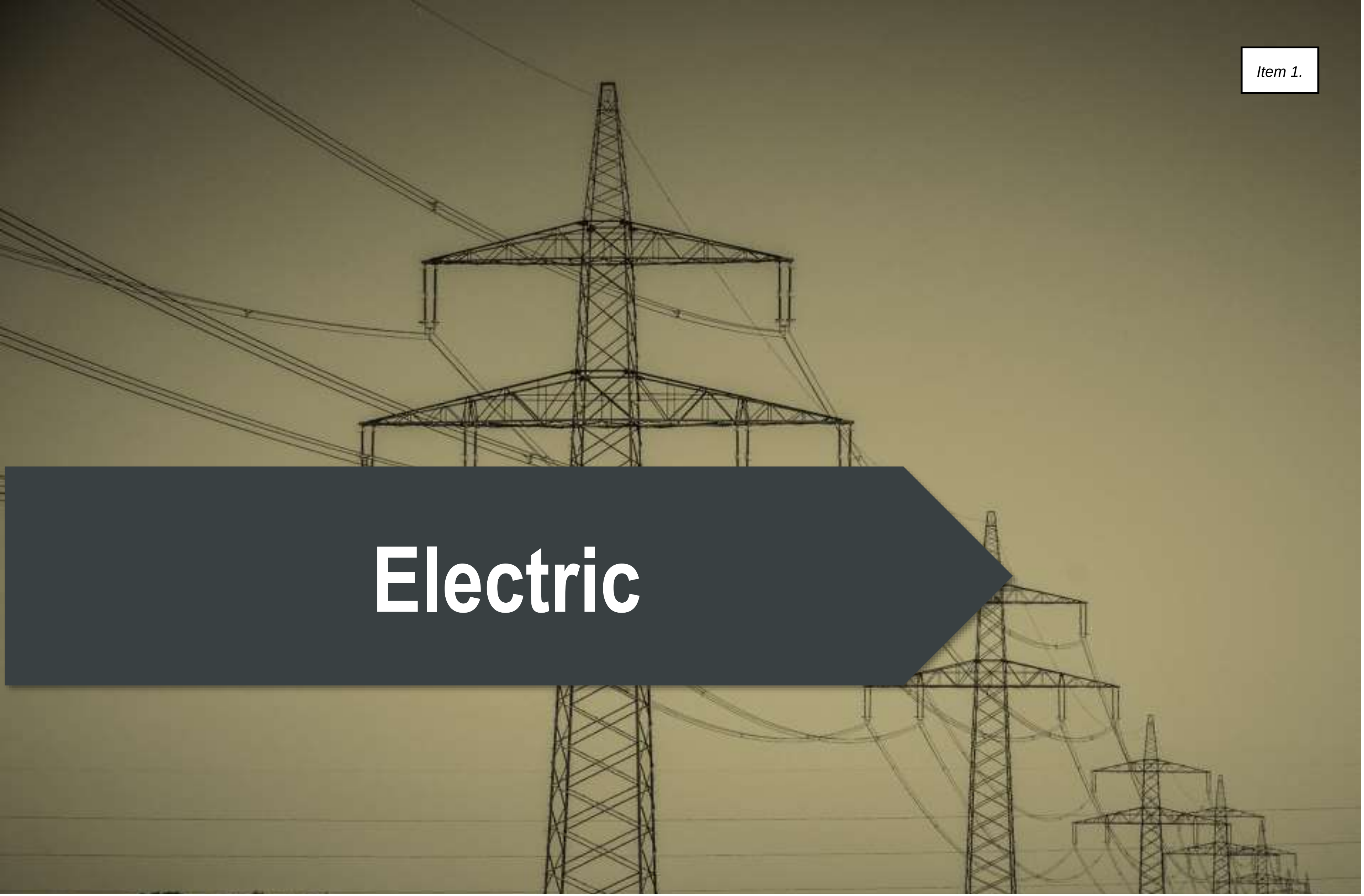
Key Assumptions – Forecasting

- **Focus period 2023-2028**
  - » Projection through 2042 (2033 for electric)
- **Revenue based on historical data, budget and forecast assumptions**
  - » Sewer / Stormwater
    - – 2023 budget used as baseline for rate and non-rate revenues
  - » Water / Electric:
    - – 2021/2022 billing statistics used as baseline for rate revenues
    - – 2023 budget used as baseline for non-rate revenues
  - » Annual growth set between 0.00% - 0.60% per year depending on utility and customer type
- **O&M expenses based on 2023 budget and escalated with**
  - » 6.00% - 3.00% depending on expense line item and year
  - » Forecast includes additional shared overhead expenses

Key Assumptions – Forecasting (continued)

- **Taxes**
  - Water state excise tax rate: 5.029%
  - Sewer state excise tax rate: 3.852% on collection share of revenue (50.00%)
  - B&O tax rate: 1.75% on non rate revenue, connection fee revenue, sewer treatment & transmission revenue (50.00%) and stormwater rate revenue
  - City tax (applied on top of customer bills):
    - Water / Sewer / Stormwater: 8.99%
    - Electric: 6.00%

Future debt: revenue bonds	**Low interest loans**
Term: 20-year	20-year
Interest rate: 5.00%	1.50%
Issuance cost: 1.50%	0.00%



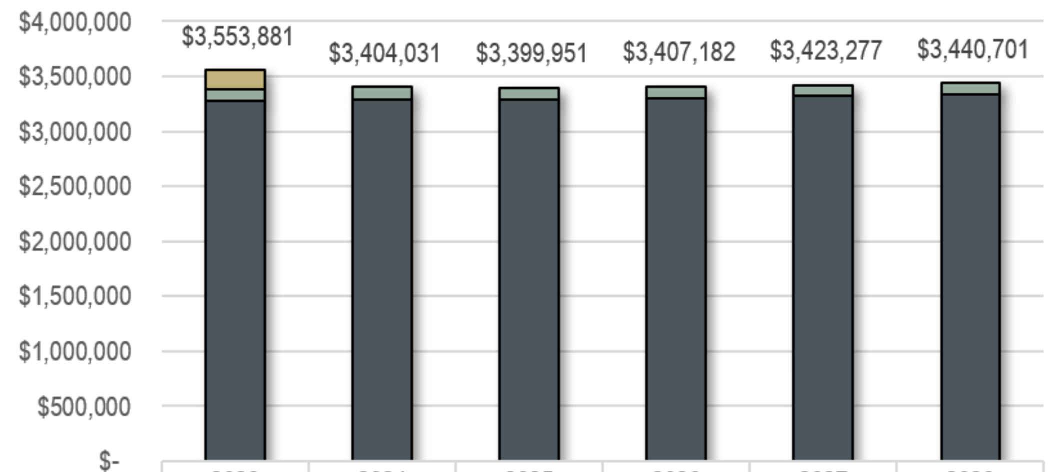
Electric

Electric Study Updates

- **Updates since June presentation**
  - Bonneville Power Administration finalized FY 2024 and FY 2025 power and transmission rates
  - Slight changes to power cost forecast
  - Improves proposed rate trajectory

Key Factors: Existing Revenue

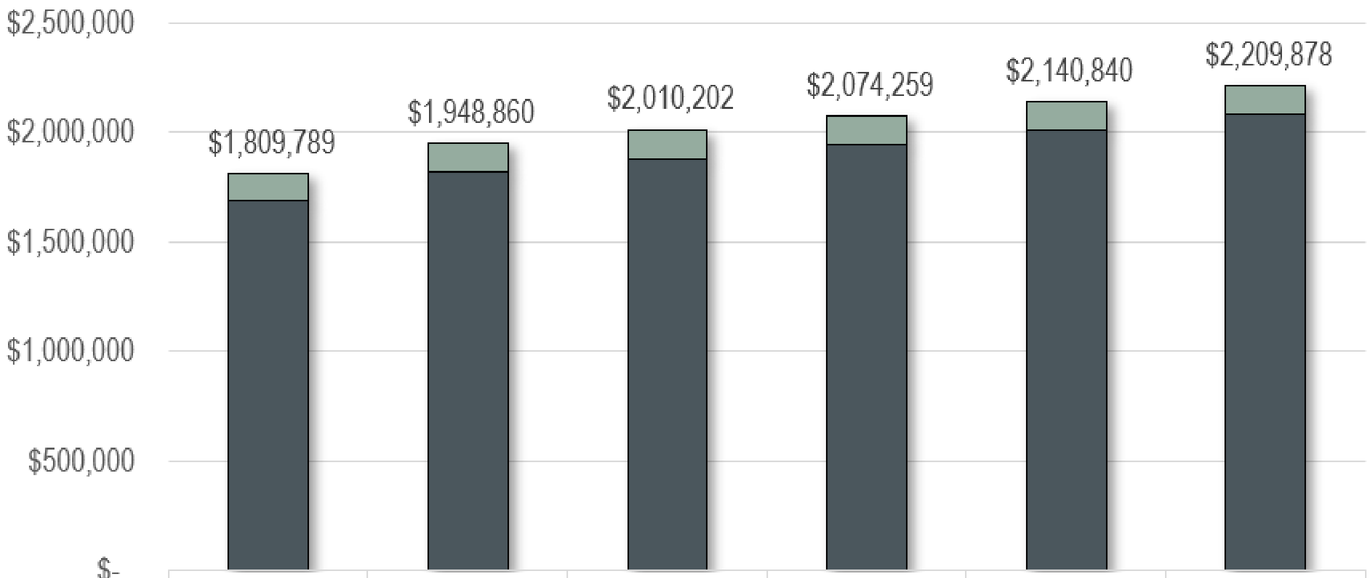
- **Focus period: 2023-2028**
  - » Rate revenue based on 2021 actual data plus growth for each class
    - – Residential: 0.6% | Commercial: 0.5% | Industrial / Lighting: 0.0%
  - » Non rate revenue consists of BPA power dividend, charges for services & parts, energy conservation fees, equipment, pole & vehicle leases, and investment interest
    - – 2023 includes one-time transfer from Fund 410 to Fund 401
- **Total existing operating revenue: $3.5 million to $3.4 million**



	2023	2024	2025	2026	2027	2028
Transfer from Reserves (410)	$169,959	$-	$-	$-	$-	$-
Non-Rate Revenues	$104,892	$111,591	$107,437	$101,100	$101,100	$101,100
Rate Revenues - Existing	$3,279,031	$3,292,441	$3,292,514	$3,306,082	$3,322,177	$3,339,601
Total Revenues	$3,553,881	$3,404,031	$3,399,951	$3,407,182	$3,423,277	$3,440,701

Key Factors: Operating Expenses

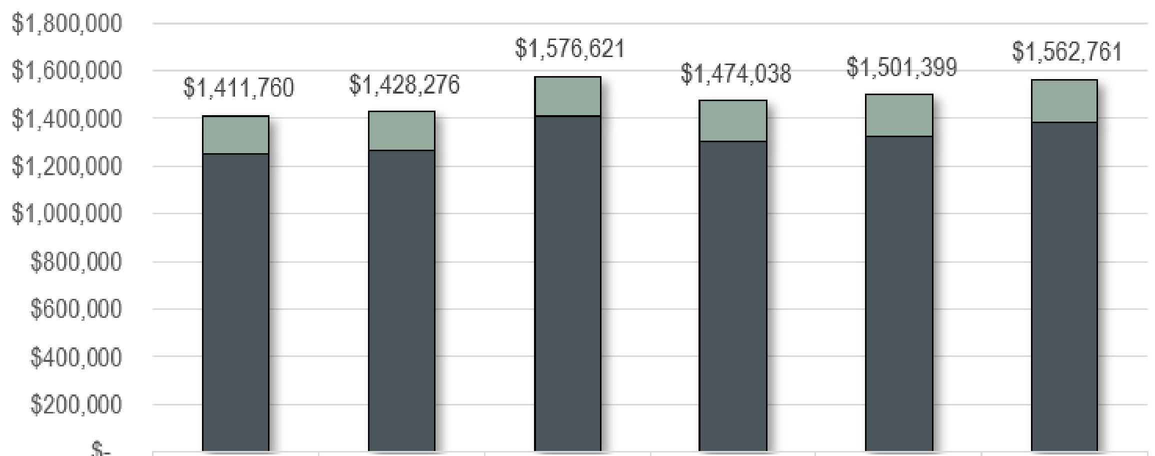
- **Forecast based on 2023 budget**
  - » Costs inflated between 6.0% - 3.0% per year
    - – Average inflation (net of taxes) of 4.3%
- **Total O&M expenses: $1.8 million to $2.2 million**



	2023	2024	2025	2026	2027	2028
Total O&M	$1,809,789	$1,948,860	$2,010,202	$2,074,259	$2,140,840	$2,209,878
Taxes	$125,000	$129,482	$129,412	$129,827	$130,450	$131,125
Operations	$1,684,789	$1,819,377	$1,880,790	$1,944,432	$2,010,390	$2,078,752

Key Factors: Power / Transmission Costs

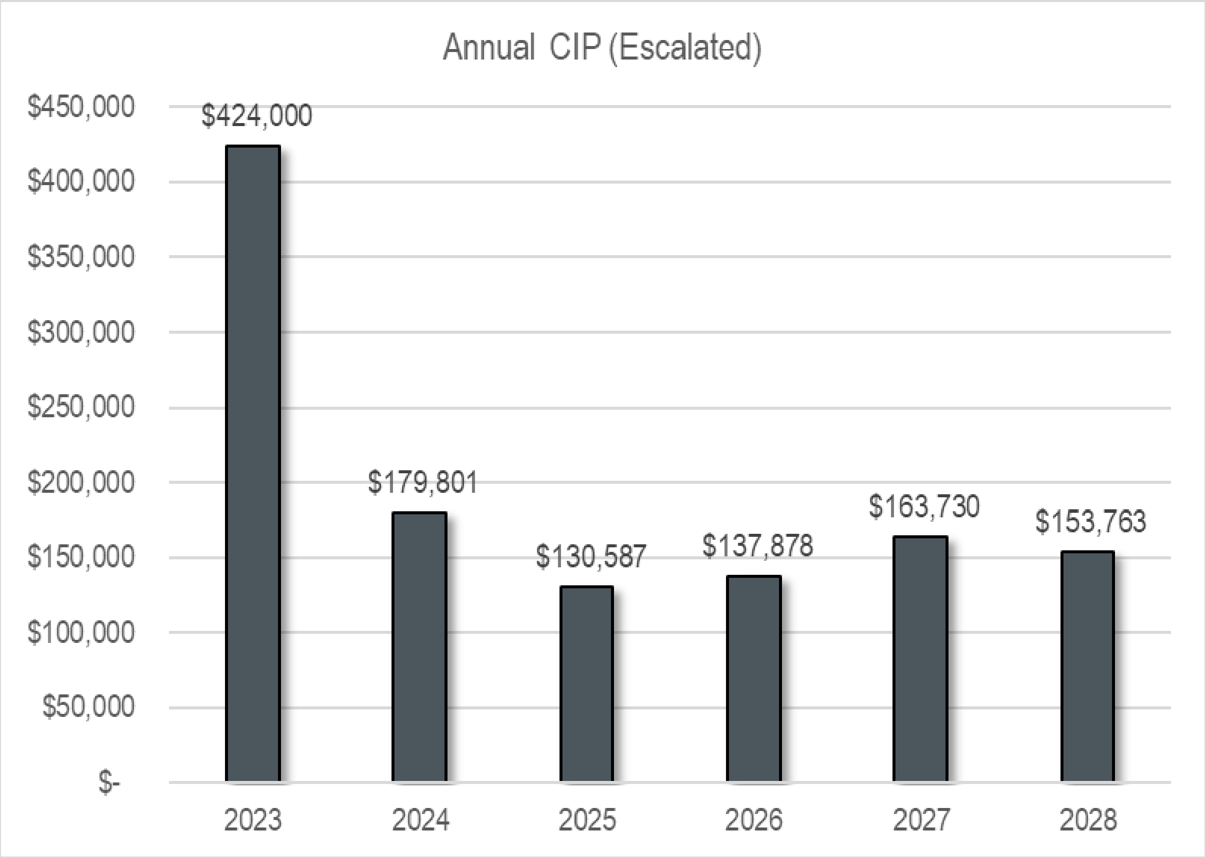
- **Power / transmission based on load and BPA billing determinants**
  - Includes BPA FY 2024 power / transmission final rates
    - Includes power dividend
  - Future increases assume 5% biannual adjustment
  - Assumes no Tier 2 purchases after FY 2025
- **Total power / transmission expenses: $1.4 million to $1.6 million**



	2023	2024	2025	2026	2027	2028
Total Power Costs	$1,411,760	$1,428,276	$1,576,621	$1,474,038	$1,501,399	$1,562,761
Transmission	$161,434	$163,105	$165,421	$172,256	$175,068	$182,074
Power	$1,250,326	$1,265,171	$1,411,200	$1,301,782	$1,326,331	$1,380,687

Key Factors: Capital

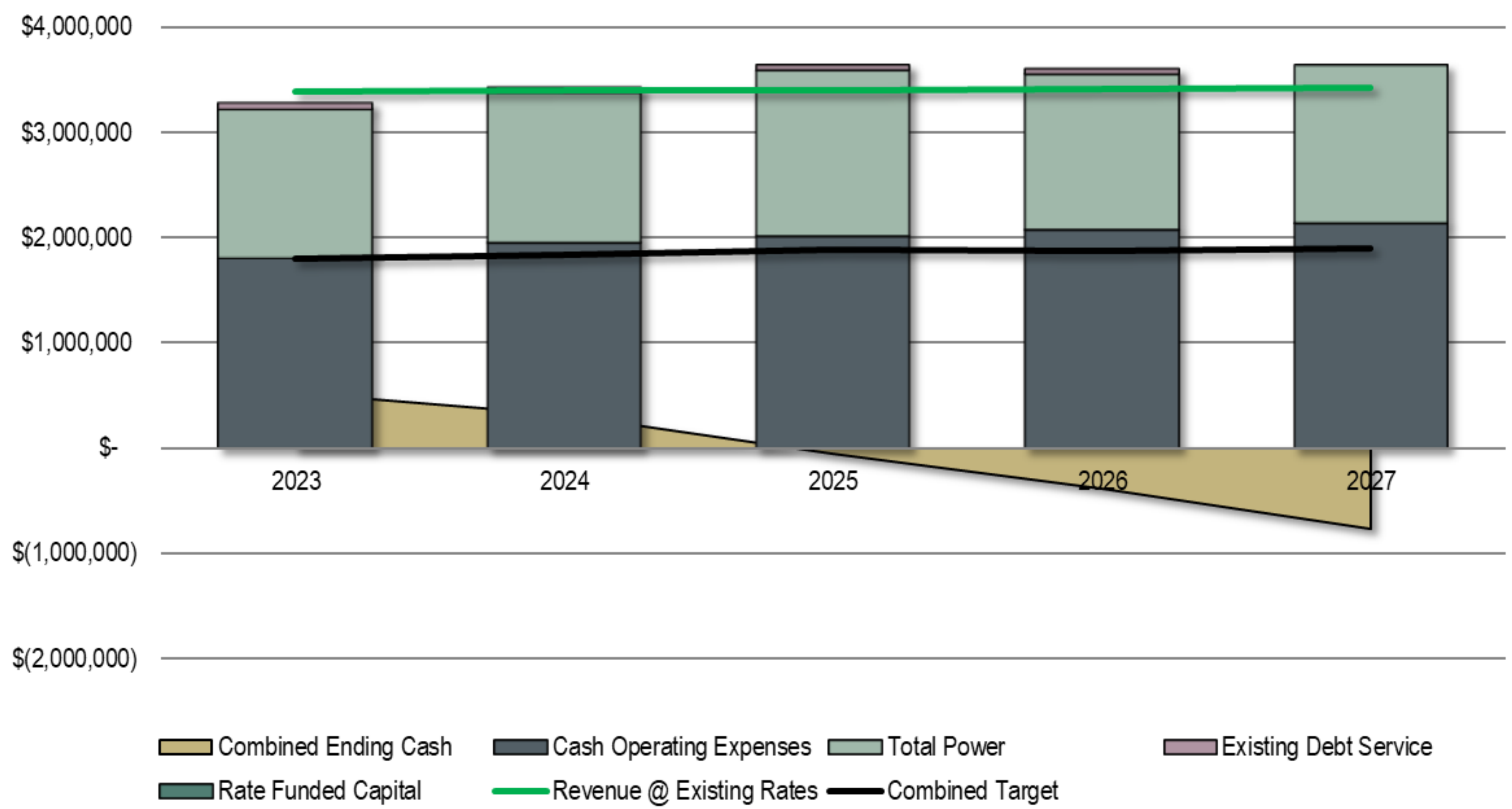
- **Capital funded through existing reserves**
  - » No new debt anticipated in 2024-2028 rate setting period



Year	CIP	Annual CIP (Escalated)
2023	$ 424,000	$ 424,000
2024	115,667	179,801
2025	81,167	130,587
2026	82,800	137,878
2027	95,000	163,730
2028	86,200	153,763
Total	**$ 884,833**	**$ 1,189,758**
2029-2033	400,400	770,694
Total	**$ 1,285,233**	**$ 1,960,453**

Item 1.

Revenue Requirement: Baseline

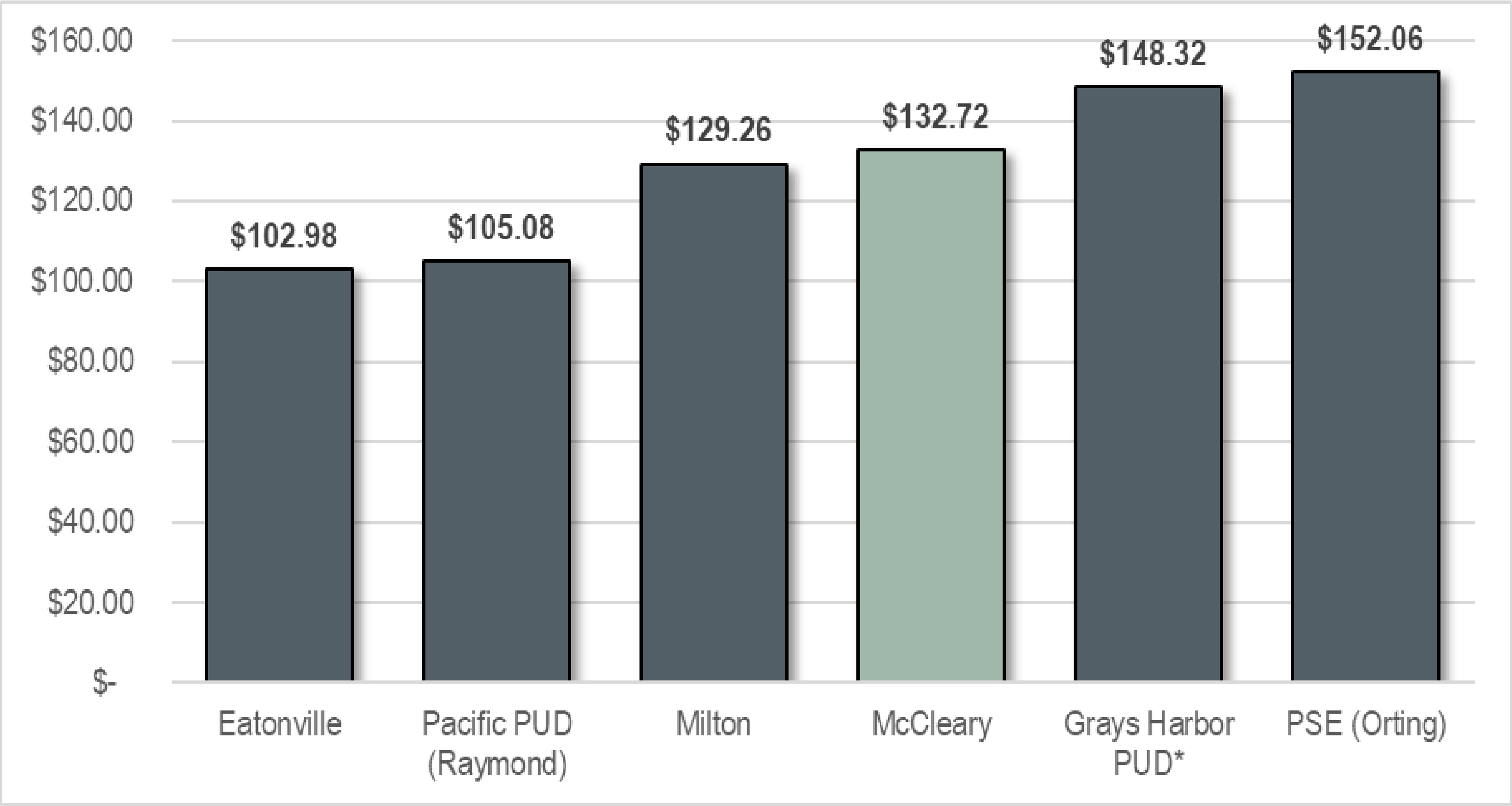


Summary & Scenarios for Consideration

- **Existing rates are not sufficient to keep up with ongoing obligations**
  - » Cannot meet debt and power obligations starting in 2024
  - » At existing rate levels, reserves would be depleted and go negative in 2025
- **Scenario for consideration**
  - » S1: Cash fund CIP and release 50% of Fund 410 in 2023

Description	Existing	2024	2025	2026	2027	2028
Annual Increase						
S1: Reserve Draw		8.25%	8.25%	8.25%	8.25%	0.00%
Average Residential Monthly Bill (1,200 kWh)						
S1: Reserve Draw	$ 132.72	$ 143.67	$ 155.52	$ 168.35	$ 182.24	$ 182.24
$ per Mo. Difference		*$ 10.95*	*$ 11.85*	*$ 12.83*	*$ 13.89*	*$ -*

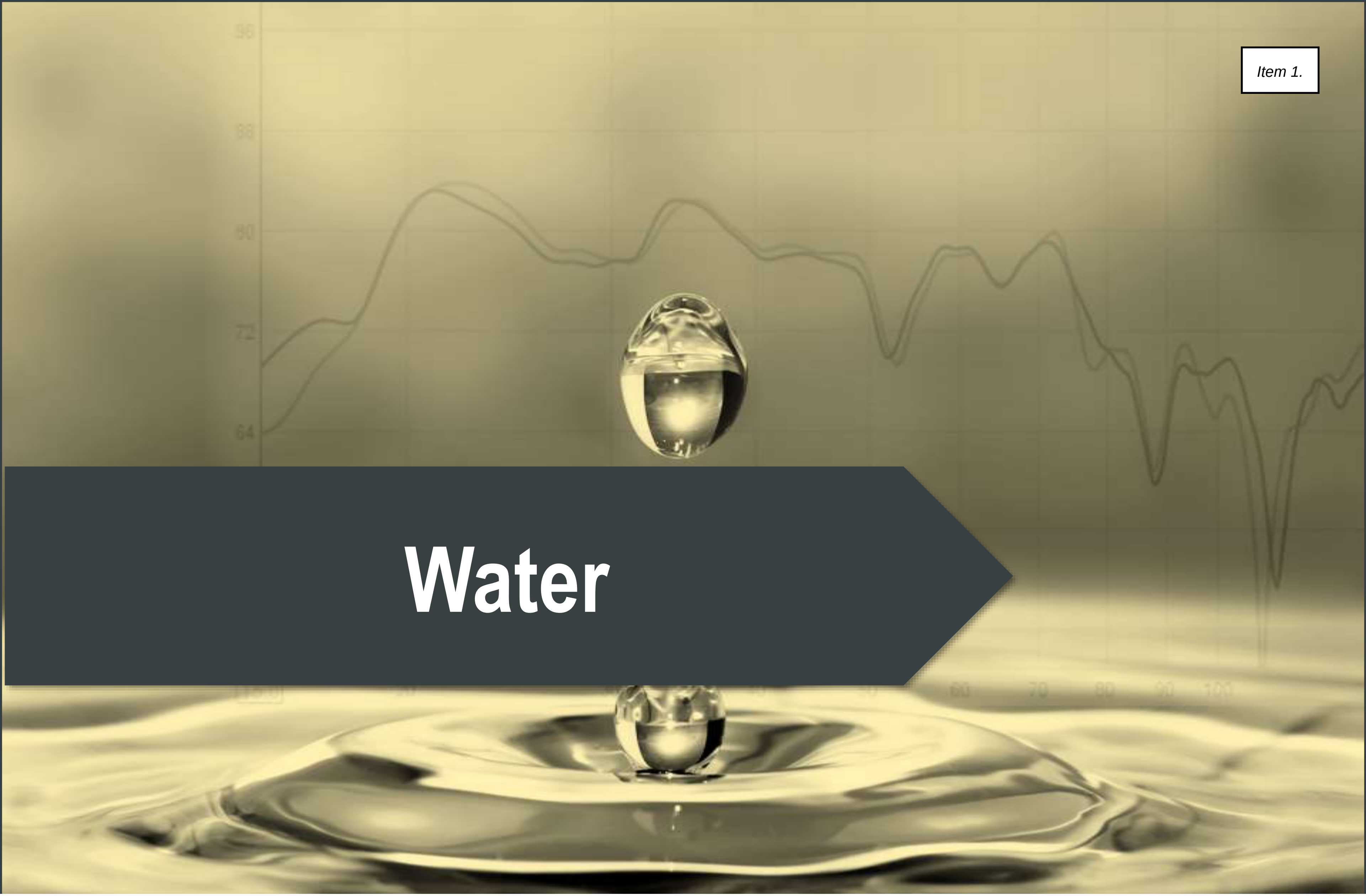
Electric Residential Rate Survey



Notes:

1. *Based on 1,200 kWh and single-phase meter*
2. *Grays Harbor PUD serves Westport, Hoquiam, Aberdeen, Ocean Shores, & Elma*

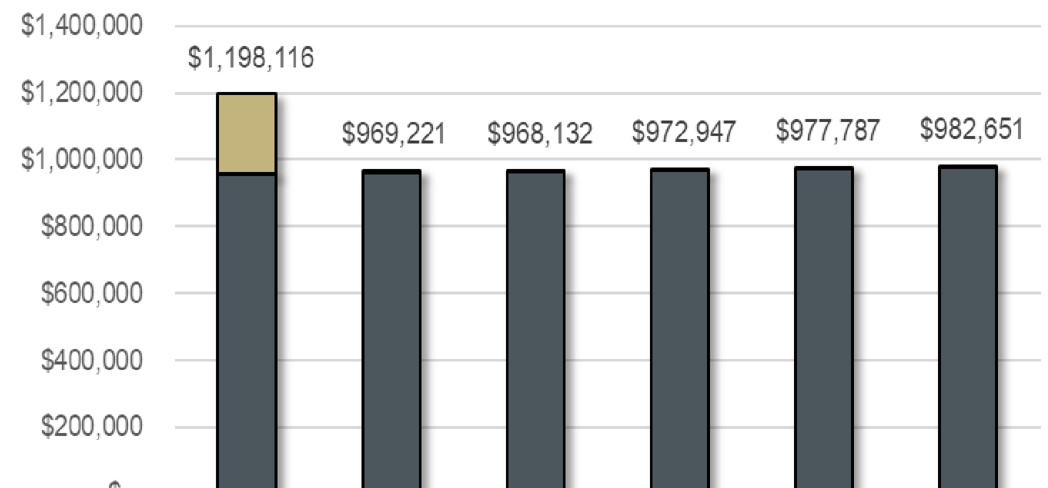
Item 1.



Water

Key Factors: Existing Revenue

- **Focus period: 2023-2028**
  - » Rate revenue based on 2023 budget data plus 0.5% growth for each class
  - » Non rate revenue consists of investment interest and other water-related charges
    - – 2023 includes one-time transfer from Fund 422 to Fund 405
- **Total existing operating revenue: $1.2 million to $1.0 million**



	2023	2024	2025	2026	2027	2028
Transfer from Reserves (422)	$237,144	$-	$-	$-	$-	$-
Non-Rate Revenues	$7,400	$10,881	$5,000	$5,000	$5,000	$5,000
Rate Revenues - Existing	$953,572	$958,340	$963,132	$967,947	$972,787	$977,651
Total Revenues	$1,198,116	$969,221	$968,132	$972,947	$977,787	$982,651

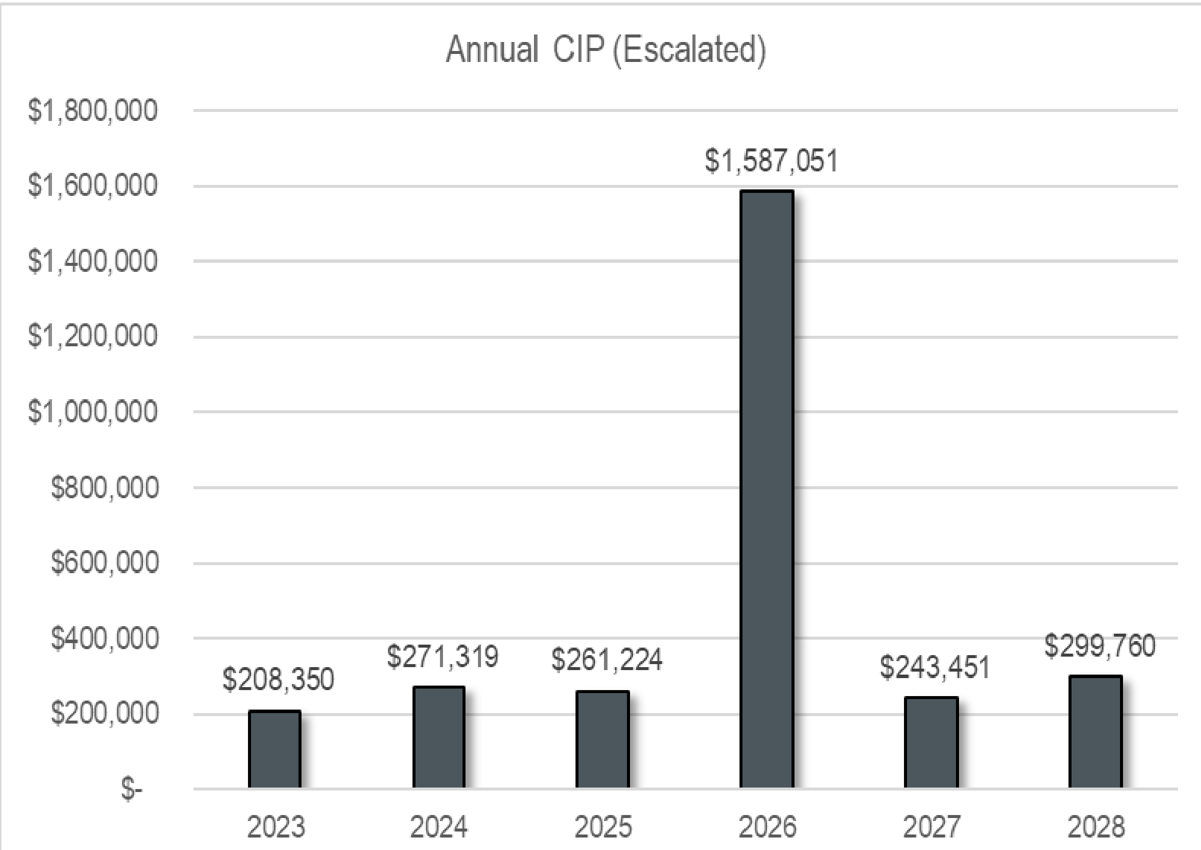
Key Factors: Operating Expenses

- **Forecast based on 2023 budget**
  - » Costs inflated between 6.0% - 3.0% per year
    - – Average inflation (net of taxes) of 4.6%
- **Total O&M expenses: $0.9 million to $1.1 million**

	2023	2024	2025	2026	2027	2028
Total O&M	$911,144	$995,180	$1,028,132	$1,062,303	$1,097,721	$1,134,435
Taxes	$45,000	$48,548	$48,770	$49,014	$49,258	$49,504
Operations	$866,144	$946,632	$979,361	$1,013,290	$1,048,463	$1,084,930

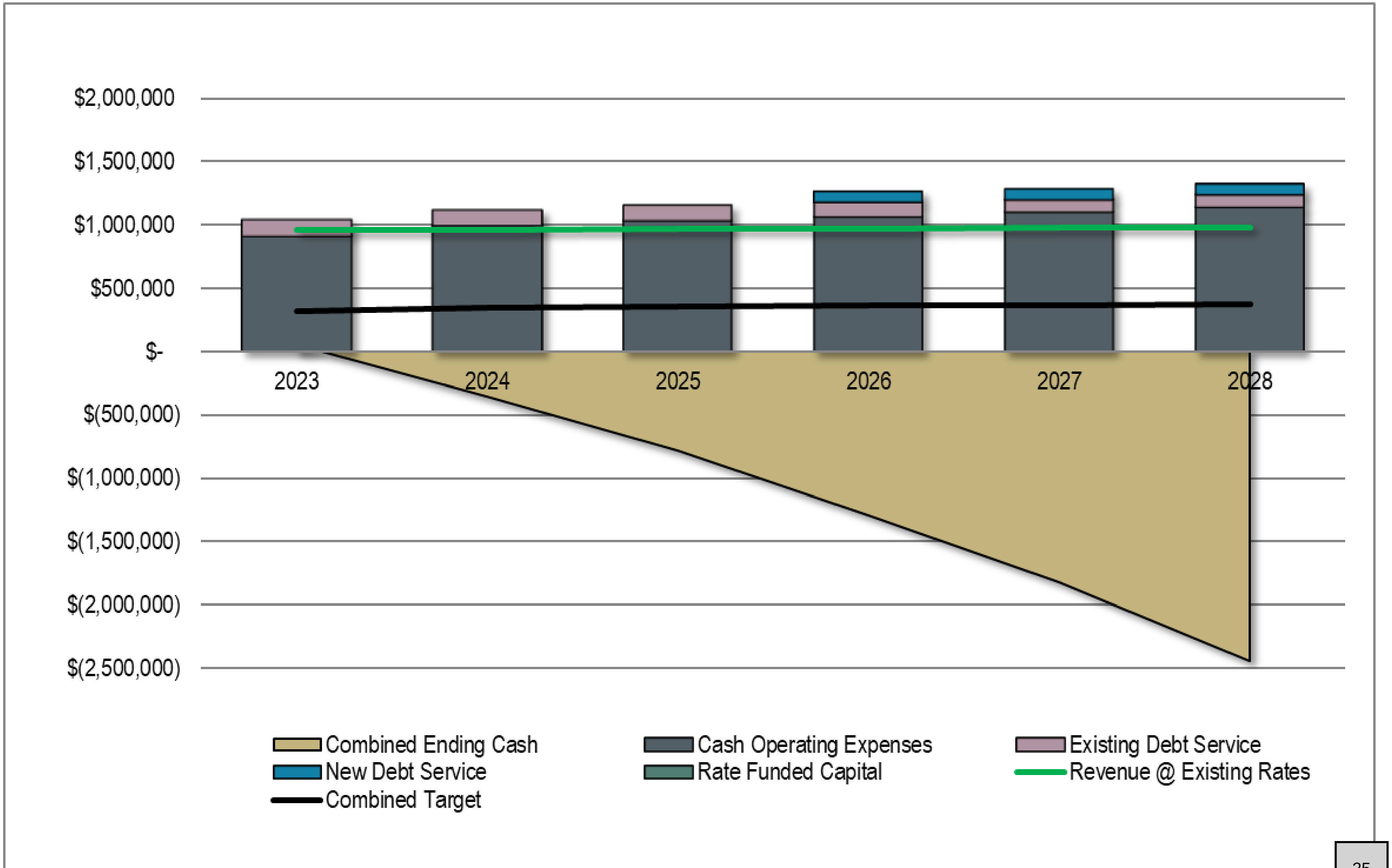
Key Factors: Capital

- **Capital funded through existing reserves, connection fee revenue, and new debt**
  - » $1.4 million of new debt projected in 2026



Year	CIP	Annual CIP (Escalated)
2023	$ 208,350	$ 208,350
2024	215,000	271,319
2025	200,000	261,224
2026	1,174,000	1,587,051
2027	174,000	243,451
2028	207,000	299,760
Total	**$ 2,178,350**	**$ 2,871,156**
2029-2042	3,668,500	6,179,767
Total	**$ 5,846,850**	**$ 9,050,923**

Revenue Requirement: Baseline



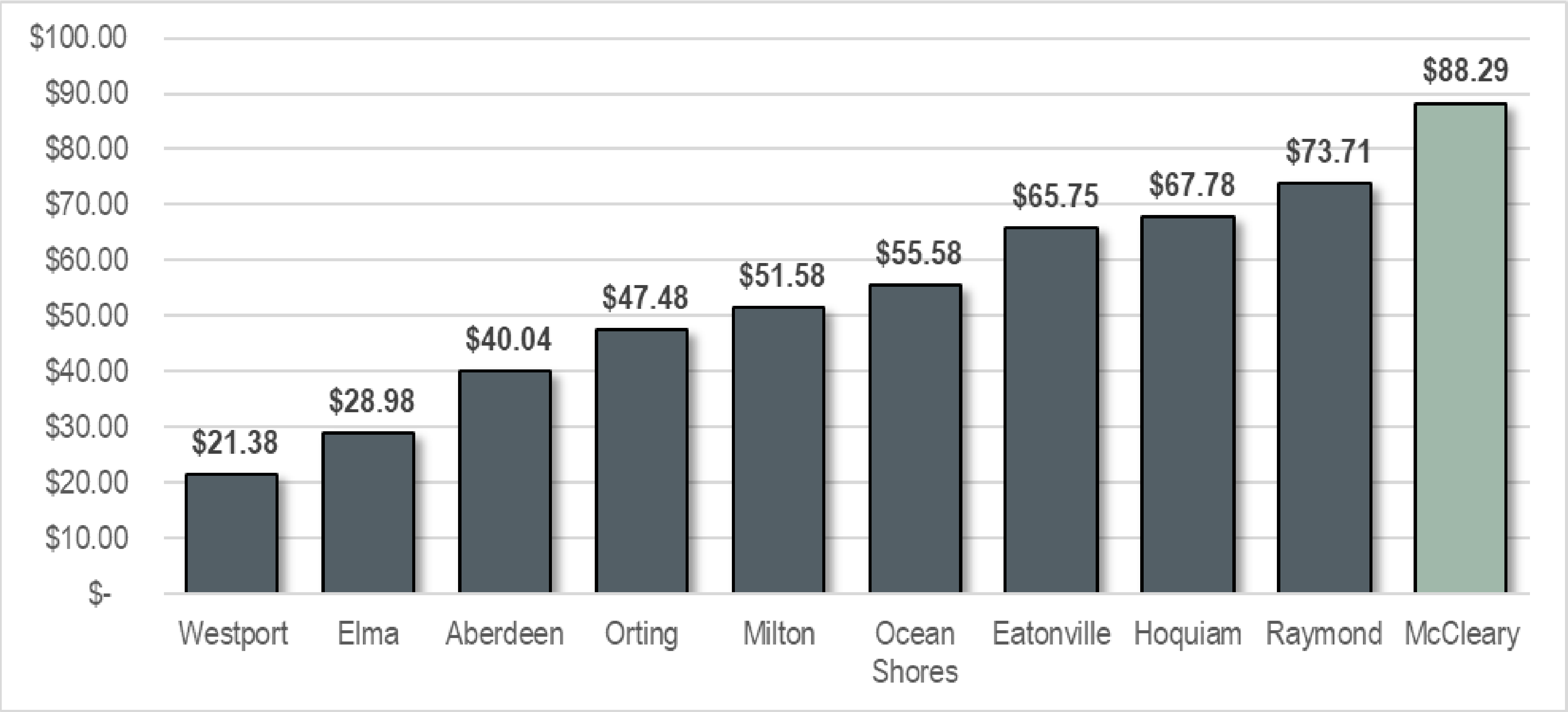
Summary & Scenarios for Consideration

- **Existing rates are not sufficient to keep up with ongoing obligations**
  - » Cannot meet debt obligations starting in 2023
  - » At existing rate levels, reserves would be depleted and go negative in 2024
- **Scenario for consideration**
  - » S2: Fund CIP with low interest loans and release 50% of Fund 422 in 2023

Description	Existing	2024	2025	2026	2027	2028
Annual Increase						
S2: Low Interest Loans & Reserve Draw		28.00%	16.25%	16.25%	3.00%	3.00%
Average Residential Monthly Bill (3/4" Meter, x 6 ccf)						
S2: Low Interest Loans & Reserve Draw	$ 88.29	$ 113.01	$ 131.38	$ 152.72	$ 157.31	$ 162.02
$ per Mo. Difference		*$ 24.72*	*$ 18.36*	*$ 21.35*	*$ 4.58*	*$ 4.72*

Note: *Actual increase will be dependent on rate design outcomes*

Water Residential Rate Survey



Notes:

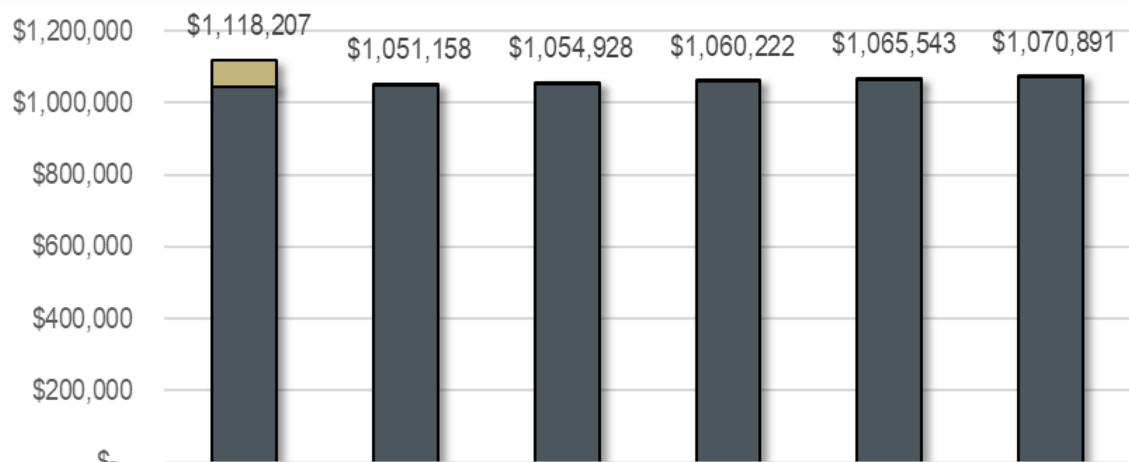
1. *Based on 6 ccf and ¾" meter*
2. *Raymond includes booster pump fee*

Sewer

FCS GROUP
Solutions-Oriented Consulting

Key Factors: Existing Revenue

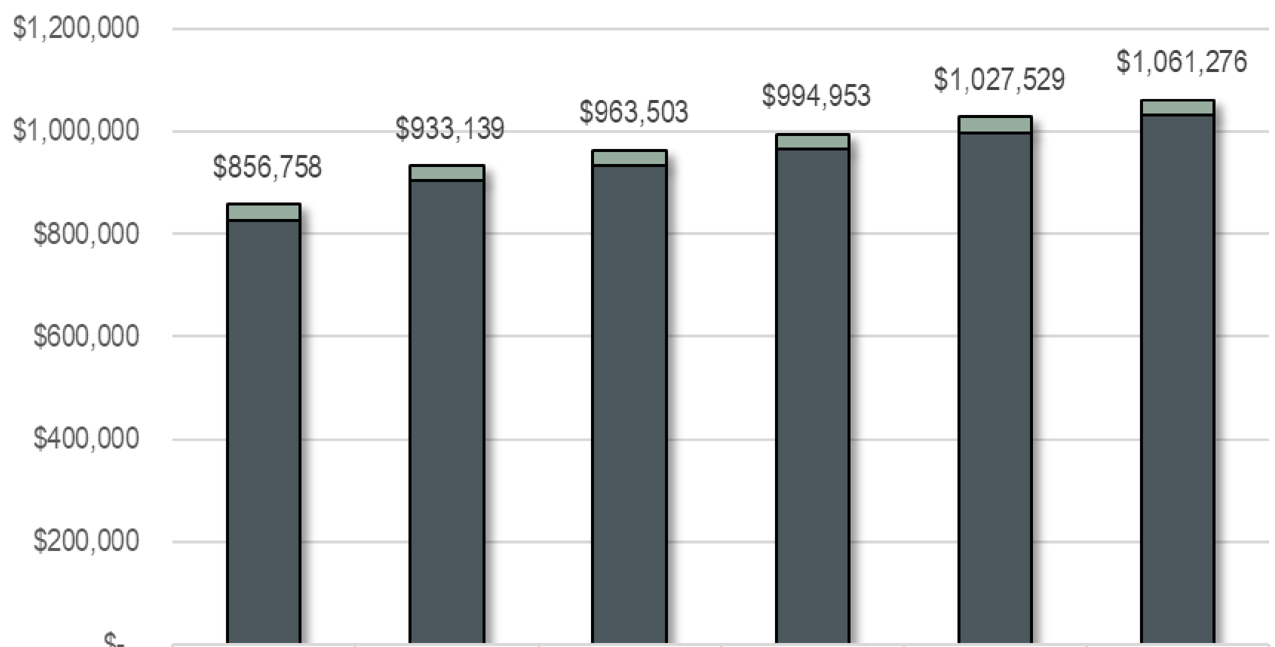
- **Focus period: 2023-2028**
  - » Rate revenue based on 2023 budget data plus 0.5% growth for each class
  - » Non rate revenue consists of investment interest, sale of scrap metal, and other sewer-related charges
    - – 2023 includes one-time transfer from Fund 423 to Fund 407
- **Total existing operating revenue: $1.1 million per year**



	2023	2024	2025	2026	2027	2028
Transfer from Reserves (423)	$72,606	$-	$-	$-	$-	$-
Non-Rate Revenues	$1,900	$2,238	$764	$787	$811	$835
Rate Revenues - Existing	$1,043,701	$1,048,920	$1,054,164	$1,059,435	$1,064,732	$1,070,056
Total Revenues	$1,118,207	$1,051,158	$1,054,928	$1,060,222	$1,065,543	$1,070,891

Key Factors: Operating Expenses

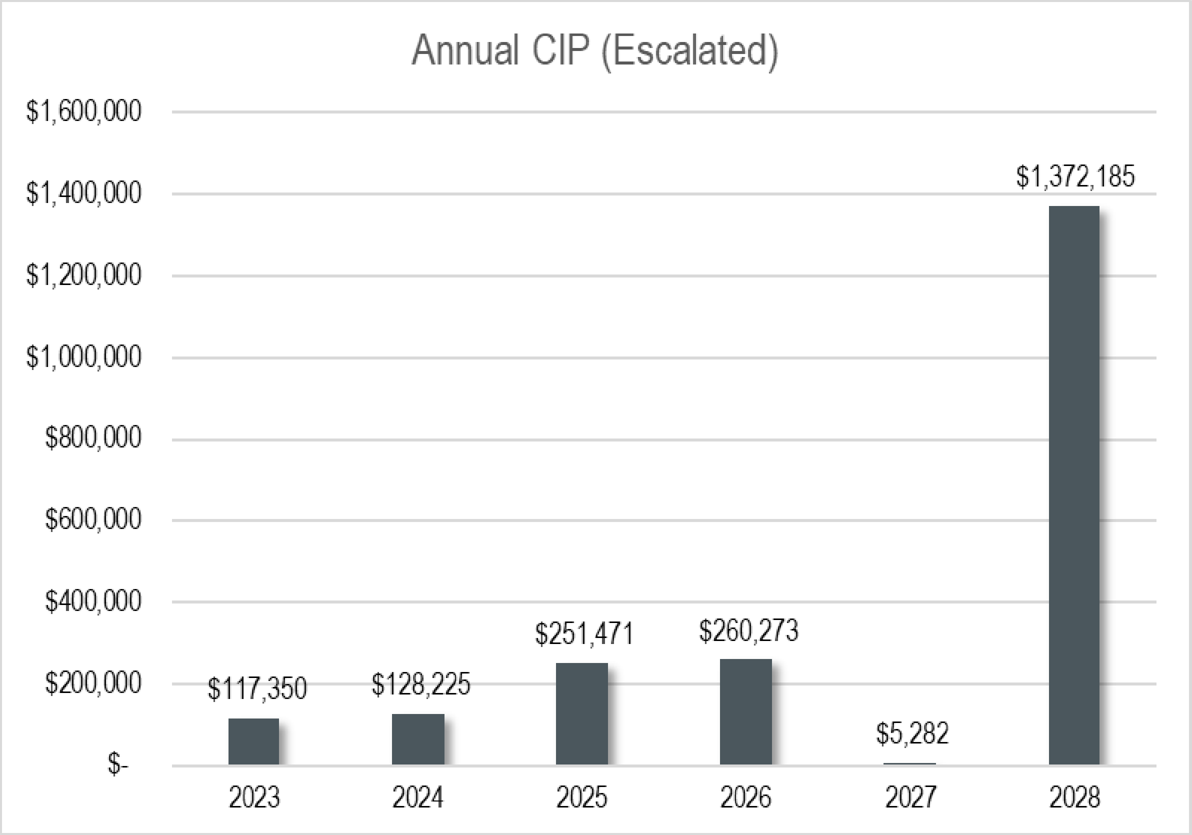
- **Forecast based on 2023 budget**
  - » Costs inflated between 6.0% - 3.0% per year
    - – Average inflation (net of taxes) of 4.5%
- **Total O&M expenses: $0.9 million to $1.1 million**



	2023	2024	2025	2026	2027	2028
Taxes	$30,000	$29,672	$29,820	$29,970	$30,120	$30,271
Operations	$826,758	$903,466	$933,682	$964,983	$997,410	$1,031,005
Total O&M	$856,758	$933,139	$963,503	$994,953	$1,027,529	$1,061,276

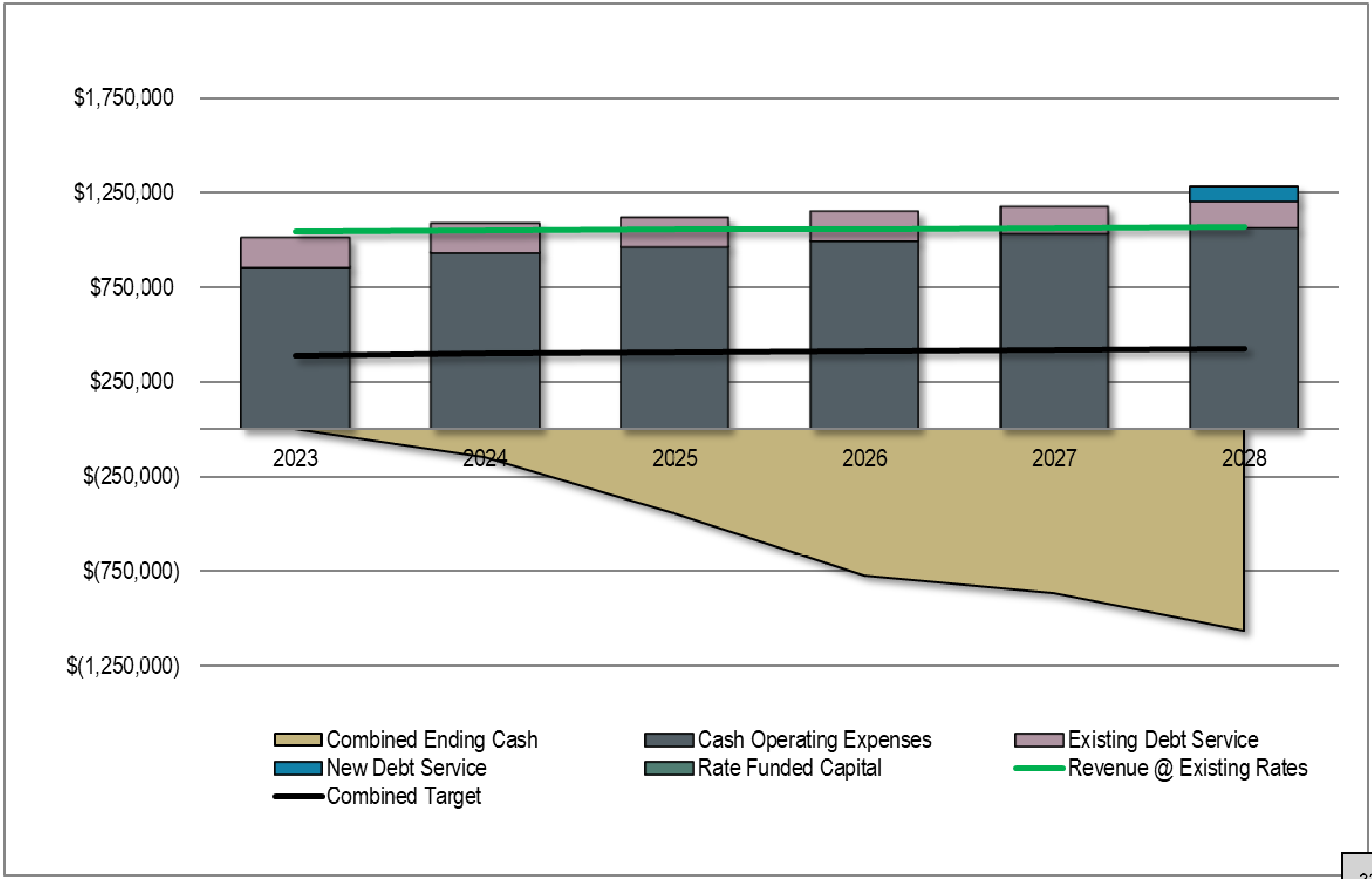
Key Factors: Capital

- **Capital funded through existing reserves and new debt**
  - » $1.4 million of new debt projected in 2028



Year	CIP	Annual CIP (Escalated)
2023	$ 117,350	$ 117,350
2024	116,000	128,225
2025	204,000	251,471
2026	204,000	260,273
2027	4,000	5,282
2028	1,004,000	1,372,185
Total	**$ 1,649,350**	**$ 2,134,786**
2029-2042	131,000	175,020
Total	**$ 1,780,350**	**$ 2,309,806**

Revenue Requirement: Baseline

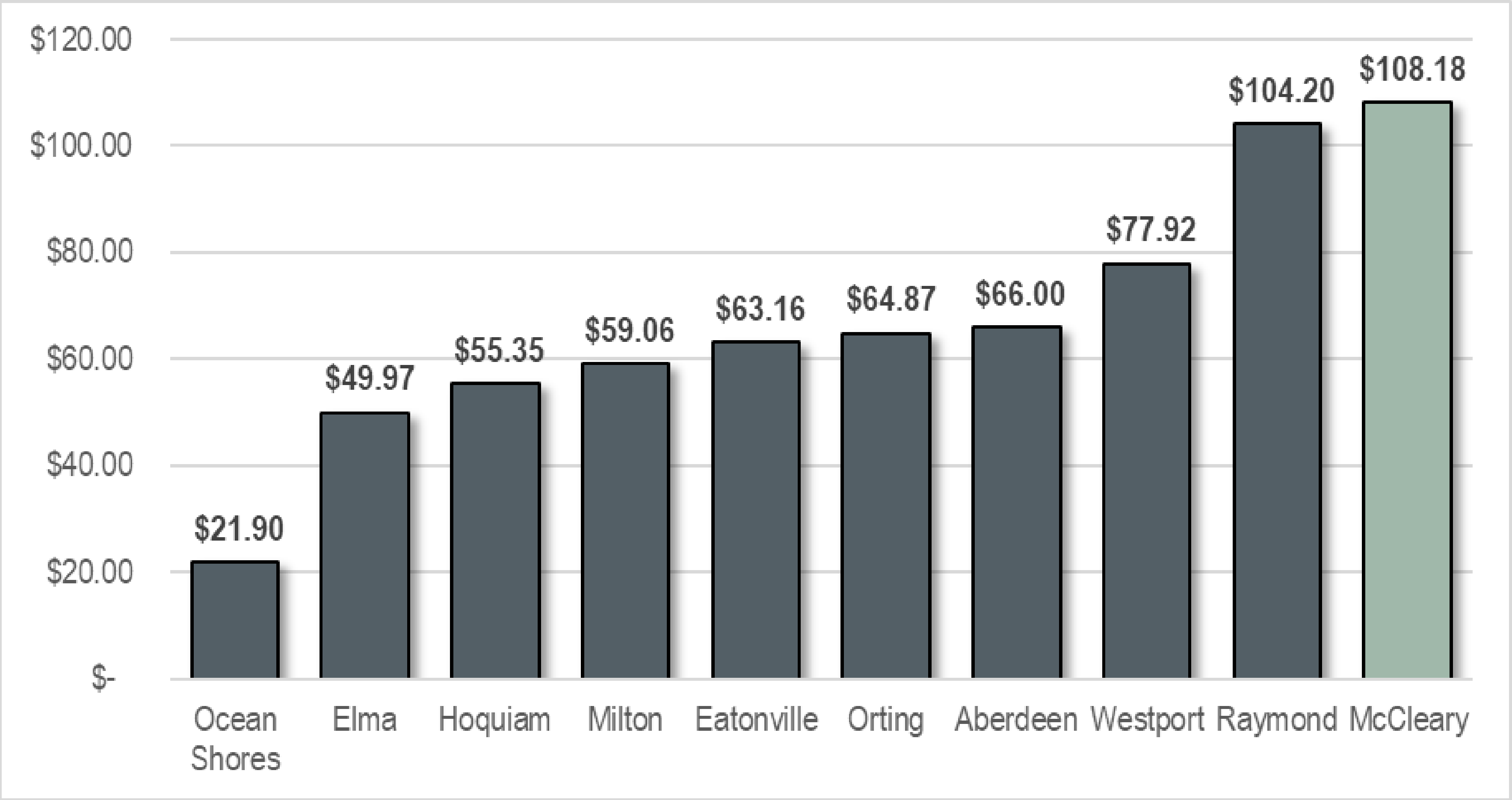


Summary & Scenarios for Consideration

- **Existing rates are not sufficient to keep up with ongoing obligations**
  - » Cannot meet debt obligations beginning in 2024
  - » At existing rate levels, reserves would be depleted and go negative in 2024
- **Scenario for consideration**
  - » S1: Fund CIP with revenue bonds and release 50% of Fund 423 in 2023

Description	Existing	2024	2025	2026	2027	2028
Annual Increase						
S1: Revenue Bonds & Reserve Draw		16.00%	12.25%	8.50%	3.00%	3.00%
Average Residential Monthly Bill						
S1: Revenue Bonds & Reserve Draw	$ 108.18	$ 125.49	$ 140.86	$ 152.83	$ 157.42	$ 162.14
$ per Mo. Difference		*$ 17.31*	*$ 15.37*	*$ 11.97*	*$ 4.59*	*$ 4.72*

Sewer Residential Rate Survey



Notes:

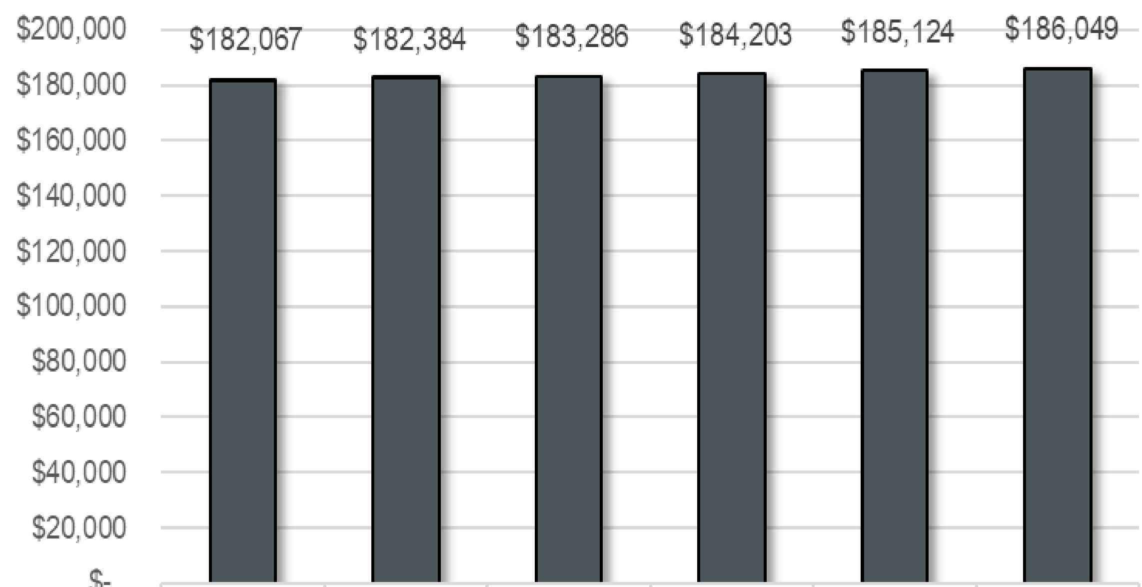
1. Milton provided service through Pierce County Sewer

Item 1.

Stormwater

Key Factors: Existing Revenue

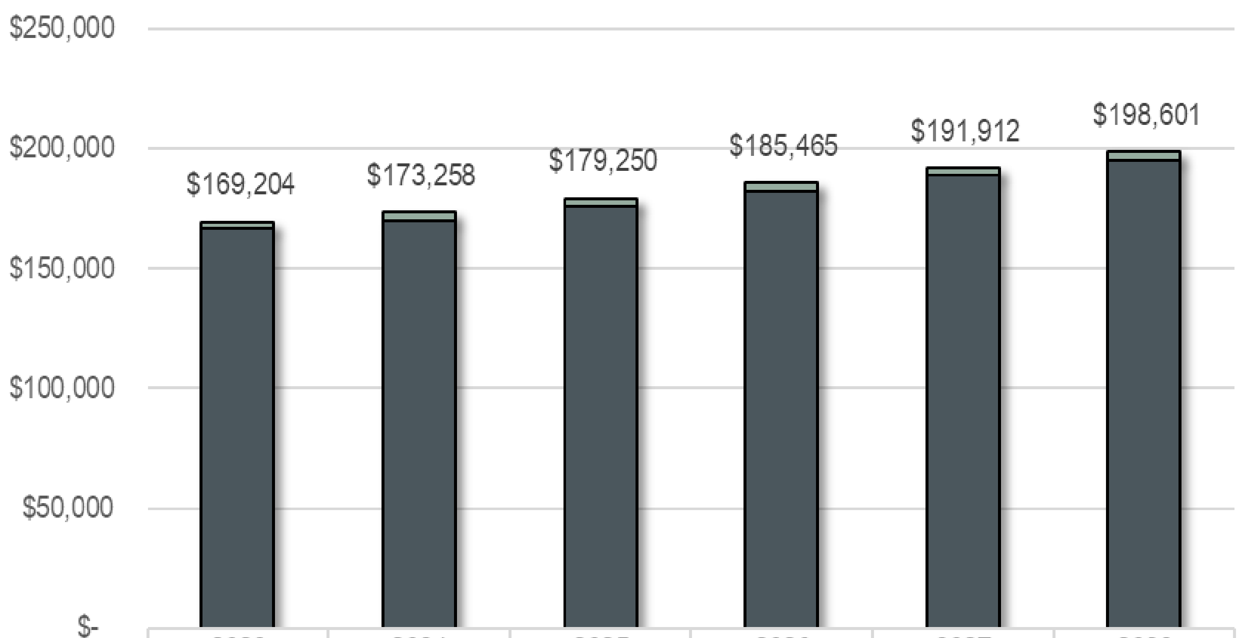
- **Focus period: 2023-2028**
  - » Rate revenue based on 2023 budget data plus 0.5% growth for each class
  - » Non rate revenue consists of investment interest.
- **Total existing operating revenue: $180,000 per year**



	2023	2024	2025	2026	2027	2028
Non-Rate Revenues	$600	$9	$-	$-	$-	$-
Rate Revenues - Existing	$181,467	$182,374	$183,286	$184,203	$185,124	$186,049
Total Revenues	$182,067	$182,384	$183,286	$184,203	$185,124	$186,049

Key Factors: Operating Expenses

- **Forecast based on 2023 budget**
  - » Costs inflated between 6.0% - 3.0% per year
    - – Average inflation (net of taxes) of 3.2%
- **Total O&M expenses: $170,000 to $200,000 per year**



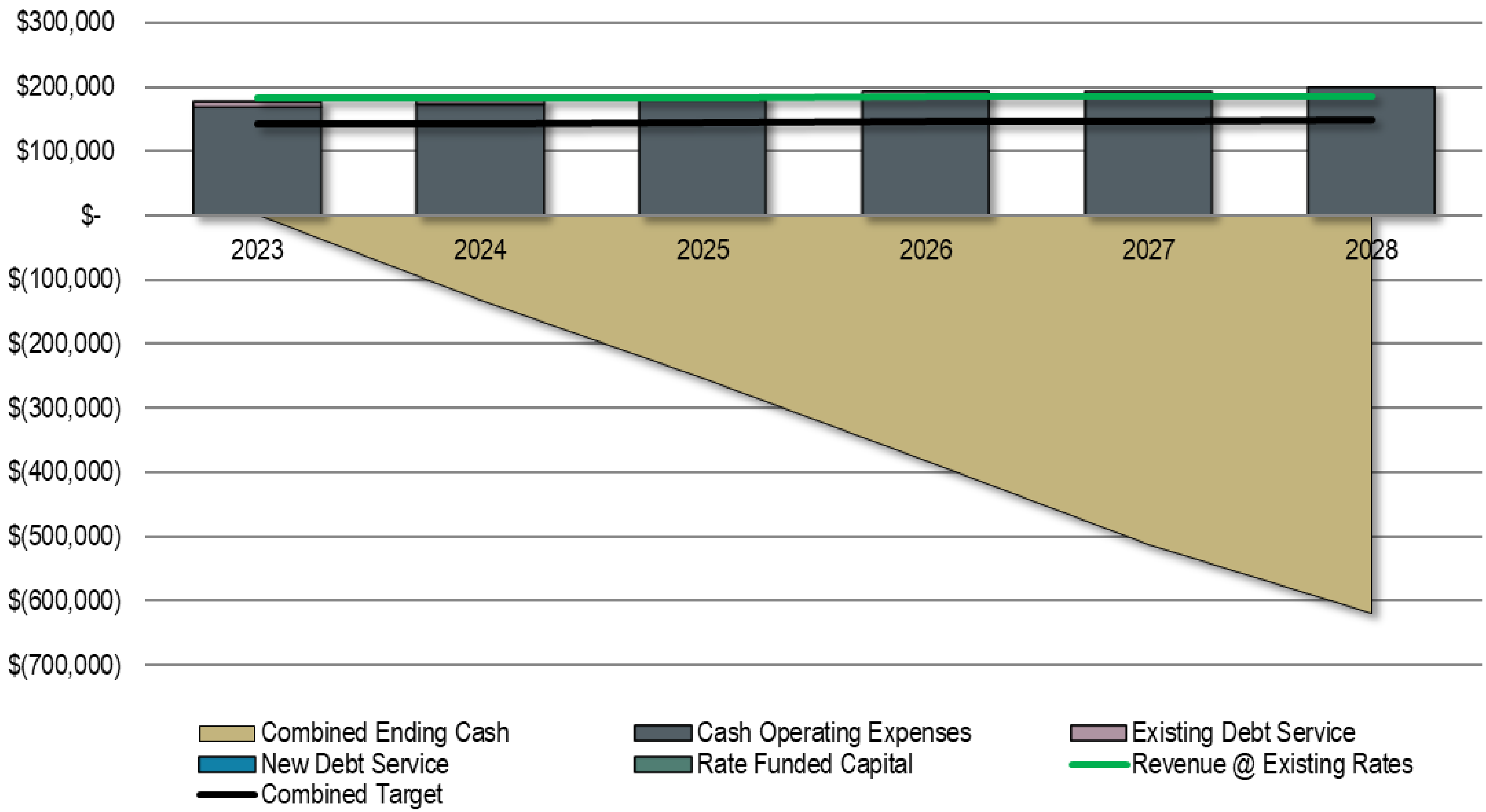
	2023	2024	2025	2026	2027	2028
Taxes	$2,700	$3,275	$3,292	$3,307	$3,321	$3,335
Operations	$166,504	$169,983	$175,958	$182,158	$188,591	$195,265
Total O&M	$169,204	$173,258	$179,250	$185,465	$191,912	$198,601

Key Factors: Capital

- **Capital funded through existing reserves and connection fee revenue**
  - » No new debt anticipated in 2024-2028 rate setting period
    - – Debt projected in 2029 of $2.9 million

Year	2023$	Annual CIP (Escalated)
2023	$ 35,500	$ 35,655
2024	122,250	137,197
2025	100,250	123,578
2026	97,250	124,076
2027	97,250	128,419
2028	72,250	98,745
Total	**$ 524,750**	**$ 647,670**
2029-2042	3,639,250	5,660,604
Total	**$ 4,164,000**	**$ 6,308,274**

Revenue Requirement: Baseline

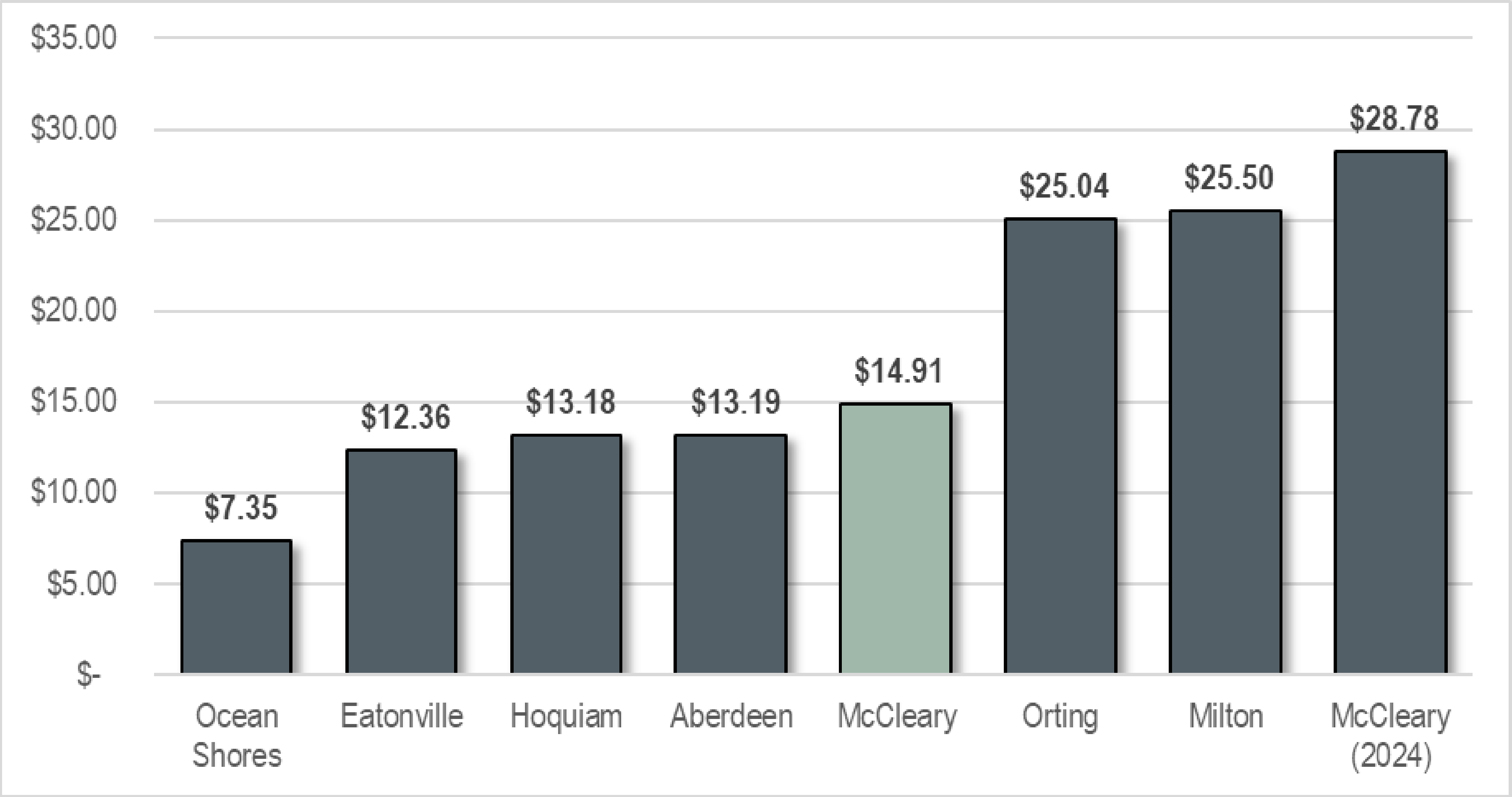


Summary & Scenarios for Consideration

- **Existing rates are not sufficient to keep up with ongoing obligations**
  - » Cannot meet debt obligations beginning in 2025
  - » At existing rate levels, reserves would be depleted and go negative in 2024
- **Scenario for consideration**
  - » S2: Fund CIP with low interest loans

Description	Existing	2024	2025	2026	2027	2028
Annual Increase						
S2: Low Interest Loans		93.00%	5.50%	5.50%	5.50%	5.50%
Average Residential Monthly Bill (1 ERU)						
S2: Low Interest Loans	$ 14.91	$ 28.78	$ 30.36	$ 32.03	$ 33.79	$ 35.65
$ per Mo. Difference		*$ 13.87*	*$ 1.58*	*$ 1.67*	*$ 1.76*	*$ 1.86*

Stormwater Residential Rate Survey



Notes:

1. *Based on 1 ERU*
2. *Milton fee based on 41% - 70% impervious area range*
3. *Ocean Shores fee based on ¼ acre lot*
4. *No stormwater rates identified for Raymond, Westport, & Elma*

Scenario Summary

- Scenarios keep operating cash reserves above 50% of target in all periods starting in 2024
- Operating reserve target is achieved by 2026 in all scenarios
- All cash reserve targets met by 2027 in all scenarios
- Scenarios fully fund capital improvement program
- All scenarios except stormwater assume cash release from reserves

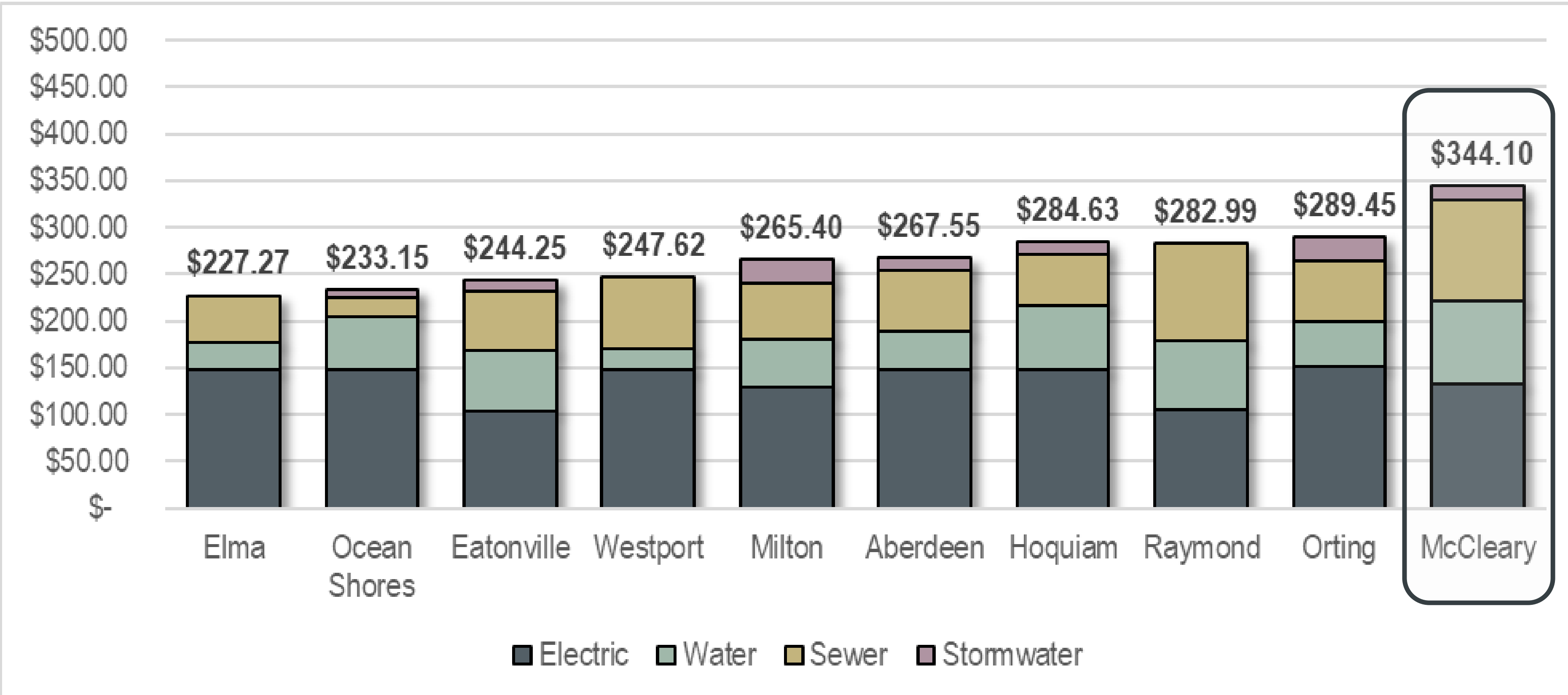
Scenario Rate Projections

Average Residential Bills	Existing	2024	2025	2026	2027	2028
Electric						
S1: Reserve Draw		8.75%	8.75%	8.75%	8.75%	0.00%
Average Residential (1,200 kWh)	$ 132.72	$ 144.33	$ 156.96	$ 170.70	$ 185.63	$ 185.63
$ per Mo. Difference		*$ 11.61*	*$ 12.63*	*$ 13.73*	*$ 14.94*	*$ -*
Water						
S2: Low Interest Loans & Reserve Draw		28.00%	16.25%	16.25%	3.00%	3.00%
Average Residential Bill (6 ccf)	$ 88.29	$ 113.01	$ 131.38	$ 152.72	$ 157.31	$ 162.02
$ per Mo. Difference		*$ 24.72*	*$ 18.36*	*$ 21.35*	*$ 4.58*	*$ 4.72*
Sewer						
S1: Revenue Bonds & Reserve Draw		16.00%	12.25%	8.50%	3.00%	3.00%
Average Residential Bill (1 ERU)	$ 108.18	$ 125.49	$ 140.86	$ 152.83	$ 157.42	$ 162.14
$ per Mo. Difference		*$ 17.31*	*$ 15.37*	*$ 11.97*	*$ 4.59*	*$ 4.72*
Stormwater						
S2: Low Interest Loans		93.00%	5.50%	5.50%	5.50%	5.50%
Average Residential Bill (1 ERU)	$ 14.91	$ 28.78	$ 30.36	$ 32.03	$ 33.79	$ 35.65
$ per Mo. Difference		*$ 13.87*	*$ 1.58*	*$ 1.67*	*$ 1.76*	*$ 1.86*
Total Average Residential Bill	**$ 344.10**	**$ 411.61**	**$ 459.56**	**$ 508.28**	**$ 534.15**	**$ 545.45**
Percentage Change		*19.62%*	*11.65%*	*10.60%*	*5.09%*	*2.12%*

***Note:** Actual increases will be dependent on rate design outcomes*

Item 1.

Combined Residential Rate Survey



Notes:

1. No stormwater rates identified for Raymond, Westport, & Elma

Water Rate Design

FCS GROUP
Solutions-Oriented Consulting

Overview of Rate Design

- **Development of fixed and variable charges assessed to customers**

Aligns fixed and variable costs with fixed and variable revenue sources

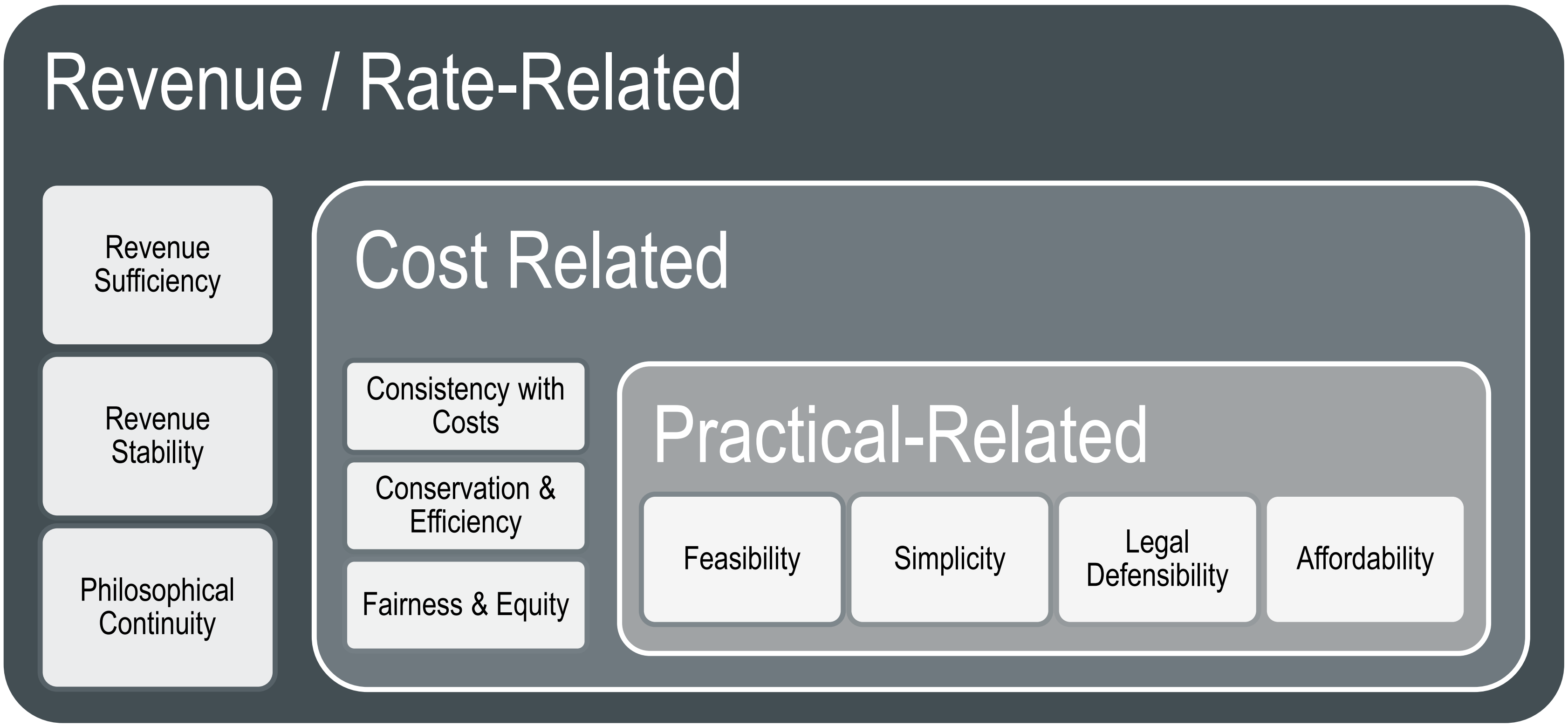
Generates sufficient revenue to meet utility requirements

Meet goals and objectives of the utility (e.g., conservation)

Evaluate monthly rate impact for different levels of use

Rate Design Goals

- **No structure can completely achieve all the objectives – it's a balancing act**

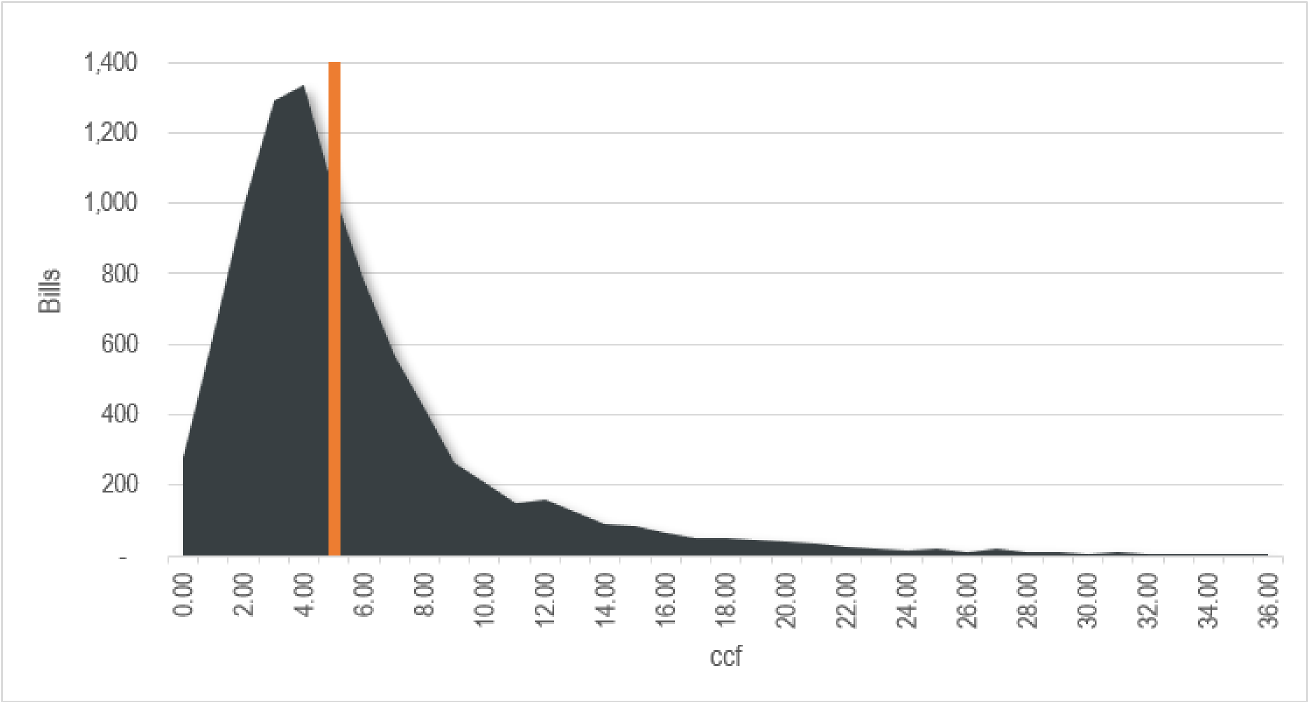


Source: *Principles of Public Utility Rates,* Bonbright, Danielson and Kamerschen

Water Rate Design – Considerations

- **Separate residential single family and non-single family**
- **All customers pay the same meter-based monthly fixed charge**
  - » 2024 proposed fixed charges increased by 20% (below system average of 28%)
    - – Volumetric rates make up the difference
- **Residential volumetric structural changes**
  - » Keep volumetric block ceilings (5 ccf and >5 ccf)
    - – Eliminate allowance in block 1 (charge for all usage)
    - – Gives customers more control over their bill
    - – Proposed rates benefit low users
- **Non-single family volumetric structural changes**
  - » Eliminate tiered structure
  - » Charge all non-single family customers a uniform volume rate for all usage
- **2025 – 2028 proposed rates increase across the board**

Single Family Usage



2022 Single Family Data	Monthly Average Use												Annual
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg.
Mo. Average	**5**	**5**	**4**	**5**	**5**	**5**	**8**	**11**	**10**	**7**	**6**	**5**	**6**
25% Percentile	3	3	2	3	3	3	3	4	4	3	3	2	3
50% Percentile	4	4	4	4	4	4	5	7	6	5	4	4	4
75% Percentile	6	6	6	6	6	6	9	14	13	8	7	6	7

Rate Design Alternative

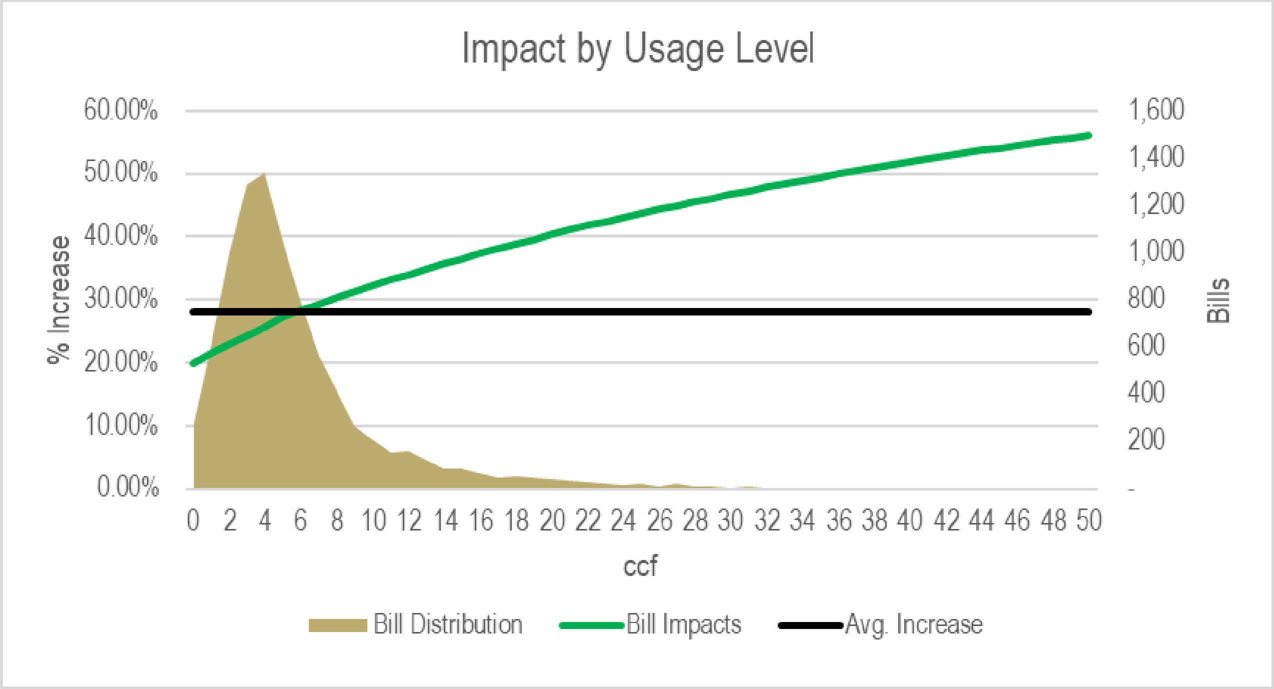
Description	Existing	Rate Design Alternative 2024	2025	2026	2027	2028
Fixed Monthly Charge						
Meters 1" or smaller	$ 87.02	$ 104.42	$ 121.39	$ 141.12	$ 145.35	$ 149.71
Meters larger than 1"	111.57	133.88	155.64	180.93	186.36	191.95
Volume Charge ($ / ccf)						
Single Family Residential						
Block 1 (0-5 ccf)	$ -	$ 1.27	$ 1.48	$ 1.72	$ 1.77	$ 1.82
Block 2 (>5 ccf)	1.27	2.54	2.95	3.43	3.54	3.64
Non-Single Family						
Block 1 (0-5 ccf)	$ -	n/a	n/a	n/a	n/a	n/a
Block 2 (>5 ccf)	1.27	n/a	n/a	n/a	n/a	n/a
Uniform Volume Rate	n/a	1.99	2.32	2.70	2.78	2.86

Notes *:*

Monthly meter charge for customers located outside the City are increased by 1.50

Unmetered customers are billed the meter rate based on number of units

Single Family Residential 2024 Impacts



ccf	Existing		2024 Proposed		Difference $		Difference %	
0	$	87.02	$	104.42	$	17.40	20.00%	
3		87.02		108.23		21.21	24.38%	
5		87.02		110.77		23.75	27.30%	*winter avg.*
6		88.29		113.31		25.02	28.34%	*annual avg.*
7		89.56		115.85		26.29	29.36%	
8		90.83		118.39		27.56	30.35%	
9		92.10		120.93		28.83	31.31%	
10		93.37		123.47		30.10	32.24%	
11		94.64		126.01		31.37	33.15%	*peak mo. avg.*
20		106.07		148.87		42.80	40.35%	
30		118.77		174.27		55.50	46.73%	
40		131.47		199.67		68.20	51.87%	

Non-Single Family 2024 Impacts

ccf	Existing	2024 Proposed	Difference $	Difference %
0	$ 87.02	$ 104.42	$ 17.40	20.00%
5	87.02	114.37	27.35	31.43%
10	93.37	124.32	30.95	33.15%
15	99.72	134.27	34.55	34.65%
20	106.07	144.22	38.15	35.97%
25	112.42	154.17	41.75	37.14%
30	118.77	164.12	45.35	38.18%
35	125.12	174.07	48.95	39.12%
40	131.47	184.02	52.55	39.97%
45	137.82	193.97	56.15	40.74%
50	144.17	203.92	59.75	41.44%
55	150.52	213.87	63.35	42.09%
60	156.87	223.82	66.95	42.68%
65	163.22	233.77	70.55	43.22%
70	169.57	243.72	74.15	43.73%
75	175.92	253.67	77.75	44.20%
80	182.27	263.62	81.35	44.63%
85	188.62	273.57	84.95	45.04%
90	194.97	283.52	88.55	45.42%
95	201.32	293.47	92.15	45.77%
100	207.67	303.42	95.75	46.11%

Next Steps

- **Incorporate direction on scenarios**

Proposed Rate Increases	2024	2025	2026	2027	2028
Electric					
S1: Reserve Draw	8.75%	8.75%	8.75%	8.75%	0.00%
Water					
S2: Low Interest Loans & Reserve Draw	28.00%	16.25%	16.25%	3.00%	3.00%
Sewer					
S1: Revenue Bonds & Reserve Draw	16.00%	12.25%	8.50%	3.00%	3.00%
Stormwater					
S2: Low Interest Loans	93.00%	5.50%	5.50%	5.50%	5.50%

- **Water rate design**
  - » Separate single family residential & non-single family customers
  - » Eliminate allowance
- **Next Steps**
  - » Electric cost-of-service
  - » Water/sewer connection fees
  - » Electric pole attachment fee
- **Questions?**

Thank you!

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5 YEAR BUDGET COMPARISON

City Of McCleary

001 Current Expense

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 91 00 000	Unreserved Beginning Cash & Investments	516,573.44	343,789.33	485,913.41	433,798.36	500,000.00	500,000.00	
308	Beginning Balances	516,573.44	343,789.33	485,913.41	433,798.36	500,000.00	500,000.00	
311 10 00 000	Real & Personal Property Tax	328,585.29	371,681.78	360,217.66	200,712.33	360,000.00	347,000.00	Fire Levy reduction from 2023
311 11 00 000	Special Levy Property Tax	0.00	0.00	0.00	0.00	0.00	0.00	
311 30 00 000	Sale Of Tax Title Property	0.00	0.00	0.00	0.00	0.00	0.00	
313 11 00 000	Retail Sales And Use Tax	181,940.76	197,088.16	209,862.04	152,329.33	190,000.00	200,000.00	
313 15 00 000	Public Safety Tax	57,217.12	72,919.01	85,982.48	64,802.29	70,000.00	77,000.00	
313 31 00 000	Hotel/Motel Stadium Tax	12.97	229.88	184.98	81.96	100.00	100.00	
313 71 00 000	Local Criminal Justice	28,270.83	36,395.72	42,613.31	32,024.66	35,000.00	42,000.00	
316 40 00 000	Other Utility Taxes	349,604.48	364,502.33	384,410.15	337,039.46	399,053.00	430,000.00	
316 43 00 000	Natural Gas	7,745.22	5,921.34	8,913.36	9,829.89	8,000.00	12,000.00	
316 46 00 000	Television Cable	17,014.83	24,152.88	25,194.17	18,528.98	23,000.00	24,000.00	
316 47 00 000	Telephone Tax	67.61	0.00	0.00	0.00	0.00	0.00	
316 47 10 000	Cellular Telephone Tax	28,502.63	17,373.39	16,509.22	13,260.44	20,000.00	18,000.00	
317 49 00 001	External Taxes-Use Tax Refund	0.00	0.00	0.00	0.00	0.00	0.00	
337 00 00 001	Private Harvest Tax	810.37	1,567.84	637.31	377.76	750.00	500.00	
310	Taxes	999,772.11	1,091,832.33	1,134,524.68	828,987.10	1,105,903.00	1,150,600.00	
321 99 00 001	Truck - Overweight Permits - Admin	0.00	0.00	0.00	0.00	0.00	0.00	
322 10 00 000	Building Permits	44,564.83	28,516.07	14,447.45	12,476.14	15,000.00	15,000.00	Industrial or other projects?
322 10 40 011	Solar Power Processing Fee 50%	50.00	150.00	100.00	300.00	0.00	200.00	
322 11 00 000	Platting Fees, Etc.	168.00	0.00	13,772.00	348.00	250.00	500.00	
322 11 40 000	Annexation Review	0.00	416.00	0.00	0.00	0.00	0.00	
322 30 00 000	Animal Liceneses	210.00	175.00	215.00	2,010.00	250.00	800.00	
322 90 00 000	Signage Permits	0.00	0.00	0.00	0.00	0.00	0.00	
322 90 40 010	Solar Power Building Permits	0.00	0.00	0.00	0.00	0.00	0.00	
342 40 00 000	Special Inspection Fees	0.00	0.00	0.00	0.00	0.00	0.00	
345 83 00 000	Review Fees	14,111.25	4,290.43	2,748.85	4,168.85	12,000.00	7,500.00	
361 30 00 000	Animal Liceneses	0.00	0.00	0.00	0.00	0.00	0.00	
320	Licenses & Permits	59,104.08	33,547.50	31,283.30	19,302.99	27,500.00	24,000.00	
331 81 00 000	Direct Federal Grants	0.00	0.00	0.00	0.00	0.00	0.00	
331 97 00 119	Direct Federal Grants-Covid19 Military Dept.	0.00	10,743.08	0.00	0.00	0.00	0.00	
332 92 10 119	ARP-American Rescue Funds	44,816.83	246,450.00	246,449.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of McCleary

001 Current Expense

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
334 00 00 000	Anticapated Grant - Parks	0.00	0.00	0.00	0.00	200,000.00	85,000.00	LPM Grant from RCO
334 00 00 001	CERB Dept Of Commerce Grant-Comp Plan	0.00	0.00	0.00	0.00	0.00	0.00	
334 00 10 521	Unanticipated Grant Funds- Police Training	0.00	0.00	0.00	10,000.00	0.00	0.00	
334 01 10 000	Police Training (CJTC & WCIA)	0.00	0.00	20,650.73	0.00	0.00	0.00	
334 04 90 000	Dept Of Health Grant - EMS/FIRE (Trauma Grant)	1,260.00	1,260.00	1,125.00	554.00	1,260.00	1,260.00	
334 06 90 002	Community Economic Revitalization Board (CERB) Grant	0.00	0.00	0.00	0.00	0.00	0.00	
335 04 01 000	LE & CJ Leg One Time Cost	0.00	7,306.00	0.00	0.00	0.00	0.00	
336 00 98 000	City Assistance	47,336.39	58,287.73	50,728.69	41,134.88	35,000.00	45,000.00	
336 06 21 000	Crim. Just. Pop	1,000.00	1,000.00	1,000.00	750.00	1,000.00	1,000.00	
336 06 26 000	Cj-cted Programs 1-3	2,006.92	2,174.14	2,485.94	1,932.81	2,290.00	2,850.00	
336 06 42 000	Marijuana Excise Tax Distribution	0.00	0.00	0.00	0.00	0.00	0.00	
336 06 51 000	Dui Cities	260.17	219.77	233.61	73.07	200.00	100.00	
336 06 94 000	Liquor Excise Tax	11,282.50	9,997.25	14,423.28	10,936.96	12,000.00	15,328.00	
336 06 95 000	Liquor Board Profits	14,368.26	17,353.22	15,821.62	11,698.10	14,400.00	16,000.00	
337 07 00 000	Interlocal Grants	0.00	0.00	0.00	0.00	0.00	0.00	
342 21 51 000	Rural Fire Dist. #12	10,450.56	5,329.79	10,764.14	10,979.43	11,000.00	11,000.00	
342 21 51 001	Mason County Rural Fire Dist.	772.21	772.21	772.21	772.21	772.00	500.00	
330	State Generated Revenues	133,553.84	360,893.19	364,454.22	88,831.46	277,922.00	178,038.00	
341 81 00 000	Printing & Duplicating Service	83.70	179.71	280.76	227.30	150.00	150.00	
341 91 00 000	Election Candidate Filing Fees	0.00	192.00	0.00	36.00	100.00	50.00	
343 60 00 001	Cemetery Fees	13,080.00	6,519.00	5,160.00	5,352.00	4,000.00	4,000.00	
343 60 01 002	Cemetery - Opening Lot Urns	1,440.00	735.00	1,257.00	1,032.00	700.00	1,000.00	
345 23 00 000	Animal Control & Shelter	0.00	0.00	0.00	0.00	0.00	0.00	
345 85 00 000	Fire Mitigation Fees	0.00	0.00	0.00	0.00	0.00	0.00	
347 90 00 000	National Night Out	0.00	0.00	120.00	0.00	0.00	0.00	
340	Charges For Services	14,603.70	7,625.71	6,817.76	6,647.30	4,950.00	5,200.00	
352 90 00 000	Municipal Court	85,666.87	80,963.39	38,624.84	29,419.00	60,000.00	50,000.00	
357 50 00 000	Evidence Confiscations	0.00	0.00	0.00	0.00	0.00	0.00	
359 90 10 000	Nsf Fines	544.00	1,688.48	2,448.94	1,092.84	500.00	500.00	
350	Fines & Forfeitures	86,210.87	82,651.87	41,073.78	30,511.84	60,500.00	50,500.00	
361 11 00 001	Interest Earnings - Investment	2,028.88	306.86	4,679.62	6,451.16	2,200.00	8,000.00	Interest is up currently

5 YEAR BUDGET COMPARISON

City Of McCleary

Time: 08:56:23 Date: 10/25/2023

001 Current Expense

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
361 40 00 000	Local Sales Interest	0.00	51.62	298.99	565.51	0.00	0.00	
361 40 00 001	Interest-prop. Tax/real Estate	1,072.30	274.87	2,751.86	5,043.95	500.00	1,000.00	Look into this one it is high this year
361 40 00 002	Interest Earnings - Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	
361 40 00 003	Interest Earnings - Court	0.00	0.00	0.00	0.00	0.00	0.00	
361 40 01 001	McCleary Court Dynamic Collectors Interest	0.00	0.00	0.00	0.00	0.00	0.00	
361 41 00 001	Interest - Utility Payments-Dynamic Collectors	0.00	0.00	0.00	0.00	0.00	0.00	
362 40 00 000	Rent - Community Center	1,875.00	4,525.00	8,525.00	6,925.00	3,000.00	5,000.00	
362 40 01 000	Space Rental (Short-Term) - Ceccanti	0.00	0.00	0.00	0.00	0.00	0.00	
362 50 00 001	Rent - Cell Tower	9,985.81	13,669.20	14,550.37	12,828.47	13,290.00	14,000.00	
362 90 00 000	BMG/Beehive Annual Lease	0.00	0.00	0.00	0.00	0.00	0.00	
367 00 00 000	Donations From Private Sources	100.00	0.00	0.00	0.00	0.00	0.00	
367 00 05 076	Donations From Private Sources-Pickleball Court	0.00	0.00	0.00	0.00	0.00	0.00	
369 10 01 001	Sale Of Surplus Items	31.00	0.00	19,635.00	0.00	0.00	0.00	
369 10 04 001	Waste Connections City Clean-up Scrap	0.00	180.00	180.00	0.00	0.00	0.00	
369 10 05 021	Sale Of Scrap And Junk	2.74	0.00	0.00	0.00	10.00	10.00	
369 30 00 000	Confiscated And Forfeited Property	0.00	1,381.00	0.00	0.00	0.00	0.00	
369 41 00 001	Misc Rev. From Judgements/Settlements	476.37	476.02	300.00	225.00	300.00	300.00	
369 80 00 000	Cash Adjustments (SA)	0.39	0.00	-20.01	-99.95	0.00	0.00	
369 90 00 010	Jury Duty Payments	0.00	0.00	0.00	0.00	0.00	0.00	
369 91 00 000	Other Miscellaneous Revenue	11,462.33	442.81	190.64	183.03	100.00	100.00	
369 91 00 001	Chehalis Tribe Assist	0.00	0.00	0.00	0.00	0.00	0.00	
360	Misc Revenues	27,034.82	21,307.38	51,091.47	32,122.17	19,400.00	28,410.00	
381 10 00 000	Interfund Loans Received From Water For Fire Equipment	0.00	0.00	0.00	0.00	0.00	0.00	
381 20 00 000	Loan Repayment Received	0.00	0.00	0.00	0.00	0.00	0.00	
382 90 00 000	Permitting-WSCC	0.00	71.50	172.50	81.50	0.00	0.00	
386 00 00 000	Court - County	0.00	0.00	0.00	0.00	0.00	0.00	
386 00 00 001	Court - State	0.00	0.00	0.00	0.00	0.00	0.00	
386 00 91 000	Permitting-WSBCC	0.00	0.00	0.00	0.00	0.00	0.00	
388 10 00 022	Prior Period Adjustment	0.00	0.00	0.00	800.00	0.00	0.00	
388 80 00 000	Prior Year(s) Corrections	0.00	0.00	0.00	0.00	0.00	0.00	
389 20 00 020	Building Deposits	0.00	0.00	0.00	0.00	0.00	0.00	
389 90 00 000	Other Non-revenues	-142.33	83.48	500.89	3,060.00	0.00	0.00	
389 91 00 030	Non-Rev.City Clean-up Fee	9,288.32	8,664.60	10,251.80	6,569.63	7,500.00	7,500.00	

5 YEAR BUDGET COMPARISON

City Of McCleary

Time: 08:56:23 Date: 10/25/2023
Page: 4

001 Current Expense

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
380	Non Revenues	9,145.99	8,819.58	10,925.19	10,511.13	7,500.00	7,500.00	
391 40 00 001	Loan Proceeds For Refinance Of Fire Station Property	41,085.00	0.00	0.00	0.00	0.00	0.00	
391 90 21 001	Local (Parks) Loan	0.00	29,671.22	0.00	0.00	0.00	0.00	
391 90 21 011	Local (Cemetary) Loan	0.00	29,671.22	0.00	0.00	0.00	0.00	
395 10 04 001	Float Shed/Property Sale	0.00	0.00	0.00	0.00	0.00	0.00	
390	Other Revenues	41,085.00	59,342.44	0.00	0.00	0.00	0.00	
397 00 00 000	Transfers-in	0.00	0.00	0.00	0.00	0.00	0.00	
397 00 00 002	Transferes-in REET	0.00	0.00	0.00	0.00	0.00	0.00	
397 00 01 001	P&C Reserve Fund Transfer In	0.00	0.00	0.00	0.00	0.00	0.00	
397 00 04 024	Transfers In - Garbage Reserve Fund Closed	0.00	0.00	0.00	0.00	0.00	0.00	
397 04 03 000	Transfers In - Garbage Fund Closed	0.00	0.00	0.00	0.00	0.00	0.00	
397 22 00 001	Transfers In - Fire Station Project	0.00	0.00	0.00	0.00	0.00	0.00	
397 22 20 018	Transfer In For Fire Dept Equipment	0.00	0.00	0.00	0.00	0.00	0.00	
397	Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	
398 46 01 001	Insurance Recovery - Fraud	0.00	0.00	0.00	0.00	0.00	0.00	
398		0.00	0.00	0.00	0.00	0.00	0.00	
397 30 21 000	Sub-unit	0.00	0.00	0.00	0.00	0.00	0.00	
542	Streets - Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		1,887,083.85	2,009,809.33	2,126,083.81	1,450,712.35	2,003,675.00	1,944,248.00	
	FUND GAIN/LOSS:	1,887,083.85	2,009,809.33	2,126,083.81	1,450,712.35	2,003,675.00	1,944,248.00	

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002 Current Expense Reserve Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 51 00 002	Unreserved Beginning Cash & Investment	196,733.65	207,414.50	217,547.24	229,294.01	228,932.66	228,932.66	
308	Beginning Balances	196,733.65	207,414.50	217,547.24	229,294.01	228,932.66	228,932.66	
361 11 00 002	Interest On Investments	680.85	132.74	1,746.77	4,218.36	900.00	900.00	
360	Misc Revenues	680.85	132.74	1,746.77	4,218.36	900.00	900.00	
389 90 00 002	Transfer From Operating Fund	0.00	0.00	0.00	0.00	0.00	0.00	
380	Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	
397 00 00 001	Transfer From Operating Fund	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00	
397 00 05 036	Equipment Replacement P&C	0.00	0.00	0.00	0.00	0.00	0.00	
397 21 00 021	Equipment Replacement POLICE	0.00	0.00	0.00	0.00	0.00	0.00	
397 22 00 000	Equipment Replacement FIRE	0.00	0.00	0.00	0.00	0.00	0.00	
397	Interfund Transfers	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00	
TOTAL REVENUES:		207,414.50	217,547.24	229,294.01	233,512.37	229,832.66	229,832.66	
	FUND GAIN/LOSS:	207,414.50	217,547.24	229,294.01	233,512.37	229,832.66	229,832.66	

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102 Street Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 31 01 002	Reserved Beginning Balance	0.00	0.00	0.00	0.00	0.00	0.00	
308 51 01 002	Unreserved Beginning Cash & Investment	-321,231.70	-177,714.88	35,700.75	45,135.16	50,000.00	50,000.00	
308	Beginning Balances	-321,231.70	-177,714.88	35,700.75	45,135.16	50,000.00	50,000.00	
311 10 01 002	Real And Personal Property Tax	50,617.93	22,734.11	39,866.27	22,301.37	36,000.00	0.00	No addt.

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102 Street Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
317 49 01 002	External Taxes-Use Tax Refund	0.00	0.00	0.00	0.00	0.00	0.00	
310	Taxes	50,617.93	22,734.11	39,866.27	22,301.37	36,000.00	0.00	
321 99 00 002	Truck - Overweight Permits - Streets 80%	0.00	0.00	0.00	0.00	100.00	100.00	
322 10 00 001	Excavation Permits	996.00	656.00	284.00	820.00	400.00	400.00	
322 40 00 000	Street And Curb Permits	0.00	0.00	0.00	0.00	0.00	0.00	
320	Licenses & Permits	996.00	656.00	284.00	820.00	500.00	500.00	
334 00 00 200	TIB Seal Coat Award	0.00	0.00	0.00	0.00	975,000.00	975,000.00	
334 03 60 000	3rd ST Project Phase 1 Design - State Grant	112,052.48	4,980.76	0.00	0.00	0.00	0.00	
334 03 80 000	State Direct/Indirect Grant From Transportation Improvement Board (TIB)	0.00	0.00	29,569.00	0.00	0.00	0.00	
334 06 90 001	TIB Federal Matching Grant (State $)	0.00	283,731.00	0.00	0.00	0.00	0.00	
336 00 71 000	Multimodal Transportation Fund Distribution	2,440.10	2,490.24	2,686.96	1,986.63	2,442.00	2,700.00	
336 00 87 000	Motor Vehicle Fuel Tax (MVFT)	32,972.77	35,409.96	38,291.81	28,092.32	33,578.00	36,300.00	
336 00 87 001	MVA Transportation City	0.00	0.00	0.00	0.00	2,442.00	2,400.00	
337 00 00 002	Interlocal Grants	0.00	0.00	0.00	0.00	0.00	0.00	
339 22 02 000	Arra-wsdot	0.00	0.00	0.00	0.00	0.00	0.00	
330	State Generated Revenues	147,465.35	326,611.96	70,547.77	30,078.95	1,013,462.00	1,016,400.00	
361 10 01 002	Investment Interest	0.00	34.37	291.42	302.64	200.00	200.00	
369 91 00 002	Other Miscellaneous Revenue	0.00	0.00	0.00	0.00	200.00	200.00	
360	Misc Revenues	0.00	34.37	291.42	302.64	400.00	400.00	
395 20 01 002	Insurance Recoveries-FEMA Storm	0.00	0.00	0.00	0.00	0.00	0.00	
370	Capital Contributions	0.00	0.00	0.00	0.00	0.00	0.00	
388 80 00 002	Prior Period Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	
389 90 01 002	Non-revenues	24.65	0.00	71.81	0.00	0.00	0.00	
380	Non Revenues	24.65	0.00	71.81	0.00	0.00	0.00	
391 90 21 102	Local (Streets) Loan	0.00	24,171.41	517.40	1,457.17	0.00	0.00	
398 10 01 002	Insurance Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	

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102 Street Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
390	Other Revenues	0.00	24,171.41	517.40	1,457.17	0.00	0.00	
397 00 01 000	Transfer In Street Repair And Maintenance	35,000.00	0.00	55,000.00	2,750.00	55,000.00	55,000.00	
397 00 01 020	Transfers In - Street Reserves	0.00	0.00	0.00	0.00	0.00	0.00	
397 95 00 001	Transfer In From REET For 3rd Street Project	16,500.00	16,500.00	0.00	0.00	0.00	0.00	
397	Interfund Transfers	51,500.00	16,500.00	55,000.00	2,750.00	55,000.00	55,000.00	
TOTAL REVENUES:		-70,627.77	212,992.97	202,279.42	102,845.29	1,155,362.00	1,122,300.00	
	FUND GAIN/LOSS:	-70,627.77	212,992.97	202,279.42	102,845.29	1,155,362.00	1,122,300.00	

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City Of McCleary

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120 Street Reserve

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 31 01 020	Reserved Beginning Cash & Investment	0.00	0.00	0.00	0.00	0.00	0.00	
308 51 01 020	Unreserved Beginning Cash & Investment	53,673.97	53,859.28	53,902.42	54,324.23	54,300.00	54,300.00	
308	Beginning Balances	53,673.97	53,859.28	53,902.42	54,324.23	54,300.00	54,300.00	
361 11 01 020	Interest On Ivestments	185.31	43.14	421.81	999.40	200.00	200.00	
360	Misc Revenues	185.31	43.14	421.81	999.40	200.00	200.00	
389 00 01 020	Transfer From Operating Fund	0.00	0.00	0.00	0.00	0.00	0.00	
380	Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		53,859.28	53,902.42	54,324.23	55,323.63	54,500.00	54,500.00	

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120 Street Reserve

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
FUND GAIN/LOSS:	53,859.28	53,902.42	54,324.23	55,323.63	54,500.00	54,500.00	

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122 Fire Levy Lid Lift Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 31 01 122 Reserved Estimated Beginning Balance	0.00	86,921.61	155,741.61	224,741.61	224,741.61	224,741.00	
308 Beginning Balances	0.00	86,921.61	155,741.61	224,741.61	224,741.61	224,741.00	
397 00 22 001 Transfer In From C/E For Fire Levy Lid Lift Revenue	86,921.61	68,820.00	69,000.00	34,500.00	69,000.00	0.00	No transfer levy is complete
397 Interfund Transfers	86,921.61	68,820.00	69,000.00	34,500.00	69,000.00	0.00	
TOTAL REVENUES:	86,921.61	155,741.61	224,741.61	259,241.61	293,741.61	224,741.00	
FUND GAIN/LOSS:	86,921.61	155,741.61	224,741.61	259,241.61	293,741.61	224,741.00	

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301 REET Excise Tax - Capital Projects

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 51 03 001 Unreserved Beginning Cash & Investments	110,260.83	150,615.19	182,207.41	235,145.11	225,663.00	271,763.00	

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301 REET Excise Tax - Capital Projects

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308	Beginning Balances	110,260.83	150,615.19	182,207.41	235,145.11	225,663.00	271,763.00	
318 34 00 000	1/4% Real Estate Excise Tax	56,447.78	97,994.40	51,252.59	31,689.12	45,000.00	52,000.00	
310	Taxes	56,447.78	97,994.40	51,252.59	31,689.12	45,000.00	52,000.00	
361 10 03 001	Total Investment Interest	406.58	97.82	1,685.11	4,593.37	1,100.00	1,200.00	
360	Misc Revenues	406.58	97.82	1,685.11	4,593.37	1,100.00	1,200.00	
397 01 00 000	Transfer From Investments	0.00	0.00	0.00	0.00	0.00	0.00	
397	Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		167,115.19	248,707.41	235,145.11	271,427.60	271,763.00	324,963.00	
	FUND GAIN/LOSS:	167,115.19	248,707.41	235,145.11	271,427.60	271,763.00	324,963.00	

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302 Street Managerial Equipment Replacement Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 51 00 000	Estimated Beginning Balance	0.00	0.00	10,000.28	16,105.08	16,150.00	16,300.00	
308	Beginning Balances	0.00	0.00	10,000.28	16,105.08	16,150.00	16,300.00	
361 11 03 002	Investment Interest	0.00	0.28	104.80	296.33	150.00	150.00	
360	Misc Revenues	0.00	0.28	104.80	296.33	150.00	150.00	
397 00 01 002	Transfer In From Street Operating Fund	0.00	10,000.00	6,000.00	0.00	0.00	0.00	
397	Interfund Transfers	0.00	10,000.00	6,000.00	0.00	0.00	0.00	

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302 Street Managerial Equipment Replacement Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
TOTAL REVENUES:	0.00	10,000.28	16,105.08	16,401.41	16,300.00	16,450.00	
FUND GAIN/LOSS:	0.00	10,000.28	16,105.08	16,401.41	16,300.00	16,450.00	

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304 Light & Power Managerial Equipment Replacement Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 51 40 010 Estimated Beginning Balance	80,019.27	119,801.56	119,881.00	178,574.00	178,312.00	236,912.00	
308 Beginning Balances	80,019.27	119,801.56	119,881.00	178,574.00	178,312.00	236,912.00	
361 11 03 004 Investment Interest	282.29	79.44	1,193.00	3,474.26	1,100.00	1,500.00	
360 Misc Revenues	282.29	79.44	1,193.00	3,474.26	1,100.00	1,500.00	
397 00 40 001 Transfers In From L&P Operating Fund	39,500.00	0.00	57,500.00	28,750.00	57,500.00	57,500.00	
397 00 40 401 Transfer In From L&P Operating Fund For Bucket Truck	0.00	0.00	0.00	0.00	0.00	0.00	
397 Interfund Transfers	39,500.00	0.00	57,500.00	28,750.00	57,500.00	57,500.00	
TOTAL REVENUES:	119,801.56	119,881.00	178,574.00	210,798.26	236,912.00	295,912.00	
FUND GAIN/LOSS:	119,801.56	119,881.00	178,574.00	210,798.26	236,912.00	295,912.00	

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305 Water Managerial Equipment Replacement Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 51 03 005	Estimated Beginning Balance	113,855.03	177,432.72	242,545.32	264,532.08	264,118.00	285,118.00	
308	Beginning Balances	113,855.03	177,432.72	242,545.32	264,532.08	264,118.00	285,118.00	
361 11 03 005	Investment Interest	402.69	112.60	1,986.76	4,932.40	1,000.00	1,100.00	
360	Misc Revenues	402.69	112.60	1,986.76	4,932.40	1,000.00	1,100.00	
397 00 03 005	Transfers In From Water Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	
397 00 30 050	Transfers In From Water Fund	63,175.00	65,000.00	20,000.00	10,000.00	20,000.00	20,000.00	
397	Interfund Transfers	63,175.00	65,000.00	20,000.00	10,000.00	20,000.00	20,000.00	
TOTAL REVENUES:		177,432.72	242,545.32	264,532.08	279,464.48	285,118.00	306,218.00	
	FUND GAIN/LOSS:	177,432.72	242,545.32	264,532.08	279,464.48	285,118.00	306,218.00	

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307 Sewer Managerial Equipment Replacement Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 51 40 050	Estimated Beginning Balance	0.00	0.00	15,000.43	30,184.29	30,000.00	30,000.00	
308	Beginning Balances	0.00	0.00	15,000.43	30,184.29	30,000.00	30,000.00	
361 11 03 007	Investment Interest	0.00	0.43	183.86	555.32	0.00	0.00	
360	Misc Revenues	0.00	0.43	183.86	555.32	0.00	0.00	
397 00 40 050	Transfers In From Sewer Operating Fund	0.00	15,000.00	15,000.00	0.00	0.00	0.00	
397	Interfund Transfers	0.00	15,000.00	15,000.00	0.00	0.00	0.00	

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307 Sewer Managerial Equipment Replacement Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
TOTAL REVENUES:	0.00	15,000.43	30,184.29	30,739.61	30,000.00	30,000.00	
FUND GAIN/LOSS:	0.00	15,000.43	30,184.29	30,739.61	30,000.00	30,000.00	

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309 Storm Water Managerial Equipment Replacement Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 51 40 090 Estimated Beginning Balance	0.00	0.00	10,000.28	20,122.81	20,000.00	20,250.00	
308 Beginning Balances	0.00	0.00	10,000.28	20,122.81	20,000.00	20,250.00	
361 11 03 009 Investment Interest	0.00	0.28	122.53	370.20	250.00	250.00	
360 Misc Revenues	0.00	0.28	122.53	370.20	250.00	250.00	
397 00 40 090 Transfer In From Storm Fund	0.00	10,000.00	10,000.00	0.00	0.00	0.00	
397 Interfund Transfers	0.00	10,000.00	10,000.00	0.00	0.00	0.00	
TOTAL REVENUES:	0.00	10,000.28	20,122.81	20,493.01	20,250.00	20,500.00	
FUND GAIN/LOSS:	0.00	10,000.28	20,122.81	20,493.01	20,250.00	20,500.00	

5 YEAR BUDGET COMPARISON

City Of McCleary

321 Police Managerial Equipment Replacement Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 51 32 010	Estimated Beginning Balance	58,101.37	115,304.41	99,603.03	100,822.00	100,671.00	10,000.00	
308	Beginning Balances	58,101.37	115,304.41	99,603.03	100,822.00	100,671.00	10,000.00	
321 99 00 000	Truck - Overweight Permits - Police 15%	0.00	0.00	0.00	0.00	0.00	0.00	
320	Licenses & Permits	0.00	0.00	0.00	0.00	0.00	0.00	
361 11 03 021	Investment Interest	203.04	76.17	667.14	1,070.24	325.00	325.00	
367 00 03 021	Contributions And Donations From Private Sources To Police Dept.	0.00	220.00	0.00	0.00	0.00	0.00	
369 10 03 021	Sales Of Surplus Items	0.00	0.00	29,160.00	0.00	0.00	0.00	
360	Misc Revenues	203.04	296.17	29,827.14	1,070.24	325.00	325.00	
397 00 32 010	Transfer In From Current Expense Reserve	0.00	0.00	0.00	0.00	0.00	0.00	
397 21 00 001	Transfer In From C/E For Police Vehicle Purchase	0.00	15,000.00	15,000.00	7,500.00	15,000.00	40,000.00	
397 21 05 021	Transfer In From Current Expense Fund	45,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	
397 21 06 021	Transfer in from General fund - Fire	1,000.00	0.00	0.00	0.00	0.00	0.00	
397 21 07 021	Transfer in from Fund 001- Parks	1,000.00	0.00	0.00	0.00	0.00	0.00	
397 21 08 021	Transfer in from L&P	3,000.00	0.00	0.00	0.00	0.00	0.00	
397 21 09 021	Transfer in from Water Fund	3,000.00	0.00	0.00	0.00	0.00	0.00	
397 21 10 021	Transfer in from Sewer	2,000.00	0.00	0.00	0.00	0.00	0.00	
397 21 11 021	Transfer in from Storm Sewer	2,000.00	0.00	0.00	0.00	0.00	0.00	
397	Interfund Transfers	57,000.00	15,000.00	25,000.00	7,500.00	25,000.00	50,000.00	
TOTAL REVENUES:		115,304.41	130,600.58	154,430.17	109,392.24	125,996.00	60,325.00	
	FUND GAIN/LOSS:	115,304.41	130,600.58	154,430.17	109,392.24	125,996.00	60,325.00	

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322 Fire Managerial Equipment Replacement Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 51 03 022	Estimated Beginning Balance	61,287.02	81,501.67	86,549.94	97,271.61	97,120.00	107,520.00	
308	Beginning Balances	61,287.02	81,501.67	86,549.94	97,271.61	97,120.00	107,520.00	
361 11 03 022	Investment Interest	214.65	48.27	721.67	1,822.46	400.00	400.00	
369 10 05 022	Sale Of Scrap And Junk	0.00	0.00	0.00	0.00	0.00	0.00	
360	Misc Revenues	214.65	48.27	721.67	1,822.46	400.00	400.00	
397 00 00 022	Transfers In From Current Expense Fund	20,000.00	5,000.00	10,000.00	5,000.00	10,000.00	10,000.00	
397 00 22 000	Transfers In From Current Expense Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	
397	Interfund Transfers	20,000.00	5,000.00	10,000.00	5,000.00	10,000.00	10,000.00	
TOTAL REVENUES:		81,501.67	86,549.94	97,271.61	104,094.07	107,520.00	117,920.00	
	FUND GAIN/LOSS:	81,501.67	86,549.94	97,271.61	104,094.07	107,520.00	117,920.00	

5 YEAR BUDGET COMPARISON

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336 Park & Cemetery Managerial Equipment Replacement Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 51 03 036	Estimated Beginning Balance	21,500.12	31,593.85	41,615.84	56,144.69	61,252.00	69,452.00	
308	Beginning Balances	21,500.12	31,593.85	41,615.84	56,144.69	61,252.00	69,452.00	
361 11 03 036	Investment Interest	93.73	21.99	428.85	1,110.27	200.00	200.00	
360	Misc Revenues	93.73	21.99	428.85	1,110.27	200.00	200.00	
397 00 03 036	Transfers In From Current Expense Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

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336 Park & Cemetery Managerial Equipment Replacement Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
397 00 33 060	Transfers In From Current Expense Fund	10,000.00	10,000.00	14,100.00	4,000.00	8,000.00	8,000.00	
397	Interfund Transfers	10,000.00	10,000.00	14,100.00	4,000.00	8,000.00	8,000.00	
TOTAL REVENUES:		31,593.85	41,615.84	56,144.69	61,254.96	69,452.00	77,652.00	
	FUND GAIN/LOSS:	31,593.85	41,615.84	56,144.69	61,254.96	69,452.00	77,652.00	

5 YEAR BUDGET COMPARISON

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401 Light And Power Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 41 04 001	Rural Development Investment	0.00	0.00	0.00	0.00	0.00	0.00	
308 51 04 001	Unreserved Beginning Cash & Investment	356,052.81	162,526.84	249,541.66	442,885.13	470,000.00	442,885.00	
308	Beginning Balances	356,052.81	162,526.84	249,541.66	442,885.13	470,000.00	442,885.00	
317 49 04 001	External Taxes-Use Tax Refund	0.00	0.00	0.00	0.00	0.00	0.00	
310	Taxes	0.00	0.00	0.00	0.00	0.00	0.00	
322 10 04 001	Solar Power Processing Fee 50%	50.00	150.00	100.00	300.00	100.00	200.00	
320	Licenses & Permits	50.00	150.00	100.00	300.00	100.00	200.00	
333 81 00 000	Indirect Federal Grant	0.00	0.00	0.00	0.00	0.00	0.00	
334 06 90 000	Dept Of Commerce LED Street Lighting Grant	0.00	0.00	0.00	0.00	0.00	0.00	
330	State Generated Revenues	0.00	0.00	0.00	0.00	0.00	0.00	
342 50 00 000	Disaster Prep Services-reimbursed	0.00	0.00	100,419.61	0.00	0.00	0.00	
343 30 00 000	Sales Of Electricity	2,753,217.95	2,892,180.54	3,081,790.59	2,679,203.27	3,425,617.00	3,555,448.00	Assume 3.79% incr. for CPI

401 Light And Power Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
343 30 04 001	Charges For Services & Parts	55,545.45	44,430.87	60,954.14	54,071.59	50,000.00	55,000.00	
367 11 00 000	Energy Conservation - Bpa	27,489.92	27,755.39	32,911.34	4,945.09	30,000.00	15,000.00	
340	Charges For Services	2,836,253.32	2,964,366.80	3,276,075.68	2,738,219.95	3,505,617.00	3,625,448.00	
361 10 04 001	Investment Interest	1,339.05	116.57	4,174.96	10,618.89	3,792.00	8,500.00	
361 41 00 041	Interfund Loan Interest Received	0.00	0.00	0.00	0.00	0.00	0.00	
362 20 00 000	Equip, Pole & Vehicle Lease	20,748.40	11,792.00	21,897.22	23,360.48	21,000.00	23,000.00	
362 50 00 000	Town Hall Rent	0.00	0.00	0.00	0.00	0.00	0.00	
369 20 00 000	Sale Of Junk Material	2,071.90	6,590.77	0.00	237.60	0.00	0.00	
369 40 00 000	Judgments And Settlements	0.00	0.00	0.00	0.00	0.00	0.00	
369 40 10 000	Bpa Avista Deemer Settlement	0.00	0.00	0.00	0.00	0.00	0.00	
369 91 04 001	Other Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	
360	Misc Revenues	24,159.35	18,499.34	26,072.18	34,216.97	24,792.00	31,500.00	
395 20 04 001	Insurance Recoveries-FEMA Storm	0.00	0.00	0.00	0.00	0.00	0.00	
370	Capital Contributions	0.00	0.00	0.00	0.00	0.00	0.00	
381 10 04 001	Loans Received	0.00	0.00	0.00	0.00	0.00	0.00	
381 10 04 304	Bucket Truck LOCAL Loan-Dept Of Treas	0.00	0.00	0.00	0.00	0.00	0.00	
381 20 04 001	Interfund Loan Repayment	0.00	0.00	0.00	0.00	0.00	0.00	
388 80 04 001	Prior Period Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	
389 10 10 000	Bpa Conservation Mo. Credit	0.00	0.00	0.00	0.00	0.00	0.00	
389 90 04 001	Other Non-revenues	0.00	702.75	0.00	0.00	0.00	0.00	
380	Non Revenues	0.00	702.75	0.00	0.00	0.00	0.00	
391 90 21 401	Local (L&P) Loan	0.00	241,113.36	6,431.30	18,943.18	0.00	12,000.00	
390	Other Revenues	0.00	241,113.36	6,431.30	18,943.18	0.00	12,000.00	
397 00 00 405	Trf In To Fix 2020 Error On Annual Report	0.00	0.00	0.00	0.00	0.00	0.00	
397	Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	
399 00 00 000	Prior Period Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	
399		0.00	0.00	0.00	0.00	0.00	0.00	

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401 Light And Power Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
TOTAL REVENUES:	3,216,515.48	3,387,359.09	3,558,220.82	3,234,565.23	4,000,509.00	4,112,033.00	
FUND GAIN/LOSS:	3,216,515.48	3,387,359.09	3,558,220.82	3,234,565.23	4,000,509.00	4,112,033.00	

5 YEAR BUDGET COMPARISON

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405 Water Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 51 04 005	Unreserved Beginning Cash & Investments	695,567.28	576,006.95	456,775.97	399,787.98	370,000.00	370,000.00	
308	Beginning Balances	695,567.28	576,006.95	456,775.97	399,787.98	370,000.00	370,000.00	
317 49 04 005	External Taxes-Use Tax Refund	0.00	0.00	0.00	0.00	0.00	0.00	
310	Taxes	0.00	0.00	0.00	0.00	0.00	0.00	
334 04 20 000	State Water Grants	0.00	0.00	0.00	0.00	0.00	0.00	
330	State Generated Revenues	0.00	0.00	0.00	0.00	0.00	0.00	
343 40 00 000	Water Sales	812,154.54	846,833.87	882,499.38	828,404.96	953,572.00	990,156.00	
343 90 00 001	Other Charges Related To Water	6,844.00	5,850.94	13,926.95	6,191.95	5,000.00	6,000.00	
367 00 00 001	New Water Connections	48,127.00	25,500.00	7,500.00	11,361.57	9,000.00	9,500.00	
340	Charges For Services	867,125.54	878,184.81	903,926.33	845,958.48	967,572.00	1,005,656.00	
359 90 04 005	ULID 96-01 Penalties	0.00	0.00	0.00	0.00	0.00	0.00	
350	Fines & Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00	
361 10 04 005	Investment Interest	2,273.75	293.85	2,730.75	6,872.25	2,400.00	6,000.00	
361 40 04 005	ULID 96-01 Interest	0.00	0.00	0.00	0.00	0.00	0.00	
368 10 00 000	ULIP 96-01 Payments	0.00	0.00	0.00	0.00	0.00	0.00	
369 10 04 005	Sale Of Scrap And Junk	348.86	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

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405 Water Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
369 90 04 005	Home Inspection Fee	0.00	0.00	0.00	0.00	0.00	0.00	
369 91 00 405	Home Inspection Fee	50.00	0.00	0.00	0.00	0.00	0.00	
369 91 04 005	Other Miscellaneous Revenu	25.00	0.00	0.00	0.00	0.00	0.00	
360	Misc Revenues	2,697.61	293.85	2,730.75	6,872.25	2,400.00	6,000.00	
381 20 00 003	Interfund Loan Principal Received From 001 For Fire Equipment	0.00	0.00	0.00	0.00	0.00	0.00	
381 20 00 004	Interfund Loan Interest Received From 001 For Fire Equipment	0.00	0.00	0.00	0.00	0.00	0.00	
389 90 04 005	Other Non - Revenues	94.40	319.46	0.00	0.00	0.00	0.00	
391 80 04 005	Intergovernmental Loan Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	
380	Non Revenues	94.40	319.46	0.00	0.00	0.00	0.00	
391 40 04 405	Intergovernmental Loan Proceeds	204,207.50	0.00	0.00	0.00	0.00	0.00	
391 90 21 002	Local (Water) Loan	0.00	66,505.88	1,423.57	4,371.49	0.00	0.00	
390	Other Revenues	204,207.50	66,505.88	1,423.57	4,371.49	0.00	0.00	
TOTAL REVENUES:		1,769,692.33	1,521,310.95	1,364,856.62	1,256,990.20	1,339,972.00	1,381,656.00	
	FUND GAIN/LOSS:	1,769,692.33	1,521,310.95	1,364,856.62	1,256,990.20	1,339,972.00	1,381,656.00	

5 YEAR BUDGET COMPARISON

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407 Sewer Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 51 04 007	Unreserved Beginning Cash & Investments	124,178.41	196,293.10	107,670.02	71,641.27	71,860.00	72,500.00	
308	Beginning Balances	124,178.41	196,293.10	107,670.02	71,641.27	71,860.00	72,500.00	
317 49 04 007	External Taxes-Use Tax Refund	0.00	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of McCleary

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407 Sewer Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
310	Taxes	0.00	0.00	0.00	0.00	0.00	0.00	
330 03 10 000	Intergovernmental State Loan - Dept Of Ecology	0.00	0.00	0.00	0.00	0.00	0.00	
332 92 10 120	COVID-19 Reimbursements	35,733.17	0.00	0.00	0.00	0.00	0.00	
334 03 10 000	Intergovernmental State Grant - Dept Of Ecology	0.00	0.00	0.00	0.00	0.00	0.00	
334 04 20 007	Rural Development Grant	0.00	0.00	0.00	0.00	0.00	0.00	
330	State Generated Revenues	35,733.17	0.00	0.00	0.00	0.00	0.00	
343 50 00 000	Sewer Service Charges	866,353.17	919,036.77	942,236.14	861,095.05	1,043,701.00	1,083,257.00	
343 90 00 002	Other Charges Related To Sewer	1,767.00	1,519.00	794.00	1,054.00	500.00	1,000.00	
367 00 00 002	New Sewer Connections	62,900.00	33,300.00	11,100.00	3,700.00	11,100.00	6,000.00	
340	Charges For Services	931,020.17	953,855.77	954,130.14	865,849.05	1,055,301.00	1,090,257.00	
361 10 04 007	Interest Earnings-investments	588.86	106.69	864.75	1,475.89	1,200.00	1,400.00	
369 10 00 000	Sale Of Scrap Metal And Junk	55.69	0.00	132.44	0.00	200.00	200.00	
369 90 04 007	Home Inspection Fee	0.00	0.00	0.00	0.00	0.00	0.00	
369 91 00 407	Home Inspection Fee	50.00	0.00	0.00	0.00	0.00	0.00	
369 91 04 007	Other Miscellaneous Revenues	25.00	0.00	0.00	0.00	0.00	0.00	
360	Misc Revenues	719.55	106.69	997.19	1,475.89	1,400.00	1,600.00	
372 00 00 007	Insurance Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	
370	Capital Contributions	0.00	0.00	0.00	0.00	0.00	0.00	
388 00 00 000	Prior Year Adjustments	-2,568.33	0.00	0.00	0.00	0.00	0.00	
389 90 04 007	Other Non - Revenues	75.52	0.00	0.00	0.00	0.00	0.00	
380	Non Revenues	-2,492.81	0.00	0.00	0.00	0.00	0.00	
391 70 04 407	Loan Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	
391 90 21 407	Local (Sewer) Loan	0.00	40,809.45	873.53	2,622.91	0.00	0.00	
390	Other Revenues	0.00	40,809.45	873.53	2,622.91	0.00	0.00	
397 00 00 007	Transfer From Reed To Sewer	0.00	0.00	0.00	0.00	0.00	0.00	
397 00 04 023	Transfer From Sewer Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	
397 35 60 311	Transfer In From REET	0.00	50,000.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of McCleary

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407 Sewer Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
397	Interfund Transfers	0.00	50,000.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		1,089,158.49	1,241,065.01	1,063,670.88	941,589.12	1,128,561.00	1,164,357.00	
	FUND GAIN/LOSS:	1,089,158.49	1,241,065.01	1,063,670.88	941,589.12	1,128,561.00	1,164,357.00	

5 YEAR BUDGET COMPARISON

City Of McCleary

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409 Storm Water Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 51 04 009	Unreserved Beginning Cash & Investments	65,835.89	64,736.75	39,201.41	29,254.76	38,000.00	38,000.00	
308	Beginning Balances	65,835.89	64,736.75	39,201.41	29,254.76	38,000.00	38,000.00	
317 49 04 009	External Taxes-Use Tax Refund	0.00	0.00	0.00	0.00	0.00	0.00	
310	Taxes	0.00	0.00	0.00	0.00	0.00	0.00	
334 03 10 000	DOE Grant	0.00	0.00	2,492.50	6,755.00	0.00	0.00	
334 03 10 011	DOE Shoreline Master Plan	0.00	0.00	0.00	0.00	0.00	0.00	
330	State Generated Revenues	0.00	0.00	2,492.50	6,755.00	0.00	0.00	
343 10 00 000	Storm Water Sales	150,217.04	159,296.26	166,143.99	148,759.16	181,467.00	188,345.00	
367 00 00 003	New Storm Water Connections	14,378.00	7,189.00	2,351.00	1,448.49	2,300.00	2,300.00	
340	Charges For Services	164,595.04	166,485.26	168,494.99	150,207.65	183,767.00	190,645.00	
361 10 04 009	Investment Interest	251.91	38.48	373.62	427.12	600.00	600.00	
369 10 00 001	Sale Of Scrap Metal And Junk	31.96	0.00	0.00	0.00	0.00	0.00	
369 91 00 049	Other Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of McCleary

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409 Storm Water Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
360	Misc Revenues	283.87	38.48	373.62	427.12	600.00	600.00	
395 20 04 009	Insurance Recoveries-FEMA Storm	0.00	0.00	0.00	0.00	0.00	0.00	
370	Capital Contributions	0.00	0.00	0.00	0.00	0.00	0.00	
389 90 04 009	Other Nonrevenues	43.66	0.00	0.00	0.00	0.00	0.00	
380	Non Revenues	43.66	0.00	0.00	0.00	0.00	0.00	
391 90 21 409	Local (StormW) Loan	0.00	30,226.16	646.99	1,748.58	0.00	0.00	
390	Other Revenues	0.00	30,226.16	646.99	1,748.58	0.00	0.00	
TOTAL REVENUES:		230,758.46	261,486.65	211,209.51	188,393.11	222,367.00	229,245.00	
	FUND GAIN/LOSS:	230,758.46	261,486.65	211,209.51	188,393.11	222,367.00	229,245.00	

5 YEAR BUDGET COMPARISON

City Of McCleary

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410 Light And Power Reserve Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 51 04 010	Unreserved Beginning Cash & Investment	306,028.70	337,089.97	337,277.57	339,917.03	339,375.00	340,000.00	
308	Beginning Balances	306,028.70	337,089.97	337,277.57	339,917.03	339,375.00	340,000.00	
361 11 04 010	Interest On Investments	1,061.27	187.60	2,639.46	6,253.55	1,500.00	6,000.00	
360	Misc Revenues	1,061.27	187.60	2,639.46	6,253.55	1,500.00	6,000.00	
388 80 00 040	Prior Year Correction	0.00	0.00	0.00	0.00	0.00	0.00	
380	Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of McCleary

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410 Light And Power Reserve Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
397 00 04 001	Transfer From Operating Fund	30,000.00	0.00	0.00	0.00	0.00	0.00	
397 00 04 010	Equipment Replacement Fund L&P	0.00	0.00	0.00	0.00	0.00	0.00	
397	Interfund Transfers	30,000.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		337,089.97	337,277.57	339,917.03	346,170.58	340,875.00	346,000.00	
	FUND GAIN/LOSS:	337,089.97	337,277.57	339,917.03	346,170.58	340,875.00	346,000.00	

5 YEAR BUDGET COMPARISON

City Of McCleary

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411 Rural Electric Economic Development (REED) L&P Reserve

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 41 04 011	Rural Development Investment	0.00	0.00	0.00	0.00	0.00	0.00	
308	Beginning Balances	0.00	0.00	0.00	0.00	0.00	0.00	
361 11 04 011	Investment Interest	0.00	0.00	0.00	0.00	0.00	0.00	
360	Misc Revenues	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		0.00	0.00	0.00	0.00	0.00	0.00	
	FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

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413 Ambulance Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 51 04 013	Estimated Beginning Balance	25,399.34	31,411.83	35,735.04	41,747.69	42,000.00	42,000.00	
308	Beginning Balances	25,399.34	31,411.83	35,735.04	41,747.69	42,000.00	42,000.00	
342 60 00 000	Emergency Transport-ambulanc	112,355.73	117,671.55	123,145.62	108,093.33	133,000.00	138,040.00	
340	Charges For Services	112,355.73	117,671.55	123,145.62	108,093.33	133,000.00	138,040.00	
361 10 01 013	Investment Interest	90.19	17.81	334.33	793.05	0.00	650.00	
360	Misc Revenues	90.19	17.81	334.33	793.05	0.00	650.00	
381 00 00 000	Interfund Loans Received	0.00	0.00	0.00	0.00	0.00	0.00	
381 10 00 043	Interfund Loan From 001	0.00	0.00	0.00	0.00	0.00	0.00	
380	Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		137,845.26	149,101.19	159,214.99	150,634.07	175,000.00	180,690.00	
	FUND GAIN/LOSS:	137,845.26	149,101.19	159,214.99	150,634.07	175,000.00	180,690.00	

5 YEAR BUDGET COMPARISON

City Of McCleary | Time: 08:56:23 | Date: 10/25/2023 | Page: 23

421 Sewer Bond Reserve Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 31 04 021	Estimated Beginning Balance	27,798.28	-299.43	1,629.02	3,888.04	75,886.00	0.00	Reserach why beg bal is off
308	Beginning Balances	27,798.28	-299.43	1,629.02	3,888.04	75,886.00	0.00	
361 11 04 021	Interest On Investments	98.94	21.38	172.21	80.46	10.00	10.00	
360	Misc Revenues	98.94	21.38	172.21	80.46	10.00	10.00	
391 70 04 421	Loan Proceeds	2,216,532.50	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of McCleary

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421 Sewer Bond Reserve Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
390	Other Revenues	2,216,532.50	0.00	0.00	0.00	0.00	0.00	
397 00 00 021	Mo Transfer For Debt Service	134,200.00	145,400.00	146,400.00	73,200.00	146,400.00	0.00	Is there a second transfer pmt forethcoming?
397	Interfund Transfers	134,200.00	145,400.00	146,400.00	73,200.00	146,400.00	0.00	
TOTAL REVENUES:		2,378,629.72	145,121.95	148,201.23	77,168.50	222,296.00	10.00	
	FUND GAIN/LOSS:	2,378,629.72	145,121.95	148,201.23	77,168.50	222,296.00	10.00	

5 YEAR BUDGET COMPARISON

City Of McCleary

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422 Water Reserve Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 31 04 022	Reserved Beginning Cash & Investment	321,104.60	395,399.44	470,605.48	474,288.36	473,532.00	475,000.00	
308	Beginning Balances	321,104.60	395,399.44	470,605.48	474,288.36	473,532.00	475,000.00	
361 11 04 022	Interest On Investments	1,119.84	206.04	3,682.88	8,725.62	1,900.00	8,500.00	
360	Misc Revenues	1,119.84	206.04	3,682.88	8,725.62	1,900.00	8,500.00	
389 00 04 022	Transfer From Operating Fund	0.00	0.00	0.00	0.00	0.00	0.00	
380	Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	
397 00 04 005	Equipment Replacement WATER	0.00	0.00	0.00	0.00	0.00	0.00	
397 00 04 022	Transfer From Operating Fund	73,175.00	75,000.00	0.00	0.00	0.00	0.00	
397	Interfund Transfers	73,175.00	75,000.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		395,399.44	470,605.48	474,288.36	483,013.98	475,432.00	483,500.00	

5 YEAR BUDGET COMPARISON

City Of McCleary

Time: 08:56:23 Date: 10/25/2023
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422 Water Reserve Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
	FUND GAIN/LOSS:	395,399.44	470,605.48	474,288.36	483,013.98	475,432.00	483,500.00	

5 YEAR BUDGET COMPARISON

City Of McCleary

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423 Sewer Reserve Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 31 04 023	Reserved Beginning Cash & Investment	0.00	0.00	0.00	0.00	0.00	0.00	
308 51 04 023	Unreserved Beginning Cash & Investment	128,785.20	129,229.93	144,291.50	145,419.10	0.00	145,000.00	
308	Beginning Balances	128,785.20	129,229.93	144,291.50	145,419.10	0.00	145,000.00	
361 11 04 023	Interest Investments	444.73	61.57	1,127.60	2,673.38	600.00	3,500.00	
360	Misc Revenues	444.73	61.57	1,127.60	2,673.38	600.00	3,500.00	
380 00 00 023	Non-revenues	0.00	0.00	0.00	0.00	0.00	0.00	
389 00 04 023	Transfer From Operating Fund	0.00	0.00	0.00	0.00	0.00	0.00	
380	Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	
397 00 00 043	Operating Transfers In	0.00	15,000.00	0.00	0.00	0.00	0.00	
397 00 40 070	Equipment Replacement SEWER	0.00	0.00	0.00	0.00	0.00	0.00	
397	Interfund Transfers	0.00	15,000.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		129,229.93	144,291.50	145,419.10	148,092.48	600.00	148,500.00	
	FUND GAIN/LOSS:	129,229.93	144,291.50	145,419.10	148,092.48	600.00	148,500.00	

5 YEAR BUDGET COMPARISON

City Of McCleary

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601 Investment Trust Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 51 06 001	Unreserved Beginning Cash & Investment	0.00	0.00	0.00	0.00	0.00	0.00	
308	Beginning Balances	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		0.00	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:		0.00	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of McCleary

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620 L. Baum Reward Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 31 00 000	Estimated Beginning Balance	5,118.28	5,119.79	5,120.92	5,121.65	5,121.52	5,121.52	
308	Beginning Balances	5,118.28	5,119.79	5,120.92	5,121.65	5,121.52	5,121.52	
389 60 00 000	L. Baum Reward Fund Interest	1.51	0.37	0.73	0.25	250.00	250.00	
389 60 00 099	Interest Accrued	0.00	0.76	0.00	0.00	0.00	0.00	
360	Misc Revenues	1.51	1.13	0.73	0.25	250.00	250.00	
TOTAL REVENUES:		5,119.79	5,120.92	5,121.65	5,121.90	5,371.52	5,371.52	
FUND GAIN/LOSS:		5,119.79	5,120.92	5,121.65	5,121.90	5,371.52	5,371.52	

5 YEAR BUDGET COMPARISON

City Of McCleary — Time: 08:56:23 Date: 10/25/2023 Page: 27

630 Consumer Deposits L/P Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 31 06 000	Unreserved Beginning Cash & Investments	-960.78	0.00	0.00	0.00	0.00	0.00	
308 91 06 000	Unreserved Beginning Cash & Investments	0.00	-195.00	-195.00	-192.38	-192.38	-192.38	
308	Beginning Balances	-960.78	-195.00	-195.00	-192.38	-192.38	-192.38	
361 11 06 000	Interest On Investments	0.00	0.00	0.00	0.00	0.00	0.00	
360	Misc Revenues	0.00	0.00	0.00	0.00	0.00	0.00	
388 80 00 060	Prior Period Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	
389 90 00 630	Other Non-rev. - Deposits	0.00	0.00	2.62	896.66	0.00	0.00	
389 91 00 630	Other Non-rev. - Deposits	1,046.11	0.00	0.00	0.00	0.00	0.00	
380	Non Revenues	1,046.11	0.00	2.62	896.66	0.00	0.00	
TOTAL REVENUES:		85.33	-195.00	-192.38	704.28	-192.38	-192.38	
	FUND GAIN/LOSS:	85.33	-195.00	-192.38	704.28	-192.38	-192.38	

5 YEAR BUDGET COMPARISON

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633 Consumer Deposits - Water Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 31 06 010	Unreserved Beginning Cash & Investments	10,989.56	8,421.23	8,121.17	7,923.55	7,925.74	7,925.74	
308	Beginning Balances	10,989.56	8,421.23	8,121.17	7,923.55	7,925.74	7,925.74	
361 11 06 010	Interest On Investments	0.00	0.00	0.00	0.00	0.00	0.00	
360	Misc Revenues	0.00	0.00	0.00	0.00	0.00	0.00	
388 80 00 061	Prior Period Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

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633 Consumer Deposits - Water Fund

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
389 00 06 010	Non-revenues	0.00	0.00	0.00	0.00	0.00	0.00	
380	Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	
397 00 00 630	Transfer From Consumer Deposits Water Fund	0.00	0.00	0.00	0.00	0.00	0.00	
397	Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	
399 99 99 000	Total Consumer Water Dep. Fund	0.00	0.00	0.00	0.00	0.00	0.00	
399		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		10,989.56	8,421.23	8,121.17	7,923.55	7,925.74	7,925.74	
	FUND GAIN/LOSS:	10,989.56	8,421.23	8,121.17	7,923.55	7,925.74	7,925.74	

5 YEAR BUDGET COMPARISON

City Of McCleary Time: 08:56:23 Date: 10/25/2023
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640 Agency Funds/Non Revenue & Non Expenditure

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 31 00 640	Estimated Beginning Balance	0.00	-14,729.48	-2,094.74	4,426.57	4,426.00	4,426.00	
308	Beginning Balances	0.00	-14,729.48	-2,094.74	4,426.57	4,426.00	4,426.00	
382 90 00 000	Custodial funds collected by General Fund	12,404.22	0.00	0.00	0.00	0.00	0.00	
386 00 02 001	Court - State Non Revenue	106,309.05	94,939.57	38,544.43	31,052.45	0.00	0.00	
386 00 12 001	County Portion Of Crime Victims	1,289.63	1,199.82	531.94	457.68	450.00	450.00	
386 00 91 000	WSBCC State Building Code Fees	0.00	0.00	0.00	0.00	0.00	0.00	
386 00 91 001	WSBCC State Building Code Fee	194.00	0.00	0.00	0.00	0.00	0.00	
389 40 00 000	Agency Funds Received	0.00	0.00	0.00	0.00	0.00	0.00	
380	Non Revenues	120,196.90	96,139.39	39,076.37	31,510.13	450.00	450.00	

640 Agency Funds/Non Revenue & Non Expenditure

Account		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
397 00 02 001	Transfer From Operating Fund	0.00	0.00	0.00	0.00	0.00	0.00	
397 00 03 001	Transfer From To Agency Fund For County Court Non Revenue	0.00	0.00	0.00	0.00	0.00	0.00	
397 00 91 001	Transfer From WSBCC C/E Fund	0.00	0.00	0.00	0.00	0.00	0.00	
397	Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		120,196.90	81,409.91	36,981.63	35,936.70	4,876.00	4,876.00	
	FUND GAIN/LOSS:	120,196.90	81,409.91	36,981.63	35,936.70	4,876.00	4,876.00	

5 YEAR BUDGET COMPARISON

City Of McCleary

Time: 08:56:23 Date: 10/25/2023

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed
001 Current Expense	1,887,083.85	2,009,809.33	2,126,083.81	1,450,712.35	2,003,675.00	1,944,248.00
002 Current Expense Reserve Fund	207,414.50	217,547.24	229,294.01	233,512.37	229,832.66	229,832.66
102 Street Fund	-70,627.77	212,992.97	202,279.42	102,845.29	1,155,362.00	1,122,300.00
120 Street Reserve	53,859.28	53,902.42	54,324.23	55,323.63	54,500.00	54,500.00
122 Fire Levy Lid Lift Fund	86,921.61	155,741.61	224,741.61	259,241.61	293,741.61	224,741.00
301 REET Excise Tax - Capital Projects	167,115.19	248,707.41	235,145.11	271,427.60	271,763.00	324,963.00
302 Street Managerial Equipment Replacement Fund		10,000.28	16,105.08	16,401.41	16,300.00	16,450.00
304 Light & Power Managerial Equipment Replacemer	119,801.56	119,881.00	178,574.00	210,798.26	236,912.00	295,912.00
305 Water Managerial Equipment Replacement Fund	177,432.72	242,545.32	264,532.08	279,464.48	285,118.00	306,218.00
307 Sewer Managerial Equipment Replacement Fund		15,000.43	30,184.29	30,739.61	30,000.00	30,000.00
309 Storm Water Managerial Equipment Replacement		10,000.28	20,122.81	20,493.01	20,250.00	20,500.00
321 Police Managerial Equipment Replacement Fund	115,304.41	130,600.58	154,430.17	109,392.24	125,996.00	60,325.00
322 Fire Managerial Equipment Replacement Fund	81,501.67	86,549.94	97,271.61	104,094.07	107,520.00	117,920.00
336 Park & Cemetery Managerial Equipment Replacen	31,593.85	41,615.84	56,144.69	61,254.96	69,452.00	77,652.00
401 Light And Power Fund	3,216,515.48	3,387,359.09	3,558,220.82	3,234,565.23	4,000,509.00	4,112,033.00
405 Water Fund	1,769,692.33	1,521,310.95	1,364,856.62	1,256,990.20	1,339,972.00	1,381,656.00
407 Sewer Fund	1,089,158.49	1,241,065.01	1,063,670.88	941,589.12	1,128,561.00	1,164,357.00
409 Storm Water Fund	230,758.46	261,486.65	211,209.51	188,393.11	222,367.00	229,245.00
410 Light And Power Reserve Fund	337,089.97	337,277.57	339,917.03	346,170.58	340,875.00	346,000.00
411 Rural Electric Economic Development (REED) L&P						
413 Ambulance Fund	137,845.26	149,101.19	159,214.99	150,634.07	175,000.00	180,690.00
421 Sewer Bond Reserve Fund	2,378,629.72	145,121.95	148,201.23	77,168.50	222,296.00	10.00
422 Water Reserve Fund	395,399.44	470,605.48	474,288.36	483,013.98	475,432.00	483,500.00
423 Sewer Reserve Fund	129,229.93	144,291.50	145,419.10	148,092.48	600.00	148,500.00
601 Investment Trust Fund						
620 L. Baum Reward Fund	5,119.79	5,120.92	5,121.65	5,121.90	5,371.52	5,371.52
630 Consumer Deposits L/P Fund	85.33	-195.00	-192.38	704.28	-192.38	-192.38
633 Consumer Deposits - Water Fund	10,989.56	8,421.23	8,121.17	7,923.55	7,925.74	7,925.74
640 Agency Funds/Non Revenue & Non Expenditure	120,196.90	81,409.91	36,981.63	35,936.70	4,876.00	4,876.00
	12,678,111.53	11,307,271.10	11,404,263.53	10,082,004.59	12,824,015.15	12,889,533.54
FUNDS GAIN/LOSS:	12,678,111.53	11,307,271.10	11,404,263.53	10,082,004.59	12,824,015.15	12,889,533.54

McCleary Special City Council Meeting - Council Retreat

Saturday, September 30, 2023 – 9:00 AM

Little Creek Report and Casino Meeting Room (Floor 2) - 91 W. State Route 108, Shelton, WA

Minutes

1. **Present**:

Mayor: Chris Miller

Councilmembers: Jacob Simmons, Brycen Huff, Andrea Dahl and Joy Iversen (Max Ross asked to be excused due to illness)

Staff: Chad Bedlington, Director of Public Works and Jenna Amsbury, Clerk-Treasurer

Facilitator: Karen Meyer, Athena Group

The meeting was called to order at 9:05 a.m.

Call to Order:

Mayor Miller welcomed the council, staff and Karen Meyer to the meeting. Karen Meyer, Facilitator, provided an overview of the agenda and roles for the day. Throughout the day sticky notes will be used for each person to provide their input on the item of discussion. Then the group will vote on their favorites for each topic to come up with the decisions. All agreed to the process.

Working Agreements:

Ms. Meyer discussed working agreements; guidelines that the council, mayor, and staff can all agree with and adhere to, in this meeting and moving forward. The working agreements agreed upon are as follows:

Strategic Vision/Values:

Ms. Meyer provided an overview of what a strategic vision encompasses and core values. Each group member provided words or ideas on values they want for the future of McCleary. Prior strategic planning in 2020 values were discussed as well. The strategic vision was to be purpose driven with the goal of providing unity and uniqueness. The group discussed values and strategic vision statements from the idea board:

Core Values:

Draft Strategic Vision Statement:

The City of McCleary strives to become a safe, self-sufficient community that is welcoming and accessible to all.

A recess was called from 10:38 a.m. to 10:45 a.m. The meeting was reconvened at 10:45 a.m.

Priorities (3-5 years):

The group determined three areas of priority: economic development, fiscal sustainability, and infrastructure improvement. Beneath each of these topics five priorities were identified from the list of ideas:

2024 Budget Wish list:

Within the same priority areas budget items were identified for 2024.

A recess was called from 12:15 to 12:40 p.m. for lunch. The meeting was reconvened at 12:40 p.m.

Goals and Objectives- Decide and Refine:

Ms. Meyer provided an overview of goals and objectives. She stated the objectives should be able to be completed within a year and should be reevaluated often. Priorities should lead to goals that should lead to objectives and action. Each group member identified goals and objectives and voting was done to come up with three goals for each priority.

The meeting was adjourned at 1:57 p.m.

2. Forest Grove Example of Strategic Planning Document

Department of Revenue Washington State

Ordinance / Resolution No. ________________
RCW 84.55.120

WHEREAS, the ______________________ of ______________________ has met and considered
(Governing body of the taxing district) (Name of the taxing district)

its budget for the calendar year ________; and,

WHEREAS, the districts actual levy amount from the previous year was $ ________________; and,
(Previous year's levy amount)

WHEREAS, the population of this district is ☐ more than or ☐ less than 10,000; and now, therefore,
(Check one)

BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the ________ tax year.
(Year of collection)

The dollar amount of the increase over the actual levy amount from the previous year shall be $ ____________

which is a percentage increase of ________% from the previous year. This increase is exclusive of
(Percentage increase)

additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, and any increase in the value of state assessed property, any annexations that have occurred and refunds made.

Adopted this ______ day of ______________, ______.

______________________________ ______________________________

______________________________ ______________________________

______________________________ ______________________________

If additional signatures are necessary, please attach additional page.

This form or its equivalent must be submitted to your county assessor prior to their calculation of the property tax levies. A certified budget/levy request, separate from this form is to be filed with the County Legislative Authority no later than November 30th. As required by RCW 84.52.020, that filing certifies the total amount to be levied by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 64 0100) for this purpose. The form can be found at: http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc.

To ask about the availability of this publication in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

OFFICE OF ASSESSOR

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Montesano, Washington 98563

GRAYS HARBOR COUNTY
1854

DAN LINDGREN
ASSESSOR
Phone (360) 249-4121
www.co.grays-harbor.wa.us

GRAYS HARBOR COUNTY
STATE OF WASHINGTON

Date: October 3, 2023
To: City of McCleary

Per RCW 84.52.020 and 070, each taxing district must submit its budget and levy certification documentation to the County Legislative Authority **on or before November 30th**. Also, please provide a copy to the Assessor's Office, so we may determine the final levy amounts and resulting tax rates.

Below, please find your certified local values for your taxing district. Please note, although the assessment roll has been certified, in accordance with WAC 458-14-025, values may continue to change, and therefore are ***estimates only, subject to change***.

If your district is planning to take their highest lawful levy you may want to certify high, as any increases to new construction and state-assessed utilities will be added to your district's regular property tax limit (see below) during the levy calculations. A taxing district may not levy more in the current year than it did last year (not including new construction, state-assessed utilities, refunds, etc.) unless an ordinance/resolution is passed (RCW 84.55.120). If a taxing district levies less than their highest lawful levy, the taxing district may have "banked capacity," which is the difference between the highest lawful levy that could have been made and the actual levy that was imposed. If a taxing district wants to levy banked capacity, their resolution must authorize an increase large enough to allow the district to levy at their highest lawful levy. Although your highest lawful levy is subject to a 1% growth each year, when levying banked capacity, a taxing district may see a dollar and percentage increase that is more than 1%.

For property taxes due in 2024, the rate of inflation (IPD) is **3.67%**. Therefore, the limit factor for taxing districts with populations of 10,000 or greater is 101% *without* an additional ordinance/resolution of substantial need.

Regular Property Tax Limit - $347,912.07

(This amount does not account for any "add-ons," such as refunds, or changes to state-assessed utilities.)

Previous Year's Levy Amount - $396,000.00
(Banked Capacity $0.00)(Error $49,114.98 Negative)

Estimated Value for Regular Levy	$265,117,685
Estimated Value for Excess and Bond Levies	$260,846,703
Estimated New Construction Value	$449,190

***State-assessed utilities have not yet been received from the Department of Revenue.**
They will be added to the total values at levy time.

Enclosed, please find the Levy Certification, Ordinance/ Resolution, and your Levy Limitations Worksheet with your 1% growth, and 2023 estimated new construction value. *Our office would be happy to set up an appointment to assist you in completing your ordinance/resolutions and answer any questions you may have.* Should you have any questions, please contact Brian Morrill at 360-964-1680.

Department of Revenue Washington State

Levy Certification

Submit this document to the county legislative authority on or before November 30 of the year preceding the year in which the levy amounts are to be collected and forward a copy to the assessor.

In accordance with RCW 84.52.020, I, ______________________________,
(Name)

______________________________, for ______________________________, do hereby certify to
(Title) (District Name)

the ____________________ County legislative authority that the Council
(Name of County) (Commissioners, Council, Board, etc.)

of said district requests that the following levy amounts be collected in 2024 as provided in the district's
(Year of Collection)

budget, which was adopted following a public hearing held on Oct. 25, 2023
(Date of Public Hearing)

Regular Levy: ______________________
(State the **total** dollar amount to be levied)

Excess Levy: ______________________
(State the **total** dollar amount to be levied)

Refund Levy: ______________________
(State the **total** dollar amount to be levied)

Signature: ______________________________ Date: ______________

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