



# 2024 Approved Operating Budget



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November 16, 2023

## MEMORANDUM

To: Chelan City Council, Citizens of Chelan

From: Mayor Bob Goedde

Subject: 2024 Proposed Budget Transmittal Message

Enclosed is the 2024 Proposed Budget for your review, consideration, amendment, and adoption. The budget is a result of many hours of planning, deliberation, and work by City staff. The City Council will now spend much more reviewing, discussing, and amending the proposed budget at workshops and Council Meetings over the next several weeks.

The Proposed Budget represents a commitment to balance the service and infrastructure needs of our diverse and growing community with a commitment to fiscal conservatism, practicality, and a community vision of an economically and environmentally healthy and sustainable city.

### Operating Budget (All expenditure other than Capital Projects, Debt Service, and Special Purpose Funds):

The City Operating Budget is a significant piece of the 2024 Proposed Budget that funds ongoing activities of City government. It includes Current Expense (administration, finance, legal, public safety, and community development), Streets, Parks, Sewer, Water, Sanitation (solid waste), Equipment Repair and Replacement operations of the City. These are the major functions and purpose of City government.

The Proposed 2024 Operating Budget of \$25,169,468 is \$2,050,461 less than the 2023 Amended Operating Budget. While annual changes in annual budgets are a result of many lines items adjustment increases and decreases, the budget changes noted above can be summarized below:

- Reviewing and recalculating operation costs to reflect more conservative spending.
- Payroll - COLA's and mandatory benefits.
- Health Insurance increase - both rise in cost and proposed increase in cities contribution.
- New positions-one additional position requested by Public Works.
- Position Adjustments - Additional hours for Finance receptionist, changing several seasonal positions for full-time positions and reorganization of positions for proper staff coverage throughout departments.
- Property and Liability insurance - increases across the board.
- TIF/Grant/IT Professional service - continue services through 2024.
- Public safety - includes proposed code enforcement by Chelan County Sheriff Department.

The above list is not a detailed reconciliation of the 2023 to 2024 Operating Budgets. It is intended to highlight significant changes to outline the general sources of budget changes. The 2024 Budget includes many, many changes from the 2023 Budget, some being increases and others decreases.

Payroll adjustments will be discussed later in this document.

### Capital Projects:

The 2024-2029 Proposed Capital Improvements Program is a critical part of the City's planning and budgeting effort. The first year of the CIP, and the associated project expenditures and funding are incorporated in the annual operating budget.

2024 General governmental capital projects (\$4,531,358 – including \$3,153,203.00 of anticipated grant funding) and debt service (\$535,230) are included in the proposed budget. Water and Sewer Utility capital projects (\$2,314,550 and \$1,052,500) and debt service (\$740,798) are also included in the proposed budget.

Excluded from these numbers are transfers between capital funds for funding purposes totaling \$4,268,208.

The 2024-2029 Proposed CIP (a separate document) provides a great deal of information on proposed projects and project funding.

### Debt Service and Special Purpose Funds:

1. Debt Service Funds - payments scheduled for 2024 and the resources needed to make the payments.
2. Special Purpose Funds - The Special Purpose activities include the Housing Fund, which accounts for funds intended to develop housing in the community, and the Tourism Promotion Fund which accounts for the receipt and use of 2 and 3% lodging tax.

As noted previously, additional information and details on the 2024 Proposed Budget is available in this document and in the Proposed 2024-2029 CIP. All operating costs and many other issues will be discussed by the City Council and staff during the budget process.

### **Conclusion**

Our great City can't operate without a dedicated staff. The City is facing turnover in key positions as staff retires, no different than any other organization. However, we are focused on succession planning for all positions. This is important to ensure a seamless transition and to provide quality service to our community.

It has been a pleasure representing our City. I enjoyed working side by side with professionals at the staff and council level and with an active and engaged citizenry. We are so fortunate to live and work in Chelan. I invite you to review the 2024 Proposed Budget to learn about the proposed projects planned for 2024, and to understand how we propose allocating your resources to run your city.

Yours Truly,

*Bob Goedde, Mayor*

# Introduction and Overview

## City of Chelan 2024 Proposed Budget – Summary of Revenues and Expenditures and Changes in Fund Balances

The 2024 Proposed Budget consists of 7 operating funds (Current Expense or General Government functions, and the Street, Parks, Sewer, Water, Sanitation or Solid Waste, and Equipment Repair and Replacement funds). These funds account for the day-to-day operations of the major functional areas of the City.

In addition, the budget includes 2 special purpose funds (Tourism Promotion and Housing), 5 capital funds (Capital Improvements, Street Capital, Parks Capital, Sewer Capital, and Water Capital funds) which account for the capital investments of the major operating funds, and 2 debt service funds, one of which accounts for water and sewer utility debt, and one which account for general government debt related to street and park capital activity.

Following is summary information for each category of funds.

### OPERATING FUNDS

The following table summarizes the projected changes in cash balances for City operating funds in the Proposed 2024 Budget.

2024 Proposed Operating Funds Budget -Summary of Budgeted Revenue, Expenditure, and Fund Balances							
	Unobligated	2024		Balance Before	Budgeted	Less	2023
	Fund Balance	Proposed Operating:		Capital Tfr	Operating	Transfers Out	Budgeted
<b>Fund</b>	<b>12/31/2023</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>12/31/2024</b>	<b>Gain (Loss)</b>	<b>Capital</b>	<b>Gain (Loss)</b>
General Fund	2,323,083	5,540,683	5,600,736	2,263,030	(60,053)	(706,022)	(766,075)
Parks and Recreation	1,326,330	4,722,338	4,342,770	1,705,898	379,568	(103,653)	275,915
Street Fund	739,104	1,501,486	1,250,686	989,904	250,800	(250,274)	526
Sewer	2,055,171	3,184,492	1,871,486	3,368,177	1,313,006	(1,776,347)	(463,341)
Water	1,997,435	3,636,994	2,293,568	3,340,861	1,343,426	(1,365,057)	(21,631)
Sanitation	880,625	2,055,463	1,974,949	961,139	80,514	(66,855)	13,659
Equipment	1,666,416	889,354	681,070	1,874,700	208,284	-	208,284
<b>Totals</b>	<b>10,988,164</b>	<b>21,530,810</b>	<b>18,015,265</b>	<b>14,503,709</b>	<b>3,515,545</b>	<b>(4,268,208)</b>	<b>(752,663)</b>

### SPECIAL PURPOSE FUNDS

The following table summarizes the projected changes in cash balances for the special purpose funds in the Proposed 2024 Budget.

2024 Proposed Special Purpose Funds Budget -Summary of Budgeted Revenue, Expenditure, and Fund Balances					
	Unobligated	2024		Projected	
	Fund Balance	Proposed		Fund Balance	Budgeted
<b>Fund</b>	<b>12/31/2023</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>12/31/2024</b>	<b>Increase(Decrease)</b>
Tourism Promotion Fund	4,266,299	1,805,000	1,545,852	4,525,447	259,148
Housing Fund	158,000	35,000	64,609	128,391	(29,609)
<b>Totals</b>	<b>4,424,299</b>	<b>1,840,000</b>	<b>1,610,461</b>	<b>4,653,838</b>	<b>229,539</b>

## CAPITAL FUNDS

The following table summarizes the projected changes in cash balance for City capital funds in the Proposed 2024 Budget.

2024 Proposed Capital Funds Budget -Summary of Budgeted Revenue, Expenditure, and Fund Balances					
	Unobligated	2024		Projected	
	Fund Balance	Proposed		Fund Balance	Budgeted
<b>Fund</b>	<b><u>12/31/2023</u></b>	<b><u>Revenue</u></b>	<b><u>Expenditure</u></b>	<b><u>12/31/2024</u></b>	<b><u>Increase(Decrease)</u></b>
Capital Improvements Fund	1,536,030	531,900	579,428	1,488,502	(47,528)
Street Capital Fund	399,901	2,973,152	2,745,230	627,823	227,922
Recreation Capital Fund	385,887	1,548,225	1,206,700	727,412	341,525
Water Capital Fund	2,207,697	1,776,838	2,538,151	1,446,384	(761,313)
Sewer Capital Fund	1,922,442	2,390,371	1,610,609	2,702,204	779,762
<b>Totals</b>	<b>6,451,957</b>	<b>9,220,486</b>	<b>8,680,118</b>	<b>6,992,325</b>	<b>540,368</b>
Capital Improvements - REET Funds cash balances in the Capital Improvement Funds INCLUDE the Reserve for					
Debt Service of \$600,000. The reserve is needed to ensure adequate funds are available to pay debt service					
funded with REET should the real estate market slow significantly.					

Additional details are presented in the “Proposed 2024-2029 Capital Improvements Program” document.

## DEBT SERVICE FUNDS

The Councilmanic and Utility Debt Service funds account for funding and subsequent loan payments to external creditors.

The following table summarizes debt service fund payments budgeted in the in the proposed budget:

2024 Proposed Debt Service Funds Budget -Summary of Budgeted Revenue, Expenditure, and Fund Balances					
	Unobligated	2024		Projected	
	Fund Balance	Proposed		Fund Balance	Budgeted
<b>Fund</b>	<b><u>12/31/2023</u></b>	<b><u>Revenue</u></b>	<b><u>Expenditure</u></b>	<b><u>12/31/2024</u></b>	<b><u>Increase(Decrease)</u></b>
Councilmanic Debt (Street & Parks)	3,659	535,230	535,230	3,659	0
Utility Debt (Water and Sewer)	895	740,798	740,798	895	-
<b>Totals</b>	<b>4,554</b>	<b>1,276,028</b>	<b>1,276,028</b>	<b>4,554</b>	<b>0</b>

The following table provides details on the most significant recurring City revenues. History is provided from 2019 to 2020, along with projections or budget amounts for 2023 and budgeted numbers for 2024.



## Agency and Organizations Funding Requests -2024

Several agencies and organizations in Chelan have applied for 2024 City funding, as follows:

Agency and Organizations Funding - History and 2024 Requests					
					Proposed
Agency	2020	2021	2022	2023	2024
Chelan Senior Center	1,500				15,000
Chelan Valley Feral Cat (1)					(1)
Chelan Valley Hope	10,000	15,000	20,000	30,000	30,000
Heritage Heights (2)			50,000		(2)
Lake Chelan Community Center (3)					(3)
Lake Chelan Food Bank	5,000	5,000	8,000	10,000	15,000
Lake Chelan Lions Club (4)					(4)
Lake Chelan School District (5)					(5)
Thrive Chelan Valley (6)	13,000	15,000	25,000	50,000	32,500
OCTN-Sr. meals on wheels (7)	4,020	4,500	8,000	8,000	8,400
Only7Seconds (8)					(8)
Chelan Valley Housing Trust (9)	20,000	20,000	20,000	20,000	(9)
Rotary Club of Lake Chelan		50,000			
<b>Total Current Expense</b>	<b>53,520</b>	<b>109,500</b>	<b>131,000</b>	<b>118,000</b>	<b>100,900</b>
Lake Chelan Research Institute (10)	15,000	20,000	20,000	25,000	25,000
<b>Total - Water Fund</b>	<b>15,000</b>	<b>20,000</b>	<b>20,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Total Operating Budget Funding</b>	<b>68,520</b>	<b>129,500</b>	<b>151,000</b>	<b>143,000</b>	<b>125,900</b>
1. Not a 501(c)3- unable to contribute at this time					
2. Fund out of Housing Fund-'Poor & Infirm'					
3. Unable to fund all requests-Council decision					
4. Unable to fund all requests- Other uncompensated Care options available					
5. Fund using 3% lodging tax					
6. Reduced to include Teen Center and Operating, removed Program Director Salary					
7. OCTN=Okanogan County Transportation and Nutrition -'Poor & Infirm'					
8. Unable to fund all requests- Possibly work into Parks Plan					
9. Administrative Support - agreement expired 2023. Moved to Housing Fund					
10. New agreement through 2028					
<b>Other Funding Shared with Local Agencies</b>					
Lake Chelan School District (AAU travel more than 50 miles-Cities use of facilities)					25,000
HDCA (Main Street Credit) B&O Credit 75%	63,860	60,000	60,000	60,000	200,000
HDCA (Main Street Credit) Contribution 25%	15,965	20,000	20,000	20,000	50,000
Chamber of Commerce / Tourism	456,796	800,000	700,000	700,000	700,000
<b>Total Tourism Fund (3% lodging tax)</b>	<b>472,761</b>	<b>820,000</b>	<b>720,000</b>	<b>720,000</b>	<b>775,000</b>
Heritage Heights			50,000		44,609
Chelan Valley Housing Trust (5)		80,000			20,000
<b>Total Housing Fund</b>	<b>-</b>	<b>80,000</b>	<b>50,000</b>	<b>-</b>	<b>64,609</b>
Lake Chelan Arts Council	6,900	6,900	6,900	6,900	6,900
<b>Total Current Expense CIP</b>	<b>6,900</b>	<b>6,900</b>	<b>6,900</b>	<b>6,900</b>	<b>6,900</b>
<b>CIP Funding - Coronavirus Relief Funds</b>					
Chelan Valley Housing Trust - Anderson Road Utilities Affordable Housing				750,000	
Lake Chelan Food Bank Expansion Design				200,000	
<b>Total CIP Funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>950,000</b>	<b>-</b>
<b>Grand Total</b>	<b>548,181</b>	<b>1,036,400</b>	<b>927,900</b>	<b>1,819,900</b>	<b>972,409</b>

The budgeted requests were discussed with City Council at the September 4 and October 4 and 18 Council Workshops.

To avoid violating the gifting clauses of the Washington state constitution, agencies receiving funds from the City must either provide a public function (something falling under the umbrella of general governmental activities), provide a contractual consideration to the City in exchange for the funding, or benefit the “poor or infirm”.

***The 2024 Proposed Budget amounts are included in all budget book presentations. Should the Council wish to change any amount, the proposed budget will need to be amended.***

### **Personnel Changes Requested in the 2024 Proposed Budget**

The 2024 Proposed Operating Budget includes 5% employee cost of living adjustments. As noted in the Mayor’s transmittal letter, funds have been budgeted to cover the adjustments.

The requested new positions reflect the impact a growing community is having on the ability of staff to meet community needs. The requested positions will be discussed by department heads during their budget presentations.

### **Conclusion**

The previous discussion has served to provide an overview of the complete City proposed budget, and a summary of the significant changes between 2023 and 2024.

The following pages provide additional details about the 2024 Proposed Budget and includes:

1. Department budget narratives provide departments the opportunity to share information on department operations and discuss in detail proposed budgets.
2. Budget History Summary presentations 2019-2023. - These pages (one for each fund) summarize by fund the cash balances at beginning and end of each year from 2019-2023, and summarize the revenues, expenditures, and cash gains (losses) that generate those cash balances.
3. Line-item fund and department detail revenue and expenditure budgets including 2022 budget and actual, 2023 budget and actual through November 2023, and requested budgets for 2024. This is the nitty gritty detail for those so inclined.

This information is followed by the budget appendices:

1. Appendix A – City Financial Policies.
2. Appendix B – Human Resource Highlights.
3. Appendix C – Fund Accounting Discussion.
4. Appendix D – Designation of Revenues.

# Department Narratives

**Administration Department  
City of Chelan**

Date: September 21, 2023

To: Mayor and City Council

From: Wade Farris, City Administrator; Peri Gallucci, City Clerk

Subject: 2024 Legislative (City Council) and Administration Budgets

The Administration Department budget accounts for the activities of the Administrator and City Clerk. The Administrator provides guidance and leadership for the overall general management of the City. The City Clerk is responsible for the safekeeping of City records, ensures that meetings and other activities of the City are conducted in accordance with applicable laws and regulations, and is responsible for a wide variety of administrative support activities.

Over the last year I have focused making sure our departments are fully staffed, to include director positions. With retirements and personnel leaving for other opportunities, it has been a challenge. However, we have been fortunate to have both a talented staff to promote from within, as well as very qualified candidates from outside our organization to chose from. While this will continue to be a challenge, we are confident that with both recruiting and retention incentives, including a very competitive benefit package and competitive salaries, we will be able to hire the best people to serve the citizens of Chelan.

The Legislative budget accounts for costs associated with activities of the City Council, including live streaming meetings, technology, payroll, supplies, and other general operating costs.

In 2023, the administrative department completed or began a number of major projects, including but not limited to:

- Website went live in March 2023.
- The City's municipal code publisher was switched to MuniCode which provides more functionality.
- The Office of the City Clerk implemented many time saving procedures and electronic workflows including (but not limited to):
  - Special Event Applications
  - Claim Forms
  - Various Internal Staff Forms
  - Agenda Bill Development and Approval
  - DocuSign
- Developed and implemented Council Rules of Procedure
- Responded to 88 public records requests.
- Added several more categories and documents to the Public Documents Portal making more documents available to citizens without having to file a public records request.
- Improved the structure of the City's Laserfiche Repository.

- Continued efforts for the City-wide records management program included a complete assessment and disposition of City Clerk & Finance records stored in the basement. With the assistance of the records consultant who was on-site for one week, over 111 boxes of paper records are set for disposition and 25 more have been prepared for offer and transfer to the Washington State Archives (WSA). Additionally, several hundred documents were prepared for scan and toss. Records review was also initiated at Public Works. The records consultant is scheduled to spend one more week with general assessment and then another week devoted solely to Community Development records.
- Although not completed, Active Threat Training has been scheduled for October 31, 2023.

The main focus of the Office of the City Clerk in 2024 will be the continuation of the records management program. It is the goal to review each department's records, dispose of what we can, transfer what is archival and scan and toss the rest. The basement at City Hall will become a central location for all documents from every department which must be retained in paper form before their disposition date is met. Each box will be numbered and indexed for easy retrieval. Furthermore, an overhaul and clean-up of department drives will be conducted.

#### **Significant Budget Request Changes (Administration)**

\$20,000 has been added for the Grant Consultant and another \$5,000 has been added for the TIF Consultant.

#### ***Other Operating Expenditures***

The requested budget for all expenditures other than payroll is \$102,750.

#### **Significant Budget Request Changes (Legislative)**

\$10,000 has been added for the Municipal Code Legal Review.

The Legislative (City Council) budget request is \$60,100.

**GENERAL FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number As of 11/13/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
<b>Legislative (City Council)</b>						
001-000-000-511-30-41-21	Prof Srv-Leg IT Support	\$0.00	\$1,003.11	\$0.00	\$496.15	\$1,000.00
001-000-000-511-30-41-44	Official Publication Services	\$6,000.00	\$1,551.50	\$4,000.00	\$2,190.94	\$6,000.00
001-000-000-511-60-11-00	Council Salaries	\$46,200.00	\$43,500.00	\$46,200.00	\$36,825.43	\$46,200.00
001-000-000-511-60-21-00	Council Benefits	\$3,625.00	\$3,430.58	\$3,557.00	\$2,912.18	\$3,679.00
001-000-000-511-60-31-00	Office & Operating Supplies	\$3,000.00	\$554.46	\$2,000.00	\$687.23	\$2,000.00
001-000-000-511-60-35-00	Small Tools/minor Equipment	\$5,000.00	\$4,279.00	\$5,000.00	\$1,286.43	\$5,000.00
001-000-000-511-60-41-00	Professional Services	\$9,600.00	\$21,808.60	\$15,000.00	\$7,776.38	\$20,000.00
001-000-000-511-60-41-01	Prof Serv- Muni Code Legal Review	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
001-000-000-511-60-41-18	Prof Srv-Lobbyist	\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00
001-000-000-511-60-42-00	Comm-Phone/fax/postage	\$500.00	\$399.15	\$500.00	\$281.65	\$500.00
001-000-000-511-60-43-00	Travel-Lodging/meals/mileage	\$7,500.00	\$894.70	\$7,500.00	\$4,337.89	\$7,500.00
001-000-000-511-60-45-00	Rentals & Leases	\$100.00	\$37.40	\$100.00	\$39.80	\$100.00
001-000-000-511-60-46-00	Insurance	\$6,154.33	\$6,387.39	\$10,539.20	\$10,581.90	\$13,174.00
001-000-000-511-60-48-00	Repairs & Maintenance	\$500.00	\$129.96	\$500.00	\$0.00	\$500.00
001-000-000-511-60-49-00	Misc-Dues/subscriptions/regs	\$4,000.00	\$1,260.00	\$2,000.00	\$3,232.34	\$7,500.00
	<b>Total Legislative (City Council)</b>	<b>\$92,179.33</b>	<b>\$85,235.85</b>	<b>\$96,896.20</b>	<b>\$70,648.32</b>	<b>\$183,153.00</b>

**GENERAL FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number As of 11/13/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
<b>Administration</b>						
001-000-000-513-10-11-00	Regular Wages-Fte	\$385,465.00	\$414,237.31	\$439,175.00	\$371,005.58	\$470,097.00
001-000-000-513-10-12-00	Overtime Wages-Fte	\$0.00	\$0.00	\$0.00	\$113.91	\$200.00
001-000-000-513-10-21-00	Benefits-Fte	\$124,525.00	\$117,567.49	\$129,413.00	\$101,816.89	\$129,787.00
001-000-000-513-10-31-00	Office & Operating Supplies	\$4,000.00	\$4,206.40	\$4,000.00	\$3,908.68	\$4,000.00
001-000-000-513-10-35-00	Small Tool & Minor Equipment	\$4,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00
001-000-000-513-10-41-00	Professional Services	\$5,000.00	\$4,054.86	\$10,000.00	\$3,671.38	\$10,000.00
001-000-000-513-10-41-02	Prof Serv-CivicPlus Website	\$0.00	\$0.00	\$0.00	\$0.00	\$4,188.00
001-000-000-513-10-41-03	Prof Serv-Laserfiche	\$9,100.00	\$9,549.79	\$3,500.00	\$3,357.30	\$15,000.00
001-000-000-513-10-41-04	Prof Serv-GovQA	\$7,800.00	\$0.00	\$8,000.00	\$8,488.29	\$9,000.00
001-000-000-513-10-41-05	Prof Serv-CivicPlus Archive Social	\$2,600.00	\$0.00	\$3,500.00	\$3,137.40	\$3,700.00
001-000-000-513-10-41-06	Prof Serv-Chelan Social	\$2,400.00	\$3,880.00	\$3,000.00	\$2,722.06	\$3,000.00
001-000-000-513-10-41-07	Prof Serv-TIF Consultant	\$0.00	\$0.00	\$50,000.00	\$58,681.25	\$5,000.00
001-000-000-513-10-41-08	Prof Serv-Grant Consultant	\$0.00	\$0.00	\$20,000.00	\$26,188.45	\$20,000.00
001-000-000-513-10-41-09	Prof Serv- DocuSign	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
001-000-000-513-10-41-10	Prof Serv-Records Management	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
001-000-000-513-10-41-17	Prof Serv-Icompass	\$4,600.00	\$4,434.96	\$5,000.00	\$4,656.71	\$5,250.00
001-000-000-513-10-41-21	Prof Serv-Adm IT Support	\$2,361.00	\$3,295.56	\$3,023.00	\$4,606.23	\$5,000.00
001-000-000-513-10-41-44	Prof Serv-Advertising	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
001-000-000-513-10-42-00	Comm-Phone/fax/postage	\$3,000.00	\$2,294.21	\$3,000.00	\$1,453.43	\$3,000.00
001-000-000-513-10-43-00	Travel-Lodging/meals/mileage	\$6,000.00	\$7,295.38	\$8,000.00	\$3,619.92	\$8,000.00
001-000-000-513-10-45-00	Rentals & Leases	\$100.00	\$37.40	\$0.00	\$39.80	\$100.00
001-000-000-513-10-46-00	Insurance	\$11,479.19	\$11,913.90	\$19,657.94	\$19,737.60	\$24,572.00
001-000-000-513-10-48-00	Repairs & Maintenance	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00
001-000-000-513-10-49-00	Misc-Dues/subscriptions/regs	\$7,500.00	\$12,190.35	\$12,000.00	\$9,183.90	\$12,000.00
	<b>Total Administration</b>	<b>\$581,630.19</b>	<b>\$594,957.61</b>	<b>\$725,968.94</b>	<b>\$626,388.78</b>	<b>\$754,594.00</b>

**City of Chelan**  
**Finance Department**

Date: November 8, 2024

To: Mayor and City Council

From: Jackie Tupling, Finance Director

Subject: 2024 Finance Department Operating Budget

The Finance Department manages the overall finances of the City and provides financial services to the various departments and functions of the City. Services provided include, but are not limited to, accounts payable and receivable (utilities, licenses, permits, etc.); payroll; capital and operating budget coordination and development; development and implementation of fiscal policies; financial reporting for a variety of purposes to various state and federal agencies; development and distribution of internal control policies and procedures, and the general oversight of the City's information technology (IT) function. The Finance Department is responsible for banking relationships, investment of idle funds and the establishment, and issuance of debt when necessary.

The Finance Department interacts daily with other departments and considers city employees, along with the general public, its customers. With this in mind, we have developed the following mission statement:

***It is the purpose of the Finance Department to protect and properly account for city funds and to provide excellent customer service to both internal and external clients in a professional, courteous, and efficient manner. To this end, we will strive to provide support, information, advice, direction, and assistance to our clients, and we will work to implement and improve efficiencies to protect and enhance the finances of the city.***

In 2023 the Finance Department:

- In 2023 we lost two vital team members to retirement. Promotions from within filled the vacancies and an additional staff member was hired.
- A cybersecurity review of our in-house autopay program posed a potential security risk for our customers' banking information. We discontinued the in-house autopay and replaced it with a third-party vendor. Customers were not happy with the fees associated with the change.

- The workload has increased in finance. In utility billing alone, we have seen increased billing inquiries, sanitation changes, reporting, and requirements. A review of current staff and needs was conducted. Results showed additional hours are required to share the workloads, cross-training, and coverage for leaves.

In 2024 the Finance Department goals include:

- Our department plans to learn and make changes to the annual CIP and Operating Budget presentations and process based upon feedback and experience during the 2023 process. New budgeting software is in the 2024 budget. If approved, it will modernize our budgeting process.
- As a result of the 2023 Staff Review, cross training and resiliency planning will continue to share the workloads, and coverage for leaves. We are also requesting our part-time receptionist move from 75% part-time position to full-time.
- Implement Vision Payroll Portal. This module will increase performance, efficiency and/or ease use of our Vision Payroll Software. This Software will allow employees to enter time directly into our Payroll System. A workflow process pushes the information to their supervisor for review/approval, then the director of the department and then the information is fed to Finance for processing.
- The finance department collaborated with our third-party vendor to consider absorbing the fees for auto pay using e-checks. This will be an approximate cost of \$2,500 per year. We hope this will encourage more customers to use the autopay feature.

### **Significant Budget Request Changes**

The overall Finance Department budget request of \$872,996 is \$47,182 more than the 2023 budget.

#### ***Payroll***

As a result of the 2023 Staff Review additional hours to the receptionist position are reflected in the proposed budget. Additional expenses are related to annual changes in benefit costs, step adjustments, and cola allowance.

#### ***Other Operating Expenditures***

Decreases were made in professional services and audit costs while increases were made to insurance and IT costs. Overall, the proposed budget for all expenditures other than payroll is \$1,470.74 less than the 2023 adopted budget.

**GENERAL FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number As of 11/13/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
<b>Financial</b>						
001-000-000-514-20-11-00	Regular Wages-Fte	\$377,579.00	\$375,026.39	\$400,000.00	\$310,295.04	\$454,945.00
001-000-000-514-20-12-00	Overtime Wages-Fte	\$0.00	\$660.53	\$600.00	\$1,822.75	\$2,500.00
001-000-000-514-20-13-00	Regular Wages-PT	\$27,507.00	\$44,575.90	\$40,095.00	\$32,821.30	\$0.00
001-000-000-514-20-21-00	Benefits-Fte	\$158,832.00	\$154,186.02	\$166,958.00	\$135,162.91	\$221,769.00
001-000-000-514-20-22-00	Benefits-PT	\$5,674.00	\$19,580.41	\$22,908.00	\$23,107.75	\$0.00
001-000-000-514-20-31-00	Office & Operating Supplies	\$12,500.00	\$10,018.53	\$13,000.00	\$11,242.79	\$13,000.00
001-000-000-514-20-35-00	Small Tools/minor Equipment	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$8,300.00
001-000-000-514-20-41-00	Professional Services	\$113,500.00	\$119,537.94	\$33,000.00	\$12,049.94	\$13,000.00
001-000-000-514-20-41-01	Prof Srv- InvoiceCloud	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
001-000-000-514-20-41-21	Prof Srv-Fin IT Support	\$26,538.00	\$23,352.62	\$51,312.00	\$44,138.22	\$60,000.00
001-000-000-514-20-41-44	Professional Serv-Advertising	\$200.00	\$347.45	\$215.00	\$154.01	\$150.00
001-000-000-514-20-42-00	Comm-Phone/fax/postage	\$5,700.00	\$5,855.44	\$5,700.00	\$9,261.69	\$7,500.00
001-000-000-514-20-43-00	Travel-Lodging/meals/mileage	\$3,000.00	\$1,418.05	\$3,500.00	\$2,287.82	\$3,500.00
001-000-000-514-20-46-00	Insurance	\$17,042.92	\$17,688.33	\$29,185.74	\$29,304.02	\$36,482.00
001-000-000-514-20-48-00	Repairs & Maintenance	\$5,000.00	\$1,442.56	\$3,000.00	\$3,334.77	\$3,500.00
001-000-000-514-20-48-97	Repair & Maint-Weld/fab	\$0.00	\$0.00	\$0.00	\$132.61	\$0.00
001-000-000-514-20-49-00	Misc-Dues/subscriptions/regs	\$5,500.00	\$5,099.08	\$5,000.00	\$3,668.64	\$5,000.00
001-000-000-514-20-49-03	Bank Fees Lgip	\$300.00	\$537.77	\$300.00	\$746.60	\$800.00
001-000-000-514-23-41-00	Audit Costs	\$34,000.00	\$8,457.95	\$34,000.00	\$17,223.45	\$25,000.00
001-000-000-514-40-51-00	Election Costs	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00
001-000-000-514-90-51-00	Voter Registration Costs	\$6,000.00	\$4,837.00	\$7,000.00	\$0.00	\$7,000.00
	<b>Total Finance</b>	<b>\$808,872.92</b>	<b>\$792,621.97</b>	<b>\$825,773.74</b>	<b>\$636,754.31</b>	<b>\$872,946.00</b>

**Community Development Department**  
**City of Chelan**

Date: September 21, 2023,  
To: Mayor and City Council  
From: John Ajax, Community Development Director  
Subject: 2024 Community Development Department Budget Narrative

*Mission Statement*

*Provide exceptional customer service to the citizens of the City of Chelan relating to land use planning, building construction, and fire & life safety issues, by providing the technical and professional assistance to meet the needs of the citizens and the development community.*

The Community Development Department plays a role in implementing the City's Comprehensive Plan and coordinating activities across four primary areas: Long Range Planning, Current Planning, Building, and Code Compliance. The department is responsible for processing building and land use permits, overseeing annual business license reviews and renewals, managing short-term rental licensing, and handling code complaints and violations. As of 2024, the team comprises eight full-time members, although the Community Development Officer, and Permit Coordinator positions are currently vacant.

**Staffing**

The department has seven full-time positions:

- Director
- Building Official
- Senior Planner
- Assistant Planner (recently promoted from Permit Coordinator)
- Community Development Officer (vacant)
- Building Inspector/Plan Reviewer
- Permit Coordinator (vacant)
- Permit Technician

The Community Development Officer role is vacant and under review. Additionally, we are considering transferring code enforcement responsibilities to the Chelan County Sheriff's Department, which may impact staffing needs.

### **Office Space**

Current office conditions present challenges related to noise, which can adversely affect productivity and staff well-being. Therefore, it may be beneficial to evaluate options for office improvements in the budget, should the city not be successful in obtaining granting for a city-hall remodel.

### **Financial Outlook**

For 2024, we do not propose significant changes from the 2023 operating budget. However, we note that the landscape has changed post-COVID and with the rise in mortgage rates. Specifically, there has been a slowdown in building permit applications, affecting departmental revenue and workload. This slowdown necessitates a careful review of both projected income and expenditures.

### **Affordable Housing**

Affordable housing remains a priority. Although our department primarily focuses on planning and compliance, the subject of affordable housing continually arises during the planning stages of new developments. Resources will be allocated to study and potentially address this challenge in alignment with the City's Comprehensive Plan.

### **Transferring Code Enforcement**

The potential transfer of code enforcement responsibilities to the Chelan County Sheriff's Department could result in budgetary shifts, potentially freeing up resources for other departmental objectives.

### **Summary**

In summary, the 2024 Operations and Maintenance Budget will maintain a focus on core responsibilities while adjusting for changes in the external environment, such as the economic slowdown in building. Affordable housing remains a priority, and current office space issues need to be addressed to improve working conditions.

**GENERAL FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/13/2023		2022	2022	2023	2023	2024
<b>Community Development</b>						
001-000-000-558-00-11-00	Regular Wages-FTE	\$678,887.00	\$613,588.92	\$780,516.00	\$486,675.74	\$661,516.00
001-000-000-558-00-21-00	Benefits-FTE	\$280,583.00	\$243,816.91	\$307,225.00	\$195,013.84	\$270,351.00
001-000-000-558-00-31-00	Office & Operating Supplies	\$10,000.00	\$15,058.07	\$11,000.00	\$14,723.28	\$15,000.00
001-000-000-558-00-32-93	Fuel Consumed- Interfund	\$2,000.00	\$1,397.12	\$2,000.00	\$1,039.36	\$2,000.00
001-000-000-558-00-34-00	Item Purchased For Resale	\$1,000.00	\$1,030.25	\$1,000.00	\$349.80	\$1,000.00
001-000-000-558-00-35-00	Small Tools & Minor Equipment	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
001-000-000-558-00-41-00	Professional Services	\$24,000.00	\$8,809.12	\$24,000.00	\$6,343.81	\$24,000.00
001-000-000-558-00-41-01	Plan Review Fees	\$5,000.00	\$53.95	\$5,000.00	\$0.00	\$5,000.00
001-000-000-558-00-41-03	Junk Abatement Services	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
001-000-000-558-00-41-04	Nuisance Abatement	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
001-000-000-558-00-41-09	Prof Serv-Hearing Examiner	\$5,000.00	\$725.00	\$5,000.00	\$725.00	\$5,000.00
001-000-000-558-00-41-20	Prof Serv-Legal	\$70,000.00	\$42,060.00	\$70,000.00	\$27,945.00	\$70,000.00
001-000-000-558-00-41-21	Prof Serv- IT Support	\$8,134.00	\$7,793.27	\$9,450.00	\$9,544.60	\$10,100.00
001-000-000-558-00-41-22	Prof Serv-Area Wide Planning (OVOF)	\$35,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00
001-000-000-558-00-41-44	Prof Serv-Advertising	\$6,500.00	\$4,550.50	\$6,500.00	\$2,222.35	\$6,500.00
001-000-000-558-00-42-00	Communication-Phone/fax/postage	\$7,417.00	\$6,502.42	\$7,417.00	\$4,171.53	\$7,500.00
001-000-000-558-00-43-00	Travel-Lodging/meals/mileage	\$11,000.00	\$2,558.02	\$11,000.00	\$2,478.41	\$11,000.00
001-000-000-558-00-44-00	Excite Taxes/External Taxes	\$10.00	\$4.63	\$10.00	\$1.23	\$10.00
001-000-000-558-00-45-00	Rentals & Leases	\$3,500.00	\$3,150.83	\$3,500.00	\$2,130.31	\$3,500.00
001-000-000-558-00-46-00	Insurance	\$23,297.33	\$24,179.58	\$39,896.00	\$40,057.99	\$49,870.00
001-000-000-558-00-46-01	Insurance-Vehicle	\$339.25	\$345.93	\$570.59	\$399.55	\$750.00
001-000-000-558-00-48-00	Repairs & Maintenance	\$20,000.00	\$11,870.07	\$20,000.00	\$0.00	\$20,000.00
001-000-000-558-00-48-98	Repairs & Maint-Interfund	\$2,648.00	\$2,648.00	\$2,558.00	\$2,558.00	\$2,650.00
001-000-000-558-00-49-00	Misc-Dues/Subscripts/Reg	\$8,500.00	\$12,218.17	\$14,500.00	\$3,847.02	\$14,500.00
	<b>Total Community Development</b>	<b>\$1,206,815.58</b>	<b>\$1,002,360.76</b>	<b>\$1,365,142.59</b>	<b>\$800,226.82</b>	<b>\$1,224,247.00</b>

**Parks & Recreation Department**  
**City of Chelan**

Date: October 27, 2023  
To: Mayor and City Council  
From: Paul Horne, Parks Director  
Subject: FY 2024 Parks and Recreation Operations Budget

The parks department manages 205 acres of parks and conservation land. This is comprised of a 127-acre golf course, a 20-acre RV Park (163 spots), a 6-acre marina (99 slips), 20 acres at Don Morse Park, 11 acres at Lakeside Park, 11 acres at the PUD Athletic Fields, 10 acres of conservation area at Spader Bay, and several pocket parks.

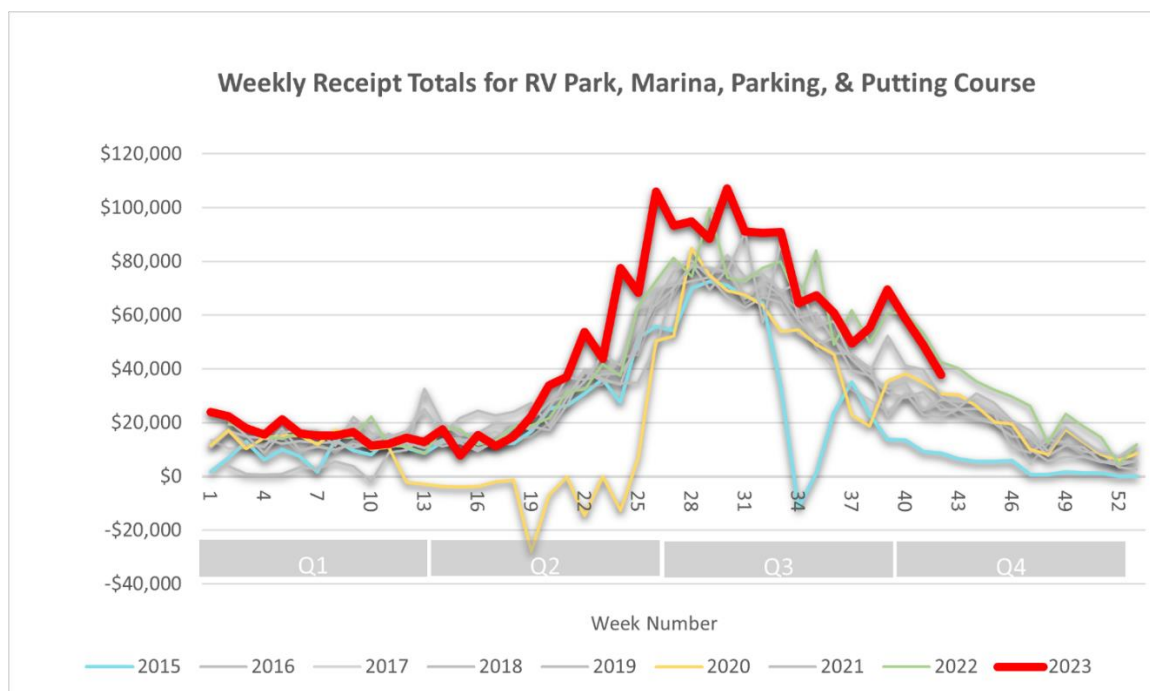
The Department provides jobs to over 60 local residents, about a dozen are full-time with benefits but the majority are seasonal of various durations.

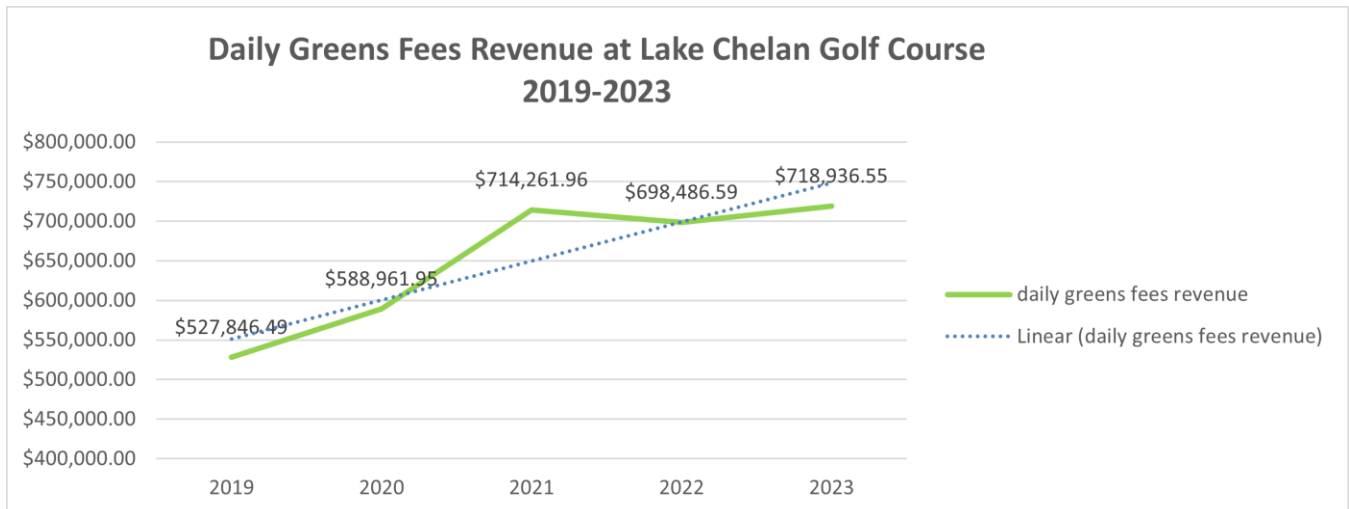
Our department remains a full cost recovery system; our enterprises subsidize the general parks, recreation, downtown beautification, and other City services. Our profitable RV Park, Marina, Putting Course, Golf Course, and Parking Enterprises are supported primarily by tourism, allowing the residents of Chelan to benefit from a tax-free park system. 2024 is projected to be another successful year financially for the Chelan Park System.

## 2023 in the Rearview

### Revenues

Revenues have increased for the Parks Department over the last three years with the exception of 2020's forced closure of the RV Park during COVID.





## Expenditures

### Deferred Maintenance

Our maintenance crews face a backlog of deferred maintenance projects which go back decades. To build upon the sealcoating, crack sealing, minor repair, and restriping project in our RV Park, we will very likely be awarded a \$100,000 grant this year which will allow us to perform these preventative maintenance methods to parking lots which haven't been addressed in over 14 years. This grant will require no match.

### Unanticipated Expenses

We faced a number of unanticipated and thus unbudgeted critical repairs in 2023. We had 2 major irrigation pump failures, one at Lakeside Park, and another at the Golf Course which could not be deferred. These repairs totaled around 75 thousand dollars. We also removed boating hazards comprised of large sharp rusted steel I-beams embedded in the lake near our marina and boat ramp. Their removal abated a potential huge liability.

Our insurance rates will increase by 25% in 2024 following an approximate 30% increase from 2023.

## Vision for 2024

Residents want a well-designed, well maintained, park system with exemplary playgrounds, lake access, functional restrooms, fields, skateparks, and other amenities. As stewards to the 12% of Chelan's publicly accessible lakefront, tourists flock to our parks. As an important part of Chelan's tourism industry, the condition, design, and ultimately the experiences that guests have within our parks, have huge economic implications for our entire community. Our enterprises require reinvestments to keep them viable and to retain their market positions, and our general parks need investments to best enhance the overall tourism economy.

The potential of Chelan's Park system is huge and remains largely untapped. We are moving toward a long-term vision of an extraordinary park system to benefit citizens and reflect the best of the extraordinary place that we all know Chelan to be.

## Planning and Design

The realization of this vision won't happen overnight, but we laid the groundwork in 2023 to get the planning funding in place to form a shared community vision for our improved future park system.

To this end, we acquired an \$86,000 grant to complete a Parks and Recreation System Master Plan. This grant required no match from the City, will enable us to be more competitive for future development grants, and will prioritize CIP projects for the Park System. This process will extend into 2024.

In our continued quest for supplemental funding that advances our strategic goals we also acquired a \$100,000 grant to Master Plan Chelan Gorge Park otherwise known as the PUD Baseball Fields. This also will help a community vision coalesce for that facility which will be a solid base to seek additional funding for implementation. This process will continue into 2024.

The Lakeside Park Grant is credibly anticipated to be released in early 2024. The planning will need to progress from 60% design to final construction drawings in 2024, with bidding and construction to follow soon after.

### Development

We completed the design and extensive permitting for the Park Street Road End Mini Park and will put that out for bid this winter for construction in the spring of 2024.

The Parks Maintenance Building in conjunction with the Public Restrooms at Don Morse Park are substantially complete. The maintenance staff has started moving in and organizing the space. A few punch list items remain to be addressed including the installation of two windows which are back ordered.

Crack sealing of the RV Park Asphalt began in 2023 and will resume in early spring of 2024. Again, treatment of the Don Morse Parking Lot, Marina Parking Lot and the primary golf course parking lot are anticipated to also be treated this spring pending an official grant award.

### Donations

We acquired a \$10,000 donation from Rotary which contributed to a piece of playground equipment for Lakeside Park. This equipment is valued at around \$20,000 but the value of children enjoying it will be priceless.

We also received a grant for a \$45,000 Watercraft Cleaning Station for the Lakeshore Marina, which will help keep invasive aquatic species out of our Lakes and Rivers.

### Golf Course Improvements

The Albatross Restaurant concession at the Lake Chelan Golf Course provided additional interior improvements, namely bathroom and downstairs common room improvements which greatly enhanced the clubhouse.

The Parks Department managed the exterior painting of the club house as well as the installation of a new mini split HVAC system. In addition, a new metal handrail was crafted to replace a failing wooden railing, and a new staircase was built to replace a rotting one which was a safety hazard.

The Parks Director performed the project management duties associated with all of the projects above for substantial cost savings. Likewise, our Parks Maintenance crews demolished the old 1948 building, installed many of the new utilities for their Parks Maintenance Building on top of their already long list of operational duties saving hundreds of thousands of dollars in the process.

### Organizational Sustainability

In 2024, in addition to the multiple planning and construction project on our docket, we will focus on minor organization restructuring to build efficiencies, increase capacities, and make work loads more sustainable for key team leaders.

To this end, we're shifting a part-time RV Park Office Lead positing to a full-time position of the same title. This shift will aid in attraction, retention, and increase succession planning options for our RV Park operations. It will allow us to retain and grow institutional knowledge that is lost from seasonal positions.

Similarly, we're shifting from a seasonal Groundskeeper position at the golf course to a Course Maintenance Assistant role. This will reduce the overtime of our Golf Course Maintenance Superintendent significantly, build institutional depth, and increase succession planning options for our Golf Course Maintenance Operations.

We lost a key team member in the RV Park, with Kim Fogle moving to the mid-west. We will fill that position this year with minor adjustments to her job description to maximize the value of that important role.

We envision purchasing recreation management software which will streamline the registration process for registrants as well as staff and allow us to refocus on our mission to provide recreational programs.

### Summary

2023 was an extremely productive year and 2024 promises to continue the progress made. Our department will continue to add value to our community through the economic, social, and ecological benefits that our parks and services provide to our residents. Parks, natural spaces, and recreational opportunities are huge contributors to what makes Chelan a marquee destination and a great place to live. Parks will remain a force in maintaining and enhancing the quality of life that residents of this valley enjoy.

Progress to date is thanks to the support of City Council, the community, colleagues, peers, local partners, as well as a dedicated and amazing staff. We look forward to another year of exciting and productive collaborations.

**PARKS & RECREATION FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number As of 11/14/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
<b>General Parks</b>						
110-000-100-576-80-11-00	Regular Wages-Fte	\$288,342.00	\$269,439.07	\$290,926.00	\$220,252.44	\$390,600.00
110-000-100-576-80-12-00	Overtime Wages-Fte	\$6,000.00	\$11,804.57	\$6,000.00	\$25,227.20	\$12,500.00
110-000-100-576-80-13-00	Regular Wages-PT	\$233,520.00	\$174,684.67	\$259,589.00	\$182,445.59	\$228,900.00
110-000-100-576-80-14-00	Overtime Wages-PT	\$3,000.00	\$12,423.16	\$3,000.00	\$24,686.01	\$12,300.00
110-000-100-576-80-21-00	Benefits-Fte	\$125,115.00	\$110,387.34	\$122,337.00	\$88,835.36	\$178,146.00
110-000-100-576-80-22-00	Benefits-PT	\$54,594.00	\$45,169.36	\$56,184.00	\$47,455.10	\$60,825.00
110-000-100-576-80-23-00	Unemployment	\$28,000.00	\$16,388.58	\$28,000.00	\$21,714.32	\$28,000.00
110-000-100-576-80-31-00	Office & Operating	\$20,500.00	\$17,169.16	\$15,000.00	\$12,833.70	\$15,000.00
110-000-100-576-80-31-01	Supplies-Irrigation Parts	\$10,000.00	\$8,073.14	\$6,000.00	\$8,003.26	\$8,000.00
110-000-100-576-80-31-02	Supplies-Downtown Expenditures	\$4,500.00	\$5,635.51	\$3,500.00	\$2,919.50	\$3,500.00
110-000-100-576-80-31-03	Supplies-Restroom Supplies	\$17,000.00	\$19,783.02	\$16,000.00	\$15,495.84	\$15,000.00
110-000-100-576-80-31-04	Supplies-Facility	\$10,000.00	\$20,222.51	\$10,000.00	\$4,405.40	\$7,000.00
110-000-100-576-80-31-05	Supplies-Fertilizers/chemicals	\$8,000.00	\$4,827.75	\$5,000.00	\$6,833.16	\$3,000.00
110-000-100-576-80-31-07	Equipment Parts	\$8,000.00	\$7,421.10	\$8,000.00	\$8,753.99	\$8,500.00
110-000-100-576-80-32-00	Supplies-Fuel Consumed	\$30,000.00	\$23,056.13	\$15,000.00	\$16,520.73	\$17,000.00
110-000-100-576-80-35-00	Small Tools/minor Equipment	\$7,000.00	\$3,785.17	\$6,000.00	\$9,050.74	\$9,000.00
110-000-100-576-80-41-00	Professional Services	\$32,000.00	\$31,183.64	\$32,000.00	\$22,567.85	\$32,000.00
110-000-100-576-80-41-21	Prof Srv-Gen parks IT Support	\$2,095.00	\$2,686.84	\$2,800.00	\$3,604.98	\$4,000.00
110-000-100-576-80-41-44	Professional Serv-Advertising	\$10,000.00	\$1,428.45	\$10,000.00	\$3,750.00	\$5,000.00
110-000-100-576-80-41-91	Prof Services-Admin Services	\$6,800.00	\$6,800.00	\$6,800.00	\$0.00	\$6,800.00
110-000-100-576-80-41-92	Prof Services-Finance Services	\$14,312.00	\$14,312.00	\$14,312.00	\$0.00	\$14,312.00
110-000-100-576-80-42-00	Comm-Phone/fax/postage	\$3,000.00	\$4,368.88	\$4,000.00	\$3,456.79	\$3,500.00
110-000-100-576-80-43-00	Travel-Lodging/meals/mileage	\$3,000.00	\$2,552.10	\$3,000.00	\$766.21	\$3,000.00
110-000-100-576-80-44-00	Excise Tax/external Tax	\$700.00	\$1,654.66	\$1,200.00	\$1,596.16	\$1,600.00
110-000-100-576-80-45-00	Rentals & Leases	\$10,500.00	\$7,979.80	\$7,500.00	\$8,815.86	\$5,000.00
110-000-100-576-80-46-00	Insurance	\$42,078.80	\$43,672.31	\$72,059.31	\$72,351.31	\$90,500.00
110-000-100-576-80-47-00	Utilities-W/s/g/electric	\$30,000.00	\$81,084.87	\$55,000.00	\$21,677.32	\$55,000.00
110-000-100-576-80-48-00	Repairs & Maintenance	\$27,000.00	\$2,854.87	\$20,000.00	\$50,994.09	\$25,000.00
110-000-100-576-80-48-97	Repair & Maint-Weld/fab	\$0.00	\$2,489.32	\$2,000.00	\$0.00	\$0.00
110-000-100-576-80-49-00	Misc-Dues/subscriptions/regs	\$0.00	\$14,907.17	\$10,000.00	\$19,282.88	\$19,500.00
110-000-100-576-80-51-00	Parking Ticket Admin	\$7,500.00	\$10,236.00	\$7,500.00	\$5,004.00	\$10,000.00
<b>Total General Parks</b>		<b>\$1,042,556.80</b>	<b>\$978,481.15</b>	<b>\$1,098,707.31</b>	<b>\$909,299.79</b>	<b>\$1,272,483.00</b>

**PARKS & RECREATION FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number As of 11/14/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
<b>Lakeshore R.V. Park</b>						
110-000-200-576-30-11-00	Regular Wages-Fte	\$134,949.00	\$136,897.37	\$159,553.00	\$99,016.20	\$152,445.00
110-000-200-576-30-12-00	Overtime Wages-Fte	\$5,000.00	\$8,895.59	\$5,000.00	\$17,646.48	\$5,000.00
110-000-200-576-30-13-00	Regular Wages-PT	\$179,720.00	\$137,996.83	\$183,762.00	\$148,692.97	\$254,140.00
110-000-200-576-30-14-00	Overtime Wages-PT	\$5,000.00	\$12,428.76	\$5,000.00	\$29,770.85	\$14,500.00
110-000-200-576-30-21-00	Benefits-Fte	\$62,368.00	\$62,455.42	\$72,438.00	\$46,169.20	\$73,777.00
110-000-200-576-30-22-00	Benefits-PT	\$53,528.00	\$53,284.37	\$52,251.00	\$49,836.50	\$64,560.00
110-000-200-576-30-23-00	Unemployment	\$20,000.00	\$5,813.29	\$20,000.00	\$8,843.40	\$10,000.00
110-000-200-576-30-31-00	Office & Operating	\$5,000.00	\$4,540.83	\$5,000.00	\$3,484.35	\$5,000.00
110-000-200-576-30-31-01	Supplies-Irrigation Parts	\$2,250.00	\$4.31	\$1,500.00	\$975.98	\$1,500.00
110-000-200-576-30-31-03	Supplies-Restroom Supplies	\$6,500.00	\$4,111.87	\$5,000.00	\$1,257.14	\$5,000.00
110-000-200-576-30-31-04	Supplies-Facility	\$4,000.00	\$4,476.45	\$4,000.00	\$2,545.60	\$4,000.00
110-000-200-576-30-31-05	Supplies-Fertilizers/chemicals	\$700.00	\$0.00	\$500.00	\$0.00	\$500.00
110-000-200-576-30-35-00	Small Tools/minor Equipment	\$2,000.00	\$735.73	\$2,000.00	\$2,150.67	\$2,000.00
110-000-200-576-30-41-00	Professional Services	\$10,500.00	\$3,499.01	\$10,500.00	\$5,259.02	\$5,000.00
110-000-200-576-30-41-13	Prof Serv-Advertising/hdca (Main St Credit)	\$1,990.00	\$2,000.00	\$1,990.00	\$2,000.00	\$1,990.00
110-000-200-576-30-41-44	Professional Serv-Advertising	\$1,500.00	\$975.00	\$1,500.00	\$0.00	\$1,500.00
110-000-200-576-30-41-91	Prof Services-Admin Services	\$7,917.00	\$7,917.00	\$7,917.00	\$0.00	\$7,917.00
110-000-200-576-30-41-92	Prof Services-Finance Services	\$22,533.00	\$22,533.00	\$22,533.00	\$0.00	\$22,533.00
110-000-200-576-30-42-00	Comm-Phone/fax/postage	\$7,500.00	\$7,774.75	\$7,500.00	\$4,117.05	\$5,000.00
110-000-200-576-30-43-00	Travel-Lodging/meals/mileage	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
110-000-200-576-30-44-00	Excise Tax/external Tax	\$3,500.00	\$6,179.91	\$3,500.00	\$5,690.59	\$6,000.00
110-000-200-576-30-45-00	Rentals & Leases	\$5,000.00	\$1,903.61	\$4,000.00	\$0.00	\$2,500.00
110-000-200-576-30-46-00	Insurance	\$42,078.80	\$43,672.31	\$72,059.31	\$72,351.32	\$90,200.00
110-000-200-576-30-47-00	Utilities-W/s/g/electric/cable	\$147,000.00	\$107,100.15	\$152,000.00	\$89,505.60	\$152,000.00
110-000-200-576-30-48-00	Repairs & Maintenance	\$4,000.00	\$1,440.40	\$3,000.00	\$0.00	\$2,000.00
110-000-200-576-30-48-02	Repairs & Maint-Spray Program	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
110-000-200-576-30-49-00	Misc-CR Cards/dues/reg	\$72,000.00	\$153,978.99	\$72,000.00	\$172,337.64	\$135,000.00
110-000-200-582-90-00-00	Non-Expenditures	\$0.00	\$1,550.00	\$0.00	\$1,550.00	\$0.00
<b>Total R.V. Park</b>		<b>\$808,533.80</b>	<b>\$792,164.95</b>	<b>\$876,503.31</b>	<b>\$763,200.56</b>	<b>\$1,025,562.00</b>
<b>Professional Putting Course</b>						
110-000-300-576-60-11-00	Regular Wages-Fte	\$14,133.00	\$14,737.32	\$22,784.00	\$10,834.94	\$16,025.00
110-000-300-576-60-12-00	Overtime Wages-Fte	\$750.00	\$428.00	\$750.00	\$629.05	\$750.00
110-000-300-576-60-13-00	Regular Wages-PT	\$73,640.00	\$56,548.03	\$87,021.00	\$66,740.28	\$78,743.00
110-000-300-576-60-14-00	Overtime Wages-PT	\$500.00	\$2,485.40	\$500.00	\$2,621.38	\$1,310.00
110-000-300-576-60-21-00	Benefits-Fte	\$6,716.00	\$6,470.37	\$10,367.00	\$4,729.24	\$7,496.00

**PARKS & RECREATION FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number As of 11/14/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
110-000-300-576-60-22-00	Benefits-PT	\$16,273.00	\$10,776.72	\$19,195.00	\$10,293.02	\$24,687.00
110-000-300-576-60-23-00	Unemployment	\$6,000.00	\$4,313.00	\$6,000.00	\$7,249.66	\$8,000.00
110-000-300-576-60-31-00	Office & Operating	\$2,000.00	\$3,463.41	\$2,000.00	\$427.71	\$750.00
110-000-300-576-60-31-01	Supplies-Irrigation Parts	\$1,500.00	\$977.98	\$1,000.00	\$0.00	\$500.00
110-000-300-576-60-31-02	Supplies-Landscaping	\$2,000.00	\$587.32	\$1,200.00	\$1,800.00	\$1,500.00
110-000-300-576-60-31-04	Supplies-Facility	\$4,100.00	\$752.94	\$3,000.00	\$192.77	\$2,000.00
110-000-300-576-60-31-05	Supplies-Fertilizers/chemicals	\$8,000.00	\$5,171.34	\$6,000.00	\$5,458.26	\$6,000.00
110-000-300-576-60-35-00	Small Tools/minor Equipment	\$600.00	\$0.00	\$600.00	\$753.84	\$800.00
110-000-300-576-60-41-00	Professional Services	\$500.00	\$659.86	\$700.00	\$636.10	\$700.00
110-000-300-576-60-41-44	Professional Serv-Advertising	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
110-000-300-576-60-41-91	Prof Services-Admin Services	\$5,481.00	\$5,481.00	\$5,481.00	\$0.00	\$5,481.00
110-000-300-576-60-41-92	Prof Services-Finance Services	\$10,049.00	\$10,049.00	\$10,049.00	\$0.00	\$10,049.00
110-000-300-576-60-42-00	Comm-Phone/fax/postage	\$1,000.00	\$1,145.56	\$1,000.00	\$481.33	\$1,000.00
110-000-300-576-60-44-00	Excise Tax/external Tax	\$700.00	\$681.30	\$700.00	\$639.47	\$700.00
110-000-300-576-60-45-00	Rentals & Leases	\$0.00	\$42.14	\$0.00	\$0.00	\$0.00
110-000-300-576-60-47-00	Utilities-W/s/g/electric	\$1,500.00	\$399.21	\$1,500.00	\$654.86	\$750.00
110-000-300-576-60-48-00	Repairs & Maintenance	\$1,000.00	\$6,656.52	\$2,000.00	\$0.00	\$1,000.00
110-000-300-576-60-49-00	Misc-Dues/subscriptions/regs	\$1,000.00	\$32.85	\$500.00	\$10.95	\$75.00
<b>Total Putting Course</b>		<b>\$158,442.00</b>	<b>\$131,859.27</b>	<b>\$183,347.00</b>	<b>\$114,152.86</b>	<b>\$169,316.00</b>

**Lakeshore Marina**

110-000-400-575-70-11-00	Regular Wages-Fte	\$28,832.00	\$29,452.32	\$31,851.00	\$36,028.88	\$32,914.00
110-000-400-575-70-12-00	Overtime Wages-Fte	\$1,500.00	\$2,455.59	\$1,500.00	\$5,152.84	\$2,500.00
110-000-400-575-70-13-00	Regular Wages-PT	\$30,860.00	\$10,718.64	\$31,631.00	\$12,369.88	\$33,896.00
110-000-400-575-70-14-00	Overtime Wages-PT	\$250.00	\$0.00	\$250.00	\$0.00	\$250.00
110-000-400-575-70-21-00	Benefits-Fte	\$12,768.00	\$12,900.54	\$13,814.00	\$13,725.88	\$14,914.00
110-000-400-575-70-22-00	Benefits-PT	\$6,855.00	\$948.52	\$6,918.00	\$1,923.70	\$5,693.00
110-000-400-575-70-23-00	Unemployment	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$1,000.00
110-000-400-575-70-31-00	Office & Operating	\$2,000.00	\$510.93	\$1,000.00	\$512.09	\$750.00
110-000-400-575-70-31-04	Supplies-Facility	\$3,000.00	\$439.46	\$2,000.00	\$924.48	\$1,500.00
110-000-400-575-70-35-00	Small Tools/minor Equipment	\$400.00	\$0.00	\$600.00	\$0.00	\$400.00
110-000-400-575-70-41-00	Professional Services	\$2,000.00	\$504.35	\$2,000.00	\$390.01	\$1,500.00
110-000-400-575-70-41-44	Professional Serv-Advertising	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
110-000-400-575-70-41-91	Prof Services-Admin Services	\$1,320.00	\$1,320.00	\$1,320.00	\$0.00	\$1,320.00
110-000-400-575-70-41-92	Prof Services-Finance Services	\$3,756.00	\$3,756.00	\$3,756.00	\$0.00	\$3,756.00
110-000-400-575-70-42-00	Comm-Phone/fax/postage	\$700.00	\$1,145.58	\$900.00	\$685.45	\$900.00

**PARKS & RECREATION FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number As of 11/14/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
110-000-400-575-70-44-00	Excise Tax/external Tax	\$1,000.00	\$616.85	\$1,000.00	\$652.63	\$1,000.00
110-000-400-575-70-45-00	Rentals & Leases	\$1,000.00	\$0.00	\$1,000.00	\$1,900.00	\$1,500.00
110-000-400-575-70-47-00	Utilities-W/s/g/electric	\$500.00	\$538.89	\$500.00	\$412.96	\$600.00
110-000-400-575-70-48-00	Repairs & Maintenance	\$2,000.00	\$998.96	\$2,000.00	\$13,465.14	\$7,500.00
110-000-400-575-70-49-00	Misc-Dues/subscriptions/regs	\$1,000.00	\$3,533.28	\$2,000.00	\$3,406.42	\$3,000.00
<b>Total Marina</b>		<b>\$102,241.00</b>	<b>\$69,839.91</b>	<b>\$106,540.00</b>	<b>\$91,550.36</b>	<b>\$115,393.00</b>

**Recreation/Youth Sports**

110-000-600-576-40-11-00	Regular Wages-Fte	\$11,012.00	\$11,488.52	\$15,770.00	\$9,075.50	\$12,614.00
110-000-600-576-40-12-00	Overtime Wages-Fte	\$500.00	\$358.72	\$500.00	\$511.43	\$500.00
110-000-600-576-40-13-00	Regular Wages-PT	\$12,480.00	\$16,705.68	\$14,863.00	\$23,266.79	\$17,550.00
110-000-600-576-40-21-00	Benefits-Fte	\$5,105.00	\$4,940.42	\$7,058.00	\$3,885.17	\$5,736.00
110-000-600-576-40-22-00	Benefits-PT	\$1,720.00	\$2,503.07	\$1,928.00	\$2,916.50	\$4,066.00
110-000-600-576-40-31-00	Office & Operating	\$700.00	\$387.15	\$700.00	\$404.69	\$500.00
110-000-600-576-40-31-02	Athletic Equipment	\$600.00	\$552.00	\$600.00	\$81.20	\$600.00
110-000-600-576-40-31-08	Program Supplies	\$2,600.00	\$2,130.52	\$2,600.00	\$592.94	\$2,500.00
110-000-600-576-40-34-10	Resale Supplies-Ice	\$8,500.00	\$5,318.75	\$8,000.00	\$6,416.00	\$6,000.00
110-000-600-576-40-34-30	Resale Supplies-Aau Cards	\$1,600.00	\$2,623.64	\$1,600.00	\$433.56	\$1,600.00
110-000-600-576-40-41-00	Professional Services	\$4,000.00	\$301.74	\$4,000.00	\$536.58	\$1,000.00
110-000-600-576-40-41-44	Professional Serv-Advertising	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00
110-000-600-576-40-41-91	Prof Services-Admin Services	\$761.00	\$761.00	\$761.00	\$0.00	\$761.00
110-000-600-576-40-41-92	Prof Services-Finance Services	\$4,060.00	\$4,060.00	\$4,060.00	\$0.00	\$4,060.00
110-000-600-576-40-42-00	Comm-Phone/fax/postage	\$1,100.00	\$2,890.30	\$2,500.00	\$481.33	\$2,500.00
110-000-600-576-40-44-00	Excise Tax/external Tax	\$205.00	\$140.04	\$205.00	\$49.27	\$205.00
110-000-600-576-40-45-00	Rentals & Leases	\$400.00	\$0.00	\$400.00	\$265.65	\$400.00
110-000-600-576-40-47-00	Utilities-W/s/g/electric	\$3,500.00	\$2,456.85	\$3,500.00	\$2,428.13	\$3,500.00
110-000-600-576-40-49-00	Misc-Dues/subscriptions/regs	\$1,000.00	\$788.70	\$1,000.00	\$254.09	\$1,000.00
<b>Total Recreation/Youth Sports</b>		<b>\$60,093.00</b>	<b>\$58,407.10</b>	<b>\$70,295.00</b>	<b>\$51,598.83</b>	<b>\$65,092.00</b>

**Golf Course General Operations**

110-000-700-576-60-11-00	Regular Wages-Fte	\$114,236.00	\$137,563.98	\$135,101.00	\$112,388.81	\$144,645.00
110-000-700-576-60-12-00	Overtime Wages-Fte	\$7,000.00	\$25,225.42	\$7,000.00	\$19,346.98	\$9,500.00
110-000-700-576-60-13-00	Regular Wages-PT	\$114,419.00	\$55,395.28	\$122,569.00	\$74,316.05	\$148,580.00
110-000-700-576-60-14-00	Overtime Wages-PT	\$2,500.00	\$7,780.83	\$2,500.00	\$4,303.26	\$2,500.00
110-000-700-576-60-15-00	Lesson Wages	\$3,000.00	\$0.00	\$3,000.00	\$3,338.73	\$3,000.00
110-000-700-576-60-21-00	Benefits Fte	\$48,191.00	\$60,669.22	\$55,691.00	\$48,655.77	\$59,270.00

**PARKS & RECREATION FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number As of 11/14/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
110-000-700-576-60-21-01	Lesson Benefits	\$630.00	\$0.00	\$630.00	\$188.14	\$630.00
110-000-700-576-60-22-00	Benefits-PT	\$42,852.00	\$17,523.03	\$40,448.00	\$25,054.70	\$45,313.00
110-000-700-576-60-23-00	Unemployment	\$6,000.00	\$3,264.00	\$6,000.00	\$5,161.00	\$6,000.00
110-000-700-576-60-31-00	Office & Operating	\$10,000.00	\$8,673.53	\$10,000.00	\$7,037.53	\$11,000.00
110-000-700-576-60-31-02	Supplies-Range	\$3,500.00	\$2,174.14	\$3,500.00	\$1,771.81	\$4,000.00
110-000-700-576-60-31-08	Supplies-Golf Car Parts	\$1,000.00	\$4,882.49	\$1,100.00	\$1,435.16	\$1,500.00
110-000-700-576-60-34-00	Resale - Pro Shop	\$65,000.00	\$87,752.45	\$75,000.00	\$118,051.45	\$85,000.00
110-000-700-576-60-35-00	Rentals Carts & Clubs	\$2,500.00	\$0.00	\$2,500.00	\$2,171.96	\$3,500.00
110-000-700-576-60-35-02	Small Tools/minor Equipment	\$1,000.00	\$465.67	\$1,000.00	\$400.70	\$1,000.00
110-000-700-576-60-41-00	Professional Services	\$5,000.00	\$22,003.45	\$5,000.00	\$9,903.82	\$10,000.00
110-000-700-576-60-41-13	Prof Serv-Advertising/HDCA (Main St Credit)	\$2,450.00	\$2,480.00	\$2,450.00	\$2,480.00	\$2,450.00
110-000-700-576-60-41-21	Prof Srv-Golf Pro IT Support	\$743.00	\$2,049.53	\$900.00	\$1,761.17	\$2,000.00
110-000-700-576-60-41-44	Professional Serv-Advertising	\$15,000.00	\$15,497.52	\$15,000.00	\$8,624.17	\$8,700.00
110-000-700-576-60-41-91	Prof Services-Admin Services	\$8,581.00	\$8,581.00	\$8,581.00	\$0.00	\$8,581.00
110-000-700-576-60-41-92	Prof Services-Finance Services	\$18,374.00	\$18,374.00	\$18,374.00	\$0.00	\$18,374.00
110-000-700-576-60-42-00	Communicate-Phone/postage/fax	\$8,500.00	\$10,408.45	\$8,500.00	\$5,964.21	\$8,500.00
110-000-700-576-60-43-00	Travel-Lodging/meals/mileage	\$2,000.00	\$1,708.12	\$2,000.00	\$1,317.39	\$2,000.00
110-000-700-576-60-44-00	Excise Tax/external Tax	\$4,000.00	\$6,584.65	\$4,000.00	\$6,565.55	\$6,500.00
110-000-700-576-60-45-00	Rentals & Leases	\$1,900.00	\$1,547.69	\$1,900.00	\$350.17	\$1,900.00
110-000-700-576-60-45-14	Rentals/leases - Cart Fleet	\$60,000.00	\$44,276.90	\$60,000.00	\$39,914.21	\$44,268.00
110-000-700-576-60-46-00	Insurance	\$38,609.00	\$40,071.11	\$66,117.33	\$66,385.25	\$82,700.00
110-000-700-576-60-47-00	Utility-W/s/g/electric	\$10,000.00	\$13,320.63	\$10,000.00	\$9,918.70	\$10,000.00
110-000-700-576-60-48-00	Repairs & Maintenance	\$8,000.00	\$8,956.89	\$10,000.00	\$6,426.54	\$9,000.00
110-000-700-576-60-49-00	Misc-Dues/subscribe/register	\$1,500.00	\$3,001.52	\$1,800.00	\$1,860.39	\$2,000.00
110-000-700-576-60-49-10	Misc-Credit Card Fees	\$27,500.00	\$50,616.55	\$27,500.00	\$57,220.54	\$57,000.00
<b>Total Golf Course Operations</b>		<b>\$633,985.00</b>	<b>\$660,848.05</b>	<b>\$708,161.33</b>	<b>\$642,314.16</b>	<b>\$799,411.00</b>

**Golf Grounds Maintenance**

110-000-800-576-60-11-00	Regular Wages-Fte	\$143,550.00	\$150,308.07	\$159,433.00	\$132,298.63	\$221,057.00
110-000-800-576-60-12-00	Overtime Wages-Fte	\$4,500.00	\$26,878.42	\$4,500.00	\$29,883.16	\$14,500.00
110-000-800-576-60-13-00	Regular Wages-PT	\$162,765.00	\$109,037.47	\$174,451.00	\$107,454.98	\$135,080.00
110-000-800-576-60-14-00	Overtime Wages-PT	\$3,000.00	\$6,446.09	\$3,000.00	\$3,914.13	\$3,000.00
110-000-800-576-60-21-00	Benefits-Fte	\$63,120.00	\$64,235.57	\$63,629.00	\$57,085.33	\$103,350.00
110-000-800-576-60-22-00	Benefits-PT	\$93,361.00	\$38,810.33	\$94,282.00	\$37,476.30	\$53,046.00
110-000-800-576-60-23-00	Unemployment	\$15,000.00	\$5,224.00	\$15,000.00	\$1,517.00	\$5,000.00
110-000-800-576-60-31-00	Office & Operating	\$8,000.00	\$10,011.39	\$8,000.00	\$7,419.97	\$8,500.00

**PARKS & RECREATION FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number As of 11/14/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
110-000-800-576-60-31-01	Supply-Irrigation Parts	\$11,000.00	\$7,718.85	\$11,000.00	\$18,198.08	\$12,000.00
110-000-800-576-60-31-02	Supply - Equipment Parts	\$15,000.00	\$23,930.47	\$22,000.00	\$24,093.48	\$22,000.00
110-000-800-576-60-31-04	Supply - Building Materials	\$600.00	\$1,351.37	\$600.00	\$1,131.35	\$750.00
110-000-800-576-60-31-05	Supply- Fertilizers/chemicals	\$66,000.00	\$46,074.15	\$62,000.00	\$53,587.22	\$62,000.00
110-000-800-576-60-31-07	Supply - Horticultural	\$19,500.00	\$21,632.60	\$20,000.00	\$8,584.81	\$21,000.00
110-000-800-576-60-32-00	Fuel Consumed	\$40,000.00	\$29,087.58	\$40,000.00	\$25,635.69	\$30,000.00
110-000-800-576-60-35-00	Small Tools/minor Equipment	\$5,500.00	\$6,490.32	\$5,500.00	\$609.35	\$5,500.00
110-000-800-576-60-41-00	Professional Services	\$8,000.00	\$17,568.42	\$8,000.00	\$16,168.50	\$14,000.00
110-000-800-576-60-41-21	Prof Srv-Golf Maint IT Support	\$1,006.00	\$610.55	\$1,000.00	\$610.56	\$1,000.00
110-000-800-576-60-41-91	Prof Services-Admin Services	\$14,610.00	\$14,610.00	\$14,610.00	\$0.00	\$14,610.00
110-000-800-576-60-41-92	Prof Services-Finance Services	\$22,938.00	\$22,938.00	\$22,938.00	\$0.00	\$22,938.00
110-000-800-576-60-42-00	Communicate-Phone/postage/fax	\$1,200.00	\$1,456.97	\$1,200.00	\$990.26	\$1,200.00
110-000-800-576-60-43-00	Travel-Lodging/meal/mileage	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
110-000-800-576-60-45-00	Rentals & Leases	\$1,500.00	\$0.00	\$1,500.00	\$97.29	\$1,500.00
110-000-800-576-60-46-00	Insurance	\$38,609.00	\$40,071.10	\$66,117.33	\$66,385.26	\$82,982.00
110-000-800-576-60-47-00	Utility-W/s/g/electric	\$4,000.00	\$6,103.23	\$4,400.00	\$10,520.21	\$10,000.00
110-000-800-576-60-47-01	Utility-Irrigation	\$12,000.00	\$24,249.13	\$25,000.00	\$18,332.61	\$25,000.00
110-000-800-576-60-48-00	Repairs & Maintenance	\$26,050.00	\$25,973.40	\$5,000.00	\$21,025.95	\$20,000.00
110-000-800-576-60-49-00	Misc-Dues/register/subscribe	\$1,000.00	\$3,985.25	\$3,500.00	\$4,020.09	\$4,000.00
110-000-800-582-10-00-17	Refundable Concession Deposit	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
<b>Total Golf Course Maintenance</b>		<b>\$783,309.00</b>	<b>\$705,802.73</b>	<b>\$838,160.33</b>	<b>\$647,040.21</b>	<b>\$895,513.00</b>
<b>Recreation Fund Uses</b>						
110-000-900-597-60-00-00	Tran Out-TO #310 Rec Cap	\$155,000.00	\$155,000.00	\$426,134.00	\$426,134.00	\$103,653.00
<b>PARKS &amp; RECREATION FUND EXPENDITURE TOTALS</b>		<b>\$3,744,160.60</b>	<b>\$3,552,403.16</b>	<b>\$4,307,848.28</b>	<b>\$3,645,290.77</b>	<b>\$4,446,423.00</b>
<b>LESS CAPITAL TRANSFERS</b>		<b>(\$155,000.00)</b>	<b>(\$155,000.00)</b>	<b>(\$426,134.00)</b>	<b>(\$426,134.00)</b>	<b>(\$103,653.00)</b>
<b>PARKS &amp; RECREATION FUND OPERATING EXPENDITURES</b>		<b>\$3,589,160.60</b>	<b>\$3,397,403.16</b>	<b>\$3,881,714.28</b>	<b>\$3,219,156.77</b>	<b>\$4,342,770.00</b>



# Public Works Department

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50 Chelan Falls Highway  
P.O. Box 1669  
Chelan, Washington, 98816

(509) 682-4575  
Fax (509) 682-8035

**TO:** Mayor Goedde  
Chelan City Council

**FROM:** Jake Youngren  
Public Works Director

**DATE:** October 12, 2023

**RE:** Operations and Maintenance Budget Narrative

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This memo is intended to provide an overview of the Public Works Operating budgets which include Streets, Water, Sewer, Sanitation, and Equipment/Shop. It is the intent that this memo will highlight how each fund functionally operates and notable changes in the proposed 2024 operating budget.

Our typical methodology when preparing our operating budgets is to balance underestimated revenues with overestimated expenditures. While preparing the 2023 public works operating budget we tried to maintain this methodology while also considering the historic inflation we have experienced in 2022 and 2023. Additionally, you will notice the following changes that are reflected in each of the Public Works Operating Budgets:

## **Training**

One of our main goals for the 2024 Operating Budget is to continue to advance our funding for employee training. The Public Works Department has many positions that require specific certifications or licenses to perform the duties of the position. To maintain these certifications and/or license's, Continuing Education Units (CEU's) are often required. These are typically obtained by attending offsite training events that are accompanied with registration fees. In addition to obtaining CEU's, we would like to incorporate more general training (i.e. confined space, trench safety, traffic control, etc.) for our operations staff. In general, the Public Works Department has experienced a lot of personnel changes over the several years and we feel it is important to provide the training necessary that will help build and maintain a strong team. In 2023, the Public Works Department developed an Accident Prevention Plan (APP). The APP provides measures to prevent workplace health and safety incidents. It is comprised of policies and procedures to reduce or eliminate occupational and workplace hazards. Training is a critical component to the APP. The following table summarizes the requested training funds:

Department/Fund	Requested Training Budget
Water	\$6,000
Sewer	\$6,000
Streets	\$6,000
Sanitation	\$2,000
Shop	\$3,000
<b>Total:</b>	<b>\$23,000</b>

### **Personal Protective Equipment/Clothing**

The proposed 2024 operating budget includes continued investment in personal protective equipment and clothing. The basis for this request is to have a specific and adequate funding mechanism for these types of items. Additionally, the City is required pursuant to the provisions of the Collective Bargaining Agreement to provide clothing items for positions that require coveralls, jackets, gloves, aprons, and rain gear. The following table summarizes the requested PPE/Clothing funds:

Department/Fund	Requested PPE/Clothing Budget
Water	\$2,500
Sewer	\$2,500
Streets	\$2,500
Sanitation	\$2,000
Shop	\$2,000
<b>Total:</b>	<b>\$11,500</b>

### **Personnel**

One of the more notable proposed changes in the 2024 operating budget is the request for an additional Utility Worker position. The fully burdened wages and benefits for these positions are the following:

		FUNDING MECHANISM						
		Street Fund			Water Fund	Sewer Fund	Sanitation Fund	
Position	Wages & Benefits	Roadways & Alleys	Storm Drains	Snow & Ice Control	Distribution	Collection	Garbage	Recycle
Utility Worker	~\$100,000	20%	5%	15%	30%	30%	0%	0%

The Utility Worker position is the most dynamic position in the Public Works Department. The Utility Worker position serves as the primary labor force for maintenance and operation of the City's water, sewer, storm, and street systems. Historically there has been an inadequate number of Utility Worker positions to efficiently work in two independent crews. With the addition of a utility worker in 2023 the Public Works Department was able to increase the frequency of utilizing two separate crews. With an additional utility worker in 2024 PW staff believes that the staffing would be appropriate to have two full time separate utility worker crews. With this, the City would realize a substantial increase in the ability operate and maintain the City's systems. This will help meet the increasing demands the City has experienced over recent years. Refer to the attached personnel request forms for details.

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### **Misc-Dues/Subscriptions/Regs**

The Public Works Department has experienced an increase in expenses for miscellaneous dues and subscriptions. Most of the increase in costs correlate with the increase in technology use by the Public Works Department. The following is a nonexclusive list of some of the new technologies that our department is leveraging to improve our customer service and performance:

- Geographical Information System (GIS)
- Fuel Cloud
- Cartograph
- WaterCAD
- Bluebeam

The following provides a summary of each operating fund.

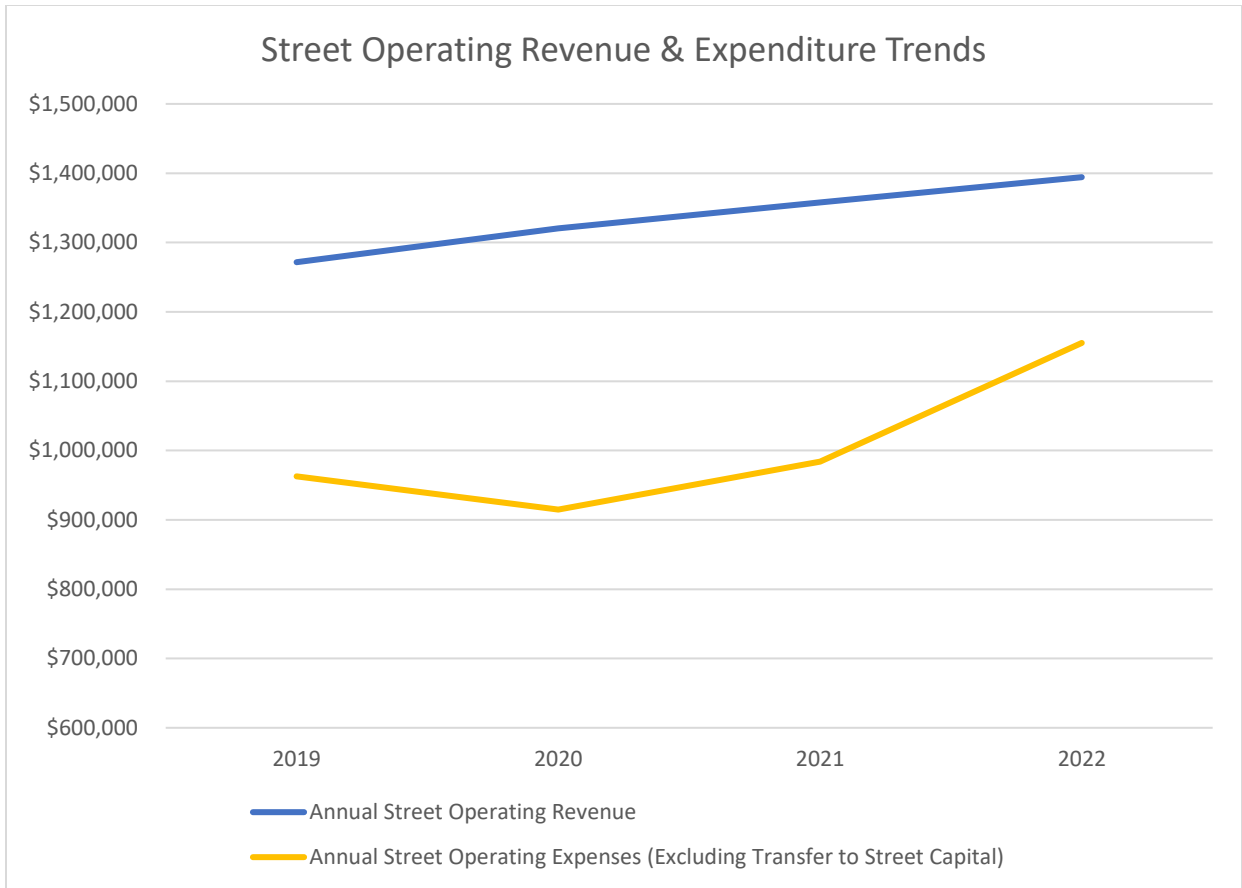
### **STREET FUND #101 NARRATIVE**

The City's Street system is comprised of approximately 42 miles of paved roadway. The Street Fund provides for the ongoing maintenance and operation services for all facets of the City's Street system that can be expressed as individual maintenance and service programs. The list of programmatic services are as follows:

- Road maintenance and pothole repair
- Line Striping
- Weed Control
- Street Cleaning
- Alley maintenance
- Traffic sign installation and repair
- Street light repair
- Street banner installation
- Sidewalk repair
- Sidewalk cleaning
- Storm drain repair and maintenance
- Storm water cleanup
- Snow and ice control
- Administration of pavement preservation
- Administration of capital improvements plan
- Project administration

The Street Fund also provides the City's share of funding for the Lake Chelan Airport in partnership with the Chelan Douglass Regional Port Authority.

The main source of revenue for the Street Fund is City property tax with 75% of all the property taxes collected by the City used in maintaining City streets. The second largest revenue source, intergovernmental revenue, represents the share of vehicle fuel tax collected by the State that is distributed to cities on a per capita basis. City staff believes the current revenue arrangement in the street operating fund is not a sustainable solution long term to cover the operating expenses or provide capital funding. Public Works has worked diligently to keep operational expenditures down as much as possible but based on current projects we anticipate the delta between revenue and expenditures to continue to close. Not only is this problematic for maintaining the current level of service in the street department it also diminishes the City's ability to transfer surplus revenue to the Street Capital fund where it is heavily depended upon as match funding for grants the City applies for. I have included a graph on the following page showing trendlines in both revenue and expenditures in the street fund.



The proposed 2024 street operating budget does not include any notable changes from the previous years budget. The spending level in the proposed 2024 budget is meant to support continuation of the current level of service.

#### **SEWER FUND #400 NARRATIVE**

The Sewer Operations Fund is an Enterprise Fund with its own source of revenue, independent of the General Fund. This fund provides for the operation and maintenance of the wastewater treatment facility and sewer collection system as well as pays debt service to existing loans relating to past capital projects through the Water/Sewer Bond Redemption Fund. It is assumed that future capital projects will be funded, in part, through the Sewer Construction Fund with the collection of general facility charges, but a contribution from monthly service fees are also indicated to pay for those capital improvements that are a benefit to existing customers. Additional funds are collected from the Lake Chelan Sewer District (LCSD) and the Lake Chelan Reclamation District (LCRD) for the use of City sewage facilities on a prorated cost basis proportional to use.

The City's wastewater collection system generally includes the following infrastructure:

- 38 miles of gravity sewer piping
- 21 miles of pressurized sewer piping
- 16 sewer pumping stations
- 1 waste water treatment plant (see photo on the following page)



Figure 1: Primary WWTP

A schematic of the collection system lift station layouts is provided below.

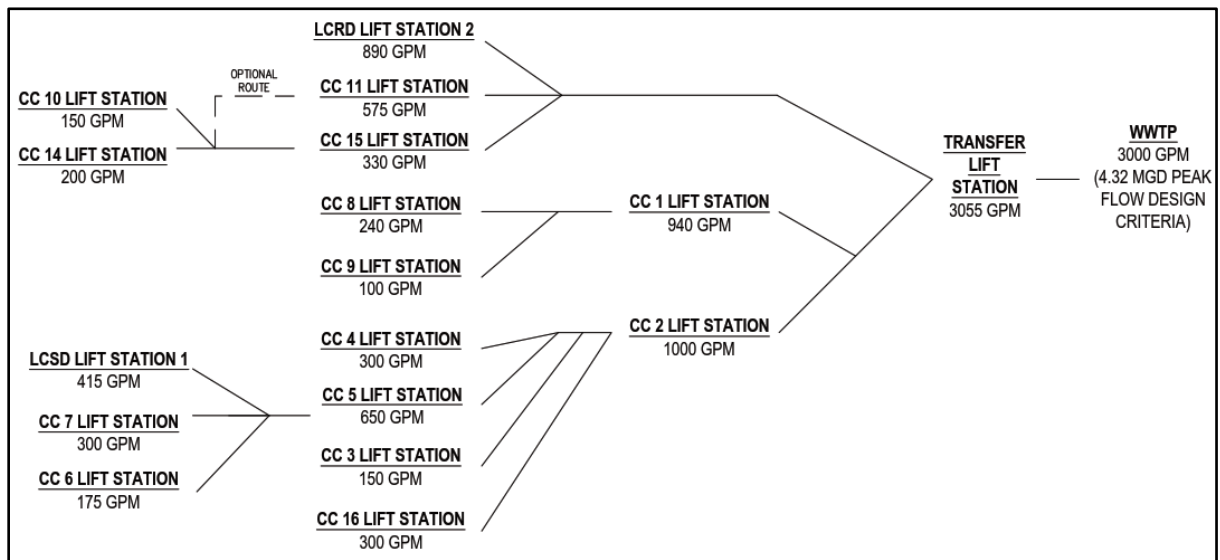
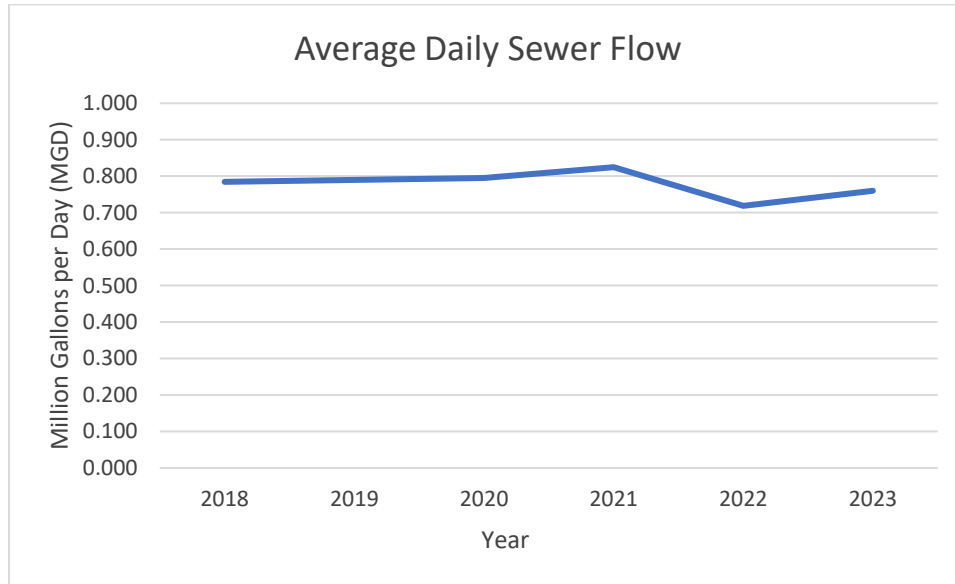


Figure 2: Collection system lift station schematic

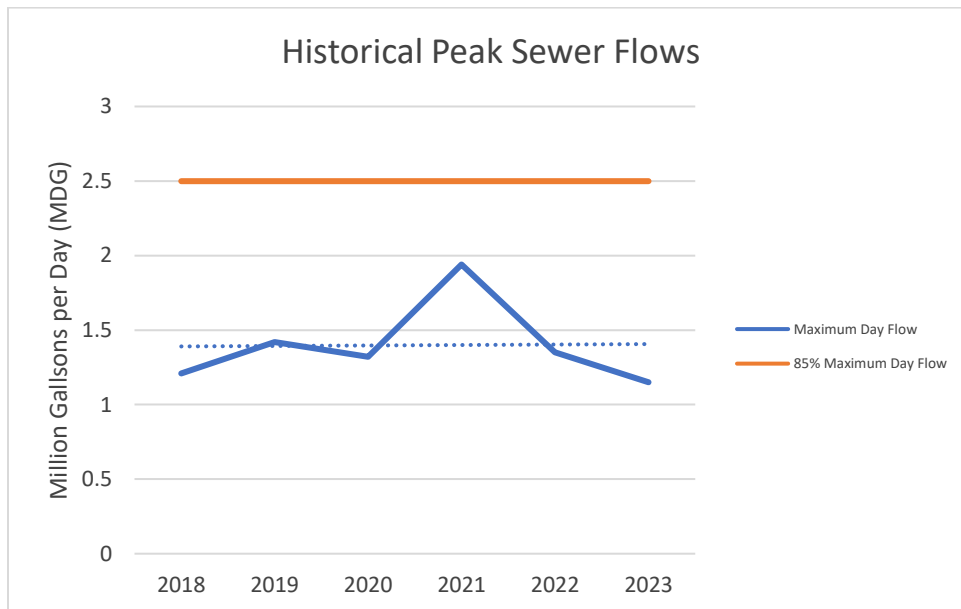
The City's WWTP six-year (2017-2023) average annual daily flow is approximately 0.78 million gallons per day (mgd) and a maximum daily flow is 1.4 mgd. The City is currently at approximately 40% of the permitted maximum month design criteria identified in our National Pollutant Discharge Elimination System (NPDES) permit.

The sewer system accommodates approximately 3,531 equivalent residential units (ERUs) within the City of Chelan, 515 ERUs from the LCSD on the South Shore and 1,520 ERUs from the LCRD in Manson for a total of 5,566 ERUs.

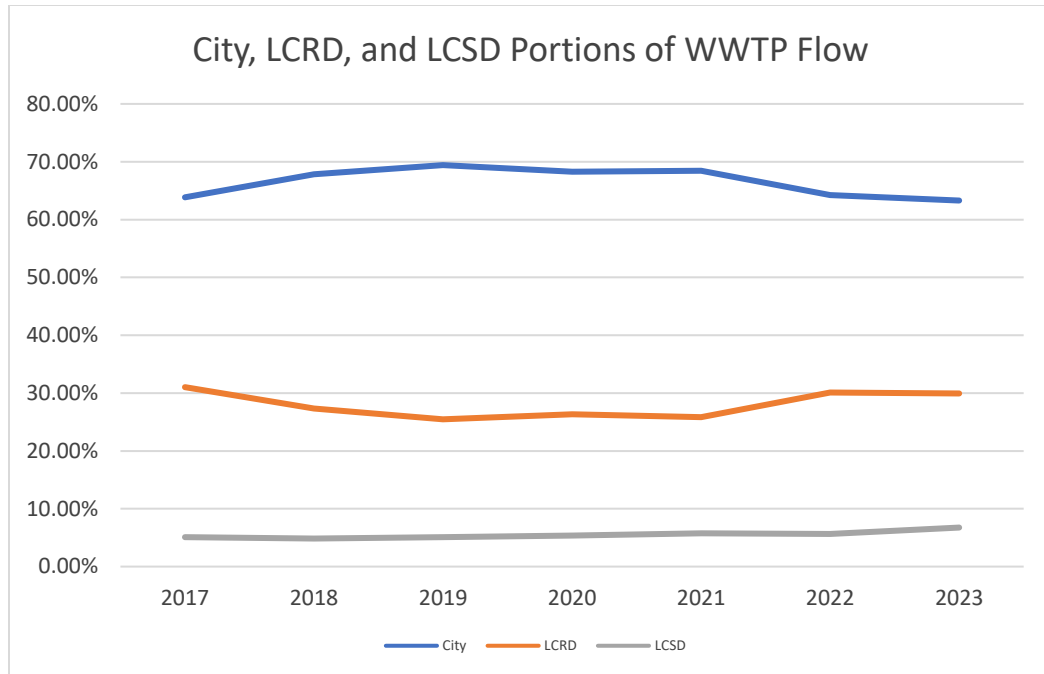
The following graph shows the 6-year average daily flows through the WWTP.



The following graph shows the 6-year maximum day flow through the WWTP.



The following table shows the historical annual flow volume distribution at the City's WWTP between City, LCRD, and LCSD flows.



Operationally, this past year presented relatively normal challenges. The spending level in the proposed 2024 budget is meant to support continuation of the current level of service, continued compliance with the City's NPDES Permit, and optimization of all wastewater facilities sufficient to ensure continued recognition by the Department of Ecology through its 100% compliance award. Public Works has been notified that long time City Employee and current Wastewater Treatment Plant (WWTP) supervisor Jim Burberry will be retiring in June of 2024. We are appreciative of Jims advance notice of retirement and will be working to fill the WWTP supervisor position in a timeframe that would facilitate a smooth transition.

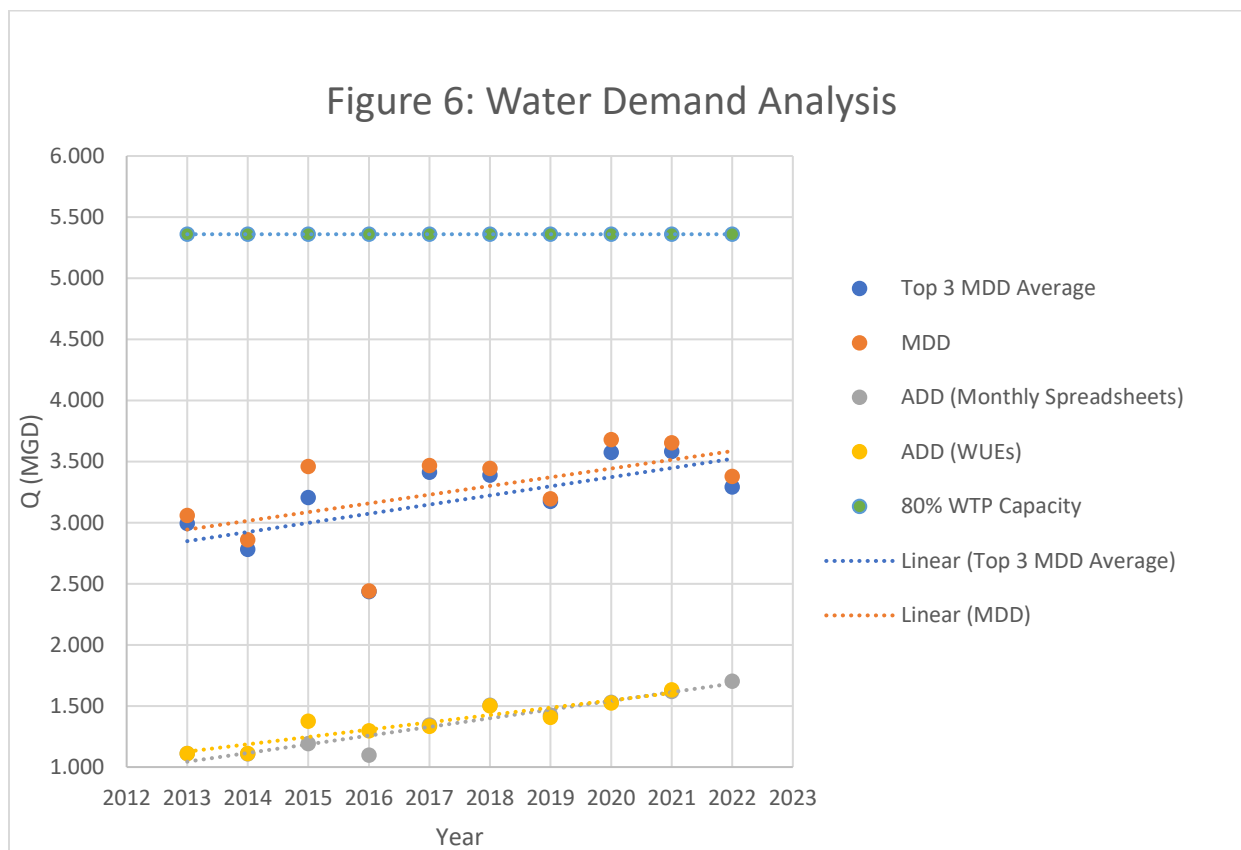
### **WATER FUND #401 NARRATIVE**

The Water Fund is categorized as an Enterprise Fund, with its own source of revenue to be applied to operating and construction costs, and does not depend on any other funds to support it. In that way, it operates much like an independent business. This fund provides for the operation and maintenance of the water treatment facility and water distribution system as well as pays debt service to existing loans relating to past capital projects through the Water/Sewer Bond Redemption Fund. It is assumed that future capital projects will be funded, in part, through the Water Capital Construction Fund with the collection of general facility charges, but a contribution from monthly service fees are also indicated to pay for those capital improvements that are a benefit to existing customers.

The City currently has approximately 2,650 water connections with 3,700 ERUs (equivalent residential use), all of which are billed monthly.

The infrastructure of the Water System consists of approximately 38 miles of pipe, from 3/4" to 16" in size; 14 reservoirs capable of storing over 6 million gallons of water; 27 booster pumps used to assist water flow to users up and down lake; and the water treatment plant. The water treatment plant is designed to treat 6.7 million gallons per day (mgd) with expansion capabilities of up to 10 mgd for future growth. The City's 2018 Water System anticipated a large water treatment plant improvement project in 2027 with an estimated construction cost of over 14 million dollars. When a water treatment plant (WTP) facility

produces 80% of its design capacity (5.36 million gallons per day) the owner must begin planning for adding additional treatment capacity. As you can imagine, the financial implications of a project this size require substantial planning efforts to fund and has the potential to significantly affect the water utility rate structure. The city has carefully been monitoring WTP production in recent years to help estimate when the planning phase of this project will be triggered. Refer to Figure 5 below showing a graphical representation of WTP production since 2013. This graph includes several metrics including maximum day demand (MDD), top 3 average MDD, average day demand (ADD), and the associated trendlines. The units of measurement are in million gallons. Fortunately, the WTP production trend lines do not show reaching 80% of the plant capacity until 2046. We understand that water production is a dynamic metric and we plan to continue to evaluate it on an annual basis to help future planning efforts. All said, the WTP Capacity Improvements Project has been removed from the City's 2023-2027 Water Capital Planning efforts.



The proposed 2024 budget is meant to provide for the continuation of the current level of service as well as maintain, replace and repair components of the system. I have provided some further narrative addressing specific budget items below.

#### **Valves Hydrants & Water Lines:**

This line item is being proposed to increase \$10,000 (totaling \$70,000). This will help cover the increase in costs of materials and expanded service area. The Public Works Department also plans on incorporating a waterline replacement project in 2024 that would utilize City labor, equipment and materials. The proposed funding is intended to cover this effort.

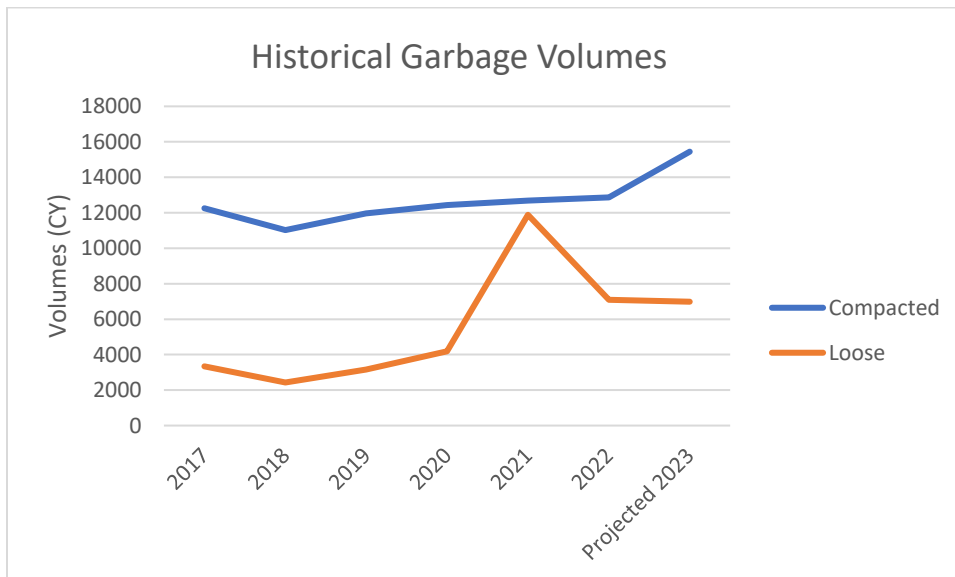
## **SANITATION FUND**

The Sanitation Department provides garbage and recycling collection and disposal service for the residents of Chelan.

The City maintains an exclusive franchise for the collection and disposal of garbage and recycling in Chelan. Garbage is currently hauled to the transfer station located on the east side of Chelan. Recycling is hauled to the City's recycle center where it is bailed by the City and hauled and processed by a third party. The Sanitation Department provides and maintains dumpster bins to meet the needs of residential and commercial customers, as well as offering weekend service during the busier summer season. The Sanitation Department also collects and disposes of litter from sidewalk units in the downtown business district as a community service. In 2023 Public Works continued to emphasize collection frequency and cleanliness of these sidewalk units. For most of the summer months collection occurred five days per week and the garbage can units were pressure washed and cleaned more regularly. We plan to continue to provide this level of effort in 2024. Additional sanitation options for the downtown are being considered as part of the Imagine Downtown Project.

The 2023 operating budget included funding for a seasonal employee to support the sanitation department. This position specifically was created to help Public Works segregate cardboard from the mixed recycling stream. Unfortunately, we determined that this was not a practical solution given the current configuration and equipment the City uses to process recycling. Given the volatility in the recycling market, we do not believe making a large capital investment in process equipment labor that would facilitate sorting would be advised until there is better clarity in the long-term forecast for the different commodities that comprise the City's co-mingled recycling stream. Due to these considerations, the City did not hire the part time position and has retracted it from the proposed 2024 budget.

I have also included a graph below that shows historical garbage volumes.



I have provided further narrative addressing specific budget items below.

### **Dumpsters Repair and Replacement**

Line-item budgets for dumpster repair and replacement is proposed to be increased \$10,000 (totaling \$40,000) for the Garbage funds. We have continued to maximize this line-item due to increase in repairs for existing customers, an increase in request for new dumpsters associated with development, and an increase in cost of product.

### **Solid Waste Transfer Fees**

The City has experienced substantial increases in the solid waste tipping fees over recent years. This is primarily driven by an increase in the volume of disposed garbage (see graph above) as well as increase in unit price fees. The proposed 2024 budget includes a \$50,000 increase in solid waste fees (totaling \$700,000). We currently project that fees in 2023 may exceed \$675,000.

### **Recycling Disposal:**

The City currently utilizes International Paper to haul and process all of the recyclable material. The City coordinates a backhaul with Wilson Trucking when they have deliveries to the Wenatchee area. The bailed recycling product is delivered to International Paper in Kent, Washington where the cardboard is sorted out and recycled. The remaining product is hauled to another International Paper facility in Eugene Oregon where the remaining product is recycled. The cost of recycling disposal has been extremely volatile since we began curbside collection in 2018. After somewhat stabilizing in 2022, disposal costs have returned to a volatile trend in 2023 ranging from \$55 per ton to \$130 per ton. The 2024 proposed budget includes a \$10,000 increase in the proposed funding for recycling disposal (totaling \$60,000) to help account for the fluctuation we have experienced in the disposal costs.

### **EQUIPMENT REPLACEMENT**

The Equipment Replacement Fund is an internal fund responsible for purchasing and maintaining City vehicles and heavy equipment. This fund is broken into the City Shop and Equipment Replacement.

The City Shop provides garage services, including repairs and maintenance of the City's fleet, fueling, welding and fabrication and other related services. The shop is responsible for keeping reliable maintenance records and billing other City departments. The shop purchases vehicles and equipment for all City departments consistent with an established replacement schedule. The shop repairs and maintains all City vehicles and equipment, ranging from mowers to backhoes. The shop utilizes a computer-based fleet management system for maintenance and inventory control. The proposed shop budget has also undergone changes in structure with the introduction of a "Readiness to Serve" fee that is intended to encompass the overhead costs that come with operating a shop in addition to the direct cost of service.

The equipment replacement fund provides a method of saving sufficient funds to replace vehicles. Once purchased, vehicles are placed on a replacement schedule and an annual pro-rated amount is charged to the department to which the vehicle belongs. Refer to the Equipment Replacement Capital Improvement Plan for further detail.

### **Vehicle Repair/Parts**

Unfortunately, the City experienced a series of expensive equipment repairs in 2023 that will result in the allotted repair budget being overspent. Although the City hasn't experienced this type of sequence of

unfortunate and costly events in recent years, we believe that adding additional funding in this budget item as a contingency measure would be a good idea. An increase of \$20,000 (totaling \$120,000) has been proposed in the 2024 operating budget.

### **Fuel Purchased for Resale**

The City's fuel budget has continued to be significantly impacted by the increase in the cost of both gasoline and diesel fuel. The proposed 2024 budget includes \$51,000 for fuel. In the 12 month period between September 1<sup>st</sup>, 2022 and September 1<sup>st</sup> 2023 the City used approximately 7,079 gallons of unleaded gasoline and 22,548 gallons of diesel. The average cost per gallon for gasoline was \$3.72 per gallon and the average cost for diesel was \$4.32 per gallon. 2024 projects for fuel are based off of a 5% increase on quantity and unit prices of \$4.00 per gallon for gasoline and \$5.00 per gallon for diesel.

**STREET FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/14/2023		2022	2022	2023	2023	2024
<b>Roadways &amp; Alleys</b>						
101-000-000-542-30-11-00	Regular Wages-Fte	\$138,479.00	\$132,838.49	\$162,868.00	\$100,683.96	\$178,386.00
101-000-000-542-30-12-00	Overtime Wages-Fte	\$2,000.00	\$5,583.85	\$2,000.00	\$617.77	\$2,000.00
101-000-000-542-30-13-00	Regular Wages-PT	\$0.00	\$0.00	\$1,701.00	\$0.00	\$0.00
101-000-000-542-30-21-00	Benefits-Fte	\$59,902.00	\$58,012.68	\$71,525.00	\$52,338.66	\$86,592.00
101-000-000-542-30-22-00	Benefits-PT	\$0.00	\$0.00	\$390.00	\$0.00	\$0.00
101-000-000-542-30-23-00	Unemployment	\$0.00	\$51.39	\$0.00	\$11.86	\$0.00
101-000-000-542-30-31-00	Office & Operating Supplies	\$5,000.00	\$1,556.28	\$0.00	\$1,888.50	\$0.00
101-000-000-542-30-31-01	Road Patch Materials	\$55,000.00	\$48,039.95	\$25,000.00	\$14,444.34	\$25,000.00
101-000-000-542-30-31-02	Chemicals-Weed Control	\$15,000.00	\$6,686.20	\$16,000.00	\$8,917.40	\$16,000.00
101-000-000-542-30-35-00	Small Tools & Equipment	\$2,500.00	\$718.81	\$3,000.00	\$1,707.05	\$3,000.00
101-000-000-542-30-41-00	Professional Services	\$10,000.00	\$10,990.25	\$13,358.00	\$5,111.86	\$12,000.00
101-000-000-542-30-41-21	Prof Srv-Streets IT Support	\$1,428.00	\$1,721.28	\$1,642.00	\$1,342.02	\$1,642.00
101-000-000-542-30-42-00	Comm-Phone/fax/postage	\$0.00	\$31.22	\$0.00	\$574.40	\$0.00
101-000-000-542-30-45-00	Rentals & Leases	\$2,000.00	\$1,846.20	\$2,500.00	\$0.00	\$2,500.00
101-000-000-542-30-47-00	Solid Waste Fees	\$100.00	\$0.00	\$100.00	\$0.00	\$750.00
101-000-000-542-30-48-00	Repairs & Maintenance	\$1,000.00	\$557.03	\$1,000.00	\$1,076.23	\$1,000.00
101-000-000-542-30-48-97	Repair & Maint-Weld/fab	\$1,000.00	\$1,000.00	\$2,500.00	\$7,012.43	\$2,500.00
<b>Total Roadways &amp; Alleys</b>		<b>\$293,409.00</b>	<b>\$269,633.63</b>	<b>\$303,584.00</b>	<b>\$195,726.48</b>	<b>\$331,370.00</b>
<b>Storm Drains</b>						
101-000-000-542-40-11-00	Regular Wages-Fte	\$16,932.00	\$17,753.83	\$21,552.00	\$14,233.07	\$22,985.00
101-000-000-542-40-12-00	Overtime Wages-Fte	\$500.00	\$896.72	\$500.00	\$66.21	\$500.00
101-000-000-542-40-13-00	Regular Wages-PT	\$0.00	\$0.00	\$1,701.00	\$0.00	\$0.00
101-000-000-542-40-21-00	Benefits-Fte	\$6,848.00	\$7,015.90	\$9,389.00	\$6,388.35	\$11,007.00
101-000-000-542-40-22-00	Benefits-PT	\$0.00	\$0.00	\$390.00	\$0.00	\$0.00
101-000-000-542-40-31-00	Office & Operating	\$500.00	\$3,045.97	\$0.00	\$0.00	\$0.00
101-000-000-542-40-31-01	Road Patch Materials	\$0.00	\$359.10	\$0.00	\$0.00	\$0.00
101-000-000-542-40-31-02	Culvert Material	\$2,000.00	\$12.93	\$2,000.00	\$0.00	\$10,000.00
101-000-000-542-40-45-00	Rentals & Leases	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
101-000-000-542-40-48-00	Repair & Maintenance	\$400.00	\$0.00	\$400.00	\$0.00	\$400.00
101-000-000-542-40-49-00	Misc-Dues/subscriptions/regs	\$0.00	\$21.00	\$0.00	\$77.86	\$0.00
<b>Total Storm Drains</b>		<b>\$27,680.00</b>	<b>\$29,105.45</b>	<b>\$36,432.00</b>	<b>\$20,765.49</b>	<b>\$45,392.00</b>

**STREET FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/14/2023		2022	2022	2023	2023	2024
<b>Street Lighting</b>						
101-000-000-542-63-11-00	Regular Wages-Fte	\$14,971.00	\$7,546.14	\$16,658.00	\$6,032.20	\$17,512.00
101-000-000-542-63-12-00	Overtime Wages=Fte	\$0.00	\$502.18	\$0.00	\$0.00	\$0.00
101-000-000-542-63-21-00	Benefits-Fte	\$5,705.00	\$2,979.79	\$6,411.00	\$2,359.03	\$6,626.00
101-000-000-542-63-31-01	Street Light Replace Supplies	\$2,000.00	\$10,115.67	\$5,000.00	\$12,477.37	\$10,000.00
101-000-000-542-63-47-00	Public Utilities	\$15,000.00	\$19,485.41	\$18,000.00	\$12,640.57	\$20,000.00
101-000-000-542-63-48-00	Repairs & Maintenance	\$3,000.00	\$384.43	\$3,000.00	\$84.42	\$3,000.00
	<b>Total Street Lighting</b>	<b>\$40,676.00</b>	<b>\$41,013.62</b>	<b>\$49,069.00</b>	<b>\$33,593.59</b>	<b>\$57,138.00</b>
<b>Traffic Control</b>						
101-000-000-542-64-11-00	Regular Wages-Fte	\$18,122.00	\$3,772.38	\$20,111.00	\$3,014.62	\$21,141.00
101-000-000-542-64-12-00	Overtime Wages-Fte	\$500.00	\$250.98	\$500.00	\$0.00	\$500.00
101-000-000-542-64-21-00	Benefits-Fte	\$7,077.00	\$1,489.35	\$7,862.00	\$1,178.87	\$8,229.00
101-000-000-542-64-31-00	Office & Operating Supplies	\$0.00	\$158.07	\$0.00	\$0.00	\$0.00
101-000-000-542-64-31-01	Striping Paint	\$10,000.00	\$12,569.77	\$15,000.00	\$8,010.91	\$15,000.00
101-000-000-542-64-31-02	Posts & Signs	\$12,000.00	\$13,973.06	\$12,000.00	\$1,514.81	\$12,000.00
101-000-000-542-64-47-00	Utilities	\$800.00	\$942.17	\$1,000.00	\$660.56	\$1,000.00
101-000-000-542-64-48-97	Repair & Maint-Weld/feb	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00
	<b>Total Traffic Controll</b>	<b>\$48,699.00</b>	<b>\$33,355.78</b>	<b>\$56,473.00</b>	<b>\$14,379.77</b>	<b>\$57,870.00</b>
<b>Snow &amp; Ice Control</b>						
101-000-000-542-66-11-00	Regular Wages-Fte	\$57,816.00	\$67,964.52	\$71,745.00	\$57,412.69	\$75,832.00
101-000-000-542-66-12-00	Overtime Wages-Fte	\$1,500.00	\$2,852.49	\$1,500.00	\$407.62	\$1,000.00
101-000-000-542-66-21-00	Benefits-Fte	\$25,493.00	\$29,362.60	\$32,450.00	\$25,076.61	\$38,024.00
101-000-000-542-66-31-01	Road Treatment	\$16,000.00	\$9,611.34	\$20,000.00	\$8,876.60	\$20,000.00
101-000-000-542-66-41-00	Professional Services	\$500.00	\$5,583.04	\$500.00	\$0.00	\$0.00
101-000-000-542-66-42-00	Comm-Phone/fax/postage	\$0.00	\$55.22	\$0.00	\$0.00	\$0.00
101-000-000-542-66-45-00	Rentals & Leases	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
101-000-000-542-66-48-00	Repairs & Maintenance	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-542-66-48-97	Repair & Maint- Weld/fab	\$400.00	\$400.00	\$400.00	\$0.00	\$500.00
	<b>Total Snow &amp; Ice</b>	<b>\$102,709.00</b>	<b>\$115,829.21</b>	<b>\$127,095.00</b>	<b>\$91,773.52</b>	<b>\$135,856.00</b>
<b>Street Cleaning</b>						
101-000-000-542-67-11-00	Regular Wages-Fte	\$24,771.00	\$20,083.97	\$26,007.00	\$16,479.02	\$27,595.00
101-000-000-542-67-12-00	Overtime Wages-Fte	\$600.00	\$739.53	\$600.00	\$53.59	\$600.00
101-000-000-542-67-21-00	Benefits-Fte	\$12,909.00	\$9,193.54	\$12,437.00	\$7,952.90	\$15,602.00
	<b>Total Street Cleaning</b>	<b>\$38,280.00</b>	<b>\$30,017.04</b>	<b>\$39,044.00</b>	<b>\$24,485.51</b>	<b>\$43,797.00</b>

**STREET FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/14/2023		2022	2022	2023	2023	2024
<b>Maintenance Administration</b>						
101-000-000-542-90-11-00	Regular Wages-Fte	\$42,477.00	\$57,234.53	\$45,954.00	\$51,346.00	\$53,747.00
101-000-000-542-90-12-00	Overtime Wages-Fte	\$0.00	\$75.56	\$0.00	\$111.89	\$500.00
101-000-000-542-90-21-00	Benefits-Fte	\$17,540.00	\$21,219.30	\$16,383.00	\$20,548.32	\$23,131.00
101-000-000-542-90-31-00	Office & Operating Supplies	\$500.00	\$140.81	\$0.00	\$0.00	\$0.00
101-000-000-542-90-43-00	Travel-Lodging/meals/mileage	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total Maintenance Admin.</b>	<b>\$61,017.00</b>	<b>\$78,670.20</b>	<b>\$62,337.00</b>	<b>\$72,006.21</b>	<b>\$77,378.00</b>
<b>General Services</b>						
101-000-000-543-30-11-00	Regular Wages-Fte	\$84,041.00	\$77,242.44	\$83,412.00	\$65,936.09	\$88,041.00
101-000-000-543-30-12-00	Overtime Wages-Fte	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
101-000-000-543-30-21-00	Benefits-Fte	\$33,220.00	\$32,510.18	\$36,329.00	\$27,669.14	\$37,280.00
101-000-000-543-30-31-00	Office & Operating Supplies	\$6,000.00	\$2,934.00	\$12,000.00	\$2,758.38	\$12,000.00
101-000-000-543-30-31-01	Clothing/Uniforms	\$0.00	\$0.00	\$2,000.00	\$1,532.58	\$2,500.00
101-000-000-543-30-31-02	Consumables	\$0.00	\$0.00	\$1,000.00	\$396.08	\$1,000.00
101-000-000-543-30-32-00	Fuel Consumed	\$0.00	\$0.00	\$0.00	\$53.00	\$0.00
101-000-000-543-30-32-93	Fuel Consumed-Interfund	\$25,000.00	\$26,087.04	\$36,000.00	\$24,994.71	\$37,000.00
101-000-000-543-30-35-00	Small Tools	\$500.00	\$0.00	\$1,500.00	\$136.88	\$1,500.00
101-000-000-543-30-41-00	Professional Services	\$15,000.00	\$8,297.87	\$15,000.00	\$13,908.37	\$15,000.00
101-000-000-543-30-41-44	Professional Serv-Advertising	\$500.00	\$2,261.50	\$500.00	\$102.06	\$500.00
101-000-000-543-30-41-91	Prof Services-Admin Services	\$28,666.00	\$28,666.00	\$28,666.00	\$0.00	\$28,666.00
101-000-000-543-30-41-92	Prof Services-Finance Services	\$21,893.00	\$21,893.00	\$21,893.00	\$0.00	\$21,893.00
101-000-000-543-30-42-00	Comm-Phone/fax/postage	\$6,000.00	\$5,638.46	\$6,000.00	\$6,042.95	\$6,000.00
101-000-000-543-30-43-00	Travel-Lodging/meals/mileage	\$1,500.00	\$455.47	\$1,500.00	\$2,095.64	\$2,000.00
101-000-000-543-30-45-00	Rentals & Leases	\$1,000.00	\$561.59	\$1,000.00	\$23.82	\$1,000.00
101-000-000-543-30-46-00	Insurance	\$27,396.80	\$28,434.31	\$46,916.60	\$47,106.73	\$58,646.00
101-000-000-543-30-46-01	Insurance-Vehicle	\$6,069.44	\$6,188.99	\$10,211.84	\$7,148.23	\$12,764.00
101-000-000-543-30-47-00	Public Utilities	\$5,000.00	\$7,756.87	\$8,000.00	\$5,132.99	\$10,000.00
101-000-000-543-30-48-00	Repairs & Maintenance	\$2,000.00	\$67.58	\$2,000.00	\$30.65	\$2,000.00
101-000-000-543-30-48-98	Repairs & Maint-Interfund	\$103,750.00	\$103,750.00	\$80,343.00	\$80,343.00	\$80,343.00
101-000-000-543-30-49-00	Misc-Dues/subscriptions/regs	\$2,000.00	\$3,862.26	\$7,600.00	\$4,091.19	\$9,000.00
101-000-000-543-30-49-01	Training	\$0.00	\$0.00	\$5,000.00	\$205.00	\$6,000.00
	<b>Total General Services</b>	<b>\$370,036.24</b>	<b>\$356,607.56</b>	<b>\$407,371.44</b>	<b>\$289,707.49</b>	<b>\$433,633.00</b>

STREET FUND PROPOSED EXPENDITURE BUDGET 2024

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/14/2023		2022	2022	2023	2023	2024
Lake Chelan Airport						
101-000-000-546-60-51-00	Operating & Maint Airport	\$62,996.00	\$62,996.00	\$65,002.00	\$32,501.00	\$68,252.00
Other Financing Uses						
101-000-000-597-40-00-00	Tran Out-TO #302 Street Projs	\$635,000.00	\$635,000.00	\$0.00	\$0.00	\$139,549.00
101-000-000-597-43-00-95	Tran Out-TO #502 Equip Replace	\$137,932.00	\$137,932.00	\$110,725.00	\$110,725.00	\$110,725.00
		\$772,932.00	\$772,932.00	\$110,725.00	\$110,725.00	\$250,274.00
STREET FUND EXPENDITURE TOTALS		\$1,818,434.24	\$1,790,160.49	\$1,257,132.44	\$885,664.06	\$1,500,960.00
LESS CAPITAL TRANSFERS		(\$772,932.00)	(\$772,932.00)	(\$110,725.00)	(\$110,725.00)	(\$250,274.00)
STREET FUND OPERATING EXPENDITURES		\$1,045,502.24	\$1,017,228.49	\$1,146,407.44	\$774,939.06	\$1,250,686.00

**SEWER FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/15/2023		2022	2022	2023	2023	2024
<b>Administration</b>						
400-000-400-535-10-11-00	Regular Wages-Fte	\$157,830.00	\$158,427.97	\$178,543.00	\$141,992.90	\$197,724.00
400-000-400-535-10-12-00	Overtime Wages-Fte	\$300.00	\$93.94	\$300.00	\$65.41	\$300.00
400-000-400-535-10-21-00	Benefits-Fte	\$71,178.00	\$65,547.07	\$76,368.00	\$58,908.65	\$85,714.00
400-000-400-535-10-23-00	Unemployment	\$0.00	\$0.00	\$0.00	\$17.79	\$0.00
400-000-400-535-10-31-00	Office & Operating Supplies	\$2,500.00	\$7,356.06	\$3,000.00	\$7,712.82	\$6,000.00
400-000-400-535-10-31-01	Clothing/Uniforms	\$0.00	\$0.00	\$2,000.00	\$1,583.68	\$2,500.00
400-000-400-535-10-32-93	Fuel Consumed-Interfund	\$3,000.00	\$3,959.79	\$6,000.00	\$3,202.96	\$4,300.00
400-000-400-535-10-35-00	Small Tools/minor Equipment	\$2,000.00	\$1,052.56	\$2,000.00	\$983.72	\$2,000.00
400-000-400-535-10-41-00	Professional Services	\$20,000.00	\$4,390.94	\$20,000.00	\$7,579.43	\$15,000.00
400-000-400-535-10-41-13	Prof Serv-Advertising/HDCA (Main St Credit)	\$18,818.00	\$18,720.00	\$18,818.00	\$18,720.00	\$18,818.00
400-000-400-535-10-41-21	Prof Srv-Sewer IT Support	\$1,928.00	\$2,038.09	\$2,217.00	\$1,599.90	\$2,217.00
400-000-400-535-10-41-91	Prof Services-Admin Services	\$9,914.00	\$9,914.00	\$9,914.00	\$10,825.25	\$9,914.00
400-000-400-535-10-42-00	Comm-Phone/fax/postage	\$6,000.00	\$7,051.95	\$7,000.00	\$7,117.37	\$7,000.00
400-000-400-535-10-43-00	Travel-Lodging/meals/mileage	\$1,500.00	\$637.37	\$5,000.00	\$4,419.70	\$5,000.00
400-000-400-535-10-44-00	External Taxes	\$47,000.00	\$59,489.36	\$55,000.00	\$49,304.07	\$55,000.00
400-000-400-535-10-44-17	Intergovernmental Utility Tax	\$262,030.00	\$247,415.31	\$291,000.00	\$233,640.76	\$250,000.00
400-000-400-535-10-45-00	Rentals & Leases	\$2,500.00	\$1,913.71	\$2,500.00	\$1,402.56	\$2,500.00
400-000-400-535-10-46-00	Insurance	\$30,695.30	\$31,857.72	\$52,565.24	\$52,778.25	\$65,707.00
400-000-400-535-10-46-01	Insurance-Vehicle	\$3,620.46	\$3,691.78	\$6,091.43	\$4,263.97	\$7,614.00
400-000-400-535-10-47-00	Utilities-W/s/g/electric	\$1,000.00	\$935.18	\$1,000.00	\$957.34	\$1,200.00
400-000-400-535-10-48-00	Repairs & Maintenance	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
400-000-400-535-10-48-98	Repairs & Maint-Interfund	\$5,072.00	\$5,072.00	\$4,162.00	\$4,162.00	\$4,162.00
400-000-400-535-10-49-00	Misc-Dues/subscriptions/regs	\$1,750.00	\$6,930.45	\$12,600.00	\$11,008.79	\$14,000.00
400-000-400-535-10-59-01	Training	\$0.00	\$0.00	\$5,000.00	\$4,639.50	\$6,000.00
400-000-400-597-35-00-95	Tran Out-TO #502 Equip Replace	\$2,641.00	\$2,641.00	\$2,905.00	\$2,905.00	\$2,905.00
<b>Total Administration</b>		<b>\$651,776.76</b>	<b>\$639,136.25</b>	<b>\$764,483.67</b>	<b>\$629,791.82</b>	<b>\$766,075.00</b>
<b>Sewer Collection</b>						
400-000-500-535-80-11-00	Regular Wages-Fte	\$215,631.00	\$218,753.15	\$253,602.00	\$193,321.33	\$277,013.00
400-000-500-535-80-12-00	Overtime Wages-Fte	\$6,500.00	\$4,798.61	\$6,500.00	\$1,561.45	\$6,500.00
400-000-500-535-80-13-00	Regular Wages-PT	\$0.00	\$0.00	\$1,701.00	\$0.00	\$0.00
400-000-500-535-80-21-00	Benefits-Fte	\$92,239.00	\$91,501.86	\$109,028.00	\$84,572.14	\$131,192.00
400-000-500-535-80-22-00	Benefits-PT	\$0.00	\$0.00	\$390.00	\$0.00	\$0.00
400-000-500-535-80-23-00	Unemployment	\$0.00	\$77.09	\$0.00	\$0.00	\$0.00
400-000-500-535-80-31-00	Office & Operating	\$4,000.00	\$4,331.64	\$4,000.00	\$2,200.50	\$4,000.00

**SEWER FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/15/2023		2022	2022	2023	2023	2024
400-000-500-535-80-31-01	Equipment Parts	\$25,000.00	\$15,752.52	\$25,000.00	\$8,087.94	\$25,000.00
400-000-500-535-80-31-02	Sewer Line	\$10,000.00	\$3,251.57	\$10,000.00	\$157.24	\$10,000.00
400-000-500-535-80-31-04	Chemicals	\$8,000.00	\$2,426.19	\$8,000.00	\$5,699.80	\$8,000.00
400-000-500-535-80-31-05	Lcsd Supplies	\$0.00	\$0.00	\$0.00	\$90.35	\$0.00
400-000-500-535-80-31-06	Consumables	\$0.00	\$0.00	\$1,000.00	\$620.59	\$1,000.00
400-000-500-535-80-32-93	Fuel Consumed-Interfund	\$8,000.00	\$6,086.43	\$8,000.00	\$6,606.86	\$8,200.00
400-000-500-535-80-35-00	Small Tools/minor Equipment	\$3,000.00	\$1,561.78	\$3,000.00	\$1,762.24	\$3,000.00
400-000-500-535-80-41-00	Professional Services	\$12,000.00	\$10,177.09	\$12,000.00	\$2,867.61	\$12,000.00
400-000-500-535-80-41-91	Prof Services-Admin Services	\$9,914.00	\$9,914.00	\$9,914.00	\$9,914.00	\$9,914.00
400-000-500-535-80-41-92	Prof Services-Finance Services	\$30,391.00	\$30,391.00	\$30,391.00	\$30,391.00	\$30,391.00
400-000-500-535-80-42-00	Comm-Phone/fax/postage	\$10,000.00	\$7,308.97	\$10,000.00	\$5,370.92	\$10,000.00
400-000-500-535-80-43-00	Travel-Lodging/meals/mileage	\$1,000.00	\$903.64	\$0.00	\$180.77	\$0.00
400-000-500-535-80-45-00	Rentals & Leases	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
400-000-500-535-80-47-00	Utilities-W/s/g/electric	\$7,000.00	\$10,385.44	\$10,000.00	\$11,597.97	\$12,000.00
400-000-500-535-80-48-00	Repairs & Maintenance	\$5,000.00	\$20,264.02	\$5,000.00	\$73.18	\$5,000.00
400-000-500-535-80-48-97	Repair & Maint-Weld/fab	\$600.00	\$600.00	\$600.00	\$148.35	\$1,000.00
400-000-500-535-80-48-98	Repairs & Maint-Interfund	\$33,815.00	\$33,815.00	\$62,431.00	\$62,431.00	\$62,431.00
400-000-500-535-80-49-00	Misc-Dues/subscriptions/regs	\$1,000.00	\$920.89	\$0.00	\$0.00	\$0.00
400-000-500-597-35-00-95	Tran Out-TO #502 Equip Replace	\$81,913.00	\$81,913.00	\$60,104.00	\$60,104.00	\$60,104.00
<b>Total Administration</b>		<b>\$565,503.00</b>	<b>\$555,133.89</b>	<b>\$631,161.00</b>	<b>\$487,759.24</b>	<b>\$677,245.00</b>
<b>Sewer Treatment</b>						
400-000-600-535-80-11-00	Regular Wages-Fte	\$140,939.00	\$161,007.24	\$155,365.00	\$142,258.33	\$163,120.00
400-000-600-535-80-12-00	Overtime Wages-Fte	\$6,000.00	\$1,565.51	\$6,000.00	\$2,164.43	\$6,000.00
400-000-600-535-80-21-00	Benefits-Fte	\$61,350.00	\$66,356.63	\$64,621.00	\$59,190.33	\$70,963.00
400-000-600-535-80-31-00	Office & Operating	\$3,000.00	\$2,480.59	\$3,000.00	\$1,789.89	\$3,000.00
400-000-600-535-80-31-01	Building Materials	\$1,000.00	\$555.47	\$1,000.00	\$127.16	\$1,000.00
400-000-600-535-80-31-02	Lab Supplies	\$3,500.00	\$6,090.00	\$5,000.00	\$2,366.58	\$5,000.00
400-000-600-535-80-31-04	Equipment Parts	\$35,000.00	\$31,704.70	\$35,000.00	\$8,016.59	\$35,000.00
400-000-600-535-80-31-05	Supplies-Odor Control Media	\$15,000.00	\$59.52	\$15,000.00	\$0.00	\$15,000.00
400-000-600-535-80-31-06	Grounds Maintenance Supplies	\$3,000.00	\$2,322.40	\$3,000.00	\$2,018.69	\$3,000.00
400-000-600-535-80-31-08	Chemicals	\$35,000.00	\$6,190.18	\$35,000.00	\$18,631.94	\$35,000.00
400-000-600-535-80-31-09	Consumables	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
400-000-600-535-80-32-93	Fuel Consumed-Interfund	\$8,000.00	\$4,424.82	\$8,000.00	\$4,339.87	\$5,500.00
400-000-600-535-80-35-00	Small Tools/minor Equipment	\$3,500.00	\$3,793.34	\$3,500.00	\$991.23	\$3,500.00
400-000-600-535-80-41-00	Professional Services	\$10,000.00	\$11,874.63	\$10,000.00	\$1,152.47	\$10,000.00

**SEWER FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/15/2023		2022	2022	2023	2023	2024
400-000-600-535-80-41-01	Prof Srv-Bldr Prk & ECY Biosld	\$32,000.00	\$8,313.19	\$32,000.00	\$9,908.96	\$32,000.00
400-000-600-535-80-41-02	Professnl Srv- Sewer Testing	\$5,000.00	\$13,145.08	\$5,000.00	\$13,516.79	\$5,000.00
400-000-600-535-80-41-44	Professional Serv-Advertising	\$500.00	\$225.38	\$500.00	\$102.06	\$250.00
400-000-600-535-80-41-91	Prof Services-Admin Services	\$9,914.00	\$9,914.00	\$9,914.00	\$9,914.00	\$9,914.00
400-000-600-535-80-41-92	Prof Services-Finance Services	\$13,023.00	\$13,023.00	\$13,023.00	\$13,023.00	\$13,023.00
400-000-600-535-80-42-00	Comm-Phone/fax/postage	\$4,000.00	\$2,850.89	\$4,000.00	\$1,102.26	\$4,000.00
400-000-600-535-80-43-00	Travel-Lodging/meals/mileage	\$2,000.00	\$806.60	\$0.00	\$0.00	\$0.00
400-000-600-535-80-45-00	Rentals & Leases	\$1,500.00	\$15.11	\$1,500.00	\$0.00	\$1,500.00
400-000-600-535-80-47-00	Utilities-W/s/g/electric	\$50,000.00	\$50,062.47	\$55,000.00	\$45,638.38	\$55,000.00
400-000-600-535-80-48-00	Repairs & Maintenance	\$2,500.00	\$330.00	\$2,500.00	\$0.00	\$2,500.00
400-000-600-535-80-48-97	Repair & Maint-Weld/fab	\$400.00	\$400.00	\$500.00	\$0.00	\$500.00
400-000-600-535-80-48-98	Repairs & Maint-Interfund	\$13,526.00	\$13,526.00	\$10,405.00	\$10,405.00	\$10,405.00
400-000-600-535-80-49-01	Misc-Dues/subscriptions/regs	\$21,000.00	\$5,226.21	\$0.00	\$65.00	\$0.00
400-000-600-597-35-00-95	Tran Out-TO #502 Equip Replace	\$7,895.00	\$7,895.00	\$8,685.00	\$8,685.00	\$8,685.00
<b>Total Administration</b>		<b>\$488,547.00</b>	<b>\$424,157.96</b>	<b>\$488,513.00</b>	<b>\$355,407.96</b>	<b>\$499,860.00</b>
<b>Chelan-Manson Interceptor</b>						
400-000-800-535-60-41-00	Professional Services	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Operating Transfers-Out</b>						
400-000-900-597-36-00-00	Tran Out-TO #407 Sewer Capital	\$1,025,000.00	\$1,025,000.00	\$1,427,794.00	\$1,427,794.00	\$1,704,653.00
<b>SEWER FUND EXPENDITURE TOTALS</b>		<b>\$2,740,826.76</b>	<b>\$2,643,428.10</b>	<b>\$3,311,951.67</b>	<b>\$2,900,753.02</b>	<b>\$3,647,833.00</b>
<b>LESS CAPITAL TRANSFERS</b>		<b>(\$1,117,449.00)</b>	<b>(\$1,117,449.00)</b>	<b>(\$1,499,488.00)</b>	<b>(\$1,499,488.00)</b>	<b>(\$1,776,347.00)</b>
<b>SEWER FUND OPERATING EXPENDITURES</b>		<b>\$1,623,377.76</b>	<b>\$1,525,979.10</b>	<b>\$1,812,463.67</b>	<b>\$1,401,265.02</b>	<b>\$1,871,486.00</b>

**WATER FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number As of 11/15/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
<b>Administration</b>						
401-000-000-534-10-11-00	Regular Wages-Fte	\$176,588.00	\$175,495.76	\$197,669.00	\$155,913.74	\$217,245.00
401-000-000-534-10-12-00	Overtime Wages-Fte	\$500.00	\$110.45	\$500.00	\$158.21	\$500.00
401-000-000-534-10-21-00	Benefits-Fte	\$78,567.00	\$70,317.14	\$82,005.00	\$64,325.04	\$93,694.00
401-000-000-534-10-23-00	Unemployment	\$0.00	\$77.08	\$0.00	\$0.00	\$0.00
401-000-000-534-10-31-00	Office & Operating	\$4,000.00	\$7,735.26	\$4,000.00	\$8,801.57	\$6,000.00
401-000-000-534-10-31-01	Clothing\Uniforms	\$0.00	\$0.00	\$2,000.00	\$2,059.46	\$2,500.00
401-000-000-534-10-32-93	Fuel Consumed-Interfund	\$2,500.00	\$3,500.95	\$5,000.00	\$2,738.17	\$5,000.00
401-000-000-534-10-35-00	Small Tools/minor Equipment	\$2,000.00	\$2,643.24	\$2,000.00	\$1,677.60	\$2,500.00
401-000-000-534-10-41-00	Professional Services	\$15,000.00	\$26,504.64	\$15,000.00	\$16,417.42	\$15,000.00
401-000-000-534-10-41-13	Prof Serv-Advertising/HDCA (Main St Credit)	\$49,200.00	\$49,200.00	\$49,200.00	\$49,200.00	\$49,200.00
401-000-000-534-10-41-21	Prof Srv-Water IT Support	\$1,828.00	\$2,649.26	\$2,237.00	\$1,758.19	\$2,237.00
401-000-000-534-10-41-44	Professional Serv-Advertising	\$1,000.00	\$814.67	\$0.00	\$14,706.99	\$1,000.00
401-000-000-534-10-41-91	Prof Services-Admin Services	\$10,844.00	\$10,844.00	\$10,844.00	\$11,350.25	\$10,844.00
401-000-000-534-10-42-00	Comm-Phone/fax/postage	\$11,000.00	\$13,751.82	\$12,000.00	\$13,642.95	\$15,000.00
401-000-000-534-10-43-00	Travel-Lodging/meals/mileage	\$2,000.00	\$501.69	\$5,000.00	\$4,708.36	\$5,000.00
401-000-000-534-10-44-00	Excise Taxes/external Taxes	\$112,000.00	\$148,135.73	\$120,000.00	\$120,560.79	\$120,000.00
401-000-000-534-10-44-17	Intergovernmental Utility Tax	\$300,792.00	\$297,105.02	\$361,000.00	\$291,479.51	\$250,000.00
401-000-000-534-10-45-00	Rentals & Leases	\$1,200.00	\$3,189.90	\$2,000.00	\$2,539.80	\$2,500.00
401-000-000-534-10-46-00	Insurance	\$31,150.39	\$32,330.05	\$53,444.57	\$53,560.75	\$66,950.00
401-000-000-534-10-46-01	Insurance-Vehicle	\$3,445.53	\$3,513.40	\$5,797.11	\$4,057.95	\$5,072.00
401-000-000-534-10-47-00	Utilities-W/s/g/electric	\$2,000.00	\$935.17	\$2,000.00	\$957.34	\$2,000.00
401-000-000-534-10-48-00	Repairs & Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$313.59	\$0.00
401-000-000-534-10-48-98	Repairs & Maint-Interfund	\$6,764.00	\$6,764.00	\$5,934.00	\$5,934.50	\$5,934.00
401-000-000-534-10-49-00	Misc-Dues/subscriptions/regs	\$5,250.00	\$10,552.85	\$23,600.00	\$22,527.13	\$25,000.00
401-000-000-534-10-49-01	Training	\$0.00	\$0.00	\$5,000.00	\$8,974.50	\$6,000.00
401-000-000-534-10-51-17	Intrgov Svcs-Water Monitoring (LC Research Institute)	\$20,000.00	\$17,000.00	\$25,000.00	\$25,000.00	\$25,000.00
401-000-000-542-30-23-00	Unemployment	\$0.00	\$0.00	\$0.00	\$17.79	\$0.00
401-000-000-597-34-00-95	Tran Out-TO #502 Equip Replace	\$3,429.00	\$3,429.00	\$3,772.00	\$3,772.00	\$3,772.00
<b>Total Administration</b>		<b>\$842,057.92</b>	<b>\$887,101.08</b>	<b>\$996,002.68</b>	<b>\$887,153.60</b>	<b>\$937,948.00</b>
<b>Water Production</b>						
401-000-100-534-80-11-00	Regular Wages-Fte	\$132,248.00	\$141,160.79	\$147,115.00	\$109,368.75	\$146,394.00
401-000-100-534-80-12-00	Overtime Wages-Fte	\$15,000.00	\$8,067.85	\$15,000.00	\$11,165.42	\$15,000.00
401-000-100-534-80-21-00	Benefits-Fte	\$72,722.00	\$71,158.27	\$77,833.00	\$55,500.69	\$78,996.00
401-000-100-534-80-31-00	Office & Operating	\$6,000.00	\$9,404.79	\$9,000.00	\$6,186.00	\$9,000.00
401-000-100-534-80-31-01	Building Materials	\$1,000.00	\$1,106.03	\$1,000.00	\$649.40	\$1,000.00
401-000-100-534-80-31-02	Lab Supplies	\$4,000.00	\$2,633.37	\$4,000.00	\$346.40	\$4,000.00

**WATER FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number As of 11/15/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
401-000-100-534-80-31-03	Water Pump Parts	\$15,000.00	\$12,086.07	\$15,000.00	\$4,562.22	\$15,000.00
401-000-100-534-80-31-04	Chemicals	\$71,000.00	\$54,984.40	\$90,000.00	\$79,038.48	\$90,000.00
401-000-100-534-80-31-05	Consumables	\$0.00	\$0.00	\$1,000.00	\$1,668.21	\$2,000.00
401-000-100-534-80-32-93	Fuel Consumed-Interfund	\$5,000.00	\$2,856.15	\$6,000.00	\$3,920.82	\$4,500.00
401-000-100-534-80-35-00	Small Tools/minor Equipment	\$6,000.00	\$3,667.22	\$6,000.00	\$4,275.08	\$6,000.00
401-000-100-534-80-35-17	Small Tools/backflow Software	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-100-534-80-41-00	Professional Services	\$10,000.00	\$8,270.81	\$12,400.00	\$7,408.47	\$12,400.00
401-000-100-534-80-41-44	Professional Serv-Advertising	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-100-534-80-41-91	Prof Services-Admin Services	\$10,844.00	\$10,844.00	\$10,844.00	\$10,844.00	\$10,844.00
401-000-100-534-80-41-92	Prof Services-Finance Services	\$12,947.00	\$12,947.00	\$12,947.00	\$12,947.00	\$12,947.00
401-000-100-534-80-42-00	Comm-Phone/fax/postage	\$5,500.00	\$3,072.91	\$5,000.00	\$2,205.95	\$5,000.00
401-000-100-534-80-43-00	Travel-Lodging/meals/mileage	\$3,000.00	\$144.48	\$0.00	\$214.18	\$0.00
401-000-100-534-80-45-00	Rentals & Leases	\$500.00	\$0.00	\$500.00	\$47.64	\$500.00
401-000-100-534-80-47-00	Utilities-W/s/g/electric	\$45,000.00	\$46,214.46	\$50,000.00	\$40,967.88	\$50,000.00
401-000-100-534-80-48-00	Repairs & Maintenance	\$6,000.00	\$3,131.80	\$6,000.00	\$5,086.51	\$6,000.00
401-000-100-534-80-48-98	Repairs & Maint-Interfund	\$8,823.00	\$8,823.00	\$5,934.00	\$5,934.50	\$5,934.00
401-000-100-534-80-49-00	Misc-Dues/subscriptions/regs	\$5,000.00	\$4,946.80	\$0.00	\$16.24	\$0.00
401-000-100-597-34-00-95	Tran Out-TO #502 Equip Replace	\$6,134.00	\$6,134.00	\$6,747.00	\$6,747.00	\$6,747.00
<b>Total Water Production</b>		<b>\$444,618.00</b>	<b>\$411,654.20</b>	<b>\$482,320.00</b>	<b>\$369,100.84</b>	<b>\$482,262.00</b>
<b>Water Distribution</b>						
401-000-200-534-80-11-00	Regular Wages-Fte	\$257,664.00	\$224,423.03	\$302,273.00	\$194,128.40	\$325,341.00
401-000-200-534-80-12-00	Overtime Wages-Fte	\$7,500.00	\$8,125.56	\$7,500.00	\$5,431.93	\$7,500.00
401-000-200-534-80-13-00	Regular Wages-PT	\$0.00	\$0.00	\$1,701.00	\$0.00	\$0.00
401-000-200-534-80-21-00	Benefits-Fte	\$121,450.00	\$104,640.50	\$141,275.00	\$91,853.10	\$161,968.00
401-000-200-534-80-22-00	Benefits-PT	\$0.00	\$0.00	\$390.00	\$0.00	\$0.00
401-000-200-534-80-31-00	Office & Operating	\$4,000.00	\$6,758.14	\$7,000.00	\$1,942.01	\$7,000.00
401-000-200-534-80-31-01	Building Materials	\$2,500.00	\$1,041.94	\$2,500.00	\$740.47	\$2,500.00
401-000-200-534-80-31-02	Valves, Hydrants & Water Lines	\$50,000.00	\$54,423.30	\$60,000.00	\$58,014.72	\$70,000.00
401-000-200-534-80-31-03	Water Meter Parts	\$45,000.00	\$49,279.51	\$55,000.00	\$44,164.44	\$60,000.00
401-000-200-534-80-31-05	Water Pump Parts	\$18,000.00	\$18,924.89	\$20,000.00	\$22,455.64	\$25,000.00
401-000-200-534-80-31-06	Consumables	\$0.00	\$0.00	\$1,000.00	\$1,763.87	\$2,000.00
401-000-200-534-80-32-93	Fuel Consumed-Interfund	\$12,000.00	\$15,070.95	\$20,000.00	\$13,904.48	\$19,500.00
401-000-200-534-80-35-00	Small Tools/minor Equipment	\$6,000.00	\$4,446.91	\$6,000.00	\$3,496.23	\$6,000.00
401-000-200-534-80-41-00	Professional Service	\$15,000.00	\$20,607.10	\$15,000.00	\$20,714.59	\$15,000.00
401-000-200-534-80-41-91	Prof Services-Admin Services	\$10,844.00	\$10,844.00	\$10,844.00	\$10,844.00	\$10,844.00
401-000-200-534-80-41-92	Prof Services-Finance Services	\$30,210.00	\$30,210.00	\$30,210.00	\$30,210.00	\$30,210.00
401-000-200-534-80-42-00	Comm-Phone/fax/postage	\$5,000.00	\$3,369.56	\$5,000.00	\$1,407.59	\$5,000.00

**WATER FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/15/2023		2022	2022	2023	2023	2024
401-000-200-534-80-43-00	Travel-Lodging/meals/mileage	\$3,000.00	\$68.73	\$0.00	\$0.00	\$0.00
401-000-200-534-80-45-00	Rentals & Leases	\$1,000.00	\$230.68	\$1,000.00	\$0.00	\$1,000.00
401-000-200-534-80-47-00	Utilities-W/s/g/electric	\$30,000.00	\$28,786.33	\$30,000.00	\$25,521.80	\$30,000.00
401-000-200-534-80-48-00	Repairs & Maintenance	\$15,000.00	\$14,071.70	\$15,000.00	\$8,352.17	\$15,000.00
401-000-200-534-80-48-17	Repairs & Maint-Backflow Maint. Program	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-200-534-80-48-97	Repair & Maint-Weld/fab	\$1,000.00	\$1,860.00	\$1,000.00	\$0.00	\$1,000.00
401-000-200-534-80-48-98	Repairs & Maint-Interfund	\$68,523.00	\$68,523.00	\$89,014.00	\$89,313.99	\$89,014.00
401-000-200-534-80-49-00	Misc-Dues/subscriptions/regs	\$400.00	\$3,303.03	\$0.00	\$0.00	\$0.00
401-000-200-597-34-00-95	Tran Out-TO #502 Equip Replace	\$80,364.00	\$80,364.00	\$58,400.00	\$58,400.00	\$58,400.00
<b>Total Water Distrobution</b>		<b>\$786,955.00</b>	<b>\$749,372.86</b>	<b>\$880,107.00</b>	<b>\$682,659.43</b>	<b>\$942,277.00</b>
<b>Operating Transfers - Out</b>						
401-000-900-597-35-00-00	Tran Out-TO #406 Water Capital	\$740,000.00	\$740,000.00	\$1,502,407.00	\$1,502,407.00	\$1,296,138.00
<b>SEWER FUND EXPENDITURE TOTALS</b>		<b>\$2,813,630.92</b>	<b>\$2,788,128.14</b>	<b>\$3,860,836.68</b>	<b>\$3,441,320.87</b>	<b>\$3,658,625.00</b>
<b>LESS CAPITAL TRANSFERS</b>		<b>(\$829,927.00)</b>	<b>(\$829,927.00)</b>	<b>(\$1,571,326.00)</b>	<b>(\$1,571,326.00)</b>	<b>(\$1,365,057.00)</b>
<b>WATER FUND OPERATING EXPENDITURES</b>		<b>\$1,983,703.92</b>	<b>\$1,958,201.14</b>	<b>\$2,289,510.68</b>	<b>\$1,869,994.87</b>	<b>\$2,293,568.00</b>

**SANITATIONFUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/15/2023		2022	2022	2023	2023	2024
<b>Administration</b>						
403-000-000-537-00-80-44	Excise Taxes/External Taxes	\$0.00	\$0.00	\$62,000.00	\$0.00	\$65,000.00
403-000-000-537-80-31-00	Office & Operating	\$8,800.00	\$16,527.00	\$10,000.00	\$10,959.45	\$10,000.00
403-000-000-537-80-31-01	Clothing/Uniforms	\$0.00	\$0.00	\$1,500.00	\$383.83	\$2,000.00
403-000-000-537-80-41-00	Professional Services	\$3,500.00	\$6,242.81	\$5,000.00	\$3,149.93	\$5,000.00
403-000-000-537-80-41-13	Pro Services-Advertising/HDCA (Main St Credit)	\$7,560.00	\$7,600.00	\$7,560.00	\$7,600.00	\$7,560.00
403-000-000-537-80-41-21	Prof Services-IT Support	\$1,040.00	\$1,634.25	\$1,859.00	\$1,761.00	\$1,859.00
403-000-000-537-80-41-44	Prof Services-Advertising	\$0.00	\$150.00	\$0.00	\$122.55	\$125.00
403-000-000-537-80-41-91	Prof Services-Admin Services	\$10,157.00	\$10,157.00	\$10,157.00	\$10,157.00	\$10,157.00
403-000-000-537-80-41-92	Prof Services-Finance Services	\$33,193.00	\$13,541.00	\$33,193.00	\$33,193.00	\$33,193.00
403-000-000-537-80-42-00	Communication-Phone/Fax/Postage	\$8,000.00	\$11,707.35	\$8,000.00	\$6,398.81	\$8,000.00
403-000-000-537-80-43-00	Travel-Lodging/Meals/Mileage	\$1,500.00	\$625.47	\$1,500.00	\$918.94	\$1,500.00
403-000-000-537-80-44-00	Excise/external Taxes	\$62,100.00	\$89,199.00	\$0.00	\$65,121.31	\$0.00
403-000-000-537-80-44-17	Intergovernmental Utility Tax	\$161,084.00	\$179,486.66	\$191,000.00	\$150,151.21	\$160,000.00
403-000-000-537-80-46-00	Insurance	\$27,604.26	\$28,649.62	\$47,271.88	\$155,322.74	\$59,329.30
403-000-000-537-80-46-01	Insurance-Vehicles	\$2,194.71	\$4,277.34	\$7,057.61	\$4,940.30	\$6,175.00
403-000-000-537-80-47-01	Utilities-W/S/G/Electric	\$5,800.00	\$2,990.69	\$5,000.00	\$2,505.47	\$5,000.00
403-000-000-537-80-49-00	Misc-Dues/Subscriptions/Registrations	\$800.00	\$1,946.18	\$6,600.00	\$1,851.37	\$8,000.00
403-000-000-537-80-49-01	Training	\$0.00	\$0.00	\$1,500.00	\$0.00	\$2,000.00
403-000-000-537-80-52-19	Chelan Co-Haz Waste Facility	\$0.00	\$0.00	\$18,000.00	\$0.00	\$0.00
403-000-000-594-48-41-20	Bldg/Struct-PW Office Bldg	\$0.00	(\$877.83)	\$0.00	\$0.00	\$0.00
<b>Total Administration</b>		<b>\$333,332.97</b>	<b>\$373,856.54</b>	<b>\$417,198.49</b>	<b>\$454,536.91</b>	<b>\$384,898.30</b>
<b>Garbage Collection/Disposal</b>						
403-000-100-537-80-11-00	Regular Wages-Fte	\$103,509.00	\$118,348.78	\$115,152.00	\$123,730.27	\$156,305.00
403-000-100-537-80-12-00	Overtime Wages-Fte	\$2,000.00	\$3,948.84	\$2,000.00	\$807.69	\$2,000.00
403-000-100-537-80-21-00	Benefits-Fte	\$45,254.00	\$55,999.90	\$52,972.00	\$64,206.04	\$78,370.00
403-000-100-537-80-31-01	Dumpsters Repair & Replacmt	\$22,500.00	\$32,141.68	\$30,000.00	\$35,649.65	\$40,000.00
403-000-100-537-80-31-02	Consumables	\$0.00	\$0.00	\$1,000.00	\$1,476.43	\$1,000.00
403-000-100-537-80-32-93	Fuel Consumed-Interfund	\$37,000.00	\$43,558.43	\$30,000.00	\$33,158.62	\$47,000.00
403-000-100-537-80-35-00	Small Tools/minor Equipment	\$2,500.00	\$705.36	\$2,500.00	\$1,144.25	\$2,500.00
403-000-100-537-80-45-00	Rentals & Leases	\$1,000.00	\$224.61	\$1,000.00	\$104.50	\$1,000.00
403-000-100-537-80-47-00	Solid Waste Transfer Fees	\$678,000.00	\$696,785.91	\$650,000.00	\$504,626.24	\$700,000.00
403-000-100-537-80-48-00	Repairs & Maintenance	\$500.00	\$69.31	\$750.00	\$1,534.04	\$1,500.00
403-000-100-537-80-48-97	Repair & Maint-Weld/fab	\$600.00	\$600.00	\$750.00	\$0.00	\$1,500.00
403-000-100-537-80-48-98	Repairs & Maint-Interfund	\$82,040.00	\$82,040.00	\$166,283.00	\$166,283.00	\$166,283.00

**SANITATIONFUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/15/2023		2022	2022	2023	2023	2024
403-000-100-537-80-51-00	Chelan County	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
403-000-100-537-80-52-19	Chelan Co-Haz Waste Facility	\$17,500.00	\$8,100.00	\$0.00	\$8,100.00	\$0.00
403-000-100-597-37-00-95	Tran Out-TO #502 Equip Replace	\$62,849.00	\$62,849.00	\$30,634.00	\$30,634.00	\$30,634.00
	<b>Total Garbage Collection</b>	<b>\$1,065,252.00</b>	<b>\$1,105,371.82</b>	<b>\$1,083,041.00</b>	<b>\$971,454.73</b>	<b>\$1,228,092.00</b>
<b>Recycling Programs</b>						
403-000-200-537-80-11-00	Regular Wages-Fte	\$137,729.00	\$143,433.33	\$150,294.00	\$123,310.27	\$160,289.00
403-000-200-537-80-12-00	Overtime Wages-Fte	\$1,000.00	\$2,792.21	\$1,000.00	\$3,052.11	\$1,000.00
403-000-200-537-80-21-00	Benefits-Fte	\$57,689.00	\$56,870.83	\$60,329.00	\$50,137.63	\$66,919.00
403-000-200-537-80-23-00	Unemployment	\$0.00	\$308.33	\$0.00	\$71.15	\$0.00
403-000-200-537-80-31-01	Equipment Parts	\$1,000.00	\$91.29	\$60,000.00	\$52,619.92	\$2,500.00
403-000-200-537-80-31-02	Dumpster Repair & Replacement	\$22,500.00	\$15,000.00	\$22,500.00	\$12,730.67	\$22,500.00
403-000-200-537-80-31-03	Consumables	\$0.00	\$0.00	\$1,000.00	\$760.26	\$1,000.00
403-000-200-537-80-31-04	Building Materials	\$0.00	\$0.00	\$5,000.00	\$27.96	\$5,000.00
403-000-200-537-80-32-93	Fuel Consumed-Interfund	\$25,000.00	\$11,260.69	\$25,000.00	\$15,081.89	\$20,000.00
403-000-200-537-80-35-00	Small Tools/minor Equipment	\$2,500.00	\$1,144.96	\$2,500.00	\$144.76	\$2,500.00
403-000-200-537-80-41-19	Recycling Disposal	\$35,000.00	\$37,035.71	\$50,000.00	\$35,559.70	\$50,000.00
403-000-200-537-80-45-00	Rentals & Leases	\$1,000.00	\$372.61	\$1,000.00	\$156.47	\$1,000.00
403-000-200-537-80-48-00	Repairs & Maintenance	\$4,000.00	\$3,964.04	\$4,000.00	\$146.01	\$4,000.00
403-000-200-537-80-48-97	Repair & Maint-Weld/fab	\$14,000.00	\$41,598.94	\$6,000.00	\$402.20	\$6,000.00
403-000-200-537-80-48-98	Repairs & Maint-Interfund	\$82,040.00	\$82,040.00	\$49,885.00	\$49,885.00	\$49,885.00
403-000-200-537-80-49-00	Misc-Dues/subscriptions/regs	\$300.00	\$876.61	\$0.00	\$16.23	\$0.00
403-000-200-597-37-00-95	Tran Out-TO #502 Equip Replace	\$67,928.00	\$67,928.00	\$36,221.00	\$36,221.00	\$36,221.00
	<b>Total Recycling</b>	<b>\$451,686.00</b>	<b>\$464,717.55</b>	<b>\$474,729.00</b>	<b>\$380,323.23</b>	<b>\$428,814.00</b>
<b>Capitalized Expenditures</b>						
403-000-900-594-37-63-23	Other Imp-Shop Generator Elec Connect	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00
	<b>SANITATION FUND EXPENDITURE TOTALS</b>	<b>\$1,850,270.97</b>	<b>\$1,943,945.91</b>	<b>\$1,978,968.49</b>	<b>\$1,806,314.87</b>	<b>\$2,041,804.30</b>
	<b>LESS CAPITAL TRANSFERS</b>	<b>(\$130,777.00)</b>	<b>(\$129,899.17)</b>	<b>(\$66,855.00)</b>	<b>(\$66,855.00)</b>	<b>(\$66,855.00)</b>
	<b>SANITATION FUND OPERATING EXPENDITURES</b>	<b>\$1,719,493.97</b>	<b>\$1,814,046.74</b>	<b>\$1,912,113.49</b>	<b>\$1,739,459.87</b>	<b>\$1,974,949.30</b>

**EQUIPMENT RENTAL & REPAIR FUND EXPENDITURE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/16/2023		2022	2022	2023	2023	2024
<b>City Shop &amp; Fabrication</b>						
502-000-000-548-30-11-00	Regular Wages-Fte	\$127,748.00	\$122,510.45	\$136,853.00	\$104,661.02	\$136,685.00
502-000-000-548-30-12-00	Overtime Wages-Fte	\$2,000.00	\$8,957.93	\$2,000.00	\$1,305.17	\$2,000.00
502-000-000-548-30-21-00	Benefits-Fte	\$59,602.00	\$51,648.39	\$62,317.00	\$41,188.76	\$74,416.00
502-000-000-548-30-31-00	Office & Operating	\$18,000.00	\$32,113.03	\$20,000.00	\$28,611.94	\$20,000.00
502-000-000-548-30-31-01	Supplies-Lubricants	\$20,000.00	\$13,590.81	\$20,000.00	\$16,371.74	\$20,000.00
502-000-000-548-30-31-02	Supplies-Vehicle Parts	\$90,000.00	\$140,736.10	\$100,000.00	\$141,985.98	\$120,000.00
502-000-000-548-30-31-03	Supplies-Fabrication	\$1,000.00	\$1,709.82	\$1,500.00	\$1,025.33	\$2,000.00
502-000-000-548-30-31-04	Supplies-Welding	\$1,500.00	\$1,328.71	\$1,500.00	\$484.97	\$1,500.00
502-000-000-548-30-31-05	Supplies-Tires	\$30,000.00	\$32,249.01	\$30,000.00	\$26,049.21	\$30,000.00
502-000-000-548-30-31-06	Consumables	\$0.00	\$0.00	\$2,000.00	\$7,342.93	\$5,000.00
502-000-000-548-30-31-07	Clothing/Uniforms	\$0.00	\$0.00	\$1,500.00	\$1,123.23	\$2,000.00
502-000-000-548-30-34-00	Fuel Purchased	\$120,000.00	\$148,279.26	\$137,000.00	\$92,909.36	\$151.00
502-000-000-548-30-35-00	Small Tools/minor Equipment	\$5,000.00	\$3,420.44	\$5,000.00	\$5,090.23	\$5,000.00
502-000-000-548-30-41-00	Professional Services	\$2,000.00	\$5,674.20	\$6,000.00	\$13,009.88	\$12,000.00
502-000-000-548-30-41-21	Prof Srv-City Shop IT Support	\$500.00	\$1,417.42	\$1,025.00	\$1,720.05	\$1,720.00
502-000-000-548-30-41-91	Prof Services-Admin Services	\$19,793.00	\$19,793.00	\$19,793.00	\$19,793.00	\$19,793.00
502-000-000-548-30-41-92	Prof Services-Finance Services	\$17,255.00	\$17,255.00	\$17,255.00	\$17,255.00	\$17,255.00
502-000-000-548-30-42-00	Comm-Phone/fax/postage	\$2,000.00	\$2,470.59	\$2,500.00	\$2,788.46	\$2,500.00
502-000-000-548-30-43-00	Travel-Lodging/meals/mileage	\$2,500.00	\$0.00	\$2,500.00	\$144.55	\$2,500.00
502-000-000-548-30-45-00	Rentals & Leases	\$300.00	\$619.23	\$500.00	\$221.80	\$500.00
502-000-000-548-30-47-00	Utilities-W/s/g/electric	\$10,000.00	\$16,271.70	\$12,500.00	\$11,639.40	\$15,000.00
502-000-000-548-30-48-00	Repairs & Maintenance	\$21,000.00	\$20,316.04	\$25,000.00	\$38,372.99	\$30,000.00
502-000-000-548-30-48-97	Repair & Maint-Other	\$0.00	\$6,309.48	\$0.00	\$0.00	\$0.00
502-000-000-548-30-49-00	Misc-Dues/subscriptions/regs	\$100.00	\$102.36	\$6,500.00	\$7,619.16	\$8,000.00
502-000-000-548-30-49-02	Misc-Crane Inspection	\$3,500.00	\$3,498.10	\$0.00	\$0.00	\$0.00
502-000-000-548-30-49-03	Training	\$0.00	\$0.00	\$2,500.00	\$0.00	\$3,000.00
502-000-000-548-60-46-00	Insurance	\$11,653.78	\$12,095.10	\$19,956.92	\$20,037.79	\$25,050.00
<b>Total City Shop &amp; Fabrication</b>		<b>\$565,451.78</b>	<b>\$662,366.17</b>	<b>\$635,699.92</b>	<b>\$600,751.95</b>	<b>\$556,070.00</b>

EQUIPMENT RENTAL & REPAIR FUND EXPENDITURE BUDGET 2024

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/16/2023		2022	2022	2023	2023	2024
Capital Expenditures						
502-000-000-594-34-64-13	Mach/equip-Utility Truck-Water	\$0.00	\$0.00	\$14,000.00	\$0.00	\$0.00
502-000-000-594-34-64-18	Mach/equip-Dump Trk (water)	\$130,000.00	\$69,765.71	\$0.00	\$0.00	\$100,000.00
502-000-000-594-34-64-21	Mach/Equip-Water Chev 1T Crw	\$0.00	\$64.00	\$0.00	\$0.00	\$0.00
502-000-000-594-35-64-07	Mach/equip-Sewer Camera Van	\$0.00	\$0.00	\$65,000.00	\$64,933.43	\$0.00
502-000-000-594-35-64-10	Mach/equip-Vactor Unit	\$0.00	\$0.00	\$170,000.00	\$168,454.81	\$0.00
502-000-000-594-35-64-16	Mach/equip-Utility Truck-Sewer	\$0.00	\$0.00	\$14,000.00	\$0.00	\$0.00
502-000-000-594-42-64-23	Mach/equip-Utility Truck-Streets	\$0.00	\$0.00	\$14,000.00	\$0.00	\$0.00
502-000-000-594-42-64-24	Mach/equip-Sweeper	\$0.00	\$0.00	\$250,000.00	\$211,720.07	\$0.00
502-000-000-594-46-64-20	Mach/equip-1/2 Ton Pickup	\$90,000.00	\$12,044.76	\$77,955.24	\$57,788.19	\$0.00
502-000-000-594-48-62-20	Bldg/Struct-PW Office Bldg	\$0.00	(\$877.83)	\$0.00	\$0.00	\$0.00
502-000-000-594-48-64-23	Mach/equip-PW Dev Mngr vehicle	\$0.00	\$0.00	\$42,000.00	\$0.00	\$0.00
502-000-000-594-48-64-24	Mach/equip-Sull Air Compressor	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
Total Capital Expenditures		\$220,000.00	\$80,996.64	\$646,955.24	\$502,896.50	\$125,000.00
EQUIPMENT RENTAL & REPAIR FUND EXPENDITURE TOTALS		\$785,451.78	\$743,362.81	\$1,282,655.16	\$1,103,648.45	\$681,070.00
LESS CAPITAL TRANSFERS		(\$220,000.00)	(\$80,996.64)	(\$646,955.24)	(\$502,896.50)	(\$125,000.00)
EQUIPMENT RENTAL & REPAIR FUND OPERATING EXPENDITURES		\$565,451.78	\$662,366.17	\$635,699.92	\$600,751.95	\$556,070.00

# Special Purpose Funds

TOURISM PROMOTIONS/STADIUM FUND PROPOSED REVENUE BUDGET 2024

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/14/2023		2022	2022	2023	2023	2024
103-000-000-308-31-82-00	Restricted Cash & Investments 2%-Beginning	\$0.00	\$1,407,081.71	\$1,900,070.05	\$1,900,070.05	\$1,658,653.00
103-000-000-308-31-83-00	Restricted Cash & Investments 3%-Beginning	\$0.00	\$1,784,814.01	\$2,332,645.67	\$2,332,645.67	\$2,607,646.00
Taxes						
103-000-000-313-31-00-02	Transient Rental (Hotel/Motel Stadium)	\$700,000.00	\$808,519.34	\$650,000.00	\$702,621.67	\$700,000.00
103-000-000-313-31-00-03	Hotel/Motel Lodging (Special Transient Tax)	\$1,050,000.00	\$1,210,810.98	\$975,000.00	\$1,053,338.14	\$1,050,000.00
Miscellaneous Revenues						
103-000-000-361-11-00-00	Investment Interest	\$5,000.00	\$43,485.65	\$15,000.00	\$109,589.25	\$55,000.00
Total Revenues		\$1,755,000.00	\$2,062,815.97	\$1,640,000.00	\$1,865,549.06	\$1,805,000.00
Beginning Fund (Cash) Balance		\$0.00	\$3,191,895.72	\$4,232,715.72	\$4,232,715.72	\$4,266,299.00
Total Resources		\$1,755,000.00	\$5,254,711.69	\$5,872,715.72	\$6,098,264.78	\$6,071,299.00

**TOURISM PROMOTIONS/STADIUM FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number As of 11/14/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
<b>Promotion of Tourism</b>						
<b>LK Chelan Tourism Prom. Group</b>						
103-000-000-557-35-41-20	Prof Servs- Destination Development	\$0.00	\$0.00	\$0.00	(\$2,000.00)	\$0.00
103-000-000-557-35-41-44	Advertising-Chamber Support	\$700,000.00	\$662,978.97	\$700,000.00	\$544,799.36	\$700,000.00
103-000-000-557-35-44-01	Advertising-HDCA Support	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
103-000-000-573-35-00-20	Contribution-Festival Support	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00
103-000-000-573-60-00-23	Contribution-Chelan SD AAU Program	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
103-000-000-581-20-00-00	Interfund Loan Repay-TO #502	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00
<b>Other Financing Uses</b>						
103-000-000-592-76-80-18	Interfund Loan Int-TO #502	\$1,350.00	\$1,350.00	\$675.00	\$0.00	\$0.00
103-000-000-594-35-64-13	Mach & Equip-Wayfinding Signs	\$115,753.00	\$0.00	\$80,000.00	\$53,133.38	\$0.00
103-000-000-597-75-00-12	Tran Out-TO #201 Marina Debt	\$97,340.18	\$97,340.00	\$97,393.06	\$97,393.06	\$97,471.23
103-000-000-597-76-00-00	Tran Out-TO #110 Rstroom Maint	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
103-000-000-597-76-00-12	Tran Out-TO #201 Beach Debt	\$40,326.89	\$40,327.00	\$40,348.79	\$40,348.79	\$40,381.18
103-000-000-597-76-00-27	Tran Out-TO #310 Rec Capital	\$90,000.00	\$90,000.00	\$553,000.00	\$553,000.00	\$553,000.00
103-000-000-597-76-00-37	Tran Out-TO #110 Rec M & O	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00
<b>STADIUM FUND EXPENDITURE TOTALS</b>		<b>\$1,179,770.07</b>	<b>\$1,021,995.97</b>	<b>\$1,606,416.85</b>	<b>\$1,366,674.59</b>	<b>\$1,545,852.41</b>
<b>LESS CAPITAL TRANSFERS</b>		<b>(\$50,000.00)</b>	<b>(\$50,000.00)</b>	<b>(\$50,000.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>STADIUM FUND OPERATING EXPENDITURES</b>		<b>\$1,129,770.07</b>	<b>\$971,995.97</b>	<b>\$1,556,416.85</b>	<b>\$1,366,674.59</b>	<b>\$1,545,852.41</b>

AFFORDABLE HOUSING FUND PROPOSED REVENUE BUDGET 2024

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/14/2023		2022	2022	2023	2023	2024
<b>Affordable Housing</b>						
105-000-000-308-31-00-00	Restricted Cash & Investments- Beginning	\$55,096.26	\$55,096.26	\$28,638.70	\$28,638.70	\$0.00
105-000-000-308-51-00-00	Assigned Cash & Investments- Beginning	\$141,000.00	\$141,000.00	\$158,000.00	\$158,000.00	\$158,000.00
105-000-000-313-27-00-00	Affordable & Supportive Housing State Shared Tax	\$15,000.00	\$19,653.91	\$15,000.00	\$11,377.52	\$15,000.00
<b>Miscellaneous Revenues</b>						
105-000-000-367-00-00-17	Developer Contributions	\$0.00	\$17,000.00	\$0.00	\$1,000.00	\$0.00
<b>Non-Revenues</b>						
105-000-000-397-59-00-19	Tran In-FM #001 Gen Fund	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
<b>Total Revenues</b>		<b>\$35,000.00</b>	<b>\$56,653.91</b>	<b>\$35,000.00</b>	<b>\$32,377.52</b>	<b>\$35,000.00</b>
<b>Beginning Fund (Cash) Balance</b>		<b>\$196,096.26</b>	<b>\$196,096.26</b>	<b>\$186,638.70</b>	<b>\$186,638.70</b>	<b>\$158,000.00</b>
<b>Total Resources</b>		<b>\$231,096.26</b>	<b>\$252,750.17</b>	<b>\$221,638.70</b>	<b>\$219,016.22</b>	<b>\$193,000.00</b>

AFFORDABLE HOUSING FUND PROPOSED EXPENDITURE BUDGET 2024

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/14/2023		2022	2022	2023	2023	2024
105-000-000-559-20-49-00	Affordable Hsg Contributions	\$161,000.00	\$20,000.00	\$176,000.00	\$20,000.00	\$20,000.00
105-000-000-559-20-49-01	Afford Hsg/Habitat-HACC	\$26,658.00	\$26,658.00	\$0.00	\$0.00	\$0.00
105-000-000-559-20-49-21	Affordable Housing RCW 82.14.54 HB 1406	\$43,438.00	\$19,453.47	\$39,406.24	\$0.00	\$0.00
105-000-000-559-20-49-23	Affordable Hsg Contribution-Heritage Heights	\$0.00	\$0.00	\$0.00	\$0.00	\$44,609.00
AFFORDABLE HOUSING FUND EXPENDITURE TOTALS		\$231,096.00	\$66,111.47	\$215,406.24	\$20,000.00	\$64,609.00

# Capital Projects Funds

**CAPITAL IMPROVEMENT FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number As of 11/15/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
301-000-000-581-20-00-00	Interfund Loan Repayment	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00
301-000-000-592-76-80-00	Intfnd Ln-TO #502 Interest	\$1,350.00	\$1,350.00	\$1,500.00	\$1,500.00	\$0.00
301-000-000-594-13-41-15	Prof Serv-City Website Upgrade	\$60,000.00	\$11,864.63	\$48,135.37	\$32,994.33	\$0.00
301-000-000-594-13-64-18	Mach/equip-Clerk Rcrd Mngmt	\$19,798.95	\$5,123.00	\$14,675.95	\$14,487.25	\$0.00
301-000-000-594-13-64-20	Mach/equip-Ipads for Council	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00
301-000-000-594-14-64-12	Mach/equip-Accounting Software	\$6,671.34	\$0.00	\$6,671.34	\$3,841.67	\$46,225.00
301-000-000-594-14-64-13	Mach & Equip-Servers Replaced	\$4,766.66	\$2,527.05	\$0.00	\$0.00	\$0.00
301-000-000-594-18-62-12	Bldg/Struct-Facilities Maint Projects	\$40,000.00	\$0.00	\$140,000.00	\$24,698.96	\$18,025.00
301-000-000-594-18-62-16	Bldg/Struct-Library HVAC Replcmt	\$0.00	\$0.00	\$140,000.00	\$0.00	\$0.00
301-000-000-594-18-62-20	Bldg/Struct-Food Bank Bldg Design	\$0.00	\$0.00	\$200,000.00	\$23,932.50	\$0.00
301-000-000-594-18-62-21	Bldg/Struct-Facilities Maint Reserve Approp	\$0.00	\$0.00	\$125,000.00	\$0.00	\$35,000.00
301-000-000-594-18-62-22	Bldg/Struct-Sheriff's Office Roof Repair & Remediation	\$55,000.00	\$0.00	\$55,000.00	\$37,830.71	\$0.00
301-000-000-594-18-64-20	Mach/equip-Technology Reserve Approp	\$9,368.00	\$8,940.61	\$30,427.39	\$6,923.44	\$48,700.00
301-000-000-594-18-64-22	Mach/Equip-Tech Projs-PC & Pirph Replcmt	\$17,748.05	\$7,799.99	\$22,187.67	\$12,405.37	\$0.00
301-000-000-594-30-64-23	Mach/equip-Facilities Specialist Vehicle	\$0.00	\$0.00	\$0.00	\$60,911.50	\$0.00
301-000-000-594-58-41-19	Land Imp-North Shore Trail Pln	\$56,981.88	\$327.62	\$55,586.90	\$0.00	\$0.00
301-000-000-594-58-41-20	Land Imp-Shoreline Access Dev	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00
301-000-000-594-58-41-39	Land Imp-Lakeshore Trail Dsn	\$8,243.05	\$9,310.41	\$0.00	\$0.00	\$0.00
301-000-000-594-58-62-23	Chelan Butte Partnership	\$0.00	\$0.00	\$500,000.00	\$0.00	\$0.00
301-000-000-594-58-64-17	Mach/equip-Permitting Software	\$0.00	\$0.00	\$50,000.00	\$71,285.06	\$0.00
301-000-000-594-58-64-19	Mach/equip-Gis Lic Upgrad	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
301-000-000-594-59-41-19	Land Imp-Apl Blsm TO Dwtwn TR	\$6,488.45	\$0.00	\$6,488.45	\$0.00	\$0.00
301-000-000-594-59-64-13	Mach/equip-B&P Software	\$19,000.00	\$0.00	\$19,000.00	\$0.00	\$0.00
301-000-000-594-59-64-14	Mach/equip-Bldg/plan Plotter	\$12,500.00	\$12,310.68	\$0.00	\$0.00	\$0.00
301-000-000-594-59-64-19	Mach/equip-Permit Software	\$1,377.67	\$0.00	\$1,377.67	\$0.00	\$0.00
301-000-000-594-59-64-20	Mach/equip-5 Ipads for Planning Commisioners	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00
301-000-000-594-73-64-17	Mach/equip-Artwork	\$30,072.00	\$0.00	\$36,972.00	\$0.00	\$19,400.00
301-000-000-594-76-61-19	Land Imp-Lakeside Park Grant Match	\$246,743.00	\$0.00	\$246,743.00	\$0.00	\$0.00
301-000-000-594-76-61-20	Land Imp-Road Ends Open Space	\$18,688.75	\$18,335.67	\$0.00	\$9,067.40	\$0.00
301-000-000-597-42-00-18	Tran Out-TO #201 Street Debt	\$98,069.97	\$98,070.00	\$98,069.97	\$98,069.97	\$98,069.97
301-000-000-597-72-00-12	Tran Out-TO #201 Library Debt	\$28,697.97	\$28,698.00	\$28,713.75	\$28,713.75	\$28,736.61
301-000-000-597-76-00-17	Tran Out-TO #310 PK Maint Bldg	\$1,534,991.00	\$1,534,991.00	\$0.00	\$0.00	\$0.00
301-000-000-597-76-00-20	Tran Out-TO #310 Land Acquisition	\$105,250.00	\$105,250.00	\$50,675.00	\$50,675.00	\$0.00
301-000-000-597-76-00-23	Trans Out-To #201 PK Maint Bldg	\$0.00	\$0.00	\$228,534.00	\$228,533.94	\$228,681.10
301-000-000-597-76-00-24	Tran Out-TO #310 Computer Replacement (Tech Resv)	\$0.00	\$0.00	\$0.00	\$0.00	\$8,700.00
301-000-000-597-76-00-28	Tran Out-TO #201 Park Debt	\$41,890.03	\$41,890.00	\$41,890.03	\$41,890.03	\$41,890.03
<b>CAPITAL IMPROVEMENT FUND EXPENDITURE TOTALS</b>		<b>\$2,532,696.77</b>	<b>\$1,936,788.66</b>	<b>\$2,247,648.49</b>	<b>\$797,760.88</b>	<b>\$579,427.71</b>

**STREET CAPITAL FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number As of 11/15/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
302-000-000-594-31-30-24	Prof Svc-Storm Water Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$125,000.00
302-000-000-594-42-41-20	Svs-PW Office Bldg	\$36,460.83	\$35,442.88	\$0.00	\$0.00	\$0.00
302-000-000-594-42-41-23	Prof Svc- Lakeside Trail-Design	\$0.00	\$0.00	\$400,000.00	\$710.50	\$375,250.00
302-000-000-594-42-63-23	Other Imp-Shop Generator Elec Connect	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00
302-000-000-594-42-64-21	Mach/Equip-Radar Speed Limit Trlr	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$0.00
302-000-000-594-48-41-20	Bldg/Struct-PW Office Bldg	\$2,708,024.18	\$2,677,947.40	\$120,659.56	\$92,544.12	\$0.00
302-000-000-594-59-63-23	Other Imp-Airport Waterline/Property Dev	\$0.00	\$0.00	\$8,101,582.00	\$0.00	\$0.00
302-000-000-595-61-41-20	Prof Svc-Dwntwn Stscape Pln	\$12,612.75	\$0.00	\$12,612.75	\$0.00	\$0.00
302-000-000-595-61-63-16	Other Improvements-Sidewalks	\$64,425.84	\$35,195.08	\$89,230.76	\$0.00	\$60,000.00
302-000-000-595-61-63-19	Other Imp-Sanders St Pd Imp	\$0.00	\$0.00	\$0.00	\$0.00	\$81,980.00
302-000-000-595-61-63-20	Other Imp-Downtown Alleys & Sidewalks/City \$	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$0.00
302-000-000-595-61-63-21	Othe Imp-TIB Downtown Alleys & Sidewalks	\$350,000.00	\$0.00	\$350,000.00	\$0.00	\$0.00
302-000-000-595-61-63-22	Other Imp-Bradley St Ped Imp	\$0.00	\$0.00	\$0.00	\$0.00	\$201,500.00
302-000-000-595-61-63-23	Other Imp-Farnham/Webster Intersec Ped Imp	\$0.00	\$0.00	\$0.00	\$0.00	\$201,500.00
302-000-000-595-61-63-24	Other Imp-Apple Blossom Ped Access	\$0.00	\$0.00	\$0.00	\$0.00	\$1,300,000.00
302-000-000-595-62-63-23	Other Imp-Lakeside Trail Woodin to Water & 15% Conting	\$0.00	\$0.00	\$2,583,750.00	\$0.00	\$0.00
302-000-000-595-64-63-21	Other Imp-Road Preservation & Small Projects	\$286,857.08	\$56,178.50	\$330,678.58	\$28,863.60	\$0.00
302-000-000-595-64-63-22	Other Imp-Webster/Woodin Intrsctn	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$0.00
302-000-000-595-64-63-29	Other Imp-Sanders/johnson Calm	\$227,402.83	\$102,978.08	\$124,424.75	\$44,541.04	\$0.00
302-000-000-595-69-41-16	Prof Svs- Traffic Analysis	\$0.00	\$0.00	\$0.00	\$29,929.51	\$0.00
302-000-000-595-69-41-18	Prof Svc-Airport Waterline-Design	\$0.00	\$0.00	\$600,000.00	\$0.00	\$0.00
302-000-000-595-69-41-19	Prof Svc- Street Condition Svy	\$9,792.75	\$0.00	\$9,792.75	\$0.00	\$0.00
302-000-000-595-69-41-20	Prof Svc-Farnham/97A Intersection Study	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00
302-000-000-595-69-41-21	Prof Svc-Development Standards Update	\$30,986.33	\$34,858.65	(\$3,872.32)	\$0.00	\$0.00
302-000-000-595-69-41-22	Prof Svc-Northshore By-pass	\$0.00	\$0.00	\$40,000.00	\$0.00	\$0.00
302-000-000-595-69-41-23	Prof Svc-ADA Transition Plan	\$0.00	\$0.00	\$90,000.00	\$26,216.76	\$0.00
302-000-000-595-69-41-24	Prof Svc- Downtown Revitalization-Design	\$0.00	\$0.00	\$250,000.00	\$122,329.64	\$250,000.00
302-000-000-595-69-64-23	Other Imp-SR97A Rapid Flashing Ped Crossng	\$0.00	\$0.00	\$90,000.00	\$0.00	\$0.00
302-000-000-595-69-64-24	Other Imp-Complete St Project/ Downtown Preservation	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00
302-000-110-595-30-61-19	TIB Complete Streets Grant	\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$0.00
<b>STREET CAPITAL FUND EXPENDITURE TOTALS</b>		<b>\$4,154,562.59</b>	<b>\$3,092,600.59</b>	<b>\$13,470,858.83</b>	<b>\$345,135.17</b>	<b>\$2,745,230.00</b>

**RECREATION CAPITAL IMPROVEMENT FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/14/2023		2022	2022	2023	2023	2024
310-000-000-592-76-80-23	Debt Cost of Issuance	\$31,000.00	\$30,100.00	\$0.00	\$0.00	\$0.00
310-000-000-597-76-62-17	Tran Out-TO #302 Street Cap	\$0.00	\$0.00	\$167,009.00	\$167,009.00	\$0.00
310-000-100-594-58-41-20	Land Imp-Shoreline Access Dev	\$250,000.00	\$0.00	\$370,000.00	\$0.00	\$150,000.00
310-000-100-594-76-41-23	Prof Serv-Chelan Gorge Master Plan	\$0.00	\$0.00	\$0.00	\$9,483.50	\$0.00
310-000-100-594-76-61-19	Land Imp-Lakeside Park Grant Match	\$753,257.00	\$54,349.37	\$698,907.63	\$48,265.68	\$700,000.00
310-000-100-594-76-63-12	Other Imp-Asphalt Crack & Seal Coating	\$0.00	\$0.00	\$150,000.00	\$17,304.31	\$0.00
310-000-100-594-76-64-13	Mach/equip-Computer Replace	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00
310-000-100-594-76-64-25	Mach/equip-Sftwre/hrdwre Upgrd	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
310-000-200-591-76-70-20	Spader Bay Debt Repayment	\$100,000.00	\$100,000.00	\$50,000.00	\$100,000.00	\$0.00
310-000-200-592-76-80-20	Spader Bay Debt Interest	\$5,250.00	\$5,250.00	\$675.00	\$2,250.00	\$0.00
310-000-200-594-76-41-13	Prof Svs-Shoreline Pocket Park Imp-Design	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00
310-000-200-594-76-41-16	Prof Svs-Design Maint Shop	\$0.00	\$4,824.51	\$0.00	\$0.00	\$0.00
310-000-200-594-76-41-19	Prof Svc-Skate Park/Basketball Crts	\$50,000.00	\$47,673.21	\$2,326.79	\$0.00	\$0.00
310-000-200-594-76-41-20	Prof Svc-Parks & Open Space (PROS) Plan	\$41,207.50	\$0.00	\$41,207.50	\$83.98	\$0.00
310-000-200-594-76-41-21	Prof Svc-Parks Branding/Signage	\$20,000.00	\$0.00	\$64,000.00	\$1,050.00	\$0.00
310-000-200-594-76-62-17	Bldg/struct-Parks Maint Bldg	\$2,715,668.61	\$62,508.03	\$3,132,458.07	\$3,012,205.94	\$0.00
310-000-200-594-76-62-22	Bldg/struct-Downtwn Restrooms	\$40,000.00	\$0.00	\$40,000.00	\$4,960.14	\$0.00
310-000-200-594-76-63-19	Other Imp-RV Park WIFI/Fiber Optic 2% Ldg Tx	\$0.00	\$0.00	\$32,000.00	\$0.00	\$0.00
310-000-200-594-76-63-21	Other Imp-Skate Park/Basketball Crts	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00
310-000-200-594-76-63-22	Other Imp-Small Boat Harbor	\$11,266.00	\$0.00	\$11,266.00	\$0.00	\$0.00
310-000-200-594-76-63-23	Other Imp-Playground CCT Donation	\$5,554.56	\$0.00	\$5,554.56	\$5,000.00	\$0.00
310-000-200-594-76-63-24	Other Imp-Playground Rotary Donation	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00
310-000-200-594-76-64-16	Mach/equip-Parks F-150 Pickup	\$32,000.00	\$32,000.00	\$0.00	\$0.00	\$0.00
310-000-200-594-76-64-19	Mach/equip-Utility Trailer	\$11,000.00	\$0.00	\$11,000.00	\$0.00	\$0.00
310-000-200-594-76-64-22	Mach/equip-Vehicle Rplcmt	\$0.00	\$0.00	\$75,000.00	\$25,288.25	\$76,000.00
310-000-200-594-76-64-23	Mach/equip-Parks Maint Equip Rplcmt	\$0.00	\$0.00	\$30,000.00	\$21,884.93	\$0.00
310-000-200-594-76-64-28	Mach/equip-Parks Utility Cart Downtwn	\$11,000.00	\$0.00	\$11,000.00	\$0.00	\$0.00
310-000-200-594-76-64-30	Mach/equip-Computer Replace-2	\$0.00	\$0.00	\$0.00	\$0.00	\$3,300.00
310-000-200-597-76-62-23	Tran Out-TO #302 Street Cap (REET)	\$0.00	\$0.00	\$1,534,991.00	\$1,534,991.00	\$0.00
310-000-600-594-76-62-23	Bldg Imp-Clubhouse Painting/HVAC 2% Ldg Tx	\$0.00	\$0.00	\$46,000.00	\$45,359.75	\$0.00
310-000-600-594-76-64-30	Mach/equip-Pro Shop Computer Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$3,600.00
310-000-800-594-76-41-21	Prof Srv-Irrig Analysis Golf Crs	\$0.00	\$0.00	\$0.00	\$4,015.00	\$0.00
310-000-800-594-76-41-23	Prof Srv-Golf Course Imprvmts Design 2% Ldg Tx	\$0.00	\$0.00	\$295,000.00	\$7,315.00	\$168,000.00
310-000-800-594-76-64-20	Mach/equip-Golf Maint Equip Rplcmt 2% Ldg Tx	\$0.00	\$0.00	\$180,000.00	\$0.00	\$94,000.00

RECREATION CAPITAL IMPROVEMENT FUND PROPOSED EXPENDITURE BUDGET 2024

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/14/2023		2022	2022	2023	2023	2024
310-000-800-594-76-64-22	Mach/equip-Golf Maint Tractor	\$46,050.00	\$51,090.90	\$0.00	\$0.00	\$0.00
310-000-800-594-76-64-32	Mach/equip-Golf Maint Weeper/Thatcher	\$47,875.00	\$42,834.10	\$0.00	\$0.00	\$0.00
RECREATION CAPITAL IMPROVEMENT FUND EXPENDITURE TOTALS		\$4,171,128.67	\$430,630.12	\$7,028,395.55	\$5,016,466.48	\$1,206,700.00

**WATER CONSTRUCTION FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/16/2023		2022	2022	2023	2023	2024
406-000-000-594-34-41-07	Prof Serv-CMMS Impl	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00
406-000-000-594-34-41-08	Prof Svs-Downtown Pipe Capacity Improvements	\$1,602,063.53	\$148,864.25	\$0.00	\$0.00	\$0.00
406-000-000-594-34-41-09	Prof Serv-Water CIP Alalysis	\$0.00	\$0.00	\$50,000.00	\$38,052.73	\$0.00
406-000-000-594-34-41-10	Prof Srv-Lead & Copper Rule Revisions	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00
406-000-000-594-34-41-12	Prof Serv-Rate Study	\$0.00	\$0.00	\$50,000.00	\$16,302.51	\$0.00
406-000-000-594-34-41-13	Prof Serv-Replace 8" Submarine Line-Design	\$0.00	\$0.00	\$225,000.00	\$31,758.85	\$172,500.00
406-000-000-594-34-41-14	Prof Serv-PRV Station #9 Upgrade	\$0.00	\$0.00	\$19,000.00	\$0.00	\$0.00
406-000-000-594-34-41-17	Prof Srv-Airport Wtrln Eng/des	\$0.00	\$0.00	\$0.00	\$0.00	\$347,300.00
406-000-000-594-34-41-20	Prof Scs-Main Zone Capacity Imp Project Ph 2	\$0.00	\$0.00	\$0.00	\$0.00	\$236,550.00
406-000-000-594-34-41-24	Prof Svs-Chelan HS 10" Loop Design	\$35,600.00	\$0.00	\$0.00	\$0.00	\$0.00
406-000-000-594-34-41-30	Prof Svc-WTP Capaci y Analysis	\$47,100.00	\$4,067.46	\$43,032.54	\$1,299.45	\$0.00
406-000-000-594-34-41-32	Prof Serv-Downtown Banner Pole Design	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00
406-000-000-594-34-41-36	Prof Serv-Water Comp/gfc Study	\$33,466.00	\$23,358.99	\$10,107.01	\$0.00	\$0.00
406-000-000-594-34-41-54	Prof Svs-Water Rights Assistance	\$622.42	\$191.68	\$0.00	\$0.00	\$0.00
406-000-000-594-34-41-59	Prof Serv-Generator Load Bank	\$32,095.18	\$0.00	\$0.00	\$0.00	\$0.00
406-000-000-594-34-62-16	Bldg/Struct-Washington St BPS Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00
406-000-000-594-34-62-20	Bldg/Struct-PW Office Bldg	\$0.00	\$431,618.86	\$0.00	\$0.00	\$0.00
406-000-000-594-34-62-22	Other Imp-Annual Main Zone Pipe Rplmt	\$90,123.00	\$0.00	\$2,043,322.28	\$1,525,619.07	\$0.00
406-000-000-594-34-62-30	Bldg/Struct-Boyd Rd & Pinnacle BPs and PRV Upgrd	\$0.00	\$0.00	\$0.00	\$0.00	\$425,000.00
406-000-000-594-34-62-49	Bldg/struct-Raw Wtr Pump St pump Purch & Install	\$145,307.31	\$12,119.39	\$0.00	\$0.00	\$0.00
406-000-000-594-34-63-16	Const-Annual Shorlived Asset Rplcmt	\$0.00	\$0.00	\$95,000.00	\$41,879.98	\$106,000.00
406-000-000-594-34-63-23	Other Imp-Shop Generator Elec Connect	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00
406-000-000-594-34-63-26	Constr- Hiland Farms Watermain Upsize	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
406-000-000-594-34-64-08	Mach/equip-Raw Water Pumps	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
406-000-000-594-34-64-22	Mach/equip-CMMS	\$10,000.00	\$11,071.00	\$0.00	\$0.00	\$0.00
406-000-000-594-34-64-29	Mach/equip- Chlorine Scrubber Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$127,200.00
406-000-000-594-34-69-22	Const-Downtown Alley Pipe Replacement	\$1,115,431.00	\$1,027,139.93	\$88,291.07	\$2,430.68	\$0.00
406-000-000-597-34-00-12	Tran Out-TO #402 Debt Pmts	\$223,790.73	\$223,791.00	\$223,439.19	\$223,439.46	\$223,601.00
406-000-000-597-48-00-20	Tran Out-TO #302 Street Cap	\$450,000.00	\$450,000.00	\$0.00	\$0.00	\$0.00
<b>WATER CONSTRUCTION FUND EXPENDITURE TOTALS</b>		<b>\$3,795,599.17</b>	<b>\$2,332,222.56</b>	<b>\$2,866,192.09</b>	<b>\$1,880,782.73</b>	<b>\$2,538,151.00</b>

**SEWER CONSTRUCTION FUND PROPOSED EXPENDITURE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/15/2023		2022	2022	2023	2023	2024
407-000-000-581-10-76-18	Infn LN TO #502-Princ	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00
407-000-000-592-76-80-18	Intr Fnd LN To#502-Int	\$1,350.00	\$1,350.00	\$675.00	\$675.00	\$0.00
407-000-000-594-35-41-07	Prof Serv-CMMS Impl	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00
407-000-000-594-35-41-08	Prof Serv-Rate Study	\$0.00	\$0.00	\$50,000.00	\$16,302.49	\$0.00
407-000-000-594-35-41-13	Prof Serv-SR 150 Mainline Rplcmt/Chelan Fruit	\$0.00	\$0.00	\$52,500.00	\$9,861.71	\$410,000.00
407-000-000-594-35-41-20	Prof Serv-Lift St #5 Imp & Replcmt Eng	\$126,570.12	\$3,005.61	\$123,564.51	\$0.00	\$0.00
407-000-000-594-35-41-21	Prof Svs-Eng New 18' MH C-68-78	\$20,600.00	\$78.42	\$20,521.58	\$0.00	\$0.00
407-000-000-594-35-41-22	Prof Svs-Eng/Des Alley Project	\$51,753.74	\$0.00	\$0.00	\$0.00	\$0.00
407-000-000-594-35-41-23	Prof Svs-Eng Northshore Swr Intrcpt	\$64,413.23	\$12,068.96	\$0.00	\$0.00	\$0.00
407-000-000-594-35-41-25	Prof Svs-Eng/Design Lift Station #3	\$0.00	\$0.00	\$22,500.00	\$0.00	\$22,500.00
407-000-000-594-35-41-26	Prof Serv-WWTP Phase I Design	\$267,404.00	\$141,565.28	\$125,838.72	\$99,907.44	\$0.00
407-000-000-594-35-41-29	Prof Serv-Lift ST #1 Design	\$0.00	\$0.00	\$0.00	\$0.00	\$195,000.00
407-000-000-594-35-41-35	Pro Svs-Eng/des Golf Course RD	\$51,532.39	\$0.00	\$0.00	\$0.00	\$0.00
407-000-000-594-35-41-39	Prof Serv-Sewer Comp Plan	\$15,652.41	\$0.00	\$15,652.41	\$4,722.44	\$0.00
407-000-000-594-35-62-15	Const-Misc WWTP Improvements	\$0.00	\$0.00	\$2,504,400.00	\$95,052.63	\$0.00
407-000-000-594-35-62-20	Const-RBC Media-WTP	\$131,312.99	\$109,857.45	\$0.00	\$0.00	\$0.00
407-000-000-594-35-62-21	Const-Lift St 5 & Forcemain Upgd	\$301,388.58	\$30,662.95	\$270,725.63	\$98,990.24	\$0.00
407-000-000-594-35-62-22	Const-Annual Swr Pipe Rplcmt	\$1,074,571.00	\$1,036,266.91	\$38,304.09	\$2,231.08	\$0.00
407-000-000-594-35-62-23	Const-Annual Short Lived Assets	\$97,850.00	\$0.00	\$197,850.00	\$41,202.26	\$75,000.00
407-000-000-594-35-62-24	Bldg/Struct-PW Office Bldg Const	\$0.00	\$431,618.86	\$0.00	\$0.00	\$0.00
407-000-000-594-35-62-25	Const-Anderson Rd Utilities	\$0.00	\$0.00	\$1,100,000.00	\$765.00	\$0.00
407-000-000-594-35-62-26	Const- Downtown Sewer Line Rplcmt	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
407-000-000-594-35-62-38	Const- Lift Station Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00
407-000-000-594-35-63-15	Other Imp-Line Ext Golf Crs RD	\$40,288.17	\$4,214.39	\$0.00	\$0.00	\$0.00
407-000-000-594-35-63-23	Other Imp-Shop Generator Elec Connect	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00
407-000-000-594-35-64-29	Mach/equip-CMMS	\$16,191.56	\$16,643.54	\$0.00	\$0.00	\$0.00
407-000-000-597-48-00-20	Tran Out-TO #302 Street Cap	\$450,000.00	\$450,000.00	\$0.00	\$0.00	\$0.00
407-000-100-535-10-53-00	Operating Assessment Lcrecdist	\$34,000.00	\$26,594.00	\$41,406.00	\$26,462.35	\$41,406.00
407-000-550-597-35-00-09	Tran Out-TO #402 W/S Debt Redt	\$518,441.84	\$518,442.00	\$517,358.60	\$517,358.76	\$516,703.00
<b>SEWER CONSTRUCTION FUND EXPENDITURE TOTALS</b>		<b>\$3,313,320.03</b>	<b>\$2,832,368.37</b>	<b>\$5,140,296.54</b>	<b>\$963,531.40</b>	<b>\$1,610,609.00</b>

Summary Budget  
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## CURRENT EXPENSE FUND BUDGET HISTORY

As of 11/14/2023

<u>Description</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	Budget <u>2023</u>	YTD <u>2023</u>	Proposed <u>2024</u>
<b>Beginning Balance - Cash on Hand</b>	<b>2,811,021</b>	<b>2,686,923</b>	2,760,408	<b>4,082,625</b>	<b>4,641,805</b>	<b>4,603,131</b>	<b>2,089,178</b>
<b>Restricted Beginning Cash on Hand (CoronaVirus Relief Funds)</b>				<b>591,952</b>	<b>1,183,905</b>	<b>1,183,905</b>	<b>233,905</b>
<b>Total Cash on Hand</b>	<b>2,811,021</b>	<b>2,686,923</b>	<b>2,760,408</b>	<b>4,674,577</b>	<b>5,825,710</b>	<b>5,787,036</b>	<b>2,323,083</b>
<b>Revenue:</b>							
Sales Tax	1,915,144	1,862,381	2,417,101	2,890,667	2,539,501	2,437,901	2,468,511
Justice Sales Tax	111,970	113,195	129,534	149,902	125,000	128,273	125,000
Property Tax	380,497	404,582	414,597	430,587	442,989	438,408	464,327
Internal Utility Tax	584,291	592,737	765,057	784,020	843,000	681,104	894,762
Other Utility Taxes & Excise Tax	294,629	285,317	297,543	347,015	356,315	368,165	300,500
Cable Franchise and Business Licenses	102,039	214,081	136,456	138,541	118,000	130,736	128,000
Administration and Finance Services	467,052	472,629	480,419	485,540	476,794	52,338	481,794
Building and Planning Dept Fees	369,173	517,065	639,876	587,346	490,450	348,771	378,600
All Other	294,072	340,490	261,262	417,987	165,744	324,834	299,189
Dept of Commerce CARES Funding*			591,952	591,953			
<b>Total Revenue</b>	<b>4,518,866</b>	<b>4,802,476</b>	<b>6,133,798</b>	<b>6,823,557</b>	<b>5,557,793</b>	<b>4,910,530</b>	<b>5,540,683</b>
<b>Total Resources (Beg Balance &amp; Revenue)</b>	<b>7,329,887</b>	<b>7,489,399</b>	<b>8,894,205</b>	<b>11,498,134</b>	<b>11,383,503</b>	<b>10,697,566</b>	<b>7,863,766</b>
<b>Expenditure:</b>							
Legislative	129,398	95,235	130,116	85,236	96,896	70,648	183,153
Administration	480,042	531,819	537,020	594,958	725,969	626,389	754,594
Finance	672,082	630,720	687,659	792,670	825,814	636,795	872,996
Legal Svcs	254,056	250,542	175,770	210,101	241,550	161,514	244,400
Employee Wellness	10,758	9,356	10,869	9,549	14,734	11,853	13,865
Facilities	143,502	158,065	136,627	141,730	174,620	166,619	257,718
Public Safety	1,459,199	1,458,892	1,516,343	1,607,593	1,722,650	1,638,721	1,888,276
Parking	21,403	6,799	-	-	-	-	-
Community Development	714,307	839,391	931,955	1,002,361	1,365,143	800,227	1,222,668
Agencies				62,281	100,274	90,000	102,174
Animal Control-WVHS	26,167	18,242	61,491	59,119	60,893	45,670	60,893
Transfers Out (Capital & Equip. Repl.)	732,049	729,930	31,778	1,106,827	1,831,877	1,831,877	706,022
Transfers Out - Coronavirus Relief Funds					950,000	950,000	
<b>Total Expenditure</b>	<b>4,642,963</b>	<b>4,728,991</b>	<b>4,219,628</b>	<b>5,672,425</b>	<b>8,110,419</b>	<b>7,030,313</b>	<b>6,306,758</b>
<b>Ending Balance - Cash on Hand</b>	<b>2,686,924</b>	<b>2,760,407</b>	<b>4,082,625</b>	<b>4,641,805</b>	<b>2,089,178</b>	<b>2,483,348</b>	<b>1,323,103</b>
<b>Ending Balance - Restricted Corona Virus Relief Funds</b>			<b>591,952</b>	<b>1,183,905</b>	<b>233,905</b>	<b>233,905</b>	<b>233,905</b>
<b>Total Cash on Hand at Year End</b>	<b>2,686,924</b>	<b>2,760,407</b>	<b>4,674,577</b>	<b>5,825,710</b>	<b>2,323,083</b>	<b>2,717,253</b>	<b>1,557,008</b>
<b>Net Gain (Loss)</b>	<b>(124,097)</b>	<b>73,484</b>	<b>1,914,170</b>	<b>1,151,132</b>	<b>(2,552,626)</b>	<b>(2,119,783)</b>	<b>(766,075)</b>

## STREET OPERATIONS FUND BUDGET HISTORY

As of 11/14/2023

<u>Description</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Budget 2023</u>	<u>YTD 2023</u>	<u>Proposed 2024</u>
<b>Beginning Balance - Cash on Hand</b>	<b>619,176</b>	<b>688,204</b>	<b>643,822</b>	<b>969,196</b>	<b>573,310</b>	<b>573,310</b>	<b>739,104</b>
<b>Revenue:</b>							
Property Tax	1,141,491	1,213,745	1,243,792	1,291,593	1,328,966	1,315,224	1,392,981
All Other	130,166	106,653	113,850	102,682	93,960	96,787	108,505
<b>Total Revenue</b>	<b>1,271,657</b>	<b>1,320,398</b>	<b>1,357,642</b>	<b>1,394,274</b>	<b>1,422,926</b>	<b>1,412,011</b>	<b>1,501,486</b>
<b>Total Resources (Beg Balance &amp; Revenue)</b>	<b>1,890,833</b>	<b>2,008,602</b>	<b>2,001,464</b>	<b>2,363,471</b>	<b>1,996,236</b>	<b>1,985,321</b>	<b>2,240,590</b>
<b>Expenditure:</b>							
Street Operations	814,533	758,752	836,906	954,232	1,081,405	742,438	1,182,434
Airport Support	39,347	50,013	59,968	62,996	65,002	32,501	68,252
Transfers Out (Capital & Equip. Repl.)	348,750	556,015	135,394	772,932	110,725	110,725	250,274
<b>Total Expenditure</b>	<b>1,202,630</b>	<b>1,364,780</b>	<b>1,032,268</b>	<b>1,790,160</b>	<b>1,257,132</b>	<b>885,664</b>	<b>1,500,960</b>
<b>Ending Balance - Cash on Hand</b>	<b>688,203</b>	<b>643,822</b>	<b>969,196</b>	<b>573,310</b>	<b>739,104</b>	<b>1,099,657</b>	<b>739,630</b>
<b>Net Gain (Loss)</b>	<b>69,027</b>	<b>(44,382)</b>	<b>325,374</b>	<b>(395,886)</b>	<b>165,794</b>	<b>526,347</b>	<b>526</b>
<b>Add Transfers to Street Capital</b>	<b>240,000</b>	<b>450,000</b>	<b>48,333</b>	<b>635,000</b>	<b>-</b>	<b>-</b>	<b>139,549</b>
<b>Gain (Loss) Net Capital Transfers</b>	<b>309,027</b>	<b>405,618</b>	<b>373,707</b>	<b>239,114</b>	<b>165,794</b>	<b>526,347</b>	<b>140,075</b>

# TOURISM PROMOTION FUND BUDGET HISTORY

As of 11/14/2023

<u>Description</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Budget</u> <u>2023</u>	<u>YTD</u> <u>2023</u>	<u>Proposed</u> <u>2024</u>
Beginning Balance - Cash on Hand 2%	634,861	733,115	953,105	1,407,082	1,900,070	1,900,070	1,658,653
Beginning Balance - Cash on Hand 3%	744,701	962,789	1,320,036	1,784,814	2,332,646	2,332,646	2,607,646
Total Beginning Cash on Hand	1,379,562	1,695,904	2,273,141	3,191,896	4,232,716	4,232,716	4,266,299
<b>Revenue:</b>							
2% Lodging Tax	522,386	542,971	794,277	808,519	650,000	702,622	700,000
3% Lodging Tax	785,719	814,042	1,187,262	1,210,811	975,000	1,053,338	1,050,000
Other	30,750	10,658	2,066	43,486	15,000	109,589	55,000
Total Revenue	1,338,855	1,367,672	1,983,605	2,062,816	1,640,000	1,865,549	1,805,000
Total Resources (Beg Balance & Revenue)	2,718,417	3,063,576	4,256,746	5,254,712	5,872,716	6,098,265	6,071,299
<b>Expenditure:</b>							
2% Funds (debt service, projects, festival support)	454,882	333,640	342,366	359,017	906,417	821,875	770,852
3% Funds (visitor's center, tourism promotion)	567,630	456,795	722,484	662,979	700,000	544,799	775,000
Total Expenditure	1,022,512	790,435	1,064,850	1,021,996	1,606,417	1,366,675	1,545,852
Ending Balance - Cash on Hand	1,695,905	2,273,141	3,191,896	4,232,716	4,266,299	4,731,590	4,525,447
Net Gain (Loss)	316,343	577,237	918,754	1,040,820	33,583	498,874	259,148
<b>Allocation Check - Ending Balance</b>							
Ending Balance - Cash on Hand 2%	733,115	953,105	1,407,082	1,900,070	1,658,653	1,890,406	1,642,801
Ending Balance - Cash on Hand 3%	962,789	1,320,036	1,784,814	2,332,646	2,607,646	2,841,184	2,882,646
Total Cash on Hand at Year End	1,695,904	2,273,141	3,191,896	4,232,716	4,266,299	4,731,590	4,525,447

**AFFORDABLE HOUSING FUND BUDGET HISTORY**

As of 11/14/2023

<u>Description</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	Budget <u>2023</u>	YTD <u>2023</u>	Proposed <u>2024</u>
Beginning Balance - GFC Subsidy		100,000	100,000	70,000	70,000	70,000	70,000
Beginning Balance - Recording Fee Surcharge	6,632	12,835	20,241	26,658			
Beginning Balance - Developer Contributions	48,000	55,000	91,000	71,000	88,000	88,000	88,000
Beginning Balance - State Shared Revenues			5,093	28,438	28,639	28,639	(0)
<b>Total Beginning Cash on Hand</b>	<b>54,632</b>	<b>167,835</b>	<b>216,333</b>	<b>196,096</b>	<b>186,639</b>	<b>186,639</b>	<b>158,000</b>
<b>Revenue:</b>							
State Housing Tax		5,093	23,345	19,654	15,000	11,378	15,000
Recording Fee Housing Surcharge	6,203	7,406	6,417				
Developer Contributions	7,000	36,000	30,000	17,000		1,000	
Transfer In From General Fund	120,000	20,000	20,000	20,000	20,000	20,000	20,000
<b>Total Revenue</b>	<b>133,203</b>	<b>68,499</b>	<b>79,763</b>	<b>56,654</b>	<b>35,000</b>	<b>32,378</b>	<b>35,000</b>
<b>Total Resources (Beg Balance &amp; Revenue)</b>	<b>187,835</b>	<b>236,333</b>	<b>296,096</b>	<b>252,750</b>	<b>221,639</b>	<b>219,016</b>	<b>193,000</b>
<b>Expenditure:</b>							
GFC Subsidy			30,000	-	70,000		44,609
Affordable Housing Contributions	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Affordable Housing - Recording Fee Surcharge				-			
Developer Contributions			50,000	26,658	88,000		
Affordable Housing - State Shared Revenues				19,453	43,639		
<b>Total Expenditure</b>	<b>20,000</b>	<b>20,000</b>	<b>100,000</b>	<b>66,111</b>	<b>221,639</b>	<b>20,000</b>	<b>64,609</b>
<b>Ending Balance - Cash on Hand</b>	<b>167,835</b>	<b>216,333</b>	<b>196,096</b>	<b>186,639</b>	<b>(0)</b>	<b>199,016</b>	<b>128,391</b>
<b>Net Gain (Loss)</b>	<b>167,835</b>	<b>216,333</b>	<b>196,096</b>	<b>186,639</b>	<b>(0)</b>	<b>199,016</b>	<b>128,391</b>

## PARKS AND RECREATION FUND BUDGET HISTORY

As of 11/14/2023

<u>Description</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Budget</u> <u>2023</u>	<u>YTD</u> <u>2023</u>	<u>Proposed</u> <u>2024</u>
<b>Beginning Balance - Cash on Hand</b>	<b>1,142,694</b>	<b>1,326,928</b>	<b>1,086,648</b>	<b>1,626,247</b>	<b>1,807,221</b>	<b>1,807,221</b>	<b>1,326,330</b>
<b>Revenue:</b>							
General Parks	388,322	429,976	558,053	527,094	459,617	463,846	468,300
RV Park	1,058,796	769,151	1,221,480	1,389,499	1,605,500	1,484,821	1,475,501
Putting Course	153,747	17,910	125,520	143,889	150,300	136,982	177,501
Marina	119,176	153,038	177,299	147,252	143,200	161,030	202,536
Recreation / Youth Sports	34,920	9,880	12,424	23,682	23,900	19,096	20,200
Golf	1,044,062	1,070,926	1,401,970	1,419,455	1,357,240	1,531,280	1,477,500
Miscellaneous	24,714	80,824	1,067	22,506	7,200	50,724	20,800
Transfers In (Lodging Tax)	80,000	80,000	80,000	60,000	80,000	80,000	80,000
RCO Grants							800,000
<b>Total Revenue</b>	<b>2,903,737</b>	<b>2,611,705</b>	<b>3,577,813</b>	<b>3,733,377</b>	<b>3,826,957</b>	<b>3,927,779</b>	<b>4,722,338</b>
<b>Total Resources (Beg Balance &amp; Revenue)</b>	<b>4,046,431</b>	<b>3,938,633</b>	<b>4,664,461</b>	<b>5,359,625</b>	<b>5,634,178</b>	<b>5,735,000</b>	<b>6,048,668</b>
<b>Expenditure:</b>							
General Parks	709,008	829,321	888,988	978,481	1,098,707	909,300	1,272,483
RV Park	621,583	658,993	696,293	792,165	876,503	763,201	1,025,562
Putting Course	92,158	62,725	107,779	131,859	183,347	114,153	169,316
Marina	93,853	69,235	85,114	69,840	106,540	91,550	115,393
Recreation / Youth Sports	60,743	45,134	55,259	58,407	70,295	51,599	65,092
Golf Operations	565,407	509,486	567,765	660,848	708,161	642,314	799,411
Golf Course Maintenance	576,750	627,092	637,017	705,803	838,160	647,040	895,513
Transfers Out (Capital)		50,000		155,000	426,134	426,134	103,653
<b>Total Expenditure</b>	<b>2,719,502</b>	<b>2,851,986</b>	<b>3,038,213</b>	<b>3,552,403</b>	<b>4,307,848</b>	<b>3,645,291</b>	<b>4,446,423</b>
<b>Ending Balance - Cash on Hand</b>	<b>1,326,929</b>	<b>1,086,647</b>	<b>1,626,247</b>	<b>1,807,221</b>	<b>1,326,330</b>	<b>2,089,709</b>	<b>1,602,245</b>
<b>Net Gain (Loss)</b>	<b>184,235</b>	<b>(240,281)</b>	<b>539,600</b>	<b>180,974</b>	<b>(480,891)</b>	<b>282,488</b>	<b>275,915</b>

## CAPITAL PROJECTS FUND BUDGET HISTORY

As of 11/14/2023

<u>Description</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	Budget <u>2023</u>	YTD <u>2023</u>	Proposed <u>2024</u>
Beginning Balance - REET 1	242,796	427,828	626,834	948,917	476,799	476,799	83,144
REET 1 Debt Reserve							600,000
Beginning Balance - REET 2	588,167	661,165	808,408	1,075,439	648,659	648,659	742,932
Beginning Balance Unrestricted	534,268	704,076	617,949	587,702	642,320	642,320	109,954
Total Beginning Cash on Hand	1,365,231	1,793,069	2,053,191	2,612,058	1,767,778	1,767,778	1,536,030
<b>Revenue:</b>							
REET 1	213,813	340,757	459,016	480,676	400,000	178,379	200,000
REET 2	213,813	340,757	459,016	480,676	400,000	178,379	200,000
Use of Reserves							
Other Resources	412,919	108,535	8,724	131,157	1,215,900	1,268,548	131,900
Total Revenue	840,545	790,050	926,756	1,092,508	2,015,900	1,625,305	531,900
Total Resources (Beg Balance & Revenue)	2,205,776	2,583,118	2,979,947	3,704,566	3,783,678	3,393,083	2,067,930
<b>Expenditure:</b>							
REET 1 Expenditure	28,781	141,751	136,933	952,794	308,093	289,205	257,831
REET 2 Expenditure	140,815	193,515	191,985	907,456	305,727	304,902	254,227
Expenditure : Other Resources	243,112	194,661	38,971	76,540	1,633,828	203,654	67,370
Total Expenditure	412,708	529,927	367,889	1,936,789	2,247,648	797,760	579,428
Net Gain (Loss)	427,837	260,123	558,867	(844,280)	(231,748)	827,545	(47,528)
<b>Allocation Check - Ending Balance</b>							
REET 1	427,828	626,834	948,917	476,799	568,707	365,973	625,313
REET 2	661,165	808,408	1,075,439	648,659	742,932	522,136	688,705
Unrestricted	704,076	617,949	587,702	642,320	224,391	1,707,213	174,484
Total Cash on Hand at Year End	1,793,069	2,053,191	2,612,058	1,767,778	1,536,029	2,595,323	1,488,502

# STREET CAPITAL PROJECTS FUND BUDGET HISTORY

As of 11/15/23

<u>Description</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	Budget <u>2023</u>	YTD <u>2023</u>	Proposed <u>2024</u>
Restricted (Grant funds, Bond Proceeds)	440,777	150,000	150,000	150,000			
Beginning Balance Unrestricted	909,312	808,946	2,402,336	2,764,301	1,486,358	1,486,358	399,901
Total Beginning Cash on Hand	1,350,088	958,946	2,552,336	2,914,301	1,486,358	1,486,358	399,901
Revenue:							
Transfers In and Other Resources	432,936	1,654,563	514,478	1,664,658	1,900,000	1,961,485	619,949
Restricted Grants and REET Funds	919,582	171,090	30,452		10,484,402	153,505	2,353,203
Debt Proceeds							
Total Revenue	1,352,517	1,825,653	544,930	1,664,658	12,384,402	2,114,990	2,973,152
Total Resources (Beg Balance & Revenue)	2,702,606	2,784,599	3,097,266	4,578,958	13,870,760	3,601,348	3,373,053
Expenditure:							
Capital Projects - Restricted Funds	440,777	-	-	150,000	12,422,370	167,581	2,478,250
Capital Projects - Unrestricted Funds	1,302,883	232,263	182,965	2,942,601	1,048,489	177,554	266,980
Total Expenditure	1,743,660	232,263	182,965	3,092,601	13,470,859	345,135	2,745,230
Ending Balance - Cash on Hand	958,946	2,552,336	2,914,301	1,486,358	399,901	3,256,212	627,823
Net Gain (Loss)	(391,143)	1,593,390	361,965	(1,427,943)	(1,086,457)	1,769,855	227,922

# PARKS CAPITAL PROJECTS FUND BUDGET HISTORY

As of 11/15/2023

<u>Description</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	Budget <u>2023</u>	YTD <u>2023</u>	Proposed <u>2024</u>
Restricted (Grants, Bond Proceeds, Lodging Tax)	583,512	406,797	101,668	35,514	4,067,479	4,067,479	
Beginning Balance Unrestricted	1,078,236	511,879	1,046,500	767,873	1,705,937	1,705,937	385,887
Total Beginning Cash on Hand	1,661,747	918,675	1,148,169	803,387	5,773,416	5,773,416	385,887
<b>Revenue:</b>							
Transfers In and Other Resources	173,540	777,983	798	34,418	1,087,866	1,199,417	1,142,580
Lodging Tax, Grants & Other Restricted Tfrs.	201,000	50,000	163,805	2,835,241	553,000	553,000	405,645
Debt Proceeds	600,000			2,531,000			
<b>Total Revenue</b>	<b>974,540</b>	<b>827,983</b>	<b>164,602</b>	<b>5,400,659</b>	<b>1,640,866</b>	<b>1,752,417</b>	<b>1,548,225</b>
<b>Total Resources (Beg Balance &amp; Revenue)</b>	<b>2,636,287</b>	<b>1,746,658</b>	<b>1,312,771</b>	<b>6,204,046</b>	<b>7,414,282</b>	<b>7,525,833</b>	<b>1,934,112</b>
<b>Expenditure:</b>							
Capital Projects - Restricted Funds	977,715	355,128	229,959	378,132	5,276,679	4,707,122	262,000
Capital Projects - Unrestricted Funds	739,897	243,361	279,425	52,498	1,751,717	309,345	944,700
<b>Total Expenditure</b>	<b>1,717,612</b>	<b>598,490</b>	<b>509,384</b>	<b>430,630</b>	<b>7,028,396</b>	<b>5,016,466</b>	<b>1,206,700</b>
<b>Ending Balance - Cash on Hand</b>	<b>918,675</b>	<b>1,148,169</b>	<b>803,387</b>	<b>5,773,416</b>	<b>385,887</b>	<b>2,509,366</b>	<b>727,412</b>
<b>Net Gain (Loss)</b>	<b>(743,072)</b>	<b>229,493</b>	<b>(344,781)</b>	<b>4,970,029</b>	<b>(5,387,530)</b>	<b>(3,264,050)</b>	<b>341,525</b>
<b>Allocation Check - Ending Balance</b>							
Restricted (Lodging Tax , Bond Proceeds)	406,797	101,668	35,514	2,492,623	(656,200)	(86,643)	143,645
Unrestricted	511,879	1,046,500	767,873	3,280,793	1,042,087	2,596,010	583,768
<b>Total Cash on Hand at Year End</b>	<b>918,675</b>	<b>1,148,169</b>	<b>803,387</b>	<b>5,773,416</b>	<b>385,887</b>	<b>2,509,367</b>	<b>727,413</b>

**SEWER OPERATIONS FUND BUDGET HISTORY**

As of 11/15/2023

<u>Description</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<b>Budget</b> <u>2023</u>	<b>Proposed</b> <u>2024</u>
<b>Beginning Balance - Cash on Hand</b>	<b>733,304</b>	<b>1,362,598</b>	<b>1,768,369</b>	<b>1,669,000</b>	<b>2,203,130</b>	<b>2,055,171</b>
<b>Revenue:</b>						
Customer Charges for Services	2,297,598	2,527,047	2,623,965	3,140,192	2,903,992	2,903,992
All Other	235,524	264,983	272,957	37,367	260,000	280,500
<b>Total Revenue</b>	<b>2,533,122</b>	<b>2,792,029</b>	<b>2,896,922</b>	<b>3,177,559</b>	<b>3,163,992</b>	<b>3,184,492</b>
<b>Total Resources (Beg Balance &amp; Revenue)</b>	<b>3,266,426</b>	<b>4,154,628</b>	<b>4,665,291</b>	<b>4,846,558</b>	<b>5,367,122</b>	<b>5,239,663</b>
<b>Expenditure:</b>						
Sewer Operations	1,334,891	1,391,927	1,444,361	1,525,979	1,812,464	1,871,486
Transfers Out (Capital & Equip. Repl.)	568,936	994,332	1,551,930	1,117,449	1,499,488	1,776,347
<b>Total Expenditure</b>	<b>1,903,827</b>	<b>2,386,259</b>	<b>2,996,291</b>	<b>2,643,428</b>	<b>3,311,952</b>	<b>3,647,833</b>
<b>Ending Balance - Cash on Hand</b>	<b>1,362,599</b>	<b>1,768,369</b>	<b>1,669,000</b>	<b>2,203,130</b>	<b>2,055,171</b>	<b>1,591,830</b>
<b>Net Gain (Loss)</b>	<b>629,295</b>	<b>405,770</b>	<b>(99,369)</b>	<b>534,131</b>	<b>(147,960)</b>	<b>(463,341)</b>

**WATER OPERATIONS FUND BUDGET HISTORY**

As of 11/15/2023

<u>Description</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<b>Budget</b> <u>2023</u>	<b>Proposed</b> <u>2024</u>
<b>Beginning Balance - Cash on Hand</b>	<b>551,160</b>	<b>935,744</b>	<b>1,105,080</b>	<b>1,589,787</b>	<b>2,241,028</b>	<b>1,997,435</b>
<b>Revenue:</b>						
Customer Charges for Services	2,382,316	2,706,910	3,082,049	3,404,053	3,608,244	3,608,244
All Other	21,939	40,651	4,259	35,316	9,000	28,750
<b>Total Revenue</b>	<b>2,404,255</b>	<b>2,747,561</b>	<b>3,086,308</b>	<b>3,439,369</b>	<b>3,617,244</b>	<b>3,636,994</b>
<b>Total Resources (Beg Balance &amp; Revenue)</b>	<b>2,955,415</b>	<b>3,683,305</b>	<b>4,191,388</b>	<b>5,029,156</b>	<b>5,858,272</b>	<b>5,634,429</b>
<b>Expenditure:</b>						
Water Operations	1,635,319	1,617,129	1,747,169	1,958,201	2,289,511	2,293,568
Transfers Out (Capital & Equip. Repl.)	384,352	961,097	854,432	829,927	1,571,326	1,365,057
<b>Total Expenditure</b>	<b>2,019,671</b>	<b>2,578,226</b>	<b>2,601,601</b>	<b>2,788,128</b>	<b>3,860,837</b>	<b>3,658,625</b>
<b>Ending Balance - Cash on Hand</b>	<b>935,744</b>	<b>1,105,080</b>	<b>1,589,787</b>	<b>2,241,028</b>	<b>1,997,435</b>	<b>1,975,804</b>
<b>Net Gain (Loss)</b>	<b>384,584</b>	<b>169,336</b>	<b>484,707</b>	<b>651,241</b>	<b>(243,593)</b>	<b>(21,631)</b>

**SANITATION FUND BUDGET HISTORY**

As of 11/15/2023

<u>Description</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<b>Budget</b> <u>2023</u>	<b>Proposed</b> <u>2024</u>
<b>Beginning Balance - Cash on Hand</b>	<b>201,161</b>	<b>281,253</b>	<b>361,374</b>	<b>687,873</b>	<b>837,000</b>	<b>880,625</b>
<b>Revenue:</b>						
Customer Charges for Services	1,495,325	1,613,366	1,814,818	2,034,753	1,963,894	1,987,513
All Other	59,282	60,941	55,231	78,375	58,700	67,950
<b>Total Revenue</b>	<b>1,554,607</b>	<b>1,674,307</b>	<b>1,870,048</b>	<b>2,113,128</b>	<b>2,022,594</b>	<b>2,055,463</b>
<b>Total Resources (Beg Balance &amp; Revenue)</b>	<b>1,755,768</b>	<b>1,955,560</b>	<b>2,231,422</b>	<b>2,801,000</b>	<b>2,859,594</b>	<b>2,936,088</b>
<b>Expenditure:</b>						
Solid Waste Operations	1,175,571	1,190,481	1,194,418	1,398,534	1,056,407	1,197,458
Recycling	223,649	255,281	265,623	435,328	438,508	392,593
Administration				240	417,198	384,898
Transfers Out (Capital & Equip. Repl.)	75,295	148,424	83,509	129,899	66,855	66,855
<b>Total Expenditure</b>	<b>1,474,515</b>	<b>1,594,186</b>	<b>1,543,550</b>	<b>1,964,001</b>	<b>1,978,968</b>	<b>2,041,804</b>
<b>Ending Balance - Cash on Hand</b>	<b>281,253</b>	<b>361,374</b>	<b>687,873</b>	<b>837,000</b>	<b>880,625</b>	<b>894,284</b>
<b>Net Gain (Loss)</b>	<b>80,092</b>	<b>80,121</b>	<b>326,499</b>	<b>149,127</b>	<b>43,626</b>	<b>13,659</b>

## WATER CAPITAL PROJECTS FUND BUDGET HISTORY

As of 11/15/2023

<u>Description</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Budget 2023</u>	<u>Proposed 2024</u>
<b>Restricted Bond Proceeds</b>			<b>1,412,401</b>	<b>56,949</b>	<b>-</b>	
<b>Beginning Balance Unrestricted</b>	<b>2,684,783</b>	<b>2,437,922</b>	<b>3,526,694</b>	<b>5,340,501</b>	<b>4,769,235</b>	<b>2,207,697</b>
<b>Total Beginning Cash on Hand</b>	<b>2,684,783</b>	<b>2,437,922</b>	<b>4,939,095</b>	<b>5,397,450</b>	<b>4,769,235</b>	<b>2,207,697</b>
<b>Revenue:</b>						
Fees, Charges and Transfers In	394,496	951,130	990,987	799,620	1,538,407	1,736,838
General Facility Charges	614,124	1,224,621	1,209,430	904,387	564,000	40,000
Debt Proceeds		3,036,000				
<b>Total Revenue</b>	<b>1,008,620</b>	<b>5,211,752</b>	<b>2,200,417</b>	<b>1,704,007</b>	<b>2,102,407</b>	<b>1,776,838</b>
<b>Total Resources (Beg Balance &amp; Revenue)</b>	<b>3,693,402</b>	<b>7,649,674</b>	<b>7,139,512</b>	<b>7,101,457</b>	<b>6,871,642</b>	<b>3,984,535</b>
<b>Expenditure:</b>						
Capital Projects - Restricted Funds		1,623,599	1,355,452	56,949		
Capital Projects - Unrestricted Funds	1,142,742	960,421	163,046	2,051,483	2,642,753	2,314,550
Debt Service Unrestricted Funds	112,737	126,559	223,563	223,791	223,439	223,601
<b>Total Expenditure</b>	<b>1,255,479</b>	<b>2,710,578</b>	<b>1,742,062</b>	<b>2,332,223</b>	<b>2,866,192</b>	<b>2,538,151</b>
<b>Ending Balance - Cash on Hand</b>	<b>2,437,923</b>	<b>4,939,095</b>	<b>5,397,450</b>	<b>4,769,235</b>	<b>4,005,449</b>	<b>1,446,384</b>
<b>Net Gain (Loss)</b>	<b>(246,859)</b>	<b>2,501,173</b>	<b>458,355</b>	<b>(628,216)</b>	<b>(763,785)</b>	<b>(761,313)</b>

## SEWER CAPITAL PROJECTS FUND BUDGET HISTORY

As of 11/15/2023

<u>Description</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Budget</u> <u>2023</u>	<u>Proposed</u> <u>2024</u>
<b>Restricted Bond Proceeds</b>			<b>2,006,869</b>	<b>91,182</b>	<b>-</b>	
<b>Beginning Balance Unrestricted</b>	<b>1,920,594</b>	<b>1,294,751</b>	<b>2,247,478</b>	<b>3,361,293</b>	<b>2,371,211</b>	<b>1,922,442</b>
<b>Total Beginning Cash on Hand</b>	<b>1,920,594</b>	<b>1,294,751</b>	<b>4,254,347</b>	<b>3,452,475</b>	<b>2,371,211</b>	<b>1,922,442</b>
<b>Revenue:</b>						
Fees, Charges and Transfers In	792,593	1,107,692	1,727,111	1,237,158	3,611,665	2,190,371
General Facility Charges	261,923	1,140,634	619,855	513,947	380,000	200,000
Debt Proceeds		2,530,000				
<b>Total Revenue</b>	<b>1,054,516</b>	<b>4,778,325</b>	<b>2,346,966</b>	<b>1,751,105</b>	<b>3,991,665</b>	<b>2,390,371</b>
<b>Total Resources (Beg Balance &amp; Revenue)</b>	<b>2,975,110</b>	<b>6,073,077</b>	<b>6,601,313</b>	<b>5,203,579</b>	<b>6,362,876</b>	<b>4,312,813</b>
<b>Expenditure:</b>						
Capital Projects - Restricted Funds		523,131	1,915,687	91,182		
Capital Projects - Unrestricted Funds	1,087,570	638,516	406,163	2,196,150	3,838,400	1,052,500
LCRD Operating Assessment (debt service)				26,594	34,000	41,406
Debt Service Unrestricted Funds	592,789	657,082	826,988	518,442	568,034	516,703
<b>Total Expenditure</b>	<b>1,680,359</b>	<b>1,818,730</b>	<b>3,148,838</b>	<b>2,832,368</b>	<b>4,440,434</b>	<b>1,610,609</b>
<b>Ending Balance - Cash on Hand</b>	<b>1,294,751</b>	<b>4,254,347</b>	<b>3,452,475</b>	<b>2,371,211</b>	<b>1,922,442</b>	<b>2,702,204</b>
<b>Net Gain (Loss)</b>	<b>(625,843)</b>	<b>2,959,596</b>	<b>(801,872)</b>	<b>(1,081,264)</b>	<b>(448,769)</b>	<b>779,762</b>

## EQUIPMENT FUND BUDGET HISTORY

As of 11/15/2023

<u>Description</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Budget</u> <u>2023</u>	<u>Proposed</u> <u>2024</u>
<b>Beginning Balance - Cash on Hand</b>	<b>1,393,675</b>	<b>1,061,588</b>				
<b>Beginning Balance- Operating Reserve</b>			<b>205,585</b>	<b>194,571</b>	<b>177,636</b>	<b>183,136</b>
<b>Beginning Balance - Equipment Replacement</b>			<b>836,496</b>	<b>1,141,678</b>	<b>1,654,598</b>	<b>1,483,280</b>
<b>Total Beginning Cash on Hand</b>	<b>1,393,675</b>	<b>1,061,588</b>	<b>1,042,081</b>	<b>1,336,249</b>	<b>1,832,234</b>	<b>1,666,416</b>
<b>Revenue:</b>						
Shop Charges and Fees	598,311	360,367	383,694	633,335	641,200	623,000
Equipment Replacement Charges	342,482	308,501	253,476	456,012	323,612	266,354
Interfund Loan Repayment		158,100	156,075	150,000	152,025	
<b>Total Revenue</b>	<b>940,793</b>	<b>826,968</b>	<b>793,245</b>	<b>1,239,347</b>	<b>1,116,837</b>	<b>889,354</b>
<b>Total Resources (Beg Balance &amp; Revenue)</b>	<b>2,334,468</b>	<b>1,888,557</b>	<b>1,835,327</b>	<b>2,575,596</b>	<b>2,949,071</b>	<b>2,555,770</b>
<b>Expenditure:</b>						
Shop Operations	421,753	366,738	394,708	650,271	635,700	556,070
Interfund Loan (RV Park Restrooms)	600,000					
Equipment Replacement	251,125	394,237	81,037	93,092	646,955	125,000
Transfers Out (Capital)		85,500	23,333			
<b>Total Expenditure</b>	<b>1,272,878</b>	<b>846,475</b>	<b>499,077</b>	<b>743,363</b>	<b>1,282,655</b>	<b>681,070</b>
<b>Ending Balance - Cash on Hand</b>	<b>1,061,589</b>	<b>1,042,082</b>	<b>1,336,249</b>	<b>1,832,234</b>	<b>1,666,416</b>	<b>1,874,700</b>
<b>Net Gain (Loss)</b>	<b>(332,086)</b>	<b>(19,507)</b>	<b>294,168</b>	<b>495,984</b>	<b>(165,818)</b>	<b>208,284</b>
<b>Allocation of Ending Cash Balance</b>						
<b>Operating Reserve</b>		<b>205,585</b>	<b>194,571</b>	<b>177,636</b>	<b>183,136</b>	<b>250,066</b>
<b>Equipment Replacement Reserve</b>		<b>836,497</b>	<b>1,141,678</b>	<b>1,654,598</b>	<b>1,483,280</b>	<b>1,624,634</b>
<b>Total Cash on Hand at Year End</b>	<b>1,061,589</b>	<b>1,042,082</b>	<b>1,336,249</b>	<b>1,832,234</b>	<b>1,666,416</b>	<b>1,874,700</b>

# Operating Funds

**GENERAL FUND PROPOSED REVENUE BUDGET 2024**

Account Number As of 11/14/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
001-000-000-308-31-00-00	Restricted Cash & Investments-Beginning	\$591,952.00	\$591,952.00	\$1,183,905.00	\$1,183,905.00	\$233,905.00
001-000-000-308-51-00-00	Assigned Cash & Investments-Beginning	\$3,250.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-308-91-00-00	Unassigned Cash & Investments- Beginning	\$4,083,825.00	\$4,082,625.16	\$4,603,131.00	\$4,603,131.00	\$2,089,178.00
<b>Taxes</b>						
<b>General Property Taxes</b>						
001-000-000-311-10-00-00	Real & Personal Property	\$420,427.00	\$430,586.85	\$442,989.00	\$438,408.01	\$464,327.00
<b>Retail &amp; Sales Use Taxes</b>						
001-000-000-313-11-00-00	Local Sales Tax	\$2,102,060.00	\$2,890,667.19	\$2,539,501.00	<b>\$2,437,901.36</b>	\$2,468,511.00
001-000-000-313-71-00-00	Local Criminal Justice	\$114,500.00	\$149,901.74	\$125,000.00	<b>\$128,272.55</b>	\$125,000.00
<b>Business Taxes</b>						
001-000-000-316-41-00-00	Water Utility Tax	\$300,792.00	\$318,398.66	\$361,000.00	<b>\$291,479.51</b>	\$394,392.00
001-000-000-316-42-00-00	Sewer Utility Tax	\$262,030.00	\$268,865.78	\$291,000.00	<b>\$233,640.76</b>	\$305,550.00
001-000-000-316-43-00-00	Sanitation Utility Tax	\$161,084.00	\$196,755.13	\$191,000.00	<b>\$155,984.09</b>	\$194,820.00
001-000-000-316-46-00-00	Television Cable 1% Utilitytax	\$10,350.00	\$12,254.02	\$12,000.00	\$10,036.42	\$12,000.00
001-000-000-316-47-00-00	Telephone Utility Tax 6%	\$70,000.00	\$61,452.67	\$65,000.00	\$49,247.25	\$65,000.00
001-000-000-316-48-00-00	PUD Utility Tax 6%	\$195,000.00	\$230,411.85	\$210,000.00	\$233,273.15	\$210,000.00
<b>Other Taxes</b>						
001-000-000-317-20-00-00	Leasehold Excise Tax WA State	\$10,600.00	\$15,339.14	\$12,200.00	\$13,837.05	\$13,500.00
	<b>Total Taxes</b>	<b>\$3,646,843.00</b>	<b>\$4,574,633.03</b>	<b>\$4,249,690.00</b>	<b>\$3,992,080.15</b>	<b>\$4,253,100.00</b>
<b>Licenses and Permits</b>						
<b>Business Licenses &amp; Permits</b>						
001-000-000-321-91-00-00	Cable Franchise Agreement 5%	\$50,000.00	\$59,376.43	\$53,000.00	<b>\$52,296.04</b>	\$53,000.00
001-000-000-321-99-00-00	General Business Licenses	\$53,000.00	\$79,164.57	\$65,000.00	<b>\$78,439.63</b>	\$75,000.00
001-000-000-321-99-00-20	Short Term Rental License	\$45,000.00	\$71,706.00	\$60,000.00	\$34,010.83	\$25,000.00
<b>Non-Business Licenses &amp; Permit</b>						
001-000-000-322-10-00-00	Building Permits	\$190,000.00	\$297,213.24	\$225,000.00	\$176,811.16	\$225,000.00
001-000-000-322-90-00-00	Other Licenses & Permits	\$100.00	\$1,000.00	\$100.00	\$1,500.00	\$1,000.00
	<b>Total Licenses and Permits</b>	<b>\$338,100.00</b>	<b>\$508,460.24</b>	<b>\$403,100.00</b>	<b>\$343,057.66</b>	<b>\$379,000.00</b>

**GENERAL FUND PROPOSED REVENUE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/14/2023		2022	2022	2023	2023	2024
<b>Intergovernmental Revenue</b>						
<b>Federal Grants</b>						
001-000-000-332-92-10-00	Coronavirus Local Fis Rec	\$0.00	\$591,953.00	\$0.00	\$0.00	\$0.00
001-000-000-333-97-00-21	FEMA COVID-19 GRANT	\$0.00	\$23,673.53	\$0.00	\$0.00	\$0.00
<b>State Shared Revenues</b>						
001-000-000-335-00-91-00	PUD Privilege Tax	\$25,800.00	\$27,557.68	\$27,000.00	\$30,991.20	\$30,000.00
<b>State Entitlements</b>						
001-000-000-336-06-21-00	Criminal Justice - Population	\$1,615.00	\$1,484.70	\$1,536.00	\$1,587.74	\$1,536.00
001-000-000-336-06-26-00	Criminal Justice-Special Prog	\$5,722.00	\$5,264.36	\$5,444.00	\$5,603.81	\$5,444.00
001-000-000-336-06-51-00	Dui Cities	\$600.00	\$494.72	\$650.00	\$303.77	\$650.00
001-000-000-336-06-94-00	Liquor Excise Tax	\$29,767.00	\$30,543.40	\$30,115.00	\$30,780.31	\$30,115.00
001-000-000-336-06-95-00	Liquor Board Profits	\$35,951.00	\$33,504.62	\$33,583.00	\$25,173.84	\$33,583.00
001-000-000-337-73-00-20	Wayfinding Signs-CD Reg Port Auth Grant	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
<b>Total Intergovernmental Revenue</b>		<b>\$99,455.00</b>	<b>\$744,476.01</b>	<b>\$98,328.00</b>	<b>\$94,440.67</b>	<b>\$101,328.00</b>
<b>Charges For Services</b>						
<b>General Government</b>						
001-000-000-341-43-00-00	Accounting Svcs (outside Agen)	\$60,000.00	\$53,745.54	\$45,000.00	\$47,087.53	\$50,000.00
001-000-000-341-43-02-00	Finance Services-Airport	\$7,000.00	\$7,000.00	\$7,000.00	\$3,500.00	\$7,000.00
001-000-000-341-43-04-00	Financial Services	\$254,934.00	\$254,934.00	\$254,934.00	\$0.00	\$254,934.00
001-000-000-341-70-10-00	Sale of Taxable Merchandise	\$700.00	\$980.00	\$850.00	\$650.83	\$850.00
001-000-000-341-81-00-00	Copies	\$150.00	\$159.80	\$125.00	\$141.28	\$150.00
001-000-000-341-95-00-00	Notary Fee - Non-City Business	\$0.00	\$470.00	\$300.00	\$310.00	\$300.00
001-000-000-341-96-01-00	Admin Services-Airport	\$3,500.00	\$3,500.00	\$3,500.00	\$1,750.00	\$3,500.00
001-000-000-341-96-03-00	Admin Services	\$166,360.00	\$166,360.00	\$166,360.00	\$0.00	\$166,360.00
<b>Economic Environment</b>						
001-000-000-345-81-00-00	Zoning & Subdivision Fees	\$35,000.00	\$34,332.91	\$35,000.00	\$17,836.31	\$25,000.00
001-000-000-345-83-00-00	Plan Checking Fees	\$135,000.00	\$182,369.20	\$145,000.00	\$101,802.73	\$100,000.00
001-000-000-345-89-00-01	Annexation Fees	\$500.00	\$0.00	\$0.00	\$6.14	\$100.00
001-000-000-345-89-00-02	Hearing Examiner Fees	\$5,000.00	\$725.00	\$2,500.00	\$725.00	\$2,500.00
<b>Total Charges for Services</b>		<b>\$668,144.00</b>	<b>\$704,576.45</b>	<b>\$660,569.00</b>	<b>\$173,809.82</b>	<b>\$610,694.00</b>

**GENERAL FUND PROPOSED REVENUE BUDGET 2024**

Account Number As of 11/14/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
<b>Fines &amp; Forfeits</b>						
001-000-000-353-70-00-00	Non-Traffic Penalties	\$0.00	\$0.00	\$0.00	\$2,800.00	\$0.00
001-000-000-354-00-01-00	Disabled Parking	\$0.00	\$250.02	\$0.00	\$250.02	\$0.00
001-000-000-359-90-00-00	Other Penalties & Charges	\$1,200.00	\$38,899.26	\$1,200.00	\$49,142.21	\$20,000.00
	<b>Total Fines &amp; Forfeits</b>	<b>\$1,200.00</b>	<b>\$39,149.28</b>	<b>\$1,200.00</b>	<b>\$52,192.23</b>	<b>\$20,000.00</b>
<b>Miscellaneous Revenues</b>						
001-000-000-361-11-00-00	Investment Interest	\$15,000.00	\$64,180.83	\$20,000.00	\$154,456.18	\$50,000.00
001-000-000-361-40-00-00	Sales Tax Interest	\$2,000.00	\$2,993.54	\$1,000.00	\$6,501.72	\$2,500.00
001-000-000-362-50-00-00	Rentals/leases-Docks	\$270.00	\$261.70	\$270.00	\$261.70	\$270.00
001-000-000-362-50-00-01	Campbell's Access/use Agreemen	\$1,400.00	\$1,409.64	\$1,445.00	\$1,521.06	\$1,600.00
001-000-000-362-50-00-02	Rentals/leases-Library Space	\$27,393.00	\$27,506.26	\$28,352.00	\$13,753.13	\$28,352.00
001-000-000-362-50-00-03	Rentals/leases-Cell Towers	\$22,468.00	\$22,823.68	\$23,500.00	\$19,535.61	\$23,500.00
001-000-000-362-50-00-04	Lease-Dept of Licensing	\$17,496.00	\$6,349.44	\$0.00	\$0.00	\$0.00
001-000-000-362-50-00-08	Rental/leases-Chamber Space	\$16,923.00	\$16,923.36	\$17,261.00	\$14,229.73	\$17,261.00
001-000-000-362-50-00-09	Crystal View Estates Airspace Lease	\$0.00	\$5,055.91	\$1,000.00	\$0.00	\$1,000.00
001-000-000-362-50-00-15	Lease-Library 2nd Floor	\$15,720.00	\$16,067.63	\$16,950.00	\$14,112.13	\$16,950.00
001-000-000-362-50-01-00	Rental of Police Dept. Space	\$11,980.00	\$13,656.92	\$13,128.00	\$14,173.32	\$13,128.00
001-000-000-368-50-00-00	Special Assessment-Tech Fee	\$12,000.00	\$27,936.93	\$22,000.00	\$15,827.88	\$22,000.00
001-000-000-369-91-00-00	Other Misc. Revenue	\$0.00	\$19,832.00	\$0.00	\$577.18	\$0.00
	<b>Ttoal Miscellaneous Revenues</b>	<b>\$142,650.00</b>	<b>\$224,997.84</b>	<b>\$144,906.00</b>	<b>\$254,949.64</b>	<b>\$176,561.00</b>
<b>Grand Totals</b>						
	<b>Total Revenues</b>	<b>\$4,896,392.00</b>	<b>\$6,796,292.85</b>	<b>\$5,557,793.00</b>	<b>\$4,910,530.17</b>	<b>\$5,540,683.00</b>
	<b>Beginning Fund (Cash) Balance</b>	<b>\$4,679,027.00</b>	<b>\$4,674,577.16</b>	<b>\$5,787,036.00</b>	<b>\$5,787,036.00</b>	<b>\$2,323,083.00</b>
	<b>Total Resources</b>	<b>\$9,575,419.00</b>	<b>\$11,470,870.01</b>	<b>\$11,344,829.00</b>	<b>\$10,697,566.17</b>	<b>\$7,863,766.00</b>

# GENERAL FUND PROPOSED EXPENDITURE BUDGET 2024

Account Number As of 11/13/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
<b>City Facilities</b>						
<b>City Hall Facility</b>						
001-000-000-518-30-11-00	Regular Wages-Fte	\$20,838.00	\$21,221.14	\$22,427.00	\$19,297.58	\$41,282.00
001-000-000-518-30-12-00	Overtime Wages-Fte	\$150.00	\$166.57	\$150.00	\$97.05	\$150.00
001-000-000-518-30-21-00	Benefits-Fte	\$10,321.00	\$9,595.88	\$9,521.00	\$8,507.73	\$21,730.00
001-000-000-518-30-31-00	Office & Operating Supplies	\$6,000.00	\$6,677.17	\$6,000.00	\$6,953.68	\$6,000.00
001-000-000-518-30-35-00	Small Tools & Minor Equipment	\$500.00	\$0.00	\$500.00	\$414.68	\$2,500.00
001-000-000-518-30-41-00	Professional Services	\$1,800.00	\$1,938.83	\$1,800.00	\$6,357.86	\$5,000.00
001-000-000-518-30-42-00	Comm-Phone/fax/postage	\$1,100.00	\$1,230.07	\$1,100.00	\$2,009.12	\$1,100.00
001-000-000-518-30-43-00	Travel-Lodging/meals/mileage	\$400.00	\$455.48	\$600.00	\$158.78	\$600.00
001-000-000-518-30-45-00	Rentals & Leases	\$150.00	\$487.47	\$150.00	\$0.00	\$150.00
001-000-000-518-30-46-00	Insurance	\$14,354.01	\$14,897.59	\$24,581.02	\$24,680.64	\$30,726.00
001-000-000-518-30-47-00	Utilities-W/s/g/electric	\$24,000.00	\$19,572.71	\$24,000.00	\$18,199.85	\$24,000.00
001-000-000-518-30-48-00	Repairs & Maintenance	\$12,000.00	\$8,587.95	\$12,000.00	\$20,114.87	\$12,000.00
001-000-000-518-30-49-00	Miscellaneous	\$200.00	\$0.00	\$200.00	\$544.00	\$200.00
	<b>Total City Hall Facilities</b>	<b>\$91,813.01</b>	<b>\$84,830.86</b>	<b>\$103,029.02</b>	<b>\$107,335.84</b>	<b>\$145,438.00</b>
<b>Library Facility</b>						
001-000-000-518-31-11-00	Regular Wages-Fte	\$17,574.00	\$18,273.57	\$19,312.00	\$16,709.77	\$38,006.00
001-000-000-518-31-12-00	Overtime Wages-Fte	\$150.00	\$143.41	\$150.00	\$83.55	\$150.00
001-000-000-518-31-21-00	Benefits-Fte	\$8,823.00	\$8,263.07	\$8,200.00	\$7,414.98	\$20,300.00
001-000-000-518-31-31-00	Office & Operating Supplies	\$3,500.00	\$2,116.86	\$3,500.00	\$1,828.50	\$3,500.00
001-000-000-518-31-41-00	Professional Services	\$1,000.00	\$1,984.09	\$1,200.00	\$4,607.40	\$3,000.00
001-000-000-518-31-42-00	Communications-Elevator/alarm	\$1,700.00	\$1,371.88	\$1,700.00	\$1,208.54	\$1,700.00
001-000-000-518-31-45-00	Rentals & Leases	\$300.00	\$0.00	\$300.00	\$0.00	\$300.00
001-000-000-518-31-46-00	Insurance	\$1,515.75	\$1,573.16	\$2,595.70	\$2,606.22	\$3,245.00
001-000-000-518-31-47-00	Utilities-W/s/g/electricity	\$7,600.00	\$6,385.86	\$8,200.00	\$6,483.36	\$8,200.00
001-000-000-518-31-48-00	Repairs & Maintenance	\$8,000.00	\$3,395.88	\$8,000.00	\$6,893.36	\$8,000.00
001-000-000-518-31-49-00	Miscellaneous	\$200.00	\$174.30	\$714.00	\$161.65	\$714.00
	<b>Total Library Facility</b>	<b>\$50,362.75</b>	<b>\$43,682.08</b>	<b>\$53,871.70</b>	<b>\$47,997.33</b>	<b>\$87,115.00</b>

# GENERAL FUND PROPOSED EXPENDITURE BUDGET 2024

Account Number As of 11/13/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
<b>Pud Property</b>						
001-000-000-518-32-11-00	Regular Wages-Fte	\$2,832.00	\$2,947.80	\$3,115.00	\$2,721.30	\$6,814.00
001-000-000-518-32-12-00	Overtime Wages-Fte	\$100.00	\$23.13	\$100.00	\$13.48	\$100.00
001-000-000-518-32-21-00	Benefits-Fte	\$1,422.00	\$1,332.40	\$1,322.00	\$1,220.41	\$3,717.00
001-000-000-518-32-31-00	Office & Operating Supplies	\$375.00	\$214.15	\$375.00	\$0.00	\$375.00
001-000-000-518-32-41-00	Professional Services	\$300.00	\$0.00	\$300.00	\$0.00	\$300.00
001-000-000-518-32-42-00	Communications	\$0.00	\$177.92	\$0.00	\$474.76	\$700.00
001-000-000-518-32-45-00	Rentals & Leases	\$100.00	\$10.78	\$100.00	\$0.00	\$100.00
001-000-000-518-32-46-00	Insurance	\$1,522.33	\$1,579.98	\$2,606.97	\$2,617.53	\$3,258.71
001-000-000-518-32-47-00	Utilities-W/s/g/electricity	\$3,700.00	\$3,064.67	\$3,700.00	\$2,838.60	\$3,700.00
001-000-000-518-32-48-00	Repairs & Maintenance	\$6,000.00	\$1,439.90	\$6,000.00	\$1,400.14	\$6,000.00
001-000-000-518-32-49-00	Miscellaneous	\$100.00	\$2,426.40	\$100.00	\$0.00	\$100.00
	<b>Total PUD Property</b>	<b>\$16,451.33</b>	<b>\$13,217.13</b>	<b>\$17,718.97</b>	<b>\$11,286.22</b>	<b>\$25,164.71</b>
	<b>Total All Facilities</b>	<b>\$158,627.09</b>	<b>\$141,730.07</b>	<b>\$174,619.69</b>	<b>\$166,619.39</b>	<b>\$257,717.71</b>

**STREET FUND PROPOSED REVENUE BUDGET 2024**

Account Number	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
101-000-000-308-51-00-00	Assigned Cash & Investments- Beginning	\$969,196.33	\$969,196.33	\$573,310.24	\$573,310.24	\$739,104.00
<b>Taxes</b>						
101-000-000-311-10-00-00	Property Taxes	\$1,261,282.00	\$1,291,592.76	\$1,328,966.00	\$1,315,223.96	\$1,392,981.00
<b>Licenses &amp; Permits</b>						
101-000-000-322-40-00-00	Street Permits	\$350.00	\$540.00	\$350.00	\$400.00	\$400.00
<b>Intergovernmental Revenue</b>						
101-000-000-336-00-71-00	Multimodal Transpo City	\$6,092.00	\$5,689.92	\$5,707.00	\$4,275.15	\$5,707.00
101-000-000-336-00-87-00	Motor Vehicle Fuel Tax	\$83,762.00	\$57,288.00	\$79,898.00	\$58,132.62	\$79,898.00
101-000-000-336-00-87-16	Mva Transpo City	\$5,353.00	\$23,825.26	\$5,005.00	\$9,373.46	\$10,000.00
<b>Charges For Services</b>						
101-000-000-342-64-32-00	Reimburse Striping Paint	\$0.00	\$230.00	\$0.00	\$0.00	\$0.00
101-000-000-342-64-33-00	Reimburse Posts & Signs	\$0.00	\$361.20	\$0.00	\$0.00	\$0.00
<b>Miscellaneous Revenues</b>						
101-000-000-361-11-00-00	Investment Interest	\$800.00	\$8,507.26	\$3,000.00	\$22,810.98	\$11,000.00
101-000-000-362-10-00-00	Cemetary District	\$0.00	\$255.00	\$0.00	\$1,794.95	\$1,500.00
101-000-000-369-10-00-00	Sale of Surplus Items	\$0.00	\$5,985.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$1,357,639.00</b>	<b>\$1,394,274.40</b>	<b>\$1,422,926.00</b>	<b>\$1,412,011.12</b>	<b>\$1,501,486.00</b>
<b>Beginning Funf (Cash) Balance</b>		<b>\$969,196.33</b>	<b>\$969,196.33</b>	<b>\$573,310.24</b>	<b>\$573,310.24</b>	<b>\$739,104.00</b>
<b>Total Resources</b>		<b>\$2,326,835.33</b>	<b>\$2,363,470.73</b>	<b>\$1,996,236.24</b>	<b>\$1,985,321.36</b>	<b>\$2,240,590.00</b>

# **PARKS FUND PROPOSED REVENUE BUDGET 2024**

Account Number As of 11/14/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
110-000-000-308-51-00-00	Assigned Cash & Investments-Beginning	\$1,626,247.45	\$1,626,247.45	\$1,807,221.37	\$1,807,221.37	\$1,326,330.00
<b>General Park Revenue</b>						
110-000-100-333-10-60-00	Indirect Fed Grant-Usda/dnr	\$0.00	\$0.00	\$0.00	\$8,028.62	\$0.00
110-000-100-334-02-30-00	Wa Grant DNR	\$0.00	\$500.00	\$0.00	\$2,000.00	\$2,000.00
110-000-100-334-02-40-00	WA State Grant Parks & Recreation Commission	\$0.00	\$0.00	\$0.00	\$263.53	\$0.00
110-000-100-359-90-10-00	Parking Fines	\$25,000.00	\$44,625.52	\$31,000.00	\$20,225.27	\$15,000.00
110-000-100-362-30-10-00	Don Morse Park Parking Lot	\$205,000.00	\$160,468.66	\$155,000.00	\$139,643.37	\$137,000.00
110-000-100-362-30-10-17	Lakeside Parking Kiosk	\$135,000.00	\$119,087.29	\$109,000.00	\$131,305.64	\$125,000.00
110-000-100-362-30-20-00	Marina Parking Lot (50%)	\$64,000.00	\$57,929.51	\$52,000.00	\$55,533.68	\$75,000.00
110-000-100-362-30-30-00	Parking Passes	\$12,300.00	\$12,272.96	\$12,000.00	\$10,747.93	\$12,000.00
110-000-100-362-40-00-00	Shelter Rentals	\$1,000.00	\$443.20	\$800.00	\$849.47	\$800.00
110-000-100-362-40-00-06	Volleyball Court Rental	\$0.00	\$0.00	\$0.00	\$2,750.00	\$3,000.00
110-000-100-362-50-00-01	Rally Alley Concession	\$13,300.00	\$14,264.22	\$17,000.00	\$14,620.83	\$17,000.00
110-000-100-362-50-00-02	Lakerider Sports, Llc	\$15,000.00	\$22,741.97	\$15,000.00	\$10,317.74	\$10,000.00
110-000-100-362-50-00-03	Food Concession	\$3,000.00	\$2,872.71	\$3,000.00	\$3,624.08	\$3,000.00
110-000-100-362-50-00-04	LC Leasing/byquist	\$16,817.00	\$17,170.00	\$16,817.00	\$17,531.00	\$20,000.00
110-000-100-362-50-00-05	Lakeview Drive Inn	\$47,500.00	\$49,279.92	\$47,500.00	\$45,173.26	\$47,500.00
110-000-100-362-80-00-00	Concession DM Utility W/S/S & Elect	\$0.00	\$250.00	\$500.00	\$350.00	\$500.00
110-000-100-367-11-00-00	Contribution-Nongovmt Sources	\$0.00	\$325.00	\$0.00	\$0.00	\$0.00
110-000-100-369-40-00-00	Restitution	\$0.00	\$413.28	\$0.00	\$0.00	\$0.00
110-000-100-369-91-00-00	Other Misc Revenues	\$0.00	\$123.08	\$0.00	\$881.47	\$500.00
110-000-100-395-20-00-00	Insurance Reimbursement	\$0.00	\$4,326.93	\$0.00	\$0.00	\$0.00
<b>Total General Parks</b>		<b>\$537,917.00</b>	<b>\$507,094.25</b>	<b>\$459,617.00</b>	<b>\$463,845.89</b>	<b>\$468,300.00</b>
<b>R.V. Park Revenue</b>						
110-000-200-343-50-00-00	Holding Tank Dump Fee	\$1,000.00	\$769.95	\$1,000.00	\$903.00	\$800.00
110-000-200-362-40-00-00	Gross R.V. Park Fees	\$1,270,000.00	\$1,379,741.37	\$1,600,000.00	\$1,168,331.12	\$1.00
110-000-200-362-40-00-10	Tent Only Camping	\$0.00	\$0.00	\$0.00	\$201.26	\$130,000.00
110-000-200-362-40-00-14	RV Sites	\$0.00	\$0.00	\$0.00	\$249,611.56	\$1,023,000.00
110-000-200-362-40-00-16	Prime Sites	\$0.00	\$0.00	\$0.00	\$52,183.51	\$190,500.00
110-000-200-362-40-00-20	Extra People	\$0.00	\$0.00	\$0.00	\$1,156.49	\$5,000.00
110-000-200-362-40-00-21	RV Overpayment/Refund	\$0.00	\$0.00	\$0.00	(\$974.84)	\$500.00
110-000-200-362-40-00-22	Reservation Fees	\$0.00	\$0.00	\$0.00	\$6,580.91	\$54,000.00

# **PARKS FUND PROPOSED REVENUE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/14/2023		2022	2022	2023	2023	2024
110-000-200-362-40-00-24	Cancellation Fees	\$0.00	\$0.00	\$0.00	\$2,124.63	\$67,000.00
110-000-200-362-40-00-26	RV Change Fees	\$0.00	\$0.00	\$0.00	\$224.91	\$200.00
110-000-200-362-40-20-00	Showers	\$4,500.00	\$4,912.34	\$4,500.00	\$4,517.99	\$4,500.00
110-000-200-369-40-00-00	Restitution	\$0.00	\$2,494.32	\$0.00	\$0.00	\$0.00
110-000-200-369-81-00-00	Over Short RV	\$0.00	\$31.00	\$0.00	(\$39.68)	\$0.00
110-000-200-382-90-00-00	Non-Revenue	\$0.00	\$1,550.00	\$0.00	\$0.00	\$0.00
<b>Total R.V. Park</b>		<b>\$1,275,500.00</b>	<b>\$1,389,498.98</b>	<b>\$1,605,500.00</b>	<b>\$1,484,820.86</b>	<b>\$1,475,501.00</b>

## **Putting Course Revenue**

110-000-300-347-30-00-00	Putting Course Fees	\$150,000.00	\$143,863.46	\$150,300.00	\$136,932.44	\$1.00
110-000-300-347-30-00-10	Youth Fees before & after 7pm	\$0.00	\$0.00	\$0.00	\$0.00	\$44,375.00
110-000-300-347-30-00-20	Adult Fees before & after 7pm	\$0.00	\$0.00	\$0.00	\$0.00	\$133,125.00
110-000-300-369-81-00-00	Over/short Putting Course	\$0.00	\$26.00	\$0.00	\$50.00	\$0.00
<b>Total Putting Course</b>		<b>\$150,000.00</b>	<b>\$143,889.46</b>	<b>\$150,300.00</b>	<b>\$136,982.44</b>	<b>\$177,501.00</b>

## **Marina Revenue**

110-000-400-362-30-20-00	Marina Parking Lot (50%)	\$64,000.00	\$57,364.25	\$52,000.00	\$54,796.84	\$75,000.00
110-000-400-362-40-10-00	Moorage Fees	\$78,000.00	\$69,052.97	\$65,000.00	\$64,547.06	\$1.00
110-000-400-362-40-10-01	30' Slip Power	\$0.00	\$0.00	\$0.00	\$247.68	\$42.00
110-000-400-362-40-10-02	30' Slip No Power	\$0.00	\$0.00	\$0.00	\$230.00	\$38.00
110-000-400-362-40-10-03	26' Slip Power	\$0.00	\$0.00	\$0.00	\$432.75	\$41,000.00
110-000-400-362-40-10-04	26' Slip No Power	\$0.00	\$0.00	\$0.00	\$193.10	\$29,000.00
110-000-400-362-40-10-05	20' Power	\$0.00	\$0.00	\$0.00	\$0.00	\$24.00
110-000-400-362-40-10-06	20' Slip No Power	\$0.00	\$0.00	\$0.00	\$1,059.98	\$21.00
110-000-400-362-40-20-00	Launch Fees	\$4,500.00	\$806.00	\$1,200.00	\$4,857.79	\$4,400.00
110-000-400-362-40-20-01	Reservation Fees	\$0.00	\$0.00	\$0.00	\$120.74	\$3,000.00
110-000-400-362-40-20-02	Cancellation Fees	\$0.00	\$0.00	\$0.00	\$9.23	\$200.00
110-000-400-362-40-20-03	Marina Change Fees	\$0.00	\$0.00	\$0.00	\$9.77	\$200.00
110-000-400-362-40-20-10	Kiosk Launch Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
110-000-400-362-40-30-00	Transient (2 Week) Moorage	\$0.00	\$4.62	\$0.00	\$50.79	\$7,500.00
110-000-400-362-50-00-00	Seasonal Moorage	\$37,000.00	\$20,016.82	\$25,000.00	\$34,463.82	\$13,610.00
110-000-400-362-50-00-10	Seasonal Moorage w/Power	\$0.00	\$0.00	\$0.00	\$0.00	\$27,000.00
110-000-400-369-81-00-00	Over/short Marina	\$0.00	\$7.00	\$0.00	\$10.00	\$0.00
<b>Total Marina</b>		<b>\$183,500.00</b>	<b>\$147,251.66</b>	<b>\$143,200.00</b>	<b>\$161,029.55</b>	<b>\$202,536.00</b>

# **PARKS FUND PROPOSED REVENUE BUDGET 2024**

Account Number As of 11/14/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
<b>Recreation/Youth Sports</b>						
110-000-600-341-70-10-00	Aau Cards	\$2,300.00	\$2,642.85	\$2,300.00	\$1,173.00	\$1,100.00
110-000-600-341-70-20-00	Pop Machine Percent of Sales	\$1,400.00	\$1,104.25	\$1,000.00	\$1,502.07	\$1,100.00
110-000-600-341-70-30-00	Ice Sales	\$12,000.00	\$10,927.50	\$12,000.00	\$12,416.00	\$12,000.00
110-000-600-341-70-40-00	Pop Machine Contract	\$500.00	\$600.00	\$600.00	\$0.00	\$600.00
110-000-600-347-60-00-00	Program Fees/lessons	\$8,000.00	\$6,948.00	\$8,000.00	\$3,205.00	\$5,400.00
110-000-600-347-62-00-00	Basketball Tournaments	\$0.00	\$230.00	\$0.00	\$0.00	\$0.00
110-000-600-367-00-00-00	Rec Sponsors/contributions	\$0.00	\$1,179.15	\$0.00	\$800.00	\$0.00
110-000-600-369-40-00-00	Restitution	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00
110-000-600-369-81-00-00	Over/short Recreation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$24,200.00</b>	<b>\$23,681.75</b>	<b>\$23,900.00</b>	<b>\$19,096.07</b>	<b>\$20,200.00</b>
<b>Golf Course Revenues</b>						
110-000-800-341-71-00-01	Pro Shop Sales	\$110,000.00	\$131,754.82	\$115,000.00	\$131,587.70	\$125,000.00
110-000-800-341-71-00-02	Gift Certificates	\$0.00	\$8,340.66	\$0.00	\$11,547.05	\$0.00
110-000-800-341-71-00-03	R.o.a. Charges	\$0.00	\$6,473.52	\$0.00	(\$3,884.85)	\$0.00
110-000-800-341-71-00-04	Prepaid Reservations	\$0.00	\$1,653.64	\$0.00	\$4,332.74	\$1,500.00
110-000-800-343-30-00-00	Sale of Electricity	\$6,740.00	\$1,607.83	\$6,740.00	\$1,711.65	\$2,500.00
110-000-800-347-30-10-00	Daily Greens Fees	\$650,000.00	\$698,486.59	\$680,000.00	\$790,803.45	\$760,000.00
110-000-800-347-30-20-00	Family	\$85,000.00	\$78,042.56	\$88,000.00	\$78,947.27	\$85,000.00
110-000-800-347-30-30-00	Single	\$115,000.00	\$125,545.76	\$140,000.00	\$132,592.68	\$144,000.00
110-000-800-347-30-40-00	Junior	\$2,750.00	\$5,627.84	\$3,000.00	\$3,047.97	\$3,000.00
110-000-800-347-60-00-00	Lessons	\$350.00	\$1,755.00	\$1,700.00	\$4,275.00	\$2,000.00
110-000-800-362-10-10-00	Rental Clubs	\$6,800.00	\$11,038.41	\$10,000.00	\$10,396.93	\$10,000.00
110-000-800-362-10-20-00	Pull Cart Fees	\$1,700.00	\$2,021.20	\$1,000.00	\$2,781.81	\$1,500.00
110-000-800-362-10-30-00	Golf Car Rental	\$215,000.00	\$265,172.10	\$238,000.00	\$279,153.59	\$250,000.00
110-000-800-362-10-40-00	Rental Range Balls	\$30,500.00	\$39,119.14	\$38,000.00	\$43,250.35	\$48,000.00
110-000-800-362-10-50-00	Annual Range Ball Rental	\$7,500.00	\$10,373.90	\$10,000.00	\$8,353.00	\$10,000.00
110-000-800-362-20-00-00	Annual Cart Useage	\$14,000.00	\$12,800.65	\$13,000.00	\$11,218.77	\$13,000.00
110-000-800-362-40-00-00	Facility Rentals	\$0.00	\$260.53	\$0.00	\$0.00	\$0.00
110-000-800-362-50-00-00	Annual Cart Storage	\$12,500.00	\$9,149.97	\$12,800.00	\$6,380.65	\$10,000.00
110-000-800-362-80-00-00	Food Concession	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00

# **PARKS FUND PROPOSED REVENUE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/14/2023		2022	2022	2023	2023	2024
110-000-800-362-80-01-00	Concession Utility-W/s/s Elect	\$3,687.00	\$9,449.08	\$0.00	\$10,507.69	\$10,000.00
110-000-800-362-90-00-00	Golf Tee Advertising	\$9,000.00	\$0.00	\$0.00	\$0.00	\$0.00
110-000-800-369-10-00-00	Sale of Surplus Property	\$0.00	\$1,615.00	\$0.00	\$0.00	\$0.00
110-000-800-369-40-00-00	Restitution	\$600.00	\$500.00	\$0.00	\$500.00	\$500.00
110-000-800-369-81-00-00	Cash Overages (shortages)	\$0.00	(\$171.31)	\$0.00	\$12.48	\$0.00
110-000-800-369-91-00-00	Other Misc. Revenues	\$300.00	(\$1,161.84)	\$0.00	\$3,763.81	\$1,500.00
	<b>Total Golf Course</b>	<b>\$1,276,427.00</b>	<b>\$1,419,455.05</b>	<b>\$1,357,240.00</b>	<b>\$1,531,279.74</b>	<b>\$1,477,500.00</b>
<b>Miscellaneous</b>						
110-000-800-389-10-00-00	Security Deposit/concessions	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00
110-000-900-361-11-00-00	Investment Interest	\$5,000.00	\$22,505.93	\$7,200.00	\$40,724.21	\$20,000.00
	<b>Total Miscellaneous</b>	<b>\$5,000.00</b>	<b>\$22,505.93</b>	<b>\$7,200.00</b>	<b>\$50,724.21</b>	<b>\$20,000.00</b>
<b>Transfers In (Lodging Tax)</b>						
110-000-100-397-77-00-00	Tran In-FM #103 Rr-M & O	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
110-000-800-397-76-00-14	Tran In-FM #103 Tourism M & O	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00
	<b>Total Transfers In</b>	<b>\$80,000.00</b>	<b>\$80,000.00</b>	<b>\$80,000.00</b>	<b>\$80,000.00</b>	<b>\$80,000.00</b>
<b>RCO Grants</b>						
110-000-000-334-02-70-23	RCO Grant (Lakeside Dock)	\$0.00	\$0.00	\$0.00	\$0.00	\$700,000.00
110-000-000-334-02-70-24	RCO LPM Grant (Parks Parking Lot Imp)	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00
	<b>Total Grants</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$800,000.00</b>
	<b>Total Revenues</b>	<b>\$3,532,544.00</b>	<b>\$3,733,377.08</b>	<b>\$3,826,957.00</b>	<b>\$3,927,778.76</b>	<b>\$4,721,538.00</b>
	<b>Beginning Fund Balance</b>	<b>\$1,626,247.45</b>	<b>\$1,626,247.45</b>	<b>\$1,807,221.37</b>	<b>\$1,807,221.37</b>	<b>\$1,326,330.00</b>
	<b>Total Resources</b>	<b>\$5,158,791.45</b>	<b>\$5,359,624.53</b>	<b>\$5,634,178.37</b>	<b>\$5,735,000.13</b>	<b>\$6,047,868.00</b>

**COUNCILMANIC DEBT PROPOSED EXPENDITURE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/14/2023		2022	2022	2023	2023	2024
<b>Bond Principal</b>						
201-000-000-591-14-71-00	2001 G.o. Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
201-000-000-591-71-75-00	1999 G.o. Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
201-000-000-591-72-71-12	2012 Ncnb GO Bond-Library Prin	\$24,987.14	\$24,987.15	\$25,706.93	\$19,224.60	\$26,447.46
201-000-000-591-75-71-12	2012 Ncnb GO Bond-Marina Prin	\$84,753.50	\$84,753.49	\$87,194.94	\$65,207.62	\$89,706.71
201-000-000-591-76-71-12	2012 Ncnb GO Bond-Shline Prin	\$35,112.37	\$35,112.37	\$36,123.83	\$27,014.74	\$37,164.43
201-000-000-591-76-71-18	2018 GO Bond-Prk Imp Princ	\$29,867.49	\$29,703.94	\$30,739.93	\$30,601.74	\$31,637.85
201-000-000-591-76-71-23	2023 Webster Bond- Pk Maint Bldg Prin	\$0.00	\$0.00	\$130,000.00	\$0.00	\$130,000.00
201-000-000-591-95-70-18	2018 GO Bond-ST Imp Prin	\$69,923.66	\$69,540.77	\$71,966.14	\$71,642.64	\$74,068.29
<b>Interest &amp; Other Debt Service</b>						
201-000-000-592-14-83-00	2001 Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
201-000-000-592-14-85-00	2001 GO Bond Registration Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
201-000-000-592-71-83-00	1999 G.o. Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
201-000-000-592-71-85-00	Bond Registration Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
201-000-000-592-72-83-12	2012 Ncnb GO Bond-Library Int	\$3,710.83	\$3,710.82	\$3,006.82	\$2,323.80	\$2,289.15
201-000-000-592-75-83-12	2012 Ncnb GO Bond-Marina Int	\$12,586.69	\$12,586.69	\$10,198.12	\$7,882.03	\$7,764.52
201-000-000-592-76-83-12	2012 Ncnb GO Bond-Shline Int	\$5,214.52	\$5,214.53	\$4,224.96	\$3,265.42	\$3,216.75
201-000-000-592-76-83-18	2018 GO Bond-Prk Imp Int	\$12,022.54	\$12,027.11	\$11,150.10	\$11,159.23	\$10,252.18
201-000-000-592-76-83-23	2023 Webster Bond- Pk Maint Bldg Int	\$0.00	\$0.00	\$98,533.94	\$46,521.89	\$98,681.10
201-000-000-592-95-80-18	2018 GO Bond-ST Cap Imp Intr	\$28,146.31	\$28,157.00	\$26,103.83	\$26,125.20	\$24,001.68
<b>COUNCILMANIC DEBT EXPENDITURE TOTALS</b>		<b>\$306,325.05</b>	<b>\$305,793.87</b>	<b>\$534,949.54</b>	<b>\$310,968.91</b>	<b>\$535,230.12</b>

**SEWER FUND PROPOSED REVENUE BUDGET 2024**

Account Number As of 11/15/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
400-000-000-308-51-00-00	Assigned Cash & Investments- Beginning	\$1,593,017.00	\$1,668,999.59	\$2,203,130.31	\$2,203,130.31	\$2,055,171.00
<b>Charges For Goods &amp; Services</b>						
400-000-000-343-50-01-00	Sewer Service Fees	\$2,758,209.00	\$2,830,963.63	\$2,903,992.00	\$2,539,758.60	\$2,903,992.00
400-000-000-343-50-03-00	Lake Chelan Sewer District	\$70,000.00	\$67,307.60	\$60,000.00	\$68,592.76	\$60,000.00
400-000-000-343-50-04-00	Lake Chelan Reclamation District	\$150,000.00	\$240,952.76	\$190,000.00	\$178,938.54	\$190,000.00
400-000-000-345-11-20-00	Sewer Fertilizer	\$0.00	\$968.10	\$0.00	\$859.50	\$0.00
<b>Miscellaneous Revenues</b>						
400-000-000-361-11-00-00	Investment Interest	\$5,000.00	\$25,603.17	\$10,000.00	\$60,837.61	\$30,500.00
400-000-000-369-10-00-00	Sale of Surplus Equipment	\$0.00	\$628.00	\$0.00	\$0.00	\$0.00
<b>Other Financing Sources</b>						
400-000-000-395-20-00-00	Insurance Recoveries	\$0.00	\$11,135.56	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>		<b>\$2,983,209.00</b>	<b>\$3,177,558.82</b>	<b>\$3,163,992.00</b>	<b>\$2,848,987.01</b>	<b>\$3,184,492.00</b>
<b>Beginning Fund (Cash) Balance</b>		<b>\$1,593,017.00</b>	<b>\$1,668,999.59</b>	<b>\$2,203,130.31</b>	<b>\$2,203,130.31</b>	<b>\$2,055,171.00</b>
<b>Total Resources</b>		<b>\$4,576,226.00</b>	<b>\$4,846,558.41</b>	<b>\$5,367,122.31</b>	<b>\$5,052,117.32</b>	<b>\$5,239,663.00</b>

**WATER FUND PROPOSED REVENUE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/15/2023		2022	2022	2023	2023	2024
401-000-000-308-31-00-00	Restricted Cash & Investments- Beginning	\$56,949.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-000-308-51-00-00	Assigned Cash & Investments- Beginning	\$7,527,239.00	\$1,589,786.56	\$2,241,027.47	\$2,241,027.47	\$1,997,435.00
<b>Charges For Goods &amp; Services</b>						
401-000-000-342-40-00-00	Water Availability & Inspection Fees	\$0.00	\$120.00	\$0.00	\$160.00	\$0.00
401-000-000-343-40-01-00	Water Service Fees	\$3,166,232.00	\$3,386,023.66	\$3,608,244.00	\$3,259,822.19	\$3,608,244.00
401-000-000-343-45-00-00	Repairs/meters & Lines	\$0.00	\$17,909.54	\$0.00	\$3,577.05	\$0.00
<b>Miscellaneous Revenues</b>						
401-000-000-361-11-00-00	Investment Interest	\$4,500.00	\$25,267.44	\$9,000.00	\$57,577.28	\$28,750.00
401-000-000-369-10-00-00	Sale of Metal, Scrap & Junk	\$0.00	\$6,042.50	\$0.00	\$0.00	\$0.00
401-000-000-369-91-00-00	Other Misc. Revenues	\$0.00	\$4,005.91	\$0.00	\$98.52	\$0.00
<b>Grand Totals</b>		<b>Total Revenue</b>	<b>\$3,170,732.00</b>	<b>\$3,439,369.05</b>	<b>\$3,617,244.00</b>	<b>\$3,321,235.04</b>
		<b>Beginning Fund (Cash) Balance</b>	<b>\$7,584,188.00</b>	<b>\$1,589,786.56</b>	<b>\$2,241,027.47</b>	<b>\$2,241,027.47</b>
		<b>Total Resources</b>	<b>\$10,754,920.00</b>	<b>\$5,029,155.61</b>	<b>\$5,858,271.47</b>	<b>\$5,562,262.51</b>

WATER & SEWER BOND FUND PROPOSED EXPENDITURE BUDGET 2024

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/15/2023		2022	2022	2023	2023	2024
<b>Water &amp; Sewer Bond Fund</b>						
<b>Redemption of Debt</b>						
402-000-000-591-34-78-22	2020 Wtr Inf-Prin/water	\$186,545.45	\$186,545.45	\$188,727.27	\$188,727.27	\$191,454.55
402-000-000-591-35-78-23	2020 Swr Inf-Prin/sewer	\$155,454.55	\$155,454.55	\$157,272.73	\$157,272.73	\$159,545.45
402-000-000-591-35-78-41	2011 Pwtf-Prin/phase II Const	\$316,142.45	\$316,142.44	\$316,142.45	\$316,142.44	\$316,142.45
<b>Debt Interest</b>						
402-000-000-592-34-83-22	2020 Wtr Inf-Int/water	\$37,245.27	\$37,245.28	\$34,712.19	\$34,712.19	\$32,145.95
402-000-000-592-35-83-23	2020 Swr Inf-Int/Sewer	\$31,037.73	\$31,037.72	\$28,926.81	\$28,926.81	\$26,788.30
402-000-000-592-35-83-41	2011 Pwtf-Int/wwtp II Const	\$15,807.12	\$15,807.13	\$15,016.77	\$15,016.77	\$14,226.00
<b>WATER &amp; SEWER BOND EXPENDITURE TOTALS</b>		<b>\$742,232.57</b>	<b>\$742,232.57</b>	<b>\$740,798.22</b>	<b>\$740,798.21</b>	<b>\$740,302.70</b>

SANITATION FUND PROPOSED REVENUE BUDGET 2024

Account Number as of 11/15/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
403-000-000-308-51-00-00	Assigned Cash & Investments- Beginning	\$788,124.00	\$687,872.61	\$836,999.56	\$836,999.56	\$880,625.00
Charges For Services						
403-000-000-343-70-00-00	Garbage Collection Fees	\$1,695,623.00	\$2,034,752.77	\$1,963,894.00	\$1,646,660.56	\$1,987,513.00
Miscellaneous Revenues						
403-000-000-361-11-00-00	Investment Interest	\$2,000.00	\$10,213.41	\$3,200.00	\$24,857.80	\$12,450.00
403-000-000-362-20-00-00	Dumpster Rentals	\$46,403.00	\$56,512.61	\$55,500.00	\$49,005.44	\$55,500.00
403-000-000-369-10-00-00	Sale of Surplus Equipment	\$0.00	\$11,480.00	\$0.00	\$0.00	\$0.00
403-000-000-369-10-00-02	Sale of Recycled Materials	\$0.00	\$168.74	\$0.00	\$0.00	\$0.00
Total Revenue		\$1,744,026.00	\$2,113,127.53	\$2,022,594.00	\$1,720,523.80	\$2,055,463.00
Beginning Fund (Cash) Balance		\$788,124.00	\$687,872.61	\$836,999.56	\$836,999.56	\$880,625.00
Total Resources		\$2,532,150.00	\$2,801,000.14	\$2,859,593.56	\$2,557,523.36	\$2,936,088.00

**WATER CAPITAL FUND PROPOSED REVENUE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/15/2023		2022	2022	2023	2023	2024
<b>Water Construction Fund</b>						
406-105-000-308-31-00-00	Restricted Cash & Investments- Beginning	\$0.00	\$56,949.47	\$0.00	\$0.00	\$0.00
406-105-000-308-51-00-00	Assigned Cash & Investments- Beginning	\$3,500,030.00	\$5,340,500.90	\$4,769,234.86	\$4,769,234.86	\$2,207,697.00
<b>Miscellaneous Revenues</b>						
406-105-000-361-11-00-00	Investment Interest	\$0.00	\$58,219.56	\$14,000.00	\$139,451.42	\$69,700.00
406-105-000-367-20-00-00	Water Connection Fees	\$475,000.00	\$904,387.49	\$564,000.00	\$425,899.80	\$400,000.00
406-105-000-368-10-00-00	Special Assessment-Reservoir	\$22,000.00	\$1,400.00	\$22,000.00	\$0.00	\$11,000.00
406-105-000-397-30-00-00	Tran In-FM #401 Water Fund	\$740,000.00	\$740,000.00	\$1,502,407.00	\$1,502,407.00	\$1,296,138.00
<b>Total Revenue</b>		<b>\$1,237,000.00</b>	<b>\$1,704,007.05</b>	<b>\$2,102,407.00</b>	<b>\$2,067,758.22</b>	<b>\$1,776,838.00</b>
<b>Beginning Fund (Cash) Balance</b>		<b>\$3,500,030.00</b>	<b>\$5,397,450.37</b>	<b>\$4,769,234.86</b>	<b>\$4,769,234.86</b>	<b>\$2,207,697.00</b>
<b>Total Resources</b>		<b>\$4,737,030.00</b>	<b>\$7,101,457.42</b>	<b>\$6,871,641.86</b>	<b>\$6,836,993.08</b>	<b>\$3,984,535.00</b>

**SEWER CAPITAL FUND PROPOSED REVENUE BUDGET 2024**

Account Number	Description	Budget	Actual	Budget	Actual	Budget
As of 11/15/2023		2022	2022	2023	2023	2024
<b>Sewer Construction Fund</b>						
407-000-000-308-31-00-00	Restricted Cash & Investments- Beginning	\$3,452,474.39	\$91,181.52	\$0.00	\$0.00	\$0.00
407-000-000-308-51-00-00	Assigned Cash & Investments- Beginning	\$0.00	\$3,361,292.87	\$2,371,210.56	\$2,371,210.56	\$1,922,442.00
<b>Miscellaneous Revenues</b>						
407-000-000-361-11-00-00	Investment Interest	\$0.00	\$46,200.51	\$10,000.00	\$84,648.06	\$42,324.00
407-000-000-367-00-00-23	Contribution from CVHT	\$0.00	\$0.00	\$350,000.00	\$0.00	\$0.00
407-000-000-367-20-00-00	Sewer Connection Fees	\$325,000.00	\$513,946.70	\$380,000.00	\$205,078.15	\$200,000.00
407-000-000-367-35-00-00	Contribution from other sources	\$0.00	\$10,319.00	\$894,915.00	\$0.00	\$300,000.00
407-000-000-368-10-00-12	Lcsd Phase li-Pump ST #2	\$13,800.00	\$13,742.72	\$13,000.00	\$13,709.99	\$13,800.00
407-000-000-368-10-01-02	Lcsd Phase I 2001 Upgrade	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00
407-000-000-368-10-01-12	Lcsd Phase II Construction	\$16,300.00	\$16,450.05	\$16,300.00	\$16,410.89	\$16,500.00
407-000-000-368-10-02-02	Lcrecd Phase I 2001 Upgrade	\$41,400.00	\$0.00	\$0.00	\$0.00	\$0.00
407-000-000-368-10-02-12	Lcrecd Phase II Construct	\$56,000.00	\$56,681.56	\$56,000.00	\$0.00	\$56,547.00
407-000-000-368-10-02-20	LCSD - Lift Station 5	\$68,763.91	\$68,764.00	\$68,655.97	\$68,656.00	\$56,547.00
<b>Total Other Financing Sources</b>						
407-000-000-397-35-00-00	Tran In-FM #400 Sewer Fund	\$1,025,000.00	\$1,025,000.00	\$1,427,794.00	\$1,427,794.00	\$1,704,653.00
407-000-000-397-59-00-23	Tran In-FM #001 Corona Relief Fund	\$0.00	\$0.00	\$750,000.00	\$750,000.00	\$0.00
<b>Total Revenue</b>		<b>\$1,571,263.91</b>	<b>\$1,751,104.54</b>	<b>\$3,991,664.97</b>	<b>\$2,566,297.09</b>	<b>\$2,390,371.00</b>
<b>Beginning Fund (Cash) Balance</b>		<b>\$3,452,474.39</b>	<b>\$3,452,474.39</b>	<b>\$2,371,210.56</b>	<b>\$2,371,210.56</b>	<b>\$1,922,442.00</b>
<b>Total Resources</b>		<b>\$5,023,738.30</b>	<b>\$5,203,578.93</b>	<b>\$6,362,875.53</b>	<b>\$4,937,507.65</b>	<b>\$4,312,813.00</b>

**EQUIPMENT RENTAL & REPAIR FUND PROPOSED REVENUE BUDGET 2024**

Account Number As of 11/15/2023	Description	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024
502-000-000-308-51-00-00	Assigned Cash & Investments- Beginning	\$1,436,500.00	\$1,336,249.29	\$1,832,233.70	\$1,832,233.70	\$1,666,416.00
<b>Charges For Services</b>						
502-000-000-344-50-00-00	Fuel Sales	\$2,100.00	\$0.00	\$0.00	\$0.00	\$0.00
502-000-000-348-30-00-00	Vehicle Repairs	\$407,000.00	\$417,420.39	\$476,950.00	\$476,950.00	\$476,950.00
502-000-000-348-50-00-00	Interfund Fuel Sales	\$60,000.00	\$127,867.45	\$146,000.00	\$101,095.47	\$120,000.00
502-000-000-348-70-00-00	Welding/fabrication	\$10,000.00	\$60,973.56	\$13,750.00	\$1,797.06	\$5,000.00
<b>Miscellaneous Revenues</b>						
502-000-000-361-11-00-00	Investment Interest	\$2,000.00	\$19,487.82	\$4,500.00	\$42,118.37	\$21,050.00
502-000-000-361-40-76-18	Loan Interest Received	\$4,050.00	\$4,050.00	\$2,850.00	\$0.00	\$0.00
502-000-000-369-10-00-00	Sale of Surplus	\$0.00	\$484.00	\$0.00	\$0.00	\$0.00
502-000-000-369-91-00-00	Other Misc. Revenues	\$0.00	\$3,052.00	\$0.00	\$0.00	\$0.00
502-000-000-381-20-76-18	Loan Repay Received	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	\$0.00
<b>Operating Transfers-IN</b>						
502-000-000-397-48-00-95	Tran In-FM Other Funds	\$456,011.00	\$456,012.00	\$323,612.00	\$323,613.00	\$266,354.00
<b>Total Revenue</b>		<b>\$1,091,161.00</b>	<b>\$1,239,347.22</b>	<b>\$1,117,662.00</b>	<b>\$945,573.90</b>	<b>\$889,354.00</b>
<b>Beginning Fund (Cash) Balance</b>		<b>\$1,436,500.00</b>	<b>\$1,336,249.29</b>	<b>\$1,832,233.70</b>	<b>\$1,832,233.70</b>	<b>\$1,666,416.00</b>
<b>Total Resources</b>		<b>\$2,527,661.00</b>	<b>\$2,575,596.51</b>	<b>\$2,949,895.70</b>	<b>\$2,777,807.60</b>	<b>\$2,555,770.00</b>

# Appendices

Appendix A- City of Chelan Financials Policies

Appendix B- HR Highlights Appendix C- Fund

Accounting Appendix D- Designation of Revenues

## **APPENDIX A –CITY OF CHELAN FINANCIAL POLICIES**

Financial policies provide guidelines for Chelan’s leaders to ensure sound decision-making that safeguards core services while moving the community forward to achieve its vision. Good financial management ensures that Chelan is able to withstand economic fluctuations, maintain focus on the entire financial picture, and adjust to the changing service needs of the community.

This policy incorporates past financial practices in defining the current policies to be used by the City of Chelan to meet its obligations and operate in a financially prudent manner. These policies have been established to provide general fiscal guidelines and are intended to provide sound direction in the management of the City’s financial affairs.

The City’s Financial Policies are intended to serve as a Council-approved set of values and expectations for Council Members, City staff, citizens and other interested parties who may do business with the City. The use of the term “City” refers to all City officials and staff who are responsible for the activities to carry out these policies. The policies describe expectations for financial planning, budgeting, accounting, reporting and other management practices. They have been prepared to assure prudent financial management and responsible stewardship of the City’s financial and physical resources.

### **Operating Budget Policies**

General budget policies ensure service levels are reasonable and attainable and that budget documents detailing revenues and expenditures accurately reflect Council and community goals. The City of Chelan budget procedures are in compliance with the Revised Code of Washington (RCW), Chapter 35A.33. The City budgets annually on the calendar year beginning January 1<sup>st</sup> and ending December 31<sup>st</sup>. The City Council shall adopt the budget by ordinance at the fund level.

Citizen involvement shall be encouraged in the budget decision-making process through public hearings and budget work sessions.

### **Conservative Budgeting**

The City will use a conservative budgeting approach and accepted analytical techniques including trending, per capita estimates of intergovernmental revenue and sales and property tax estimates based on prior year revenues adjusted for reasonable known growth factors. Budgeted revenues and expenditures shall attempt to produce variances from actuals in the 3% to 5% range for overall fund revenues (over budget) and 3% to 5% range for overall fund expenditures (under budget). All approved positions will be budgeted for a full year with maximum estimated benefits.

### **Long Term Financial Planning**

Long term or multiyear financial planning is the process of aligning fiscal capacity with long term service requirements and objectives. Financial forecasting is the process of projecting revenues and expenditures over a multiyear period, using assumptions about economic conditions, future spending scenarios, and other variables.

Given resource limitations, the City will engage in collaborative multiyear financial planning as a part of its' overall budget process utilizing the best available cost-effective practices. To be effective, long term financial planning combines financial forecasting and analysis with a strategic operations perspective.

The City will plan for capital improvements over a multiyear period. The Capital improvements planning will relate directly to the City's various strategic asset plans (capital improvement studies, documents, and policies), and be consistent with the Capital Facilities Element of the Comprehensive Plan with regards to transportation, water, wastewater, stormwater, parks, recreation and general government facilities.

Capital improvements are typically:

1. One-time costs for the acquisition, construction, improvement, replacement or renovation of land, structures, and major equipment. The costs may be incurred over one or more years.
2. Projects eligible for funding with long term debt.
3. The systematic acquisition or repair and maintenance of facilities and infrastructure over an extended period of time.

Proposals for capital projects will go through the Capital Improvements Plan (CIP) planning process. Planning for capital improvements will include a project description, statement of need, reference to a strategic asset plan, estimated project cost, project schedule, long term operating and maintenance cost estimates, and specific funding sources projected to be available to fund each project. This information will be included in project financial planning and documentation.

The City's Capital Improvement Plan (CIP) will be an integral part of the budget process. Projects within the plan will take the highest priority for capital investment when developing the budget. A multiyear CIP will be prepared annually as a part of the budget process. The first year of the CIP (aligning with the budgeted fiscal year), as amended by the City Council, will be incorporated into the adopted annual budget.

Capital improvements and equipment planning will include all projects with a minimum estimated cost of \$2,000 and an estimated useful life of one year or more.

### **Capital Improvements Budgeting**

The purpose of the CIP is to forecast and match projected revenues and major capital needs over a five - year period. Long rang capital planning is an important management tool which strengthens the linkage between community infrastructure needs and the financial capacity of the City.

Capital projects approved during the CIP process will be budgeted in the various capital projects funds of the City, which are related to the various operating funds of the City as follows:

- a. General / Current Expense Fund – Capital Improvements Fund
- b. Recreation Fund – Recreation Capital Fund
- c. Street Fund – Street Capital Fund

- d. Water Fund – Water Capital Fund
- e. Sewer Fund – Sewer Capital Fund

Capital projects requiring phased implementation (predesign / conceptual review, construction design /engineering, construction management/construction/acquisition) will be budgeted as separate project phases in separate years as a best practice. Approaching major projects using a measured approach results in projects with a high probability of successful completion and that are well understood by the community.

Projects should generally be foreseen ahead of the time (2 + years) of need to allow time for planning long term financing strategies or financing methods. It is understood that there will be exceptions to the best practice, and these will be considered on a case by case basis.

Capital Improvements funds are considered to be “special funds” in the context of paragraph 2 of RCW 35A.33.150 (incorporated in fiscal policy below). As such, capital project appropriations for various projects do not lapse at the end of a fiscal year but may be carried forward from year to year until the purpose of the project has been accomplished.

For the purpose of financial management and control, a budget report will be presented to the to the City Council detailing remaining project balances of ongoing projects (projects budgeted and funded in prior years with non-lapsing appropriations) during March of each year. For example, the report in March of 2021 would include information on projects budgeted in 2020 and prior years.

Sunset Clause – capital improvements funds project appropriations are considered to be non-lapsing appropriations under RCW 35A.130.150. The City of Chelan, however, will maintain a two - year sunset clause for appropriated capital projects. The sunset clause will apply to funded capital projects for which no significant progress towards completion, as demonstrated through expenditure or encumbrance of project funds towards project completion, has occurred.

The following is an example of the timing of the application of the sunset clause:

- a. Project X is funded through the FY 2020 budget process, with funding available January 1, 2020.
- b. Budget preparation begins for FY 2022. The contract / purchase order which will lead to substantial project completion will not be issued by the end of FY 2021.
- c. Project X appropriation will lapse at the end of FY 2021, (and if the project is to be completed) must be included in the FY 2022 CIP for reconsideration by the City Council.

The sunset clause provides the City Council opportunity to reconsider delayed projects in the context of changing community needs and economic conditions.

## **RCW 35A.33.150**

### **Unexpended appropriations.**

All appropriations in any current operating fund shall lapse at the end of each fiscal year: PROVIDED, That this shall not prevent payments in the following year upon uncompleted programs or improvements in progress or on orders subsequently filled or claims subsequently billed for the purchase of material, equipment and supplies or for personal or contractual services not completed or furnished by the end of the fiscal year, all of which have been properly budgeted and contracted for prior to the close of such fiscal year but furnished or completed in due course thereafter.

All appropriations in a special fund authorized by ordinance or by state law to be used only for the purpose or purposes therein specified, including any cumulative reserve funds lawfully established in specific or general terms for any municipal purpose or purposes, or a contingency fund as authorized by RCW 35A.33.145, shall not lapse, but shall be carried forward from year to year until fully expended or the purpose has been accomplished or abandoned, without necessity of reappropriation.

The accounts for budgetary control for each fiscal year shall be kept open for twenty days after the close of such fiscal year for the purpose of paying and recording claims for indebtedness incurred during such fiscal year; any claim presented after the twentieth day following the close of the fiscal year shall be paid from appropriations lawfully provided for the ensuing period, including those made available by provisions of this section, and shall be recorded in the accounts for the ensuing fiscal year. [ 1967 ex.s. c 119 § 35A.33.150.]

## **Strategic Planning**

For internal management and long term planning purposes, the City will establish sustainable and ongoing funding streams designed to accrue funds (to the extent possible) sufficient to fund the timely replacement or refurbishment of existing assets necessary to the business operations of the City, or to acquire or develop new assets to the benefit of the Community. These funding streams, or earmarks, will informally designate funds through the budget process to be used to fund capital needs in the future. Funding will be earmarked for this purpose when available and practical.

### **Process:**

1. Through the annual CIP and budget process, the City will set aside (earmark) funds from current CIP funding revenue streams (operating funds annual operating surplus when available) to fund specific projects and programs to be identified and included in future CIP's. The funding appropriations do not themselves constitute new projects or authorize spending, but allocate portions of the annual capital funding stream for certain purposes as discussed below.
2. Finance will track the individual funding allocations.
3. Spending of allocated funds for specific projects (identified through the CIP process or on an ad hoc basis during a fiscal year) will only occur after the City Council has approved the project through the annual budget process or other Council action.
4. Balances will be reviewed annually and shared with the City Council during the budget process. Allocations levels will be reviewed annually in light of competing priorities, economic conditions, and anticipated work plans.

These funds could be repurposed by future City Councils for purposes unrelated to the original intention of the funding allocations.

Proposed funding allocations and their purposes are as follows:

- a. Technology (Capital Improvements Fund)– to finance all or part of the cost of replacement and purchase of technology equipment and software used in the general business operations of City departments (excluding utilities, which have a reliable funding stream), and boards and commissions through the establishment of a sustainable and ongoing funding source for planned or unexpected events which would otherwise cause fluctuations in operating or capital budgets. Potential uses might include periodic replacement of end user computers, network equipment and software, technology implementation to automate / streamline business practices and customer service delivery (examples might include online building permit processes, electronic banking and financial activity, GIS implementation), and website enhancements.
- b. Shoreline Access (Capital Improvements Fund and Recreation Capital Fund)-to finance all or part of the cost to identify and develop pocket parks utilizing existing rights of way to provide access to the Lake Chelan shoreline. Potential costs might include surveying, legal costs, design costs, signage, clean up, landscaping, beach enhancements, picnic tables, benches and bike racks. A further potential use of these funds might be to fund preliminary research costs associated with property purchases providing access to the Lake Chelan shoreline, which would be funded through alternative financing strategies.
- c. Parks Facilities and infrastructure (Recreation Capital Fund) – to finance all or part of the cost of refurbishing, replacing or adding to Parks facilities and infrastructure utilized in providing services to the public through the establishment of a sustainable and ongoing funding source for planned or unexpected events which would otherwise cause fluctuations in capital or operating budgets. Such assets may include picnic shelters, sports facilities, irrigation and other utility systems, docks, boat launches, buildings, and beaches.
- d. Parks Equipment (Recreation Capital Fund)- to finance all or part of the cost of refurbishing , replacing or adding Parks equipment utilized in providing services to the public through the establishment of a sustainable and ongoing funding source for planned or unexpected events which would otherwise cause fluctuations in capital or operating budgets. Such equipment assets may include playground equipment, mowers and other grounds maintenance equipment, vehicles, and trailers.

### **Maintenance of Facilities and Equipment**

The City has a responsibility to its tax and rate payers to maintain and repair existing facilities and equipment and to replace same for maximum efficiency. Adequate maintenance and replacement of the City's facilities, equipment and technology will be provided for in either the operating or capital budget. As practicable, these expenses will be forecast in an equipment replacement or capital fund of the operating fund.

### **Recurring / Sustainable Revenue Sources**

Recurring operating program costs should not exceed the amount of recurring revenue to finance those costs. Prior to adoption of a new program, the recurring revenue will be identified along with the new program costs.

One time or nonrecurring revenues or resources will be used to fund one - time expenditures.

### **Cost Recovery**

All taxpayers/utility customers should not pay for a service that benefits only certain individuals. Therefore, fees will be established where possible to recover costs of such services or programs. Fees for services will be reviewed at least annually and adjusted as necessary. Based on Council direction, general taxpayer revenues may be used to subsidize all or a portion of the cost of services if it has been identified that those services address a vulnerable set of customers, including low income, senior, and disabled citizens, or is determined as being in the best interests of the city.

### **Adjustments/Amendments to the Budget**

Adjustments to line items that are consistent with council directives and do not exceed budgeted wage ranges, benefits, or the total appropriated amount in a fund will be executed by the Finance Director following direction/discussion and approval of the City Administrator.

Amendments to the budget that change fund totals will be adopted by the Council through an ordinance, which is usually done mid-year and year-end. Council will be informed in advance as needed and Council may authorize staff to proceed with purchases in advance of a formal budget amendment.

### **Unreserved Ending Cash**

Ending cash balances that exceed those needed to meet reserve requirements in the General Fund (see Operating Fund Balances below) and are identified as revenues in excess of expenditures from the prior year will be transferred to capital funds as recommended by staff and approved by Council through the first budget amendment of the current year. Fund transfers shall be based on the City's Capital Improvement Plan and be considered collectively with other projects in the plan. Funds will not be transferred if reserves have fallen below the recommended amounts until such time as those amounts are restored.

## **Fund Balance Reserve Policies**

Adequate fund balance and reserve levels help mitigate short-term cash flow issues, emergencies, and the effect of fluctuations in the economy, as well as assist in the financial strength of the City's bond ratings.

### **Operating Fund Balance Reserves**

The City's goal is to maintain a 30% reserve of anticipated annual expenditures (calculated by a two-year average of past operating expenditures) in the General Fund. This reserve will be used to meet seasonal cash flow demands, provide a financial cushion in an economic downturn and meet emergency needs.

In the event the General Fund experiences an emergency or economic downturn, every effort will be made first to reduce costs and/or implement rate increases prior to utilizing reserves. In extreme situations Council may approve that resources from reserves be used. Reserves utilized under these circumstances will be replaced within three years.

In addition, a reserve balance of \$250,000 will be maintained in the General Fund for repairs/maintenance of city facilities, unforeseen expenditures, and some expenses that exceed routine repairs and maintenance and/or do not fit the typical criteria of “capital project”.

Cash balances in excess of the amount required to maintain strategic reserves will be used to fund capital equipment/projects, one-time, or non-recurring costs as approved by Council. (See Operating Budget Policies)

### **Utility Operating Policies**

City utilities are enterprise funds and therefore need to maintain a revenue and expense structure that allows them to be self-supporting with adequate revenue that pays for maintenance, operations, debt service and capital costs. Adequate reserves, rate analyses and budgetary policies steer the utilities toward ongoing self-sufficiency.

#### **Utility Rates and Fees**

As enterprise funds, all utilities will be self-supporting through rates, connection charges (also referred to as hook-ups fees or GFCs or general facilities charges) and other fees. Whenever practical, smaller utility increases will be considered more frequently, to avoid large jumps in rate payer bills. Revenues will pay maintenance, operation, debt service, and provide funds for capital repairs/improvements. Rates and fees will be reviewed at least annually and, if necessary, adjusted to reflect the cost of services. Every five years a detailed rate analysis will take place to ensure financial solvency of the utilities.

#### **Utility Fund Reserves**

All utilities will be operated in a manner to ensure an average and ending fund balance in an amount equal to approximately three months of operational appropriations. In the event that the fund balance falls below that average amount or a new utility is formed, the City will work to restore the balance to that level with cost reductions, rate increases and other measures within three years. The City may use reserves to “smooth” rate increases over a period of years and avoid large jumps in ratepayer bills. Once utility cash reserve goals are met and maintained, excess cash identified as revenues in excess of expenditures from the prior year will be transferred to capital funds as outlined in Operating Budget Policies above.

### **Debt Management Policies**

The City will maintain adequate available debt capacity to ensure funding for major, high priority capital projects.

The term of long term debt issued will not exceed the life of the projects financed. Current operations will not be funded by long term debt.

The City is an infrequent issuer of debt. Debt is primarily used to finance large capital investments. Various state laws limit the City’s debt capacity. General obligation (GO) debt, backed by the full faith and credit of the City, is limited to 2.5% of the value of all taxable property within the City. That percentage includes councilmanic or non-voted debt (1.5% of property values) note\* and Local Option Capital Asset Lending

(LOCAL), a financing contract with the Office of the State Treasurer (39.94 RCW). Revenue bonds rely on a funding source, such as utility revenues, for debt repayment.

When evaluating a debt issue, a financial feasibility analysis will be performed. The analysis will include the City's ability to make debt service payments, with due consideration given to revenue fluctuations associated with periodic economic cycles.

Note – General Assessed Value in Chelan in 2018 is \$984,276,245. Allowable Councilmanic (nonvoted) debt is 1.5% of that amount, or \$14,764,151 as compared to the actual outstanding GO debt of \$2,836,457. Ability to fund debt service while meeting other obligations is also a limiting debt factor.

### **Interfund Loans**

Interfund borrowing can be cost effective as it reduces the administrative costs associated with issuing bonds or borrowing from a bank. Therefore, the City may use interfund borrowing when adequate funds are available internally within the City's own resources.

The City will set a reasonable timeline for repayment of between one and five years and use the State's Local Government Investment Pool (LGIP) to set the interest rate of the loan.

Interfund loans are permitted to cover cash flow for capital projects where federal or state grants are approved but there is a timing issue between city expenditures and the actual reimbursement by the granting agencies. Interfund loans shall be approved by Council with a resolution.

### **Investments**

The City will at all times maintain sufficient cash on hand to meet reasonably expected expenditures for the operating period.

The City will follow state law and the following criteria in priority order when investing idle cash:

1. Preservation of capital
2. Liquidity of funds
3. Best available rate of return

Examples of authorized investments, as defined in RCW 39.59, include:

- (1) Bonds of the state of Washington and any local government in the state of Washington;
- (2) General obligation bonds of a state and general obligation bonds of a local government of a state, which bonds have at the time of investment one of the three highest credit ratings of a nationally recognized rating agency;
- (3) Subject to compliance with RCW 39.56.030, registered warrants of a local government in the same county as the government making the investment;
- (4) Certificates, notes, or bonds of the United States, or other obligations of the United States or its agencies, or of any corporation wholly owned by the government of the United States; or

United States dollar denominated bonds, notes, or other obligations that are issued or guaranteed by supranational institutions, provided that, at the time of investment, the institution has the United States government as its largest shareholder;

- (5) Federal home loan bank notes and bonds, federal land bank bonds and federal national mortgage association notes, debentures and guaranteed certificates of participation, or the obligations of any other government sponsored corporation whose obligations are or may become eligible as collateral for advances to member banks as determined by the board of governors of the federal reserve system;
- (6) Bankers' acceptances purchased on the secondary market;
- (7) Commercial paper purchased in the secondary market, provided that any local government of the state of Washington that invests in such commercial paper must adhere to the investment policies and procedures adopted by the state investment board; and
- (8) Corporate notes purchased on the secondary market, provided that any local government of the state of Washington that invests in such notes must adhere to the investment policies and procedures adopted by the state investment board.
- (9) State of Washington Local Government Investment Pool (Chapter 43.250 RCW).
- (10) Nonnegotiable certificates of deposit and other collateralized evidence of deposits with qualified State of Washington public depositories (RCW 39.58).
- (11) Any investments authorized by law for the Treasurer of the State of Washington or any local government of the State of Washington but except as provided in RCW 39.58, such investments do not include certificates of deposits of banks or bank branches not located in the State of Washington.

### **Collateralization**

Collateralization is required on repurchase agreements. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value with principal and accrued interest. The City chooses to limit collateral to the following:

1. Treasury Obligations – bills, notes, bonds
2. Government Sponsored Enterprises (GSE) Federal Instrumentality Securities including the Federal National Mortgage Associations (FNMA), Federal Home Loan Mortgage Corporation (FHLMC), Federal Home Loan Banks (FHLB), Federal Farm Credit Bureau (FFCB), as well as additional obligations of the U.S. Government, its' agencies and instrumentalities, providing that the payment of the principal and interest is either guaranteed by the Federal Government, carries an outright government backing, or carries an implicit guarantee.

### **Grants**

All potential grants shall be carefully examined for matching requirements. In cases where a match is required the department preparing the application will determine the source of the match and present to Council prior to submission. Some grants may not be accepted if local matching funds cannot be justified. Grants may also be rejected if programs must be continued with local resources after grant funds are exhausted. Ongoing maintenance and operation cost estimates shall be prepared by staff and considered by Council prior to applying for grants.

### **Accounting, Financial Reporting, and Audit Policies**

The City of Chelan operates under the laws of the State of Washington applicable to a Non-Charter Code City classification with a Mayor-Council form of government. The City is a general purpose governmental entity that provides general government services, including administrative services; contracted law enforcement, fire, and animal control; street maintenance and improvements; water, sewer, sanitation, and recycling services; and a parks system, including a marina, putting course and golf course.

#### **Accounting System**

The City of Chelan will maintain a standard of accounting practices that will at all times conform to the State of Washington Budgeting, Accounting, and Reporting System (BARS) and federal and state regulations. The city will maintain its accounting system in accordance with the Washington State Auditor's Office requirements for single-entry, cash basis entities.

#### **Financial Reporting**

**Reporting Frequency** – Monthly budget and actual reports will be distributed to all departments. Quarterly reports, as a minimum frequency, will be presented to the City Council.

**Annual Reports** – The annual financial reports prepared by the City (City of Chelan report, Lake Chelan Sewer District report, and Lake Chelan Airport report) will be completed and submitted within the 150 day requirement for submission to the Washington State Auditor's Office. Finance staff will strive for full and complete disclosure of all material matters. Errors discovered after submission and prior to audit will be promptly corrected. Unaudited copies will be distributed to city departments and Council.

**Audits** – City staff will cooperate fully with staff from the State Auditor's Office prior to, during, and at follow-up of the annual audit. Identification of practices that result in management letters or findings will be corrected as reasonably possible. Recommendations from the Auditor's Office will be reviewed and implemented where practical.

## Appendix B-2024 HR Highlights

The City of Chelan has a total of 117 Positions.

Non-Represented	19
Full Time Union	48
Part Time Union	3
Seasonal Non-Union	47
Temporary Non-Union	0

The City has 1 Union: Washington State Council of County and City Employees (WSCCCE)  
AFSCME/AFL-CIO Local Union 846 CC

- Contract expires December 31, 2023
- Budgeted a 5.00% COLA
- Budgeted a 2% Employer Match on 457-Supplemental Retirement\*
- Budgeted Medical provided by AWC-4.1% increase.
- Dental provided by WSCCCE- 3% increase
- Vision and Life Insurance is provided by AWC-No increase.

### Non-Represented Employees

- Budgeted a 5.00% COLA
- Delta Dental is provided by AWC- No premium increase
- Budgeted Full Dental Benefit-slight increase \$94.92/year.
- Vision and Life Insurance is provided by AWC- No increase.

### All Employees

- L&I- Proposed average increase 4.9%
- Budgeted increase in Employer Medical Contribution percentage\*
- Budgeted a \$10 increase per Longevity Tier\*
- Retirement- Employer Contribution Rate 9.53% effective September 1, 2023
- PFML-0.74% decreased (Employees pay .7143 of the 0.74% Employers pay .2857 (Gross wages x .0074 = total premium.)

\*Items budgeted, dependent upon negotiations for January 1, 2024- December 31, 2026, CBA.

\*Increase Medical percentage paid by Employer as Follows.

100% for Employee, 75% for Spouse and/or Dependents.

## Employee Count by Department

	FTE		FTE
<b>LEGISLATIVE</b>	<b>7.00</b>	<b>PUBLIC WORKS</b>	<b>28.25</b>
Council		Public Works Director	
<b>Non-Rep 7</b>	<b>Total 7</b>	City Engineer	
		Operations Manager	
<b>ADMINISTRATION</b>	<b>4.90</b>	Administrative Assistant	
Mayor		Development Project Manager	
City Administrator		Engineering Tech	
City Clerk		Water Treatment Plant Lead Operator	
Deputy City Clerk		Water Treatment Plant Operator	
Office Asst/Records Clerk (90% FTE)		Water Treatment Plant Operator- Alt Schedule (Vacant)	
<b>Non-Rep 3 Union 1 Union PT .9</b>	<b>Total 4.9</b>	Waste Water Treatment Plant Lead Operator	
		Waste Water Treatment Plant Operator	
<b>FINANCE</b>	<b>6.00</b>	Pump Technician	
Finance Director		Mechanic	
Asst. Finance Director		Asst Mechanic (Vacant)	
Accounting Assistant II (2)		Public Works Utility Crew Foreman	
Accounting Assistant I (1)		Assistant Crew Foreman	
Finance Receptionist/Clerical Asst		Public Works Street Crew Foreman	
<b>Non-Rep 2 Union 4</b>	<b>Total 6</b>	Utility Worker (5) (1 Proposed)	
		Meter Reader/Utility Worker	
<b>FACILITIES/JANITORIAL</b>	<b>1.72</b>	Recycle Utility Worker (2)	
Facilities Specialist		Utility Worker/Sanitation Truck Driver (2)	
Janitor-City Hall (36% of wage)		Janitor (25% wage)	
Janitor-Library (31% of wage)		<b>Non-Rep 3 Union 25.25</b>	<b>Total 28.25</b>
Janitor-Old PUD restrooms (5% of wage)			
<b>Union 1 .72</b>	<b>Total 1.72</b>		
		<b>PARKS &amp; RECREATION</b>	<b>7.66</b>
<b>COMMUNITY DEVELOPMENT</b>	<b>8.90</b>	Parks & Recreation Director	
Planning Director		Rec & Facilities Supervisor	
Building Official		Rec & Facilities Assistant Supervisor (Vacant)	
Sr. Associate Planner		Parks Maintenance Foreman	
Associate Planner (Vacant)		Parks Maintenance Worker (2) (1 Vacant)	
Assistant Planner		Office Lead (Proposed)	
Building Inspector		Parks Maint Worker (25%)	
Community Development Officer (Vacant)		Youth Coordinator (38%)	
Permit Coordinator (Vacant)		Janitor (3% wage)	
Permit Tech (90% FTE)		<b>Non-Rep 1 Union 6.28 PT .38</b>	<b>Total 7.66</b>
<b>Non-Rep 3 Union 5 Union PT .9</b>	<b>Total 8.9</b>		
		<b>GOLF MAINTENANCE</b>	<b>3.00</b>
<b>GOLF PRO SHOP</b>	<b>1.75</b>	Golf Maintenance Supervisor	
Golf Professional		Asst. Golf Maintenance Sup.	
Assistant Golf Pro (75%)		Mechanic	
<b>Union 1.75</b>	<b>Total 1.75</b>	<b>Union 3</b>	<b>Total 3</b>
<b>GOLF PRO SHOP SEASONAL</b>	<b>7.00</b>	<b>GOLF MAINTENANCE SEASONAL</b>	<b>8.00</b>
Office Worker (4)		Greenskeeper 1 (4)	
Custodian/Lead Cart Attendant		Greenskeeper 2 (4)	
Cart Attendant (2)		<b>Seasonal 8</b>	<b>Total 8</b>
<b>Seasonal 7</b>	<b>Total 7</b>		

## Employee Count by Department

GENERAL PARKS SEASONAL		11.00	R.V. PARK SEASONAL		11.00
Grounds Maintenance 1 (2)			Grounds Maintenance 1		
Grounds Maintenance 2			Grounds Maintenance 2		
Facilities Maintenance 1 (2)			Facilities Maintenance (2)		
Parking Enforcement (2)			RV Office Clerk (4)		
Landscape Maintenance 2 (2)			Office Lead		
Landscape Downtown (2)			RV Office Night Clerk/Security (2)		
Seasonal 11		Total 11	Seasonal 11		Total 11
PUTTING COURSE SEASONAL		7.00	*This list represents positions and FTE's		FTE
Greens Maintenance			Legislative 7		7.00
Office Clerk (6)			Non-Represented 12		12.00
Seasonal 7		Total 7	Full Time Union 48		48.00
			Part Time 3		2.18
MARINA SEASONAL		3.00	Seasonal-Non Union 47		47.00
Attendant (3)					
Seasonal 3		Total 3	CITY POSITION TOTAL 117		
			FTE's Totals		116.18

## **APPENDIX C – FUND ACCOUNTING**

Per the Washington State Budgeting, Accounting, and Reporting System maintained by the Washington State Auditor's Office, "A fund is a fiscal and accounting entity with a self - balancing set of accounts.....which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations". Each fund is considered to be a separate legal entity, meaning that one fund cannot benefit another.

### **FUND DEFINITIONS**

**General Fund #001** – The General Fund is the general operating fund of the City. It accounts for all financial resources and transactions except for those to be accounted for within another fund. Departments / activities budgeted within the General Fund include Administration, Finance, Legal, Police, Planning, Building Department, Library, Mental and Physical Health, and Youth Services, and transfers out for General Fund capital projects. Several of these activities (Police, Youth Services, Mental and Physical Health, and Library) are contracted services. Major revenue sources include the local sales tax, property tax, local justice sales tax, internal B&O taxes of 9.5% on City Water, Sewer, and Sanitation Funds, charges for service by the Finance and Administration Departments, Building and Planning Fees and the Chelan County PUD operating tax.

**Street Fund #101** – The Street Fund accounts for dedicated state shared gas tax revenue, and is used to account for street maintenance, and transfers out for street capital projects. Major revenue sources are property taxes and motor vehicle fuel taxes.

**Stadium (Tourism) Promotion Fund #103** – This fund is used to account for activities associated with tourism promotion, marketing and events, and also to account for transfers out to fund capital activity associated with tourism related facilities. It is funded with the Hotel – Motel Lodging Tax.

**Housing Fund #105** – Accounts for activities associated with affordable housing initiatives. Currently funded with proceeds from the "affordable housing for all" recording fee surcharge collected by Chelan County and allocated to the City. Priority use of the revenue is to fund activities that serve households with incomes at or below 30% of the area median income.

**Parks and Recreation Fund #110** – This fund accounts for the activities of the City's Parks system, including the RV Park, Putting Green, Marina, and Golf Course, as well as Grounds Maintenance and general Parks programs and operational expenditures. Major revenue sources include parking fees, lease income, program fees, and RV Park, Golf Course, Marina, and Putting Course fees.

**Sewer Fund #400** – Accounts for the activities associated with the collection and treatment of wastewater, including operations and maintenance of facilities and infrastructure systems, as well as transfers out for debt service and capital projects related to the wastewater system. Funded largely with sewer fees.

**Water Fund #401** - Accounts for the activities associated with the production and distribution of drinking water, including operations and maintenance of facilities and infrastructure systems, as well as transfers out for debt service and capital projects related to the drinking water system. Funded largely with water fees.

**Sanitation Fund #403** - Accounts for the activities associated with the collection and disposal of solid waste and recyclables, including operations and maintenance and capital expenditures related to solid waste facilities and equipment. Funded largely with disposal fees and the sale of recyclable materials.

**Capital Projects Funds** – The City maintains separate capital projects funds to account for the capital activity associated with the Water Fund, Sewer Fund, Street Fund, and Parks and Recreation System. These capital funds are largely funded through interfund transfers from the associated operating funds. The City also maintains the Capital Improvements Fund to account for capital activity not directly associated with one of the other capital funds. The Capital Improvements Fund is largely funded through the Real Estate Excise Tax and transfers in from the General Fund.

**Debt Service Funds** – The City maintains two active debt service funds. These funds account for the principal and interest payments on outstanding debt. The Funds are the Councilmanic Debt Fund and the Water / Sewer Debt Redemption Fund. Debt service is funded through operating transfers in.

**Equipment Replacement Fund** – an internal service fund used to account for the repair, maintenance, and replacement of vehicles and heavy equipment. Largely funded through interfund charges for services and equipment rentals.

## **APPENDIX D - DESIGNATION OF REVENUES**

Certain major revenue streams, either due to historical practice or subject to state law are designated for particular functions or uses. Detail on the designations are as follows:

1. Property Tax – Currently split with 25% to fund operations and capital activity of the General Fund, and 75% dedicated to fund operations and capital activity in the Street Maintenance Fund. City practice.
2. Local Sales Tax – The local sales tax rate collected for the City of Chelan is .85%. Sales tax collections are used to fund operational and capital costs in the General Fund. The use of these revenues is not restricted by state law.
3. Hotel – Motel Lodging Tax – Under state law, the Hotel- Motel Lodging Tax is in two parts. The first is the basic 2% levy, and is taken as a credit against the state sales tax of 6.5%. In practice, a hotel guest would pay a total combined state sales tax and basic hotel -motel lodging tax of 6.5% - 4.5% state sales tax plus 2% lodging tax. The second part of the Hotel – Motel Lodging tax in Chelan is 3%, and is in addition to the prevailing sales tax rate.

The guiding principal for the use of lodging tax receipts is that they must be used for activities, operations, and expenditures designed to increase tourism. Lodging taxes can be used for:

- a. Tourism marketing as defined by RCW 67.28.080, including:
    - Advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists;
    - Developing strategies to expand tourism;
    - Operating tourism promotion agencies.
  - b. Marketing and operations of special events and festivals designed to attract tourists.
  - c. Operations and capital expenditures of tourism related facilities owned or operated by a municipality.
  - d. Operations of tourism related facilities owned or operated by nonprofit organizations.
4. Real Estate Excise Tax (REET) – The City levies a total REET tax of .5%; .25% known as REET1 and .25% known as REET2. The use of these funds is restricted under state law to capital projects included in the City’s capital improvement plan, and include public works projects for planning, acquisition, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street lighting, traffic signals, bridges, parks, recreational facilities and so forth. Use of REET funds is not permitted for maintenance, except to the extent that the maintenance is “the use of funds for labor and materials that will preserve, prevent the decline of, or extend the useful life of a capital project. Maintenance does not include labor or material costs for routine operations of a capital project.”