



City of East Wenatchee 2025 Budget



Revised Preliminary Version - 10/21/2024

Last updated 10/29/24





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INTRODUCTION





Transmittal Letter

Mayor Jerrilea Crawford

Since the COVID pandemic, budget preparation has been an interesting process. Normally, trends in revenues and expenses have been consistent and predictable. However, in the last few years it has been difficult to anticipate how sales tax revenues would come in based on our community's response to inflation and the cost of materials has dramatically changed due to supply availability.

Many budgetary pressures are out of the City's control such as rising rates for insurance, jail fees, and cost of materials. The City must also stay competitive and offer appropriate salary and benefit packages to our dedicated and talented staff. Despite these challenges, the City of East Wenatchee is prepared for these fluctuations and is constantly focused on fiscal responsibility and being good stewards of City resources. We continue to find creative opportunities to lower costs such as partnering with neighboring jurisdictions for training, services, and grant opportunities. Not only is this a good use of our financial resources, but it also builds a strong connection with our partners in the Valley.

The last few years have reinforced our need to be mindful of fluctuations in trends and prepared for fiscal challenges. The 2025 budget reflects that effort and I hope you will take the time to review it along with the City's strategic plan. Please feel free to reach out to me with any questions or comments.

Sincerely,

Jerrilea Crawford
East Wenatchee Mayor

History of City

1888 - Harry Patterson staked the first homestead claim in what is now East Wenatchee.

1905 - The Eastmont School District was established as settlers came to the East Wenatchee region.

1908 - The first bridge connecting Wenatchee and East Wenatchee is constructed. Designed by W. T. Clark, the bridge would carry traffic and an irrigation pipeline, providing for the planting and future development of the community.

1923 - The East Wenatchee Domestic Water Co. was formed and began piping water throughout the area, which once relied on cisterns filled with irrigation water for domestic needs.

October 5, 1931 - East Wenatchee makes history as the landing location of the first nonstop, trans-Pacific flight, as Clyde Pangborn and Hugh Herndon belly-landed their plane, named *Miss Veedol*, at Fancher Field.

February 28, 1935 - Residents of the then-town of East Wenatchee voted to incorporate as a city. Douglas County certified the vote on March 4, 1935, and the Washington Secretary of State filed the incorporation papers on March 11, 1935.

1941 - The U.S. government established the airfield that would become Pangborn Memorial Airport. While the airfield was created to support the war efforts surrounding World War II, the airfield was never used by the government, and was turned over to the City of Wenatchee before the end of World War II.

1945 - East Wenatchee is serviced by its first commercial flight provided by Northwest Airlines.

1950 - The Aluminum Corporation of America (Alcoa) constructed a plant south of Wenatchee. Many plant workers built homes in East Wenatchee where land was cheap and plentiful.

1951 - The George Sellar Bridge, a modern bridge crossing built downstream from the old 1908 bridge, spanned the Columbia River and spurred much commercial development in East Wenatchee. The Eastmont Shopping Center was constructed soon thereafter, featuring a Sears department store as its anchor store



1955 - Eastmont High School was constructed. Before it was built, high school students attended high school in Wenatchee. The first graduating class held commencement in 1958.

1978 - The Eastmont Shopping Center is redeveloped into the Wenatchee Valley Mall, then known as North Central Washington's largest shopping center.

1979 - Eastmont High School moves to a new, larger location, solidifying itself as an important community hub for East Wenatchee.

1994 - The East Wenatchee and Douglas County side of the Apple Capital Loop Trail opened, which completed the 10- mile loop trail.

1999 - Wenatchee Valley Super Oval opened in East Wenatchee

2001 - East Wenatchee becomes a sister city to Misawa, Japan and joined Wenatchee to form the Wenatchee Valley Misawa Sister City Association.

2001 - East Wenatchee Chamber of Commerce, after 47 years in existence, merged with the Wenatchee Valley Chamber of Commerce.

2004 - Bridge of Friendship Japanese Garden opened

2004 - Eastmont Metropolitan Park District was formed for the management and acquisition of parks and recreational facilities and activities.

2008 - Town Toyota Center in Wenatchee opened; East Wenatchee is part of the Public Facilities District that funds the TTC.

2019 - Gateway Park opened

2023 - The Police Department moved into the City's newly acquired 50 Simon Street location



Population Overview



TOTAL POPULATION

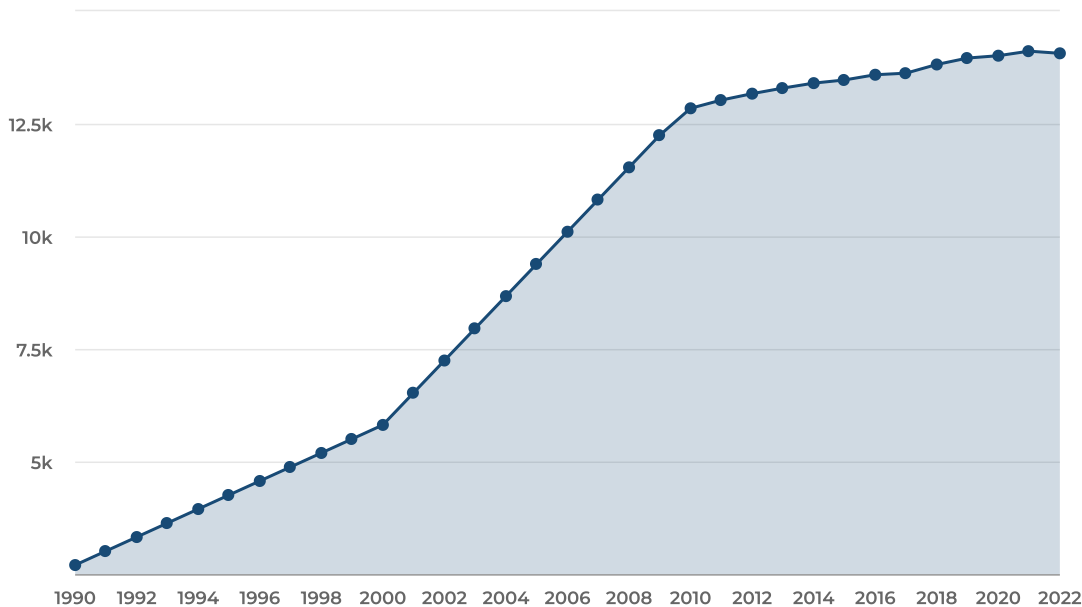
14,065

▼ **.3%**
vs. 2021

GROWTH RANK

212 out of **288**

Municipalities in Washington



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



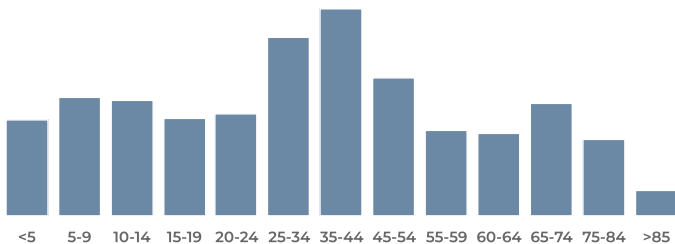
DAYTIME POPULATION

14,227

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



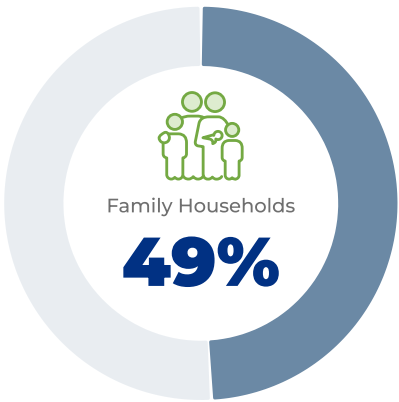
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

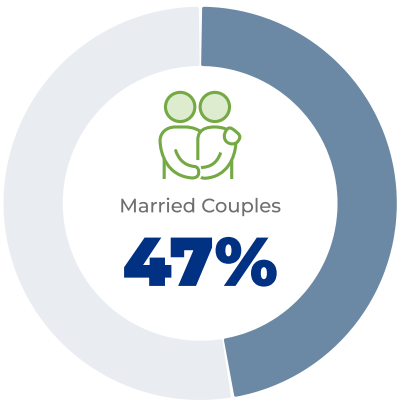
Household Analysis

TOTAL HOUSEHOLDS
5,095

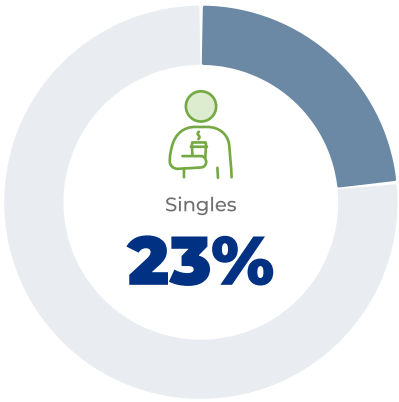
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **1%**
lower than state average



▼ **6%**
lower than state average



▼ **14%**
lower than state average

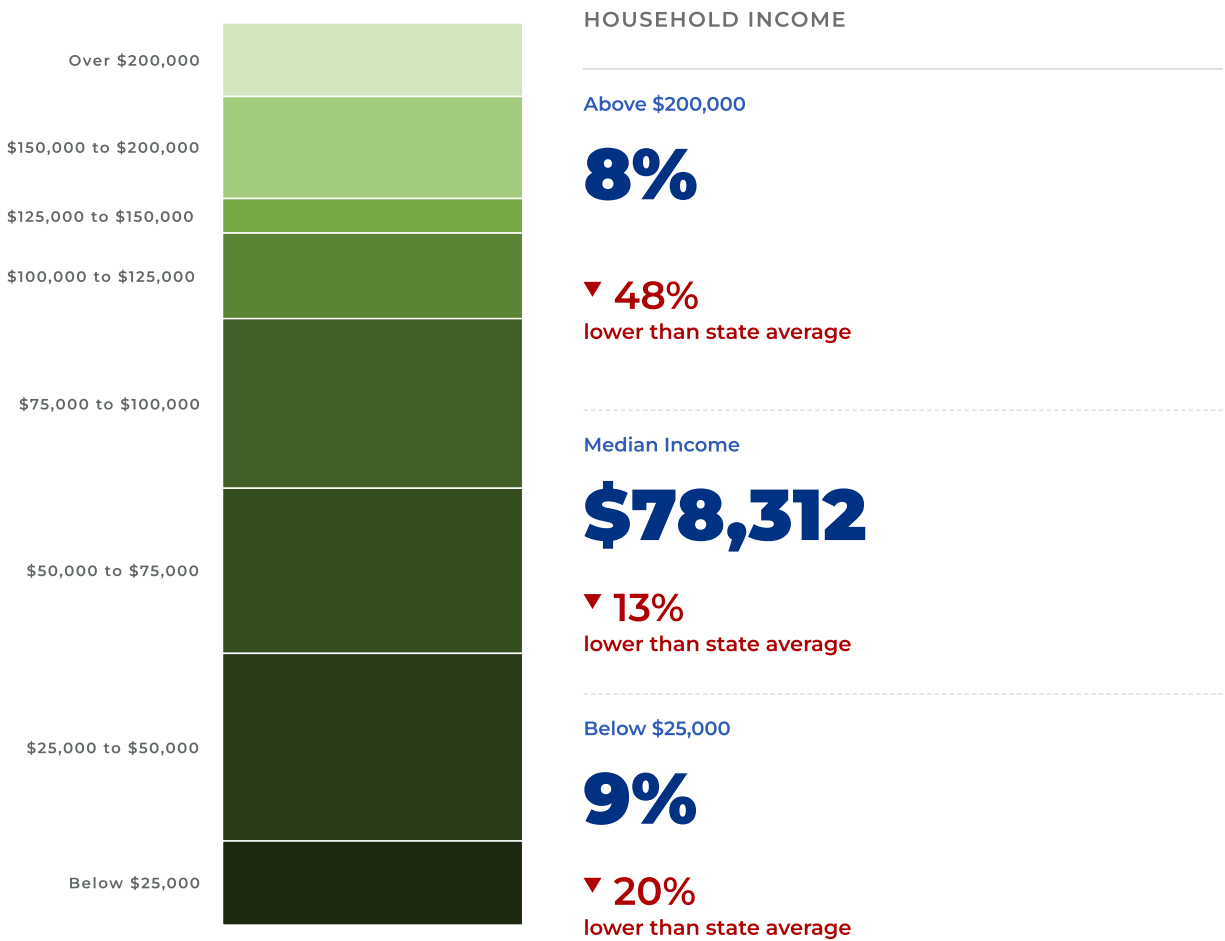


▼ **28%**
lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



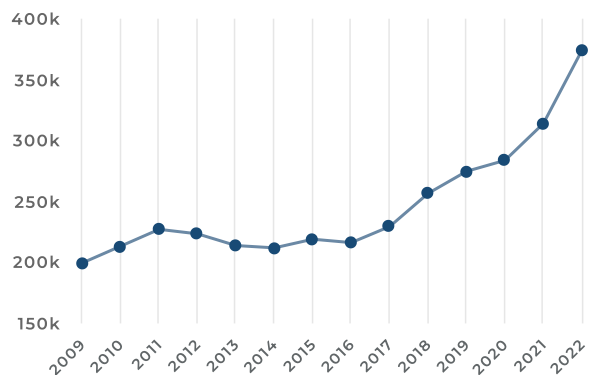
* Data Source: American Community Survey 5-year estimates



Housing Overview



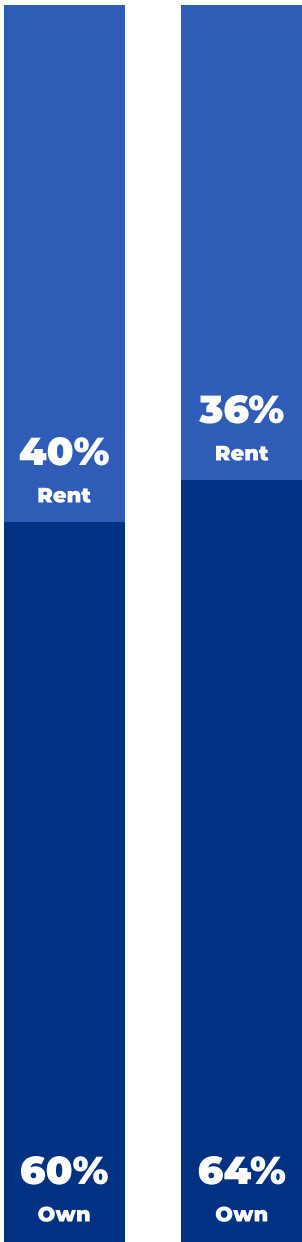
2022 MEDIAN HOME VALUE
\$374,000



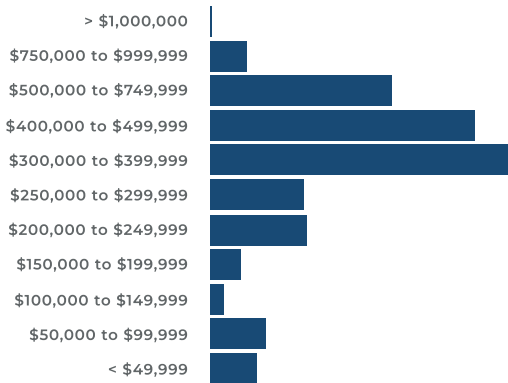
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

East Wenatchee State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

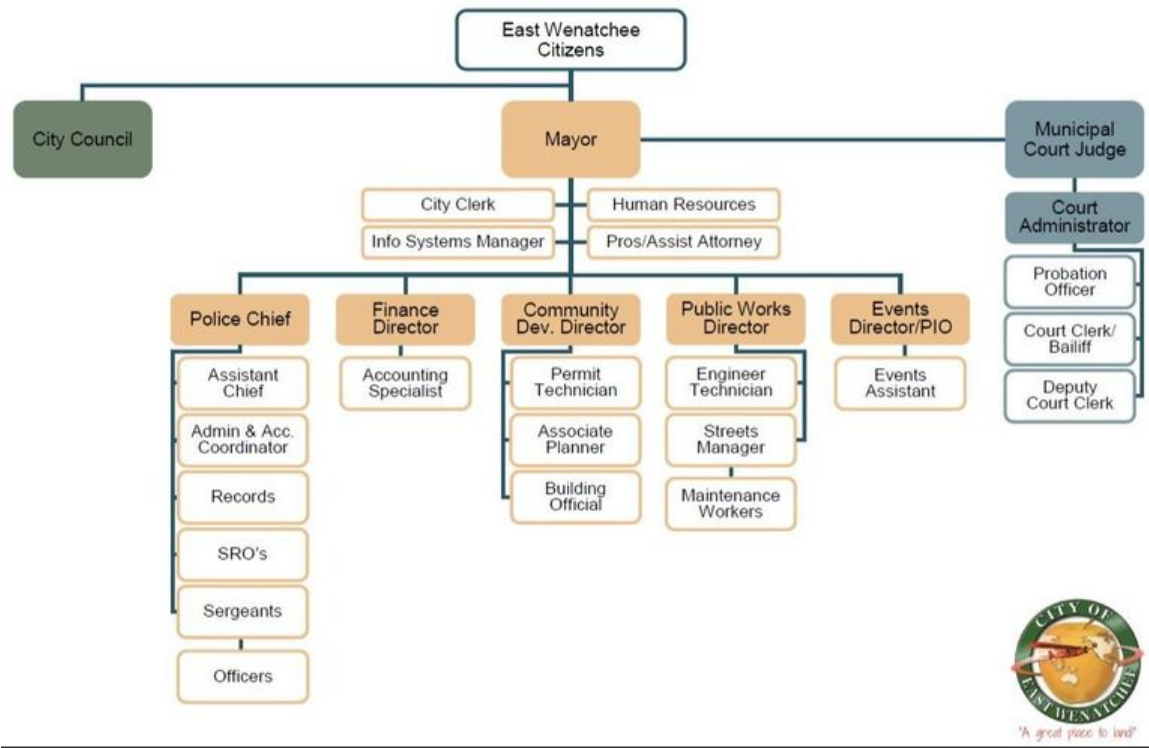


Elected Officials

Jerrilea Crawford	Mayor
Mark Botello	Council Member Position 1
Ken Arnold	Council Member Position 2
Rob Tidd	Council Member Position 3
Lacy Stockton	Council Member Position 4
Shayne Magdoff	Council Member Position 5
Christine Johnson	Council Member Position 6
Matthew Hepner	Council Member Position 7



Organizational Chart - 2024



Fund Structure

The City of East Wenatchee reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditors' Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting.
- Component units are required to be disclosed but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

Governmental Fund Types:

General Fund

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

Proprietary Fund Types:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the government on a cost reimbursement basis.

Fiduciary Fund Types:

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of others.

Custodial Funds

These funds are used to account for assets that the government holds on behalf of others in a custodial capacity.

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid. In accordance with state law, the City of East Wenatchee also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.



Basis of Budgeting

The City of East Wenatchee adopts annual appropriated budgets for all its governmental and proprietary funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year-end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

Budgeted amounts are authorized to be transferred between a fund or within classifications within departments. However, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment, must be approved by the City of East Wenatchee legislative body.



Financial Policies

City of East Wenatchee

Financial Management Policy

The financial management policy of the City of East Wenatchee (City) is established by the City Council. The policy is designed to provide guidance to all stakeholders whether they be directly involved in financial processes, internal control oversight, or any financial transaction. The financial management policy is intended to serve as a blueprint to achieve fiscal stability required to accomplish the City's Strategic Plan, all other comprehensive and master plans, and City Council goals. The City Council sets forth the authorities, responsibilities, and accountability requirements of those participating in the operations of East Wenatchee City government at all levels of the organization and endeavors to:

- Set forth financial standards.
- Reduce financial risks to withstand the ups and downs of local and regional economic environments.
- Maintain appropriate financial capacity for present and future levels of service.
- Ensure the legal use of financial resources through an effective system of internal controls.
- Provide financial transparency to the public.

General Financial Goals

- Ensure the financial integrity of the City.
- Manage the financial assets in a sound and prudent manner.
- Improve detailed financial information for decision makers at all levels:
 - Policy makers as they contemplate decisions that affect the City on a long-term basis.
 - Managers as they implement policy on a day-to-day basis.
- Maintain and further develop programs to ensure the long-term ability to pay all operational and capital costs necessary to provide the level and quality of service required by the citizens.
- Maintain a spirit of openness and transparency while being fully accountable to the public for the City's fiscal activities.

Finance Committee

A standing Finance Committee exists that will meet as needed on the same day as normally scheduled City Council meetings. The Committee exists of the Finance Director, Mayor and 3 Councilmembers appointed by the mayor annually. Other Department Heads attend the committee, as needed. The Finance Committee reviews the budget, reviews unbudgeted financial requests, assists with financial policy development, and discusses many other City-wide financial related items.

Primary Budget Responsibility

The City Council has final responsibility for approving the annual Operating Budget and appropriating funding for the capital needs of the City of East Wenatchee. The City's budget is adopted at the Fund level and monitored on the department level in the General Fund.

The Mayor and the Finance Department have the primary responsibility for bringing the budget forward for Council consideration. Department Heads will have the primary responsibility for proposing programs, recommending funding levels, analyzing position expense distributions and formulating budget proposals for implementing service programs in accordance with established City Council goals and directives. The Mayor and Department Heads are responsible for the overall management of their respective budgets through monitoring, identifying and correcting any budgetary problems as they arise. The Finance Department will assist the Department Heads as needed.

At the direction of the Mayor, the Finance Department coordinates the overall preparation and administration of the City's budget in compliance with applicable State of Washington statutes. The Finance Department provides the budget calendar and revenue budget estimates, assists department staff in identifying budget problems and formulating alternative solutions, and prepares and distributes the final budget documents.

Operating Budget Policies

The objective of the operating budget is to pay for all current expenditures with current revenues. The City will endeavor to avoid budgetary allocations that balance current year expenditures at the expense of meeting future years' expenses. Beginning fund balance sources may be used to fund capital improvement projects or other one-time, non-recurring expenditures if the fund reserve targets are met.



The City of East Wenatchee defines a balanced budget as current annual revenues (including fund balances) are equal to or greater than current annual budgeted expenditures. The City of East Wenatchee further defines a structurally balanced budget as current on-going revenues (without including fund balances) as equal to or greater than current on-going operational expenses.

The City will not use easily identifiable one-time revenues for operations.

Revenue Policies

The City will strive to maintain as diversified and stable a revenue system as permitted by state law to shelter it from short-run fluctuations in any one revenue source. The revenue mix should combine flexible and inflexible revenue sources to minimize the effect of an economic downturn.

Because revenues, especially those of the General Fund and Street Fund, are sensitive to both local and regional economic activities, revenue estimates provided to the City Council shall be conservative. Conservative can be described as not exceeding the prior 3-year average growth unless its known that the City is receiving large revenue influxes (i.e., annexation, construction projects, etc.).

The City will estimate its annual revenues by an objective, analytical process using best practices as defined by the Government Finance Officers Association or other reliable professional organizations. Economic assumptions will be based on reliable and relevant sources such as the Washington State Office of Forecast Council.

The City will establish all utility and user fees at a level related to the cost of providing the service and within policy parameters established by the City Council.

Retail sales and use tax revenue will be reviewed for projects within City limits that are projected to exceed \$2 million. The revenue from these projects will be considered one-time revenues and should not be used to support recurring operations. The Finance Department may opt to place these one-time revenues into a separate accounting reporting line to differentiate them from normally occurring sales and use tax revenues.

To adequately deal with short-term (anticipated duration of less than one year) economic downturns and temporary gaps in cash flow, expenditure reductions or restrictions may be imposed by the Mayor and/or the City Council. Alternatively, the Council may approve a one-time drawdown of the Rainy-Day Fund to address temporary downturns in City revenues. Interfund loans authorized by the Council may be utilized to cover temporary gaps in cash flow.

To address long-term (greater than one year) revenue downturns, revenue forecasts will be revised, and expenses will be reduced to conform to the revised long-term revenue forecast, and new sources of revenue or revenue increases will be considered. Deficit financing and borrowing to support ongoing operations will not be considered as an acceptable policy of the City as a response to long-term revenue shortfalls.

All potential grants shall be carefully examined for matching requirements. Some grants may not be accepted if the local matching funds cannot be readily identified or justified. Grants may also be rejected if the financial obligation of the programs must be continued with local resources after grant funds are exhausted. Responsibility for the administration of grants is the joint responsibility of the applying department and Finance Department. All grants, regardless of the amount, must be reviewed by the Finance Department prior to pursuit of the funding to ensure that financial statement preparation and grant reporting requirements are met.

Expenditure Policies

Operating expenditures, within funds, must be supported by the operating revenues generated by that fund. Expenditures will not expand beyond the City's ability to pay for them with current revenues.

The City will take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases or use of reserves.

Long-term debt or bond financing shall not be used to finance current operating expenditures.

Emphasis will be placed on improving individual and work group productivity rather than adding to the work force. The City will invest in technology and other efficiency tools to maximize productivity. The City will hire additional staff only after the need for such positions has been demonstrated and documented.

The City will make every effort to maximize any discounts offered by creditors/vendors. Staff will also use competitive bidding per established rules to attain the best possible price on goods and services.



Minimum Fund Balance (Reserves)

Fund balance is an approximate measure of liquidity. Reserves are a cornerstone of financial flexibility and provide the City of East Wenatchee with options to respond to unexpected issues and provide a buffer against minor fiscal challenges. This section defines thresholds and descriptions for fund balances, reserves, and retained earnings of all funds of the City of East Wenatchee. It is the intent of the City to provide a stable financial environment for which its citizens can depend on a consistent and quality level of service and for planned future expenditures. The Finance Director is responsible for monitoring reserve levels and reporting current and projected reserves during each budget development cycle.

The City's minimum fund balance goal for each fund is as follows -

Operating Funds:

- The General Fund (001) will maintain a minimum unassigned/unrestricted/uncommitted fund balance of 15% of recurring expenditures to ensure adequate cash flow.
 - The General Fund will also maintain a minimum of \$750,000 Rainy Day restricted fund balance to be used only with Council approval through already established approval processes. The reserve will be established and replenished from one-time revenues not committed for other purposes, excess operating reserves or by budgetary action. Yearly additions of \$50,000 will be made to the Rainy-Day Fund until it reaches a maximum of \$1,000,000.
- The Street Fund (101) will maintain a minimum unassigned/unrestricted/uncommitted fund balance of 15% of recurring expenditures to ensure adequate cash flow.
- The Events Board Fund (117) will maintain a minimum fund balance of 15% of the average of the prior 3 full years' expenditures plus 3%.
- The Equipment Rental & Replacement Fund (501) will maintain a reserve balance adequate to replace equipment based on the schedule developed by Public Works.

Non-Operating Funds:

- The Community Development Grants Fund (102) is a grant fund that is reliant on federal reimbursement for expenses related to the CDBG program. It is not practical or necessary to have a minimum fund balance for this fund.
- The Transportation Benefit District Fund (105) will maintain a minimum fund balance of 15% of the average of the prior 3 full years' expenditures plus 3%.
- The Library Fund (112) will maintain a minimum fund balance of 50% of recurring expenditures to ensure adequate cash flow.
- The Hotel/Motel Tax Fund (113) will maintain a minimum fund balance of 15% of the average of the prior 3 full years' expenditures.
- The Criminal Justice Fund (116) does not have a minimum fund balance. The monies in this fund get transferred to the Equipment Rental & Replacement Fund to help with the annual replacement of police vehicles.
- The Bond Redemption Fund (202) does not have a minimum fund balance. This fund just needs enough resources in it annually to pay the City's current debt obligations.
- The Street Improvements Fund (301) tends to be volatile due to its reliance on grant funding, unknown/various matching costs, cost overruns and the size and scope of street projects. \$200,000 is a reasonable starting point for an ending fund balance with 3% annual increases after that.
- The Capital Improvements Fund (314) will maintain a minimum fund balance of 15% of the average of the prior 3 full years' expenditures plus 3%.
- The Stormwater Fund (401) will maintain a minimum fund balance of 15% of recurring expenditures plus \$200,000 with 3% annual increases for emergency capital improvements.

The Finance Director will revise this policy as often as needed when new funds are added to the City's financials.

Replenishment of Reserves:

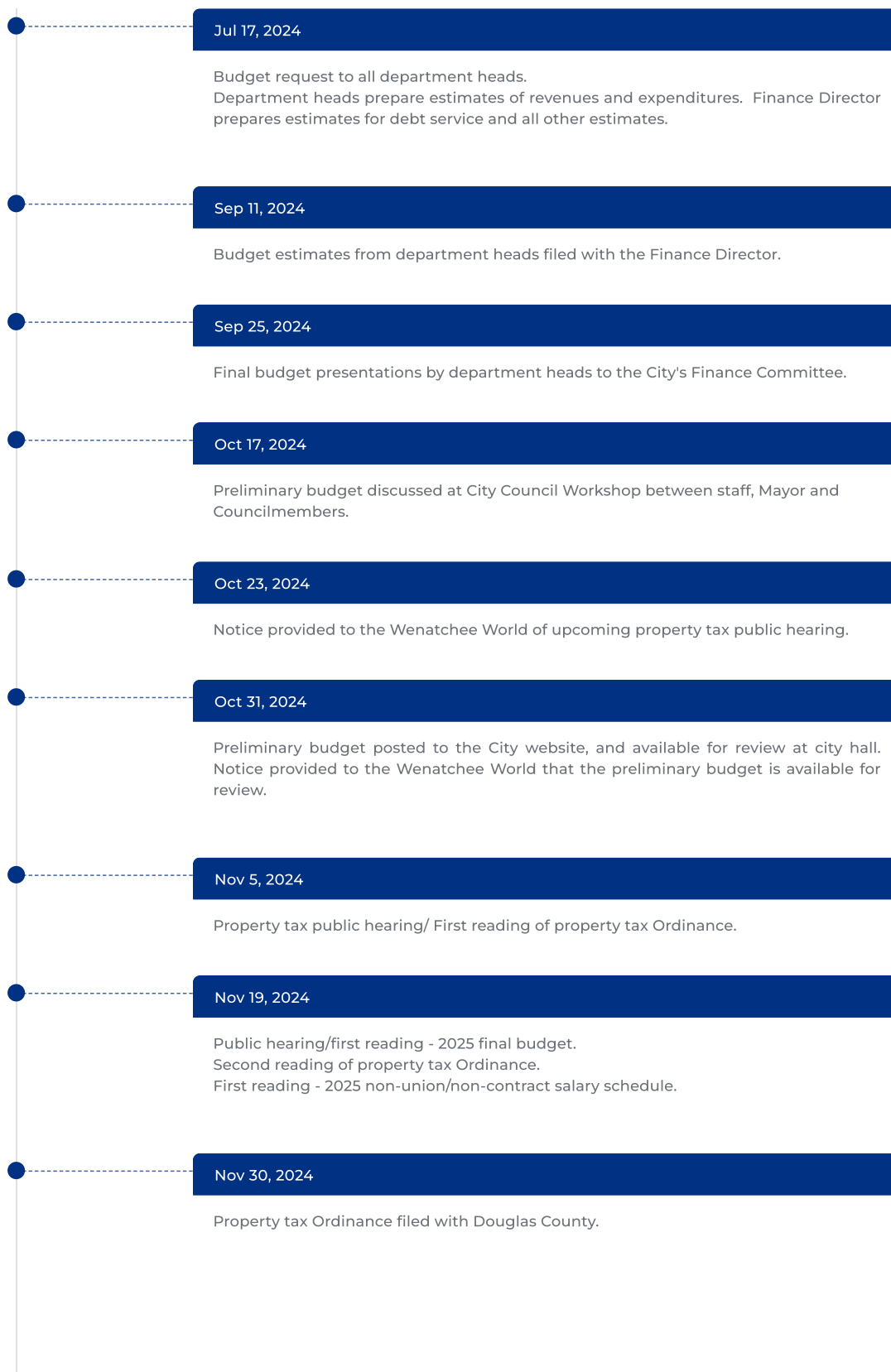
Reserve balance requirements are evaluated at the end of the fiscal year. If the reserve balances of any fund fall below the requirements of this policy, remedial action will be taken to resolve the variance during the next budget cycle.

Excess Reserves:

Reserves above the targeted reserve levels may be used for new expenditures, with emphasis on one-time uses that achieve future operating cost reductions, capital asset investments with a long-term benefit or prepaying existing debt. Use of excess reserves will be determined by the City Council through the next available budget cycle or budget amendment.



Budget Timeline



Dec 3, 2024

Second reading - 2025 non-union/non-contract salary schedule
Second reading - 2025 final budget adopted



BUDGET OVERVIEW



Summary of Significant Budget Changes

All Funds:

- Various market adjustments and cost-of-living adjustments (COLA) for non-union staff in addition to step increases, where applicable
- Various market adjustments and COLA for Local-846 union members in addition to step increases, where applicable
- 3.5% COLA for Teamsters union members
- 14.5% estimated increase in general liability insurance
- 7.3% increase in health insurance
- 15% increase in law enforcement worker's compensation rates
- 7% increase in public works worker's compensation rates

All Funds (Revenues):

- Automatic 1% increase in property tax for 2025

General Fund:

- Revenues
 - No significant changes - minor movements to reflect 3-year trends
- General Government Expenses
 - \$18,300 (20%) estimated increase for animal control services
- Legislative Expenses
 - \$60,000 increase for public defenders due to a court ruling requiring less caseload for public defenders
- IT Expenses
 - Various increases totaling \$41,950 for annual software license increases, and other needed upgrades
- Legal Expenses
 - Added a line item for prosecutor services for \$132,000 while removing all employee related line items (salaries/benefits/supplies/etc.) totaling \$146,700
 - Increased legal services by \$20,000 due to increased use of contract attorneys
- Central Services Expenses
 - \$8,520 increase in landscaping improvements around city hall (replace bark with rock, etc.)
- Law Enforcement Expenses
 - \$379,600 increase in salaries and benefits due to a previously negotiated 3.5% COLA for the majority of the department's staff
 - \$22,000 increase in other discretionary line items for various reasons
 - Complete budget overhaul shifting from one group of line items to seven different groups of line items for each unit within the department
- Jail Services Expenses
 - \$48,500 increase to Chelan County for housing & monitoring of prisoners based on a contract agreed to in 2023
 - \$15,000 increase for medical care for prisoners due to a 3-year trend of an increase to those needs/services
- Planning Expenses
 - \$150,000 decrease in professional services for a one-time grant expense in 2023
- Building Department Expenses
 - A \$15,000 increase to the savings for permit tracking software that is planned for implementation in 2026

Transportation Benefit District Fund:

- \$160,000 increase for a transfer-out to the Street Improvements Fund to help fund potential projects planned out of that fund (subject to grant application approval)

SWAT Fund:

- \$12,000 revenue increase - \$3,000 extra contribution per year, per all four agencies involved in the regional SWAT

Hotel/Motel Tax Fund:

- \$75,000 increase in revenues due to an increase in taxable retail sales within the city limits
- \$37,650 net increase for an anticipated increase in requests for these funds

Events Fund:

- \$10,000 increase to replace aging Christmas decorations

Street Improvements Fund:

- Large decreases in revenues and expenses due to a decrease in the size and scope of projects planned for 2025



Capital Improvements Fund:

- The biggest planned expenses in the fund for 2025 are a front counter remodel in the west wing of City Hall where the Permit Technician sits, and paving work at City Hall for a total of \$175,000

Stormwater Fund:

- \$280,000 increase in storm water fees as adopted and approved in 2023
- Large revenue and expense decreases because the Pace Pond project is now complete, and the 19th St. project has progressed (but will finish in 2025)

Equipment Rental & Revolving Fund:

- No significant changes - the Street Department is requesting one additional vehicle for \$55,000, and the Police Department is planning on one additional hydrogen vehicle through a no cost lease agreement with Douglas Co. PUD (two vehicles ordered in 2024 may not arrive until 2025)



2025 Budget by Fund Projections - Revenues, Expenses & Changes in Fund Balances

<u>Fund & Fund Number</u>	<u>Projected Beginning Balance 1/1/2025</u>	<u>Budgeted 2025 Revenues</u>	<u>Budgeted 2025 Expenditures</u>	<u>Projected Ending Balance 12/31/2025</u>
General - 001	\$ 5,004,922	\$ 10,246,000	\$ 11,119,100	\$ 4,131,822
Rainy Day - 002	853,068	51,000	-	904,068
Street - 101	415,826	1,380,000	1,473,641	322,185
Affordable Housing Sales Tax - 103	155,676	33,000	-	188,676
Housing & Related Services - 104	10,047	600,000	600,000	10,047
Transportation Benefit District - 105	527,606	576,000	660,200	443,406
SWAT - 107	99,569	71,500	45,500	125,569
Library - 112	15,326	6,000	10,000	11,326
Hotel/Motel Tax - 113	593,019	451,000	448,650	595,369
Drug - 114	852	100	500	452
Criminal Justice - 116	8,194	24,600	25,000	7,794
Events - 117	61,282	220,900	238,630	43,552
Bond Redemption - 202	1,864	648,000	649,200	664
Street Improvements - 301	262,161	4,076,900	4,179,000	160,061
Capital Improvements - 314	578,758	401,000	580,000	399,758
Stormwater - 401	1,547,709	4,209,500	4,953,155	804,054
Equipment Rental & Revolving - 501	734,844	283,000	321,000	696,844
Total Cash Balances	\$ 10,870,723	\$ 23,278,500	\$ 25,303,576	\$ 8,845,647



FUND SUMMARIES



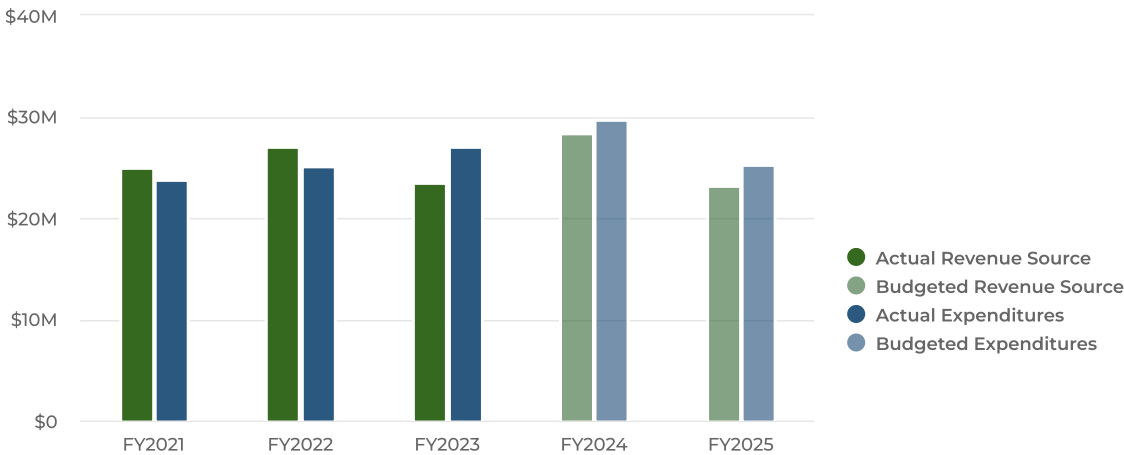


All Funds

All funds include a combined total of revenues and expenses for each of the City's seventeen funds representing the overall budget of the City of East Wenatchee.

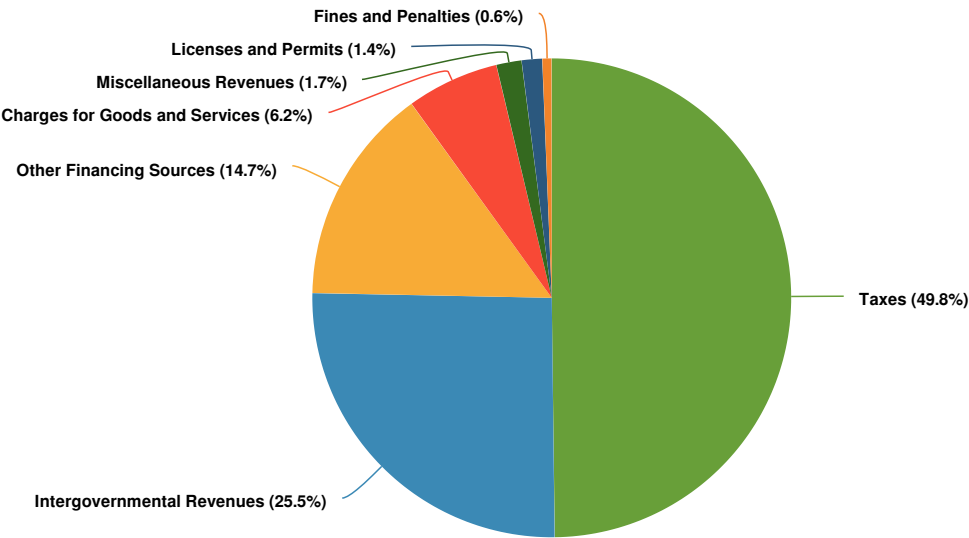
Summary

The City of East Wenatchee is projecting \$23.28M of revenue in FY2025, which represents a 18.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 15.0% or \$4.46M to \$25.3M in FY2025.



Revenues by Source

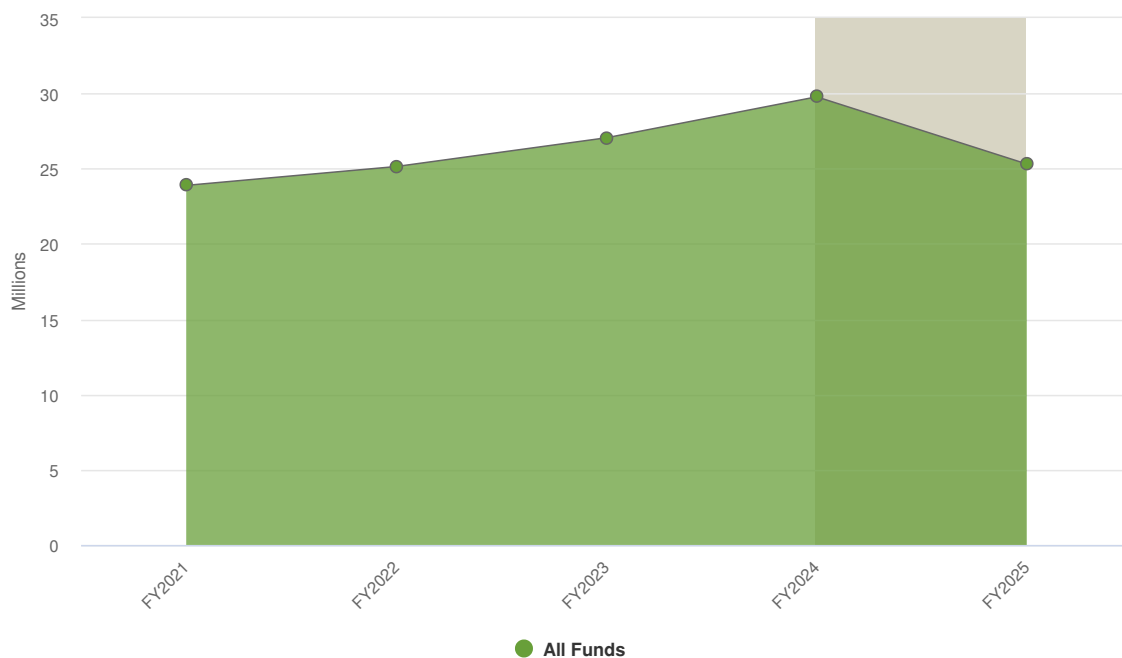
Projected 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Revenue Source					
Taxes	\$10,196,853	\$10,458,589	\$11,602,000	\$11,597,000	-\$5,000
Licenses and Permits	\$371,473	\$375,450	\$323,900	\$324,000	\$100
Intergovernmental Revenues	\$5,706,081	\$7,570,202	\$12,859,191	\$5,937,500	-\$6,921,691
Charges for Goods and Services	\$1,287,478	\$1,389,012	\$730,980	\$1,454,250	\$723,270
Fines and Penalties	\$143,207	\$139,167	\$142,500	\$144,100	\$1,600
Miscellaneous Revenues	\$220,133	\$529,803	\$421,475	\$396,000	-\$25,475
Other Increases in Fund Resources	\$159,951	\$155,467	\$0	\$0	\$0
Other Financing Sources	\$8,981,318	\$2,925,946	\$2,362,500	\$3,425,650	\$1,063,150
Total Revenue Source:	\$27,066,494	\$23,543,636	\$28,442,546	\$23,278,500	-\$5,164,046

Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

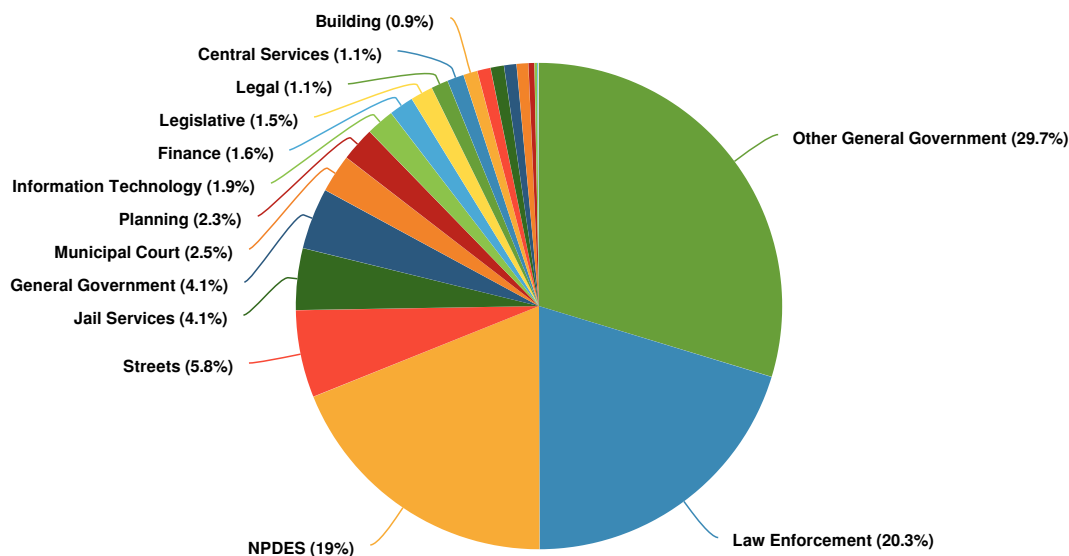
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
All Funds					
General Fund	\$10,047,222	\$10,086,398	\$10,423,535	\$11,119,100	\$695,565
Special Revenue Funds	\$2,933,842	\$3,276,428	\$3,396,760	\$3,502,121	\$105,361
Debt Service Funds	\$1,424,869	\$649,066	\$650,500	\$649,200	-\$1,300
Capital Projects Funds	\$8,715,324	\$11,285,754	\$8,739,701	\$4,759,000	-\$3,980,701



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Enterprise Funds	\$1,020,556	\$1,176,781	\$6,220,720	\$4,953,155	-\$1,267,565
Internal Service Funds	\$875,145	\$408,719	\$337,000	\$321,000	-\$16,000
Agency Funds	\$121,213	\$164,698	\$0	\$0	\$0
Total All Funds:	\$25,138,171	\$27,047,845	\$29,768,216	\$25,303,576	-\$4,464,640

Expenditures by Function

Budgeted Expenditures by Function



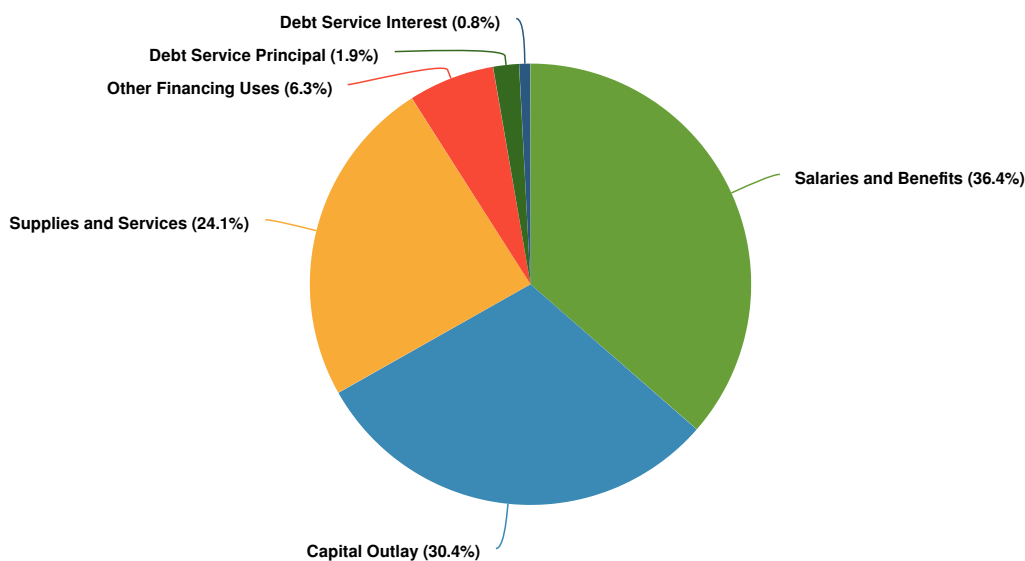
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expenditures					
Public Works	\$255,323	\$278,250	\$295,700	\$224,200	-\$71,500
Other General Government	\$12,671,865	\$14,325,749	\$11,371,701	\$7,519,050	-\$3,852,651
General Government	\$1,957,889	\$1,913,913	\$1,087,815	\$1,029,030	-\$58,785
Special Events	\$136,861	\$182,689	\$244,210	\$227,630	-\$16,580
Legislative	\$262,172	\$303,446	\$315,240	\$379,700	\$64,460
Municipal Court	\$529,391	\$581,335	\$616,805	\$645,205	\$28,400
City Clerk	\$175,904	\$173,751	\$196,950	\$207,650	\$10,700
Internal Services	\$37,264	\$38,420	\$42,500	\$43,500	\$1,000
Finance	\$334,315	\$368,389	\$379,400	\$414,500	\$35,100
Information Technology	\$344,088	\$416,020	\$425,450	\$472,400	\$46,950
Legal	\$246,654	\$226,545	\$286,500	\$286,000	-\$500
Civil Service	\$13,615	\$15,218	\$17,500	\$19,300	\$1,800
Central Services	\$221,101	\$277,331	\$263,000	\$283,220	\$20,220



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Law Enforcement	\$4,628,910	\$4,439,146	\$4,735,925	\$5,124,885	\$388,960
Jail Services	\$508,944	\$524,235	\$977,500	\$1,040,500	\$63,000
Planning	\$379,034	\$347,874	\$533,900	\$573,720	\$39,820
Streets	\$1,423,011	\$1,375,728	\$1,415,550	\$1,468,641	\$53,091
NPDES	\$591,685	\$759,728	\$6,067,970	\$4,798,225	-\$1,269,745
Building	\$169,862	\$255,341	\$222,450	\$235,370	\$12,920
Mayor's Office	\$159,918	\$166,741	\$192,850	\$200,550	\$7,700
Human Resources	\$85,476	\$61,554	\$71,300	\$99,300	\$28,000
Events - PFOF	\$4,817	\$16,440	\$8,000	\$11,000	\$3,000
Hidden	\$74	\$0	\$0	\$0	\$0
Total Expenditures:	\$25,138,171	\$27,047,845	\$29,768,216	\$25,303,576	-\$4,464,640

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Other Financing Uses	\$3,100,409	\$3,070,506	\$1,589,500	\$1,597,150	\$7,650
Salaries and Benefits	\$7,251,689	\$7,639,616	\$8,712,200	\$9,216,041	\$503,841
Supplies and Services	\$4,471,350	\$4,453,435	\$7,258,645	\$6,108,585	-\$1,150,060
Capital Outlay	\$8,879,746	\$11,206,513	\$11,548,271	\$7,694,500	-\$3,853,771
Debt Service Principal	\$1,292,249	\$446,625	\$442,100	\$480,600	\$38,500
Debt Service Interest	\$142,730	\$231,150	\$217,500	\$206,700	-\$10,800



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Total Expense Objects:	\$25,138,171	\$27,047,845	\$29,768,216	\$25,303,576	-\$4,464,640



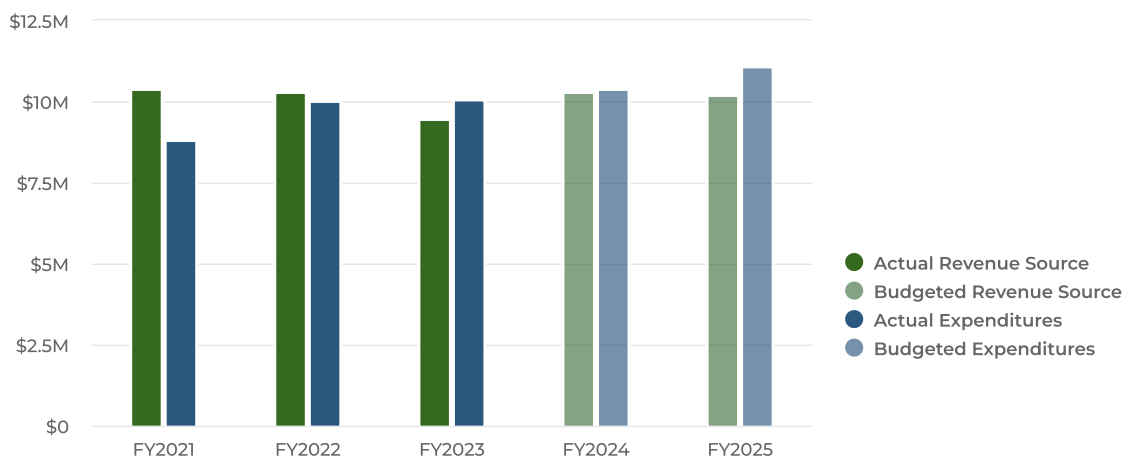


General Fund

The General Fund is the primary operating fund of the City. It accounts for all financial resource revenues except those required or elected to be accounted for or allocated to another fund. The primary revenue sources include sales tax, property taxes, utility taxes, gambling taxes, building permits/development fees, court fines/penalties and business licenses. Except for Street Fund employees, the General Fund incurs the majority of costs for City Hall staff functions, legislative matters, municipal court and the police department. Without the financial impact of capital projects, the General Fund expenditures account for more than 75% of City spending.

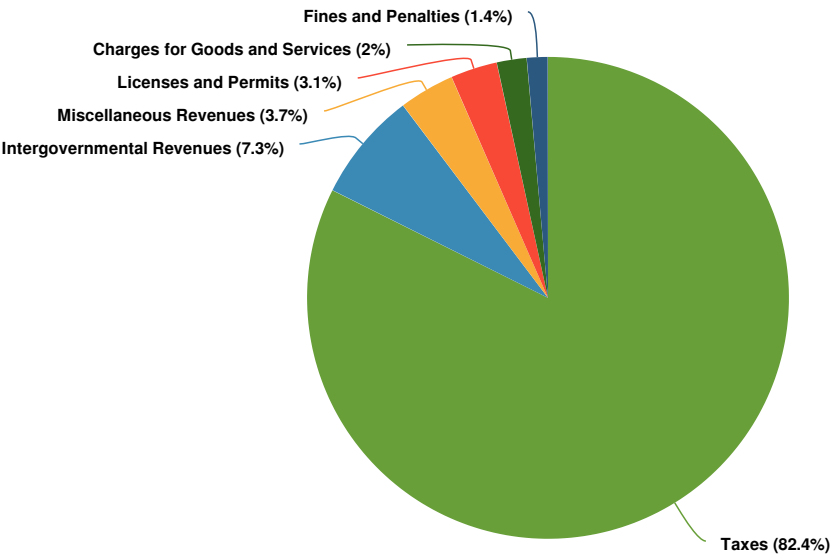
Summary

The City of East Wenatchee is projecting \$10.25M of revenue in FY2025, which represents a 0.8% decrease over the prior year. Budgeted expenditures are projected to increase by 6.7% or \$695.57K to \$11.12M in FY2025.



Revenues by Source

Projected 2025 Revenues by Source

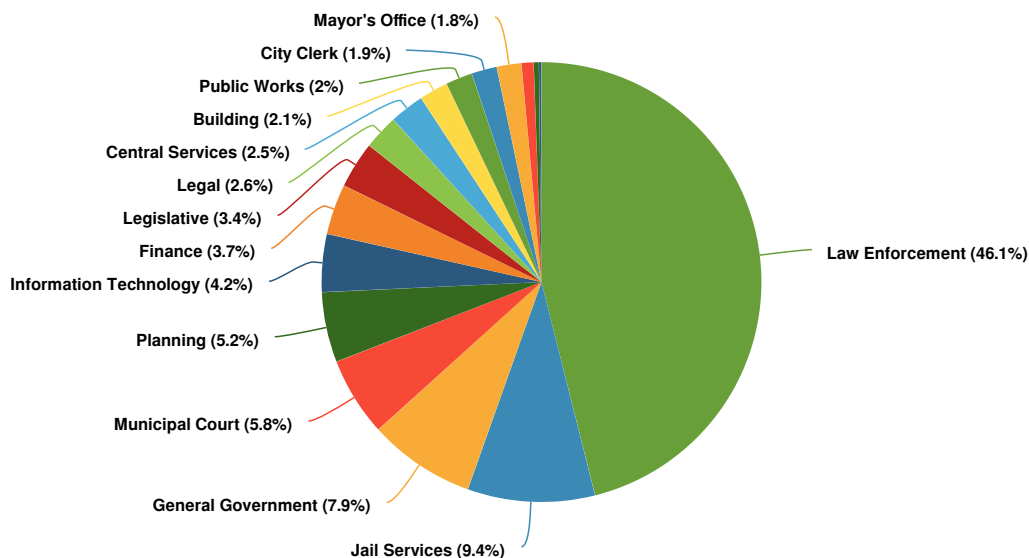


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Revenue Source					
Taxes	\$7,294,561	\$7,414,248	\$8,620,000	\$8,440,000	-\$180,000
Licenses and Permits	\$369,188	\$373,088	\$321,900	\$322,000	\$100
Intergovernmental Revenues	\$2,092,954	\$681,767	\$737,300	\$753,000	\$15,700
Charges for Goods and Services	\$225,013	\$211,853	\$182,260	\$205,000	\$22,740
Fines and Penalties	\$142,431	\$139,142	\$142,400	\$144,000	\$1,600
Miscellaneous Revenues	\$177,916	\$460,360	\$321,500	\$382,000	\$60,500
Other Increases in Fund Resources	\$6,371	\$32	\$0	\$0	\$0
Other Financing Sources	\$178	\$213,568	\$1,000	\$0	-\$1,000
Total Revenue Source:	\$10,308,611	\$9,494,058	\$10,326,360	\$10,246,000	-\$80,360



Expenditures by Function

Budgeted Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expenditures					
Public Works	\$171,457	\$194,191	\$211,200	\$219,200	\$8,000
Total Public Works:	\$171,457	\$194,191	\$211,200	\$219,200	\$8,000
General Government	\$1,779,018	\$1,696,859	\$935,065	\$874,100	-\$60,965
Total General Government:	\$1,779,018	\$1,696,859	\$935,065	\$874,100	-\$60,965
Legislative	\$262,197	\$303,446	\$315,240	\$379,700	\$64,460
Total Legislative:	\$262,197	\$303,446	\$315,240	\$379,700	\$64,460
Municipal Court	\$529,391	\$581,335	\$616,805	\$645,205	\$28,400
Total Municipal Court:	\$529,391	\$581,335	\$616,805	\$645,205	\$28,400
City Clerk	\$175,904	\$173,751	\$196,950	\$207,650	\$10,700
Total City Clerk:	\$175,904	\$173,751	\$196,950	\$207,650	\$10,700
Internal Services	\$37,264	\$38,420	\$42,500	\$43,500	\$1,000
Total Internal Services:	\$37,264	\$38,420	\$42,500	\$43,500	\$1,000
Finance	\$334,315	\$368,389	\$379,400	\$414,500	\$35,100
Total Finance:	\$334,315	\$368,389	\$379,400	\$414,500	\$35,100

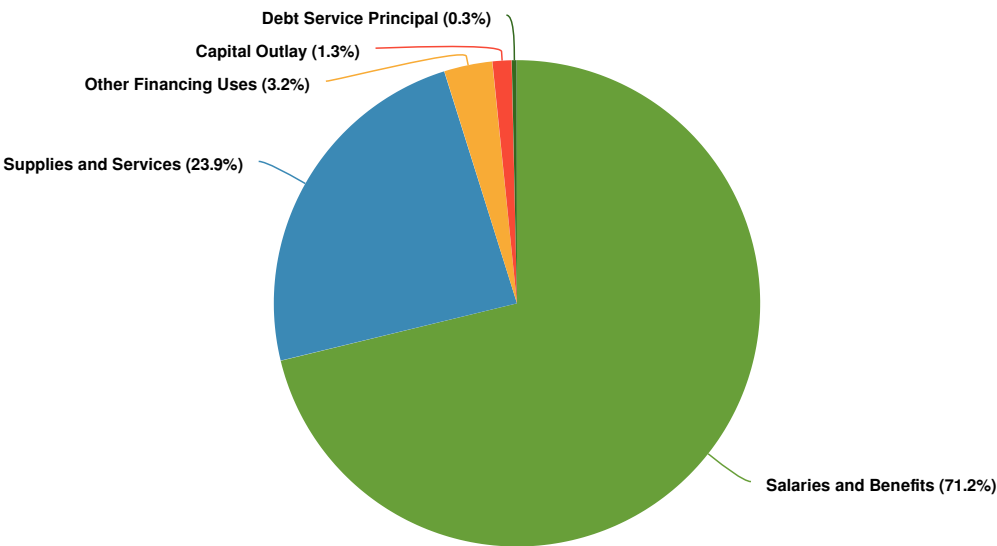


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Information Technology	\$344,088	\$416,020	\$425,450	\$472,400	\$46,950
Total Information Technology:	\$344,088	\$416,020	\$425,450	\$472,400	\$46,950
Legal	\$246,654	\$226,545	\$286,500	\$286,000	-\$500
Total Legal:	\$246,654	\$226,545	\$286,500	\$286,000	-\$500
Civil Service	\$13,615	\$15,218	\$17,500	\$19,300	\$1,800
Total Civil Service:	\$13,615	\$15,218	\$17,500	\$19,300	\$1,800
Central Services	\$221,101	\$277,331	\$263,000	\$283,220	\$20,220
Total Central Services:	\$221,101	\$277,331	\$263,000	\$283,220	\$20,220
Law Enforcement					
Law Enforcement	\$4,628,910	\$4,439,146	\$0	\$0	\$0
Law Enforcement - Administration	\$0	\$0	\$0	\$691,835	\$691,835
Law Enforcement - Narcotics K-9	\$0	\$0	\$0	\$200,050	\$200,050
Law Enforcement - Patrol	\$0	\$0	\$0	\$2,633,700	\$2,633,700
Law Enforcement - Records/Evidence	\$0	\$0	\$0	\$483,650	\$483,650
Law Enforcement - SRO's	\$0	\$0	\$0	\$333,600	\$333,600
Law Enforcement - Detectives	\$0	\$0	\$0	\$757,550	\$757,550
Law Enforcement - SWAT	\$0	\$0	\$0	\$24,500	\$24,500
Total Law Enforcement:	\$4,628,910	\$4,439,146	\$4,735,925	\$5,124,885	\$388,960
Jail Services	\$508,944	\$524,235	\$977,500	\$1,040,500	\$63,000
Total Jail Services:	\$508,944	\$524,235	\$977,500	\$1,040,500	\$63,000
Planning	\$379,034	\$347,874	\$533,900	\$573,720	\$39,820
Total Planning:	\$379,034	\$347,874	\$533,900	\$573,720	\$39,820
Building	\$169,862	\$255,341	\$222,450	\$235,370	\$12,920
Total Building:	\$169,862	\$255,341	\$222,450	\$235,370	\$12,920
Mayor's Office	\$159,918	\$166,741	\$192,850	\$200,550	\$7,700
Total Mayor's Office:	\$159,918	\$166,741	\$192,850	\$200,550	\$7,700
Human Resources	\$85,476	\$61,554	\$71,300	\$99,300	\$28,000
Total Human Resources:	\$85,476	\$61,554	\$71,300	\$99,300	\$28,000
Hidden	\$74	\$0	\$0	\$0	\$0
Total Hidden:	\$74	\$0	\$0	\$0	\$0
Total Expenditures:	\$10,047,222	\$10,086,398	\$10,423,535	\$11,119,100	\$695,565



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Other Financing Uses	\$1,370,666	\$963,500	\$488,500	\$358,500	-\$130,000
Salaries and Benefits	\$6,302,394	\$6,551,927	\$7,456,800	\$7,919,350	\$462,550
Supplies and Services	\$2,224,095	\$2,373,251	\$2,352,635	\$2,662,650	\$310,015
Capital Outlay	\$141,358	\$171,412	\$116,500	\$140,500	\$24,000
Debt Service Principal	\$8,709	\$26,309	\$9,100	\$38,100	\$29,000
Total Expense Objects:	\$10,047,222	\$10,086,398	\$10,423,535	\$11,119,100	\$695,565



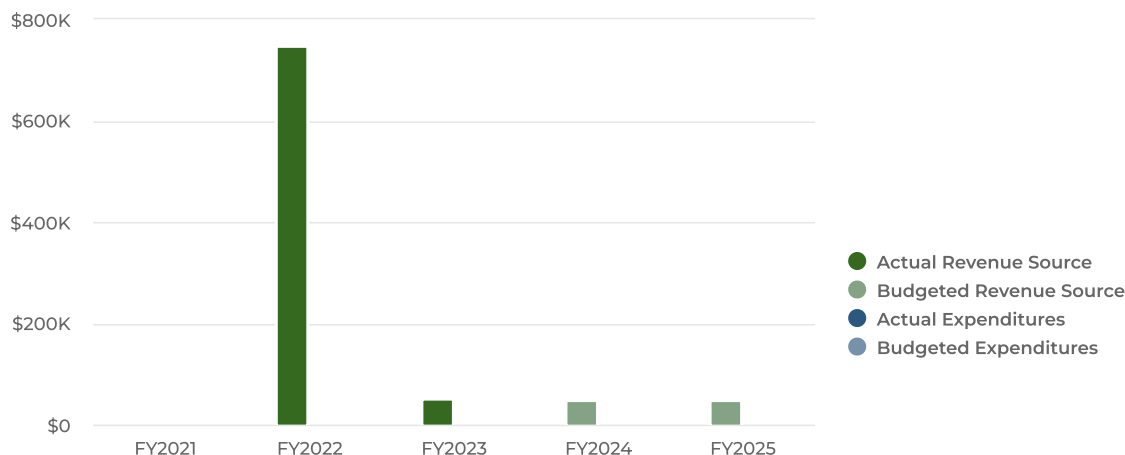


Rainy Day Fund

The Rainy Day Fund was established in 2021 via a City Council vote during the passage of its newly created financial management policy. It is a sub-fund of the General Fund that was initially funded by a transfer of \$750,000 from the General Fund with \$50,000 additions each year until it has a fund balance of \$1,000,000. Its purpose is to be an additional source of funds in the event of an unforeseen emergency that are accessible only by a majority vote of the City Council.

Summary

The City of East Wenatchee is projecting \$51K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Revenue Source					
Miscellaneous Revenues	\$0	\$2,068	\$1,000	\$1,000	\$0
Other Financing Sources	\$750,000	\$50,000	\$50,000	\$50,000	\$0
Total Revenue Source:	\$750,000	\$52,068	\$51,000	\$51,000	\$0

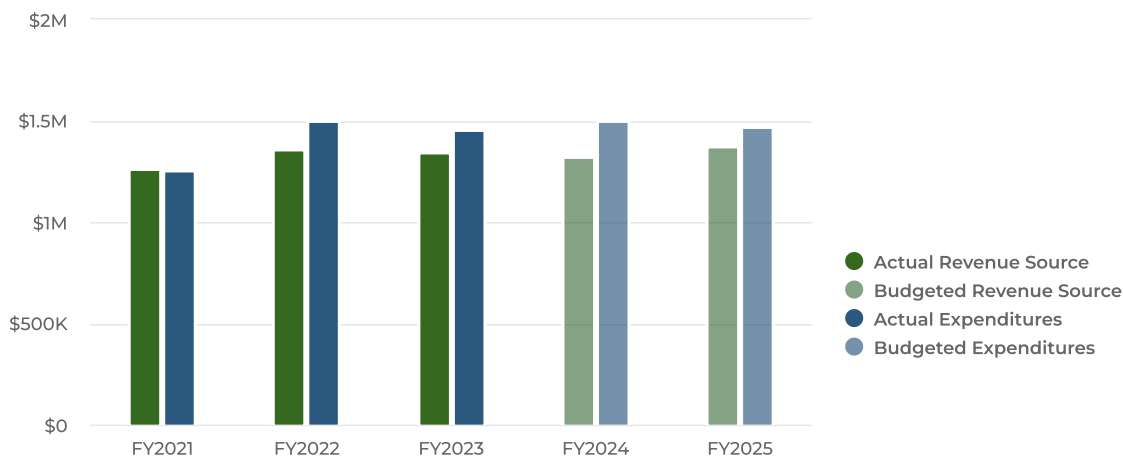


Street Fund

The Street Fund is a governmental special revenue fund whose main sources of revenue is property tax, sales/use tax, and gas tax, in addition to other minor revenue sources. The Street Fund supports the operations of the entire Street Department including one Street Manager, seven Maintenance Workers and one Mechanic. The Street Department manages the City streets including repairs, snow & ice removal, and street lighting amongst many other street related services. Additionally, they manage the facilities on the City's campus.

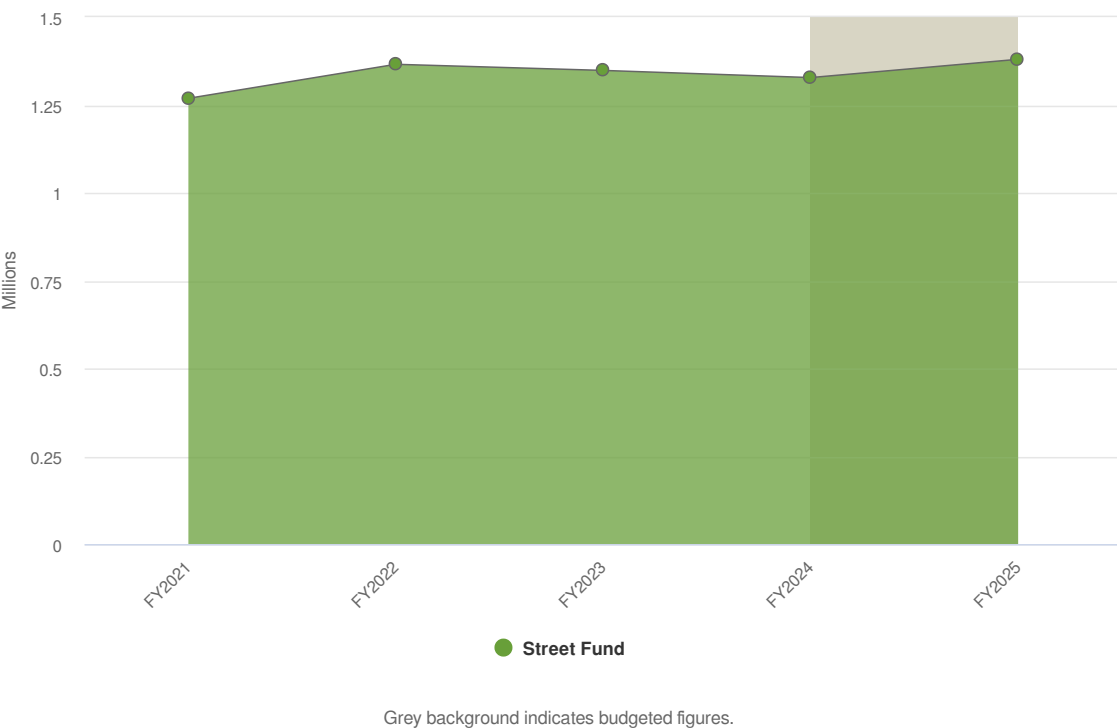
Summary

The City of East Wenatchee is projecting \$1.38M of revenue in FY2025, which represents a 3.9% increase over the prior year. Budgeted expenditures are projected to decrease by 1.8% or \$26.41K to \$1.47M in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

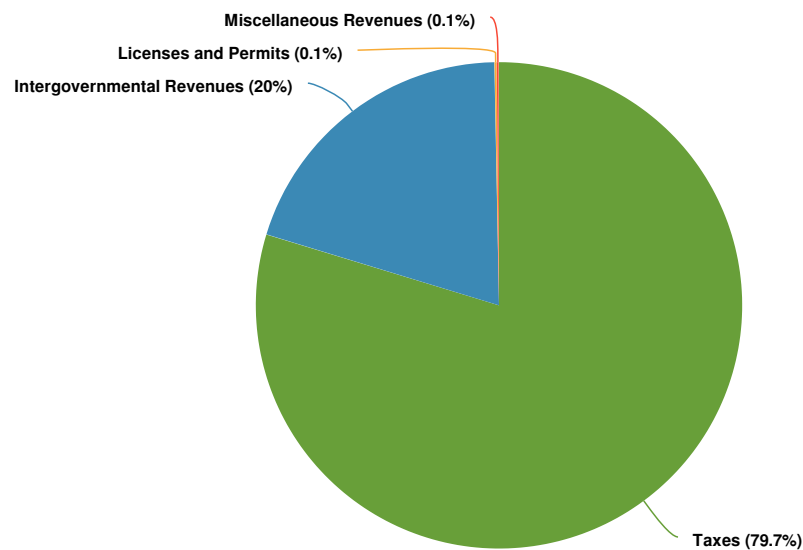


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Street Fund	\$1,365,787	\$1,348,342	\$1,327,950	\$1,380,000	\$52,050
Total Street Fund:	\$1,365,787	\$1,348,342	\$1,327,950	\$1,380,000	\$52,050



Revenues by Source

Projected 2025 Revenues by Source

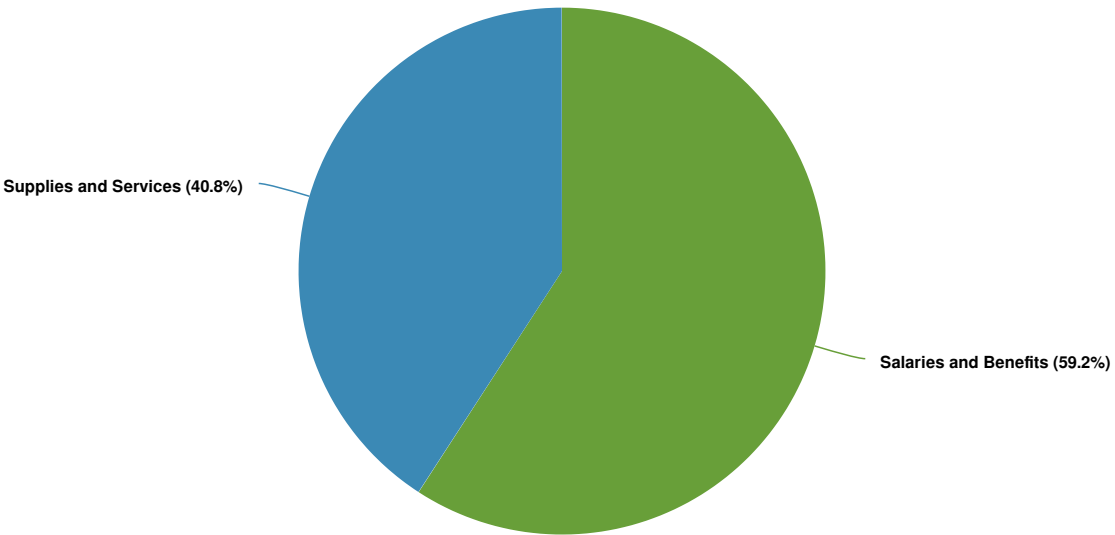


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Revenue Source					
Taxes	\$1,050,000	\$1,050,000	\$1,050,000	\$1,100,000	\$50,000
Licenses and Permits	\$2,285	\$2,362	\$2,000	\$2,000	\$0
Intergovernmental Revenues	\$284,908	\$280,972	\$275,000	\$276,000	\$1,000
Charges for Goods and Services	\$351	\$4,060	\$0	\$0	\$0
Miscellaneous Revenues	\$27,690	\$3,987	\$950	\$2,000	\$1,050
Other Financing Sources	\$554	\$6,962	\$0	\$0	\$0
Total Revenue Source:	\$1,365,787	\$1,348,342	\$1,327,950	\$1,380,000	\$52,050



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Other Financing Uses	\$187,934	\$100,000	\$0	\$0	\$0
Salaries and Benefits	\$702,408	\$740,017	\$838,600	\$871,891	\$33,291
Supplies and Services	\$616,535	\$619,770	\$661,450	\$601,750	-\$59,700
Total Expense Objects:	\$1,506,877	\$1,459,787	\$1,500,050	\$1,473,641	-\$26,409



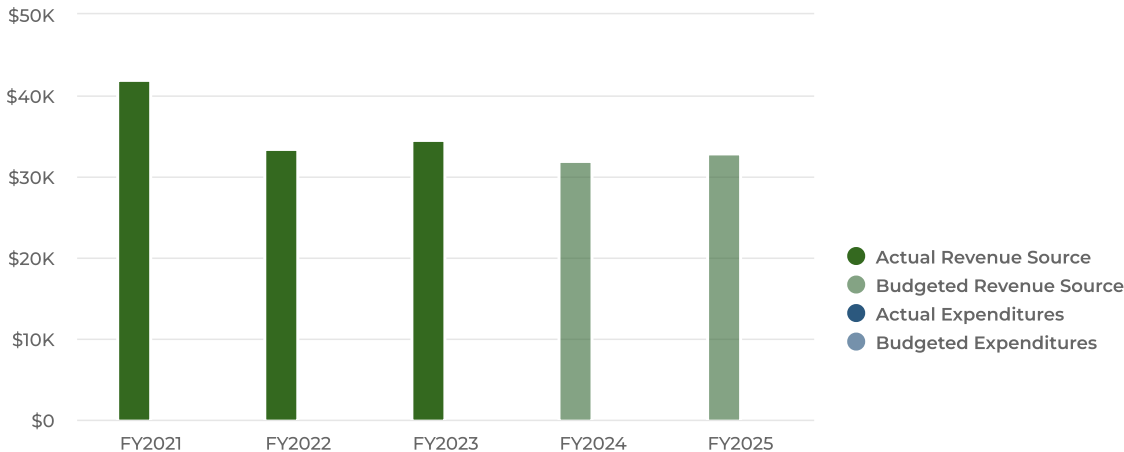


**Affordable
Housing
Sales Tax
Fund**

Effective 2019, SHB 1406 establishes a new affordable housing sales tax credit available to all cities, towns and counties that choose to "participate." This is a credit against the 6.5% state sales tax rate, so it will not increase the tax rate for consumers but instead shares a portion of the state sales tax with cities, towns and counties. This sales tax distribution will expire 20 years after the jurisdiction first imposes the tax (2040 for the City of East Wenatchee).

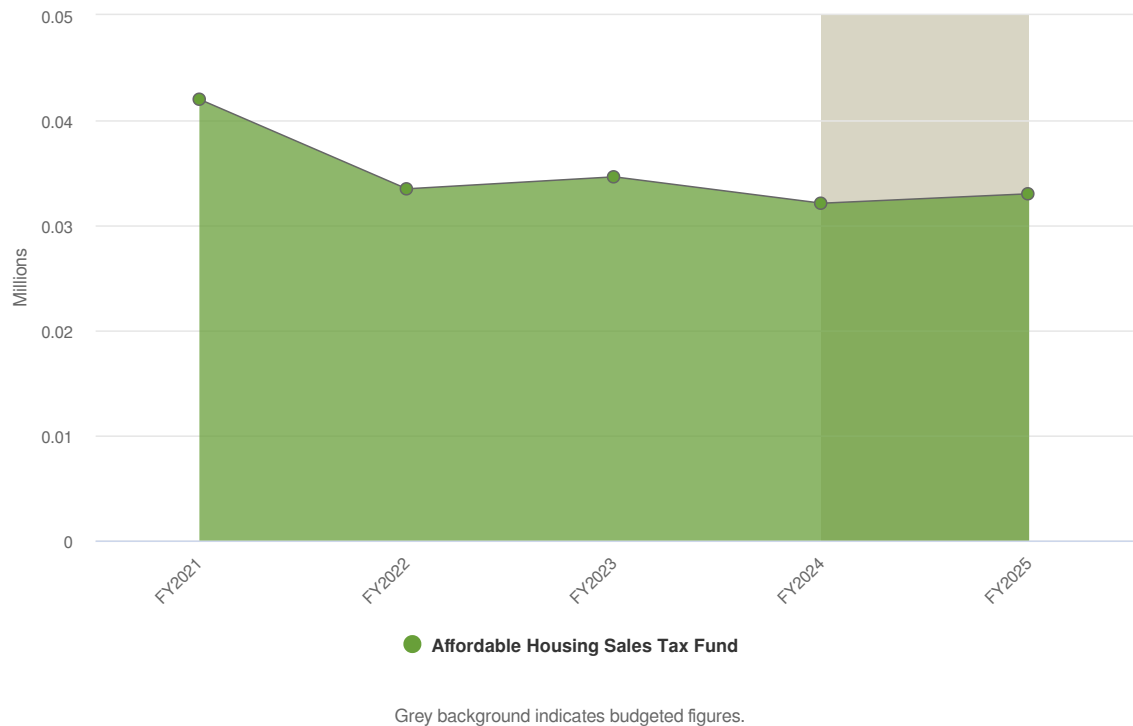
Summary

The City of East Wenatchee is projecting \$33K of revenue in FY2025, which represents a 2.8% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

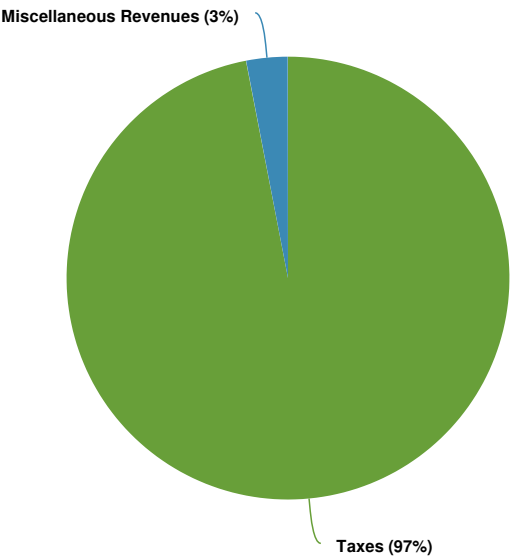


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Affordable Housing Sales Tax Fund	\$33,470	\$34,613	\$32,100	\$33,000	\$900
Total Affordable Housing Sales Tax Fund:	\$33,470	\$34,613	\$32,100	\$33,000	\$900



Revenues by Source

Projected 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Revenue Source					
Taxes	\$33,368	\$34,368	\$32,000	\$32,000	\$0
Miscellaneous Revenues	\$103	\$245	\$100	\$1,000	\$900
Total Revenue Source:	\$33,470	\$34,613	\$32,100	\$33,000	\$900





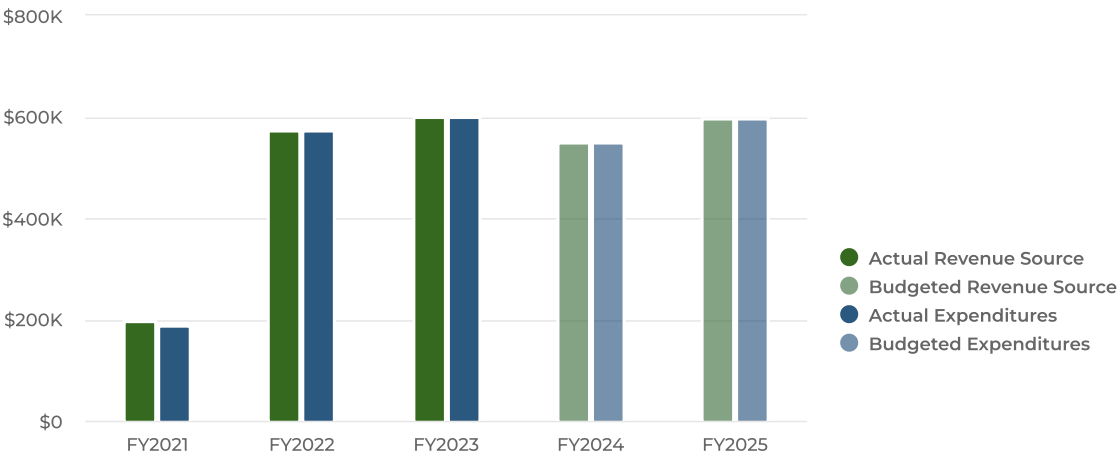
Housing & Related Services Fund

Any city or town may levy a sales tax up to 0.1% for affordable housing (RCW 82.14.530), as long as the county has not done so first. This option was enacted by the state legislature in 2015 and originally required voter approval, but effective June 11, 2020, voter approval is optional and this revenue source may now be approved by the legislative body with a simple majority vote.

At least 60% of the revenue must be used for constructing affordable housing, constructing mental and behavioral health-related facilities, or funding the operations and maintenance costs of new units of affordable housing and facilities where housing-related programs are provided. The affordable housing and facilities may only be provided to people within specified population groups whose income is 60% or less of the county median income.

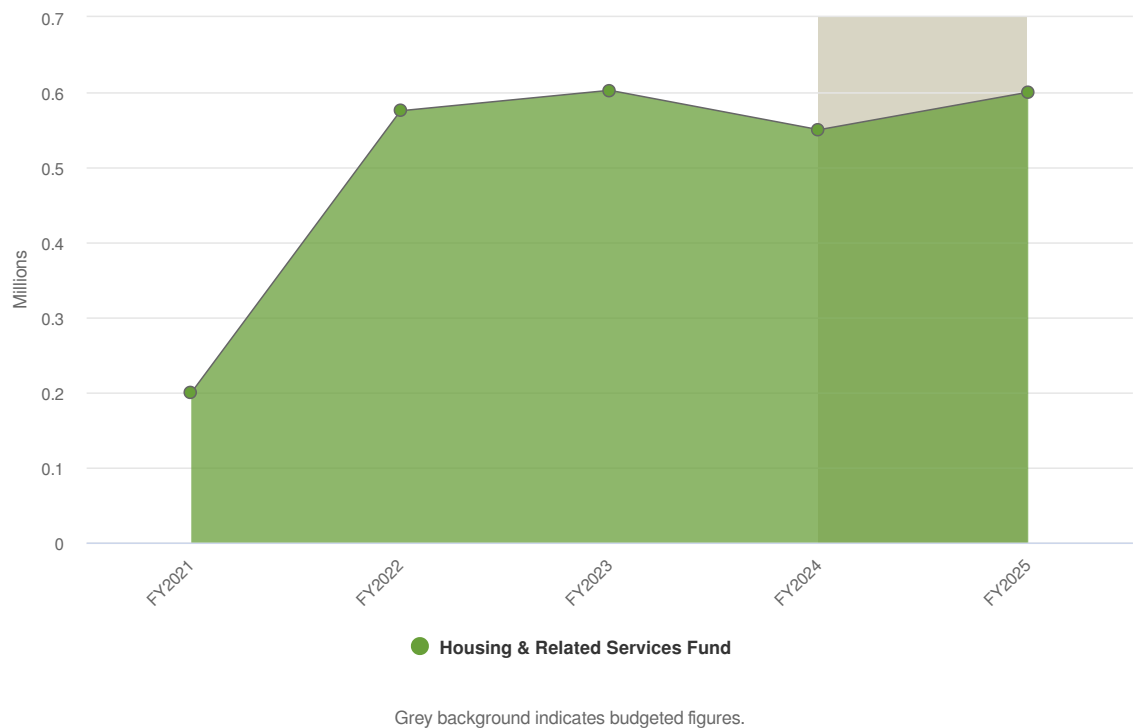
Summary

The City of East Wenatchee is projecting \$600K of revenue in FY2025, which represents a 9.1% increase over the prior year. Budgeted expenditures are projected to increase by 9.1% or \$50K to \$600K in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

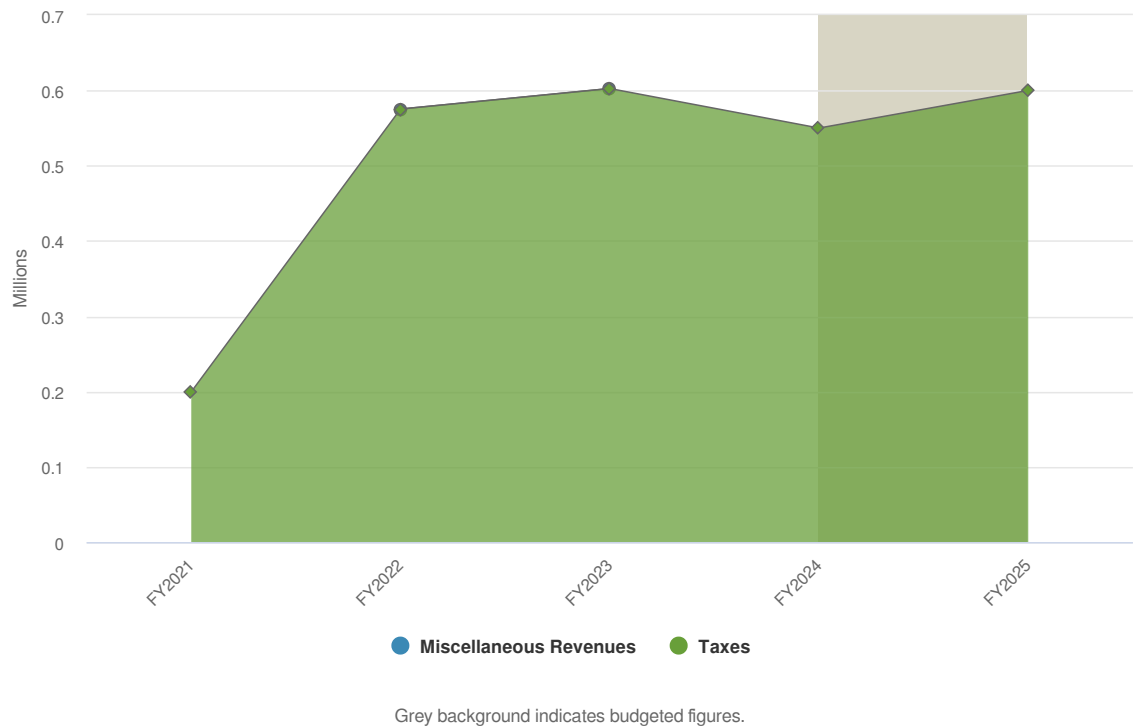


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Housing & Related Services Fund	\$575,237	\$602,526	\$550,000	\$600,000	\$50,000
Total Housing & Related Services Fund:	\$575,237	\$602,526	\$550,000	\$600,000	\$50,000



Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Revenue Source					
Taxes	\$575,218	\$602,499	\$550,000	\$600,000	\$50,000
Miscellaneous Revenues	\$19	\$28	\$0	\$0	\$0
Total Revenue Source:	\$575,237	\$602,526	\$550,000	\$600,000	\$50,000





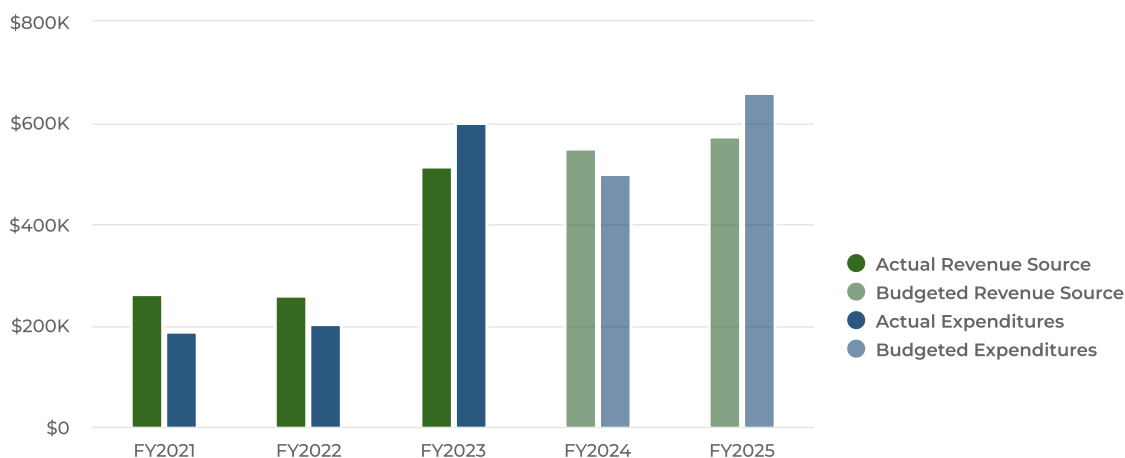
Transportation Benefit District Fund

Any city that has formed a transportation benefit district (TBD) may impose a sales tax up to 0.2% to fund TBD projects (RCW 82.14.0455, RCW 36.73.040(3)(a), and RCW 36.73.065(1)). The City of East Wenatchee opted to impose a 0.1% sales tax through a City Council vote in 2022, effective January 1, 2023.

The revenues may be used for eligible “transportation improvements” listed in a local, regional, or state transportation plan in accordance with chapter 36.73 RCW. Improvements can range from roads and transit service to sidewalks and transportation demand management. Construction, maintenance, and operation costs are eligible.

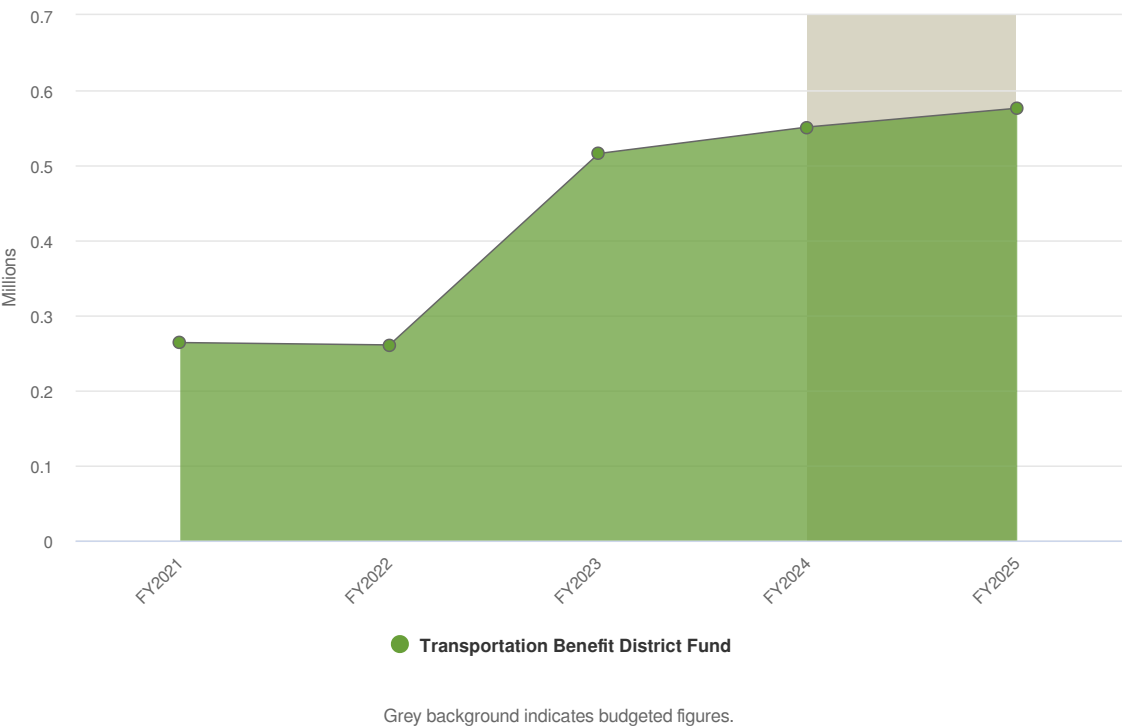
Summary

The City of East Wenatchee is projecting \$576K of revenue in FY2025, which represents a 4.5% increase over the prior year. Budgeted expenditures are projected to increase by 32.0% or \$160.2K to \$660.2K in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

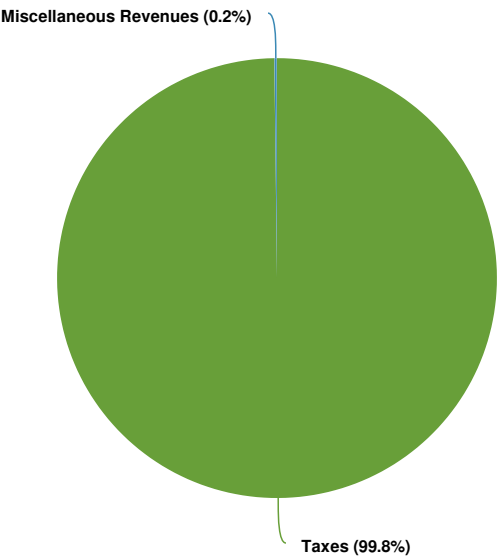


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Transportation Benefit District Fund	\$260,622	\$515,675	\$551,000	\$576,000	\$25,000
Total Transportation Benefit District Fund:	\$260,622	\$515,675	\$551,000	\$576,000	\$25,000



Revenues by Source

Projected 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Revenue Source					
Taxes	\$259,682	\$514,125	\$550,000	\$575,000	\$25,000
Miscellaneous Revenues	\$940	\$1,550	\$1,000	\$1,000	\$0
Total Revenue Source:	\$260,622	\$515,675	\$551,000	\$576,000	\$25,000





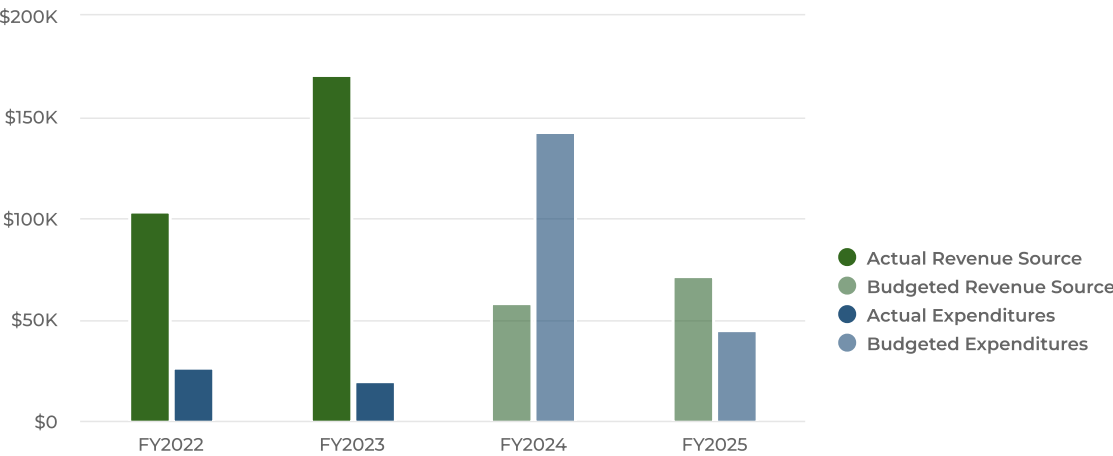
SWAT Fund

This fund was established after a multi-jurisdictional SWAT team (known as the East Cascade SWAT Team "ECST") comprising the City of East Wenatchee, the City of Wenatchee, Douglas County Sheriff's Office and Chelan County Sheriff's Office was established to respond to high risk criminal occurrences in both the cities and counties of the participating jurisdictions.

In 2025, each jurisdiction will begin contributing \$18,000 to the fund annually, except for the City of East Wenatchee, which will contribute \$16,500 annually. East Wenatchee gets a discount for its overhead costs due to the management of this fund.

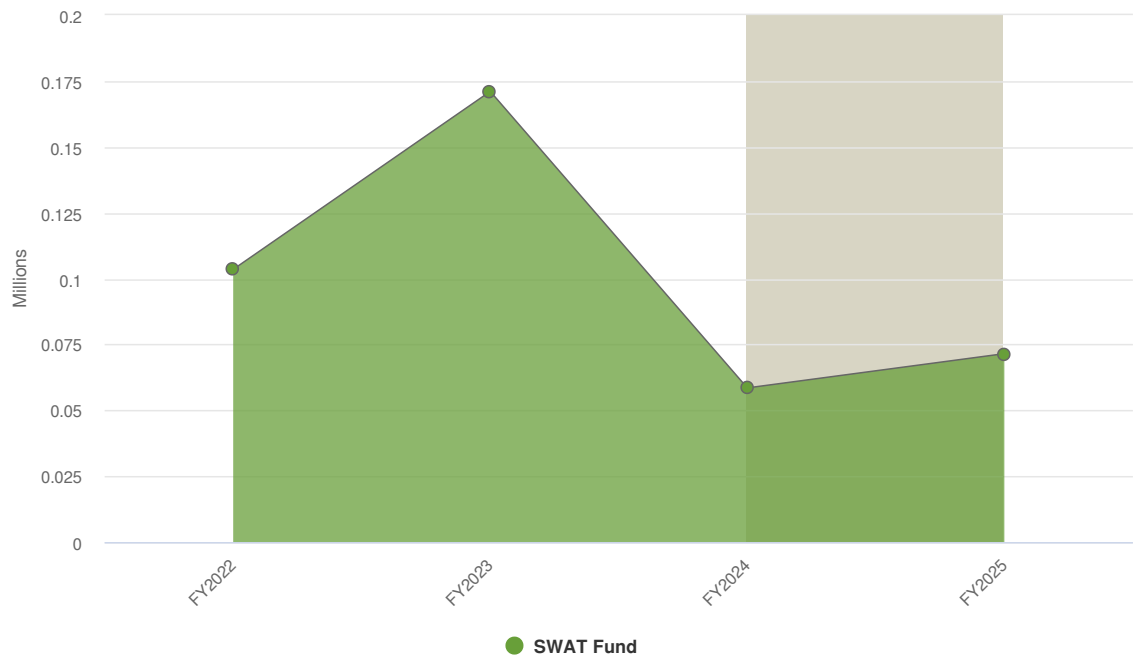
Summary

The City of East Wenatchee is projecting \$71.5K of revenue in FY2025, which represents a 22.2% increase over the prior year. Budgeted expenditures are projected to decrease by 68.2% or \$97.5K to \$45.5K in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund



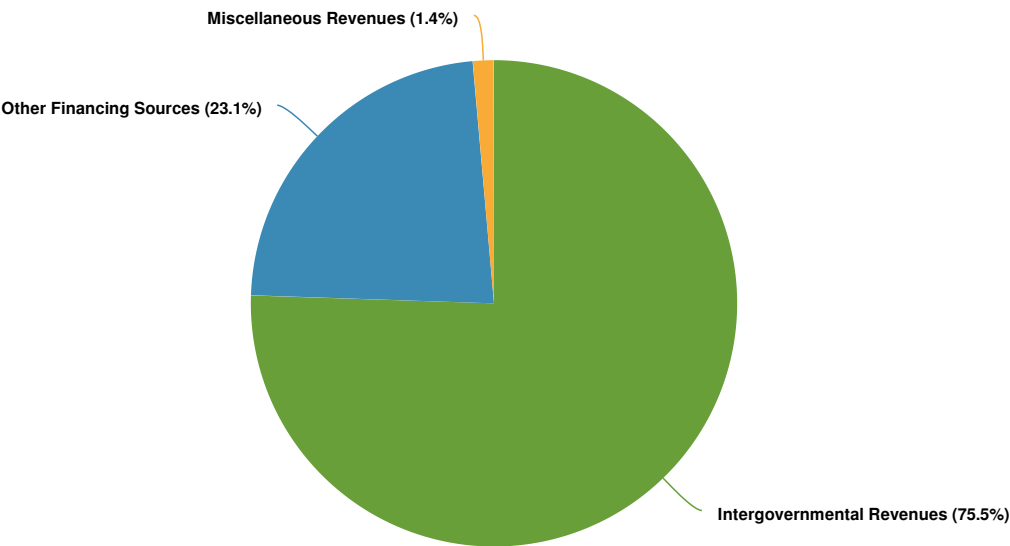
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
SWAT Fund	\$103,500	\$171,055	\$58,500	\$71,500	\$13,000
Total SWAT Fund:	\$103,500	\$171,055	\$58,500	\$71,500	\$13,000



Revenues by Source

Projected 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Revenue Source					
Intergovernmental Revenues	\$90,000	\$157,468	\$45,000	\$54,000	\$9,000
Miscellaneous Revenues	\$0	\$87	\$0	\$1,000	\$1,000
Other Financing Sources	\$13,500	\$13,500	\$13,500	\$16,500	\$3,000
Total Revenue Source:	\$103,500	\$171,055	\$58,500	\$71,500	\$13,000



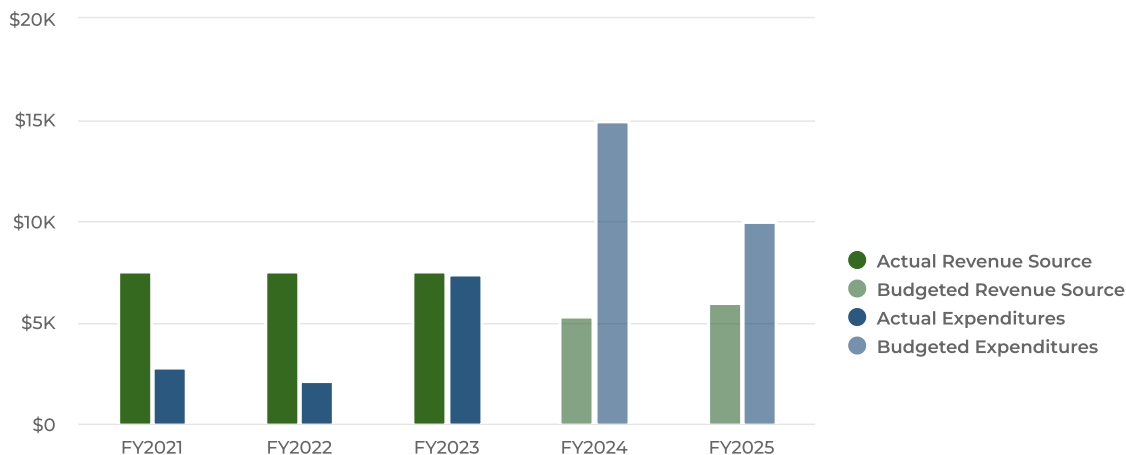


Library Fund

The North Central Regional Library District contracts with the City to provide space for the library to serve the citizens of the City and surrounding area. The City allocates a proportionate share of the cost of contracted janitorial services, and utilities to the library, and gets reimbursed at a rate of \$4.00 per square foot that the library occupies.

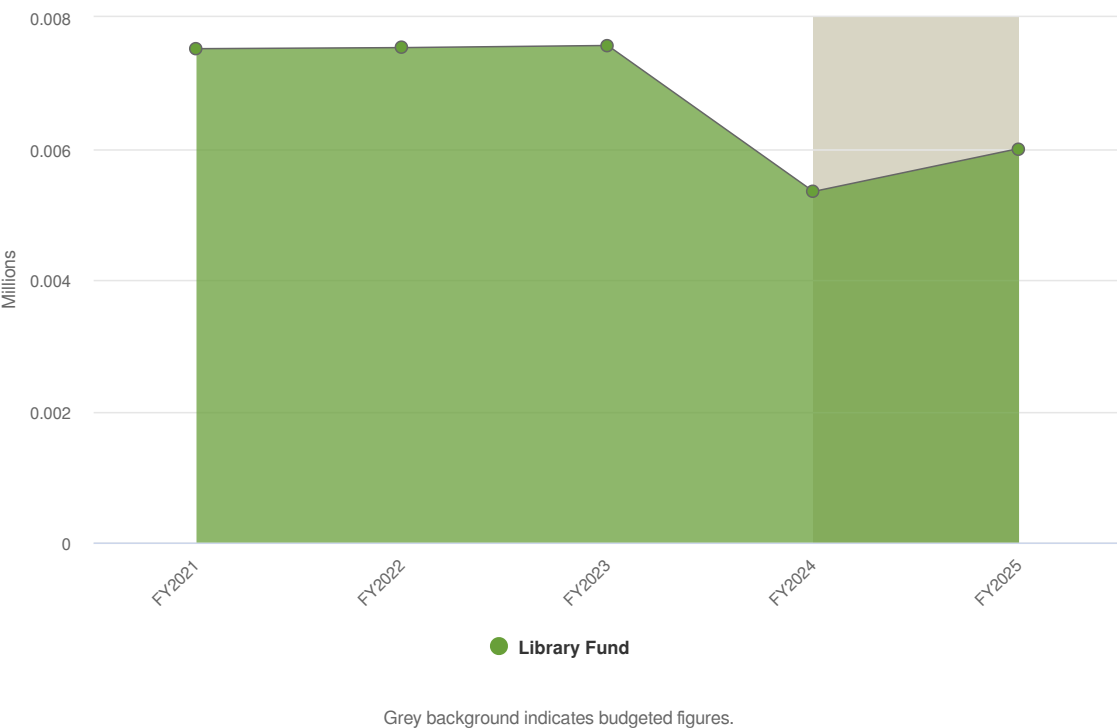
Summary

The City of East Wenatchee is projecting \$6K of revenue in FY2025, which represents a 12.3% increase over the prior year. Budgeted expenditures are projected to decrease by 33.3% or \$5K to \$10K in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

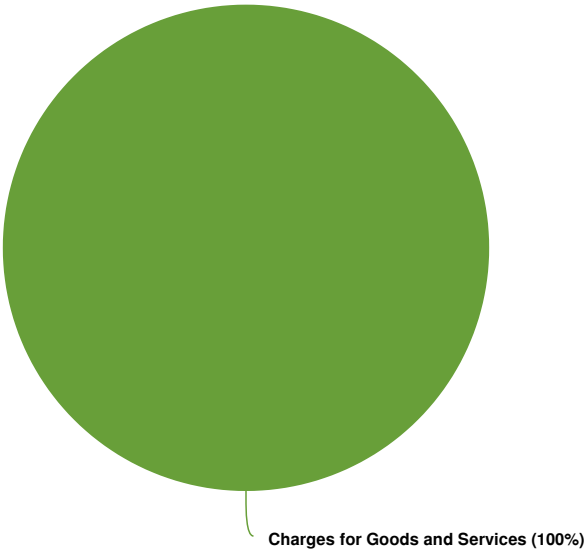


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Library Fund	\$7,536	\$7,568	\$5,345	\$6,000	\$655
Total Library Fund:	\$7,536	\$7,568	\$5,345	\$6,000	\$655



Revenues by Source

Projected 2025 Revenues by Source

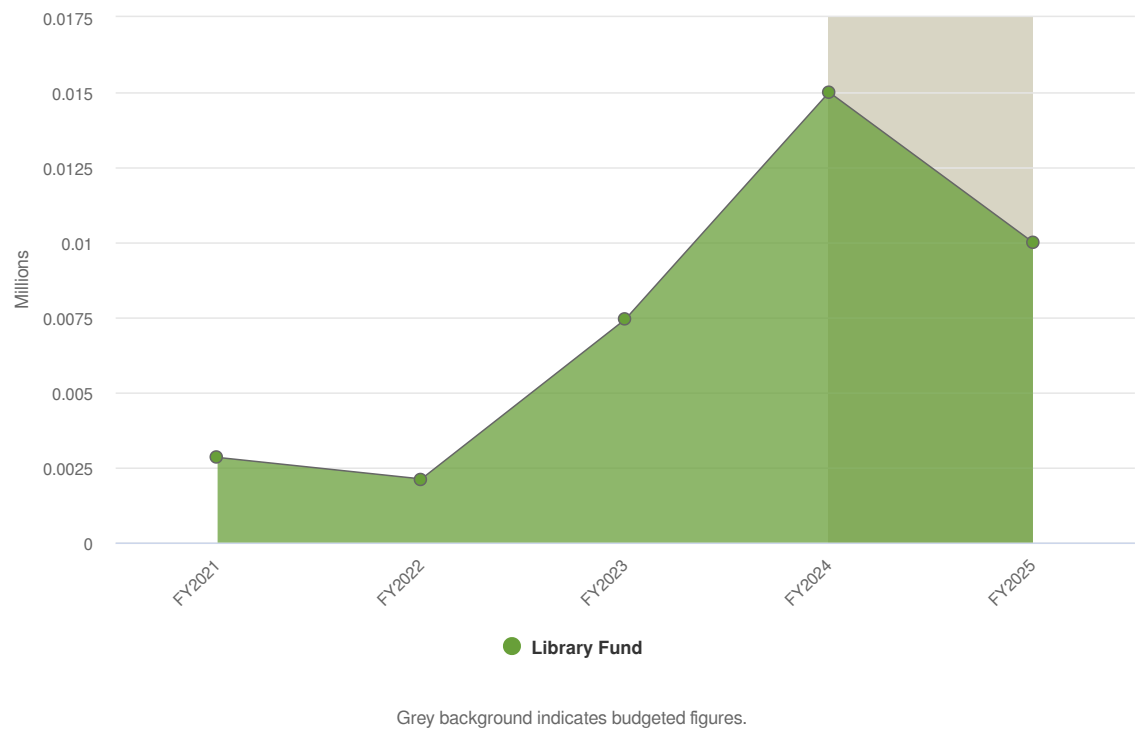


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Revenue Source					
Charges for Goods and Services	\$7,500	\$7,500	\$5,320	\$6,000	\$680
Miscellaneous Revenues	\$36	\$68	\$25	\$0	-\$25
Total Revenue Source:	\$7,536	\$7,568	\$5,345	\$6,000	\$655



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund

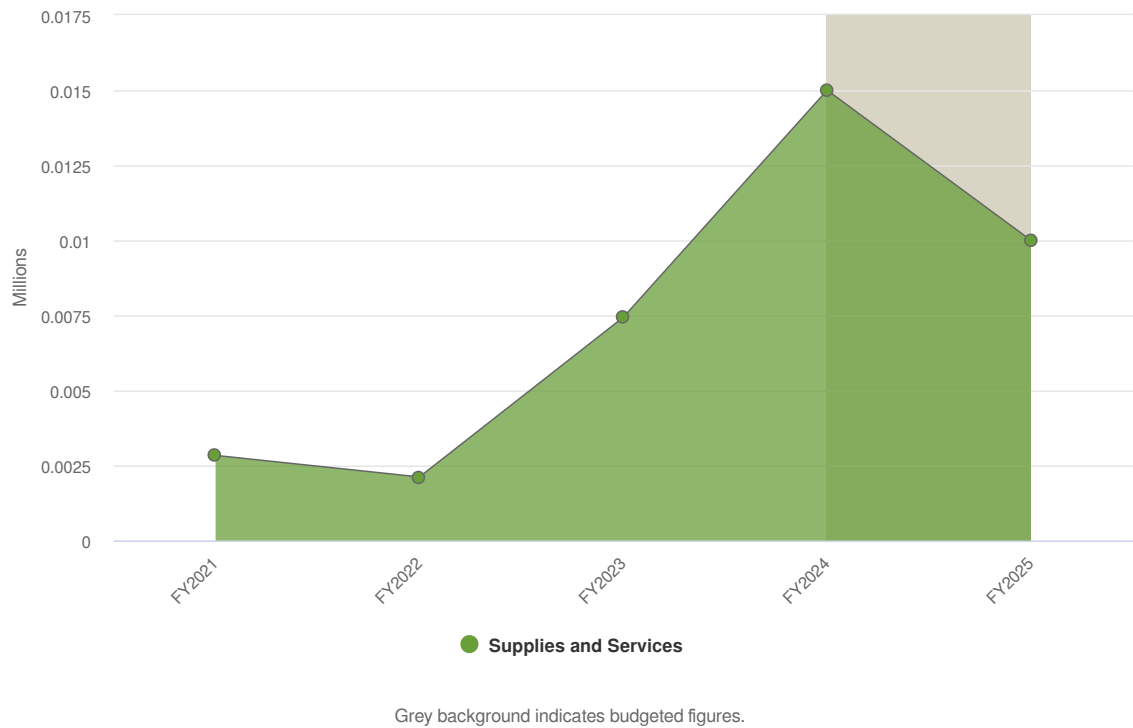


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Library Fund	\$2,118	\$7,435	\$15,000	\$10,000	-\$5,000
Total Library Fund:	\$2,118	\$7,435	\$15,000	\$10,000	-\$5,000



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Supplies and Services	\$2,118	\$7,435	\$15,000	\$10,000	-\$5,000
Total Expense Objects:	\$2,118	\$7,435	\$15,000	\$10,000	-\$5,000



Any city or town has the authority to levy lodging taxes, also known as “hotel/motel taxes,” on all charges for furnishing lodging at hotels, motels, and short-term rentals (STR), including such activities as Airbnb, bed and breakfasts (B&Bs), RV parks, and other housing and lodging accommodations for periods of time less than 30 days. The tax is collected as a sales tax and paid by the customer at the time of the transaction. These taxes may be imposed by the legislative body and do not require voter approval. All lodging tax revenues must be used for tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities.



Hotel/Motel Tax Fund

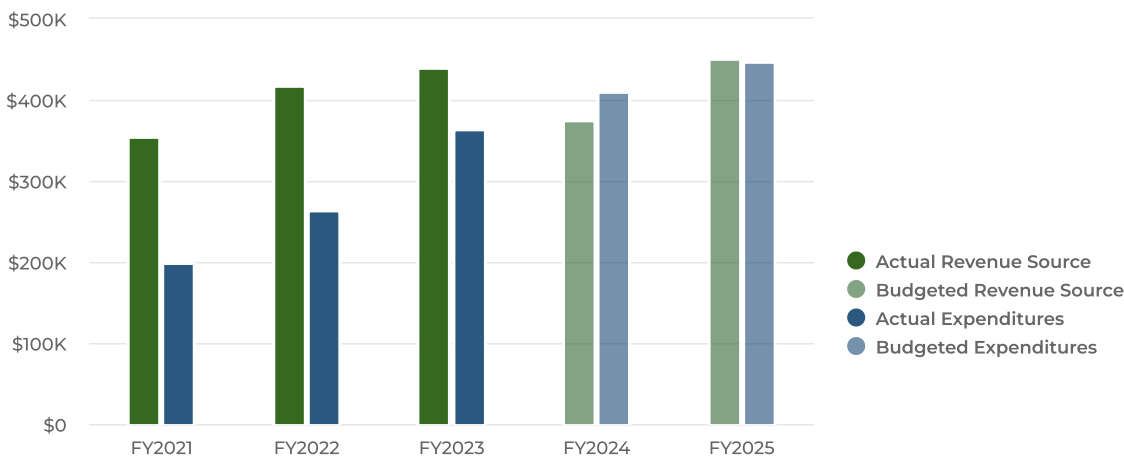
There are two lodging tax options:

- A “basic” or “state-shared” lodging tax up to 2% that is taken as a credit against the 6.5% state sales tax rate, so that the lodging patron does not see any tax increase
- An “additional” or “special” lodging tax up to 2% on top of the state sales tax rate that results in a higher tax bill for the patron

Cities that imposed a combined lodging tax rate of 6% before January 1, 1998 are grandfathered in under RCW 67.28.181(2)(d). This occurred due to a unique set of circumstances and only applies to the cities of Wenatchee and East Wenatchee.

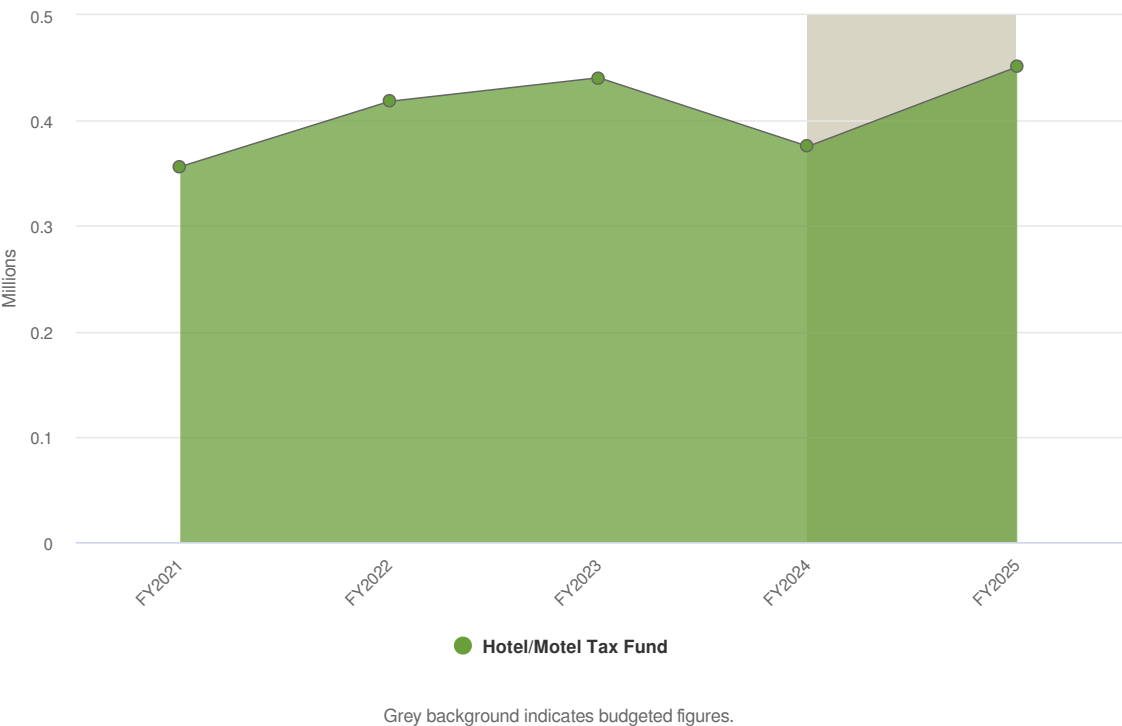
Summary

The City of East Wenatchee is projecting \$451K of revenue in FY2025, which represents a 20.1% increase over the prior year. Budgeted expenditures are projected to increase by 9.2% or \$37.65K to \$448.65K in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

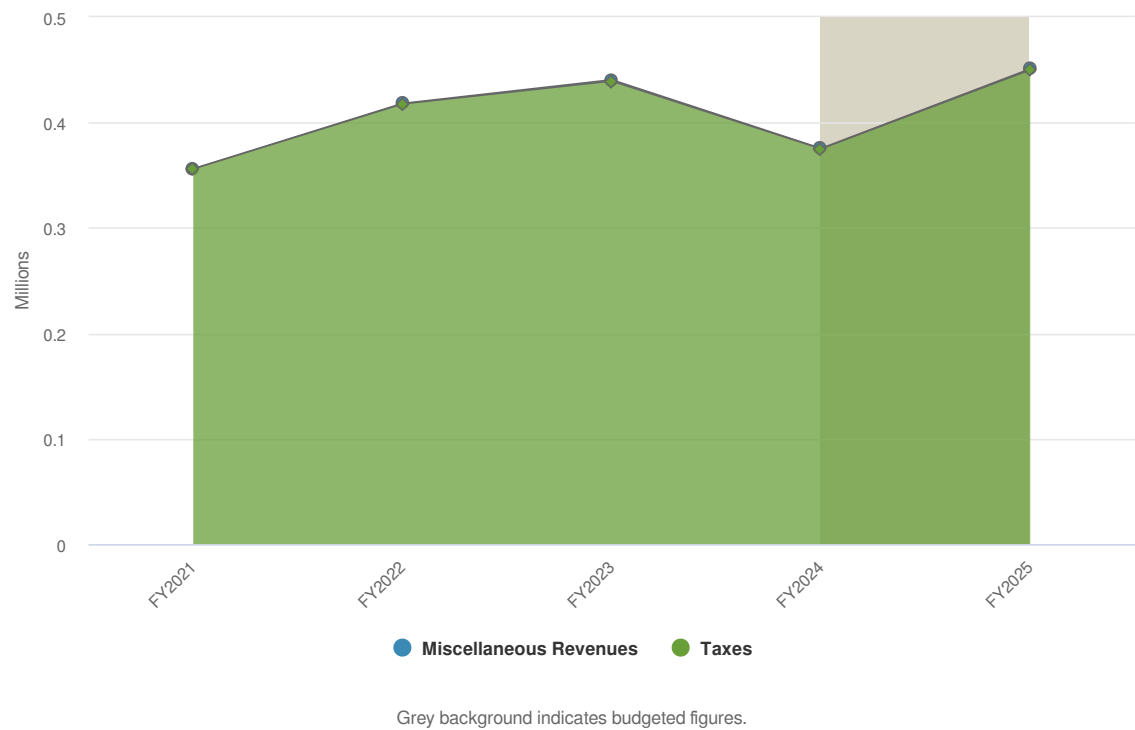


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Hotel/Motel Tax Fund	\$418,196	\$440,628	\$375,500	\$451,000	\$75,500
Total Hotel/Motel Tax Fund:	\$418,196	\$440,628	\$375,500	\$451,000	\$75,500



Revenues by Source

Budgeted and Historical 2025 Revenues by Source

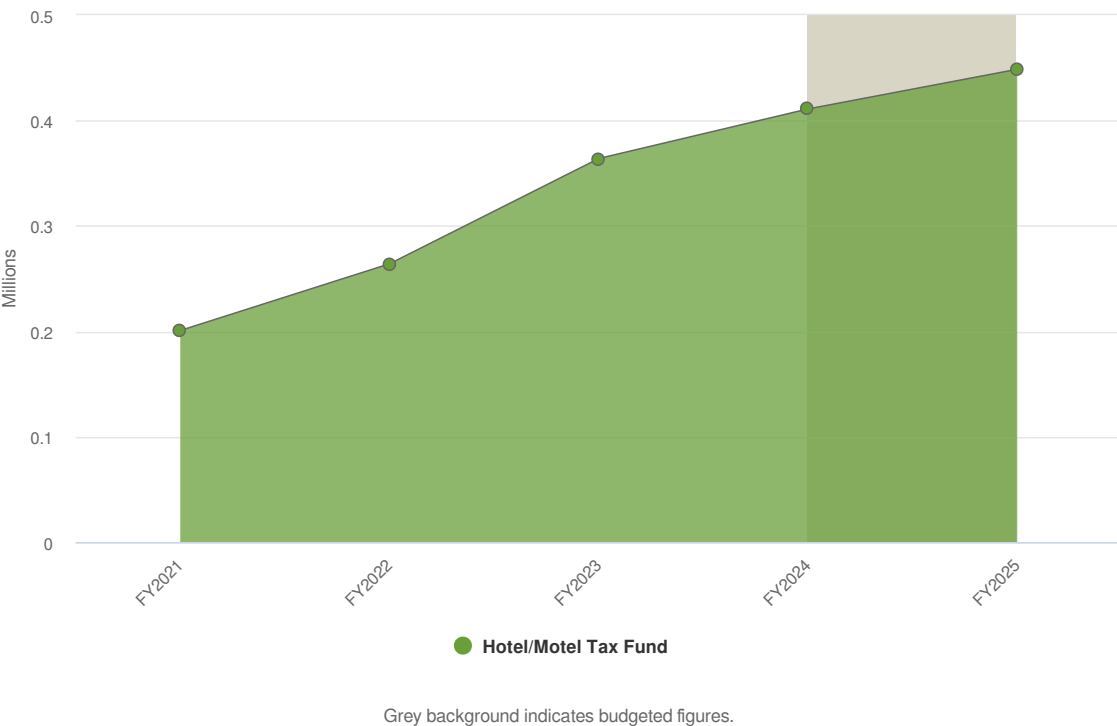


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Revenue Source					
Taxes	\$417,606	\$439,327	\$375,000	\$450,000	\$75,000
Miscellaneous Revenues	\$590	\$1,301	\$500	\$1,000	\$500
Total Revenue Source:	\$418,196	\$440,628	\$375,500	\$451,000	\$75,500



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund

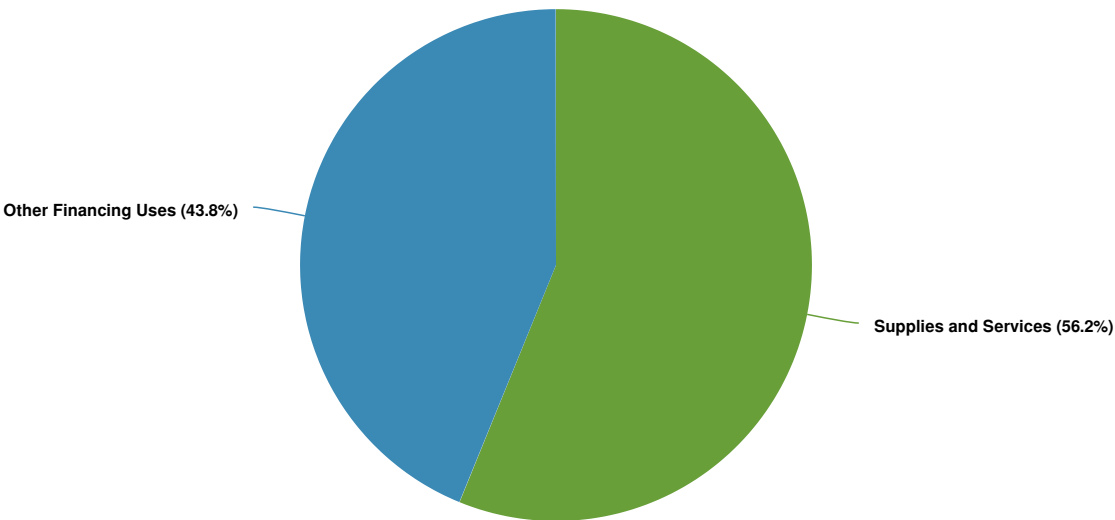


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Hotel/Motel Tax Fund	\$264,044	\$363,943	\$411,000	\$448,650	\$37,650
Total Hotel/Motel Tax Fund:	\$264,044	\$363,943	\$411,000	\$448,650	\$37,650



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Other Financing Uses	\$120,000	\$161,000	\$219,000	\$196,650	-\$22,350
Supplies and Services	\$144,044	\$202,943	\$192,000	\$252,000	\$60,000
Total Expense Objects:	\$264,044	\$363,943	\$411,000	\$448,650	\$37,650





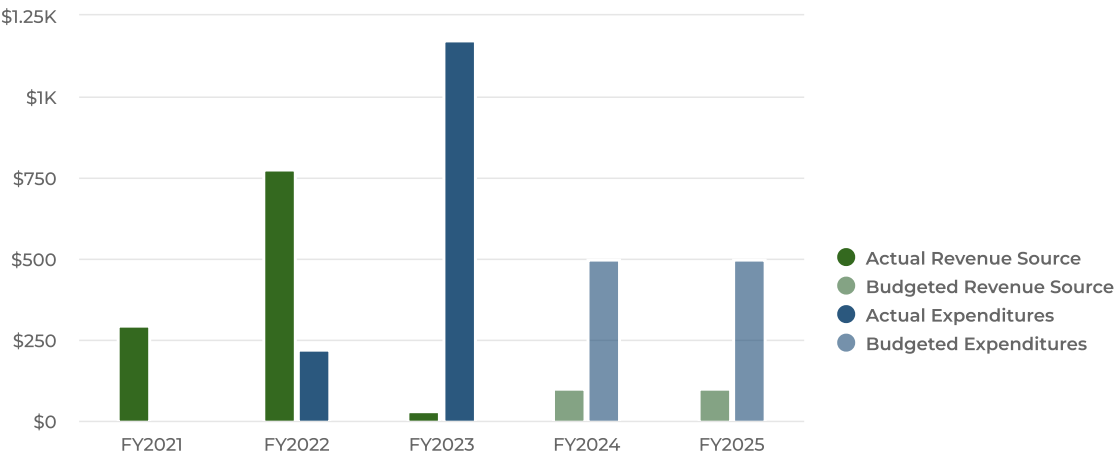
Drug Fund

The City allocates a portion of Municipal Court receipts to this fund. Periodically, the City also removes forfeited property (cash), and the proceeds of forfeited property from drug related offenses, from its police repository and deposits these resources to be used for purposes allowable by law.

When the fund accumulates enough resources, the City spends a portion of these funds in support of drug related programs under the direction of the Police Chief.

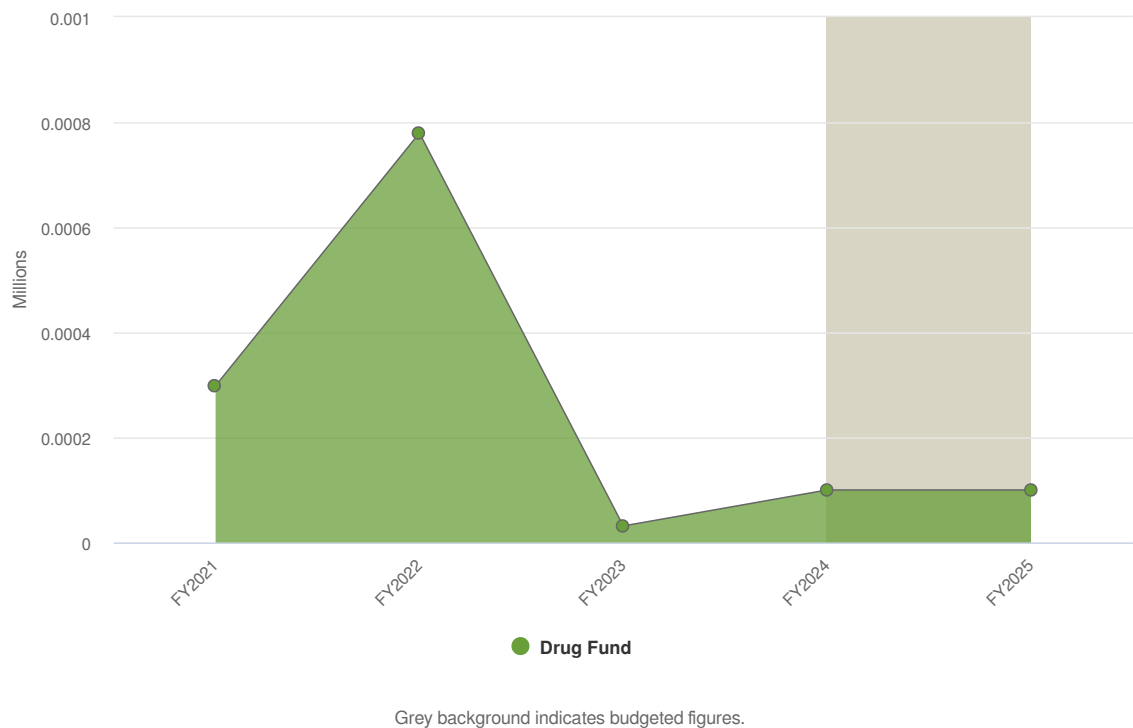
Summary

The City of East Wenatchee is projecting \$100 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$500 in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Drug Fund	\$779	\$32	\$100	\$100	\$0
Total Drug Fund:	\$779	\$32	\$100	\$100	\$0

There are two separate criminal justice distributions for cities, created by RCW 82.14.320 and 82.14.330. Each program originally (in state fiscal year 2000) appropriated a total of \$4.6 million, to be increased each July by the “fiscal growth factor” set forth in RCW 43.135.025. The fiscal growth factor is the average annual growth in state personal income for the prior ten fiscal years. The two statutes together contain five separate distribution programs of which the City receives two distributions – Population and Special Programs.

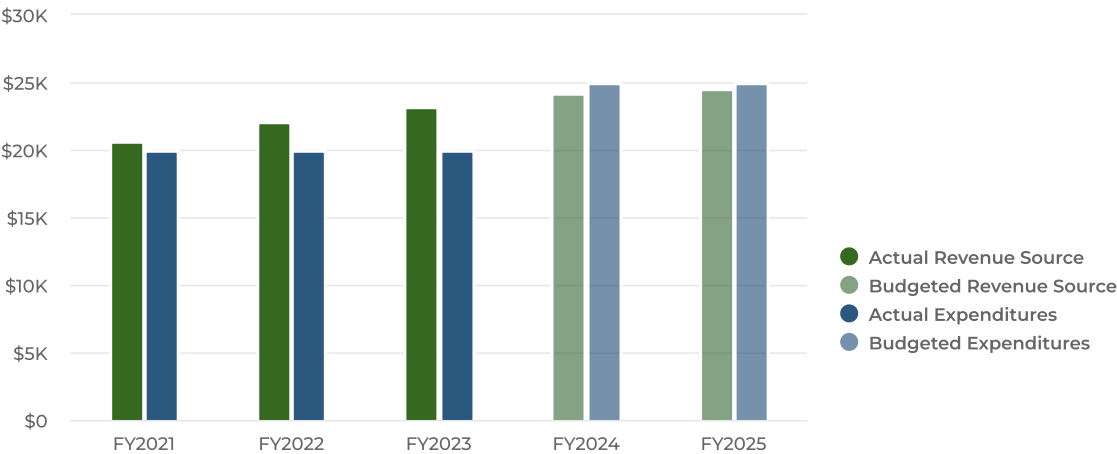


Criminal Justice Fund

- Population is distributed to all cities on a per capita basis, with each city receiving a minimum of \$1,000 no matter how small its population. All revenues must be used for criminal justice purposes as defined in RCW 8.14.330(1)(c) and may not supplant or replace existing funding.
- Special Programs is distributed to all cities on a strictly per capita basis. All revenues must be used for innovative law enforcement strategies, programs to help at-risk children or child abuse victims, and programs to reduce the level of domestic violence or to provide counseling for domestic violence victims.

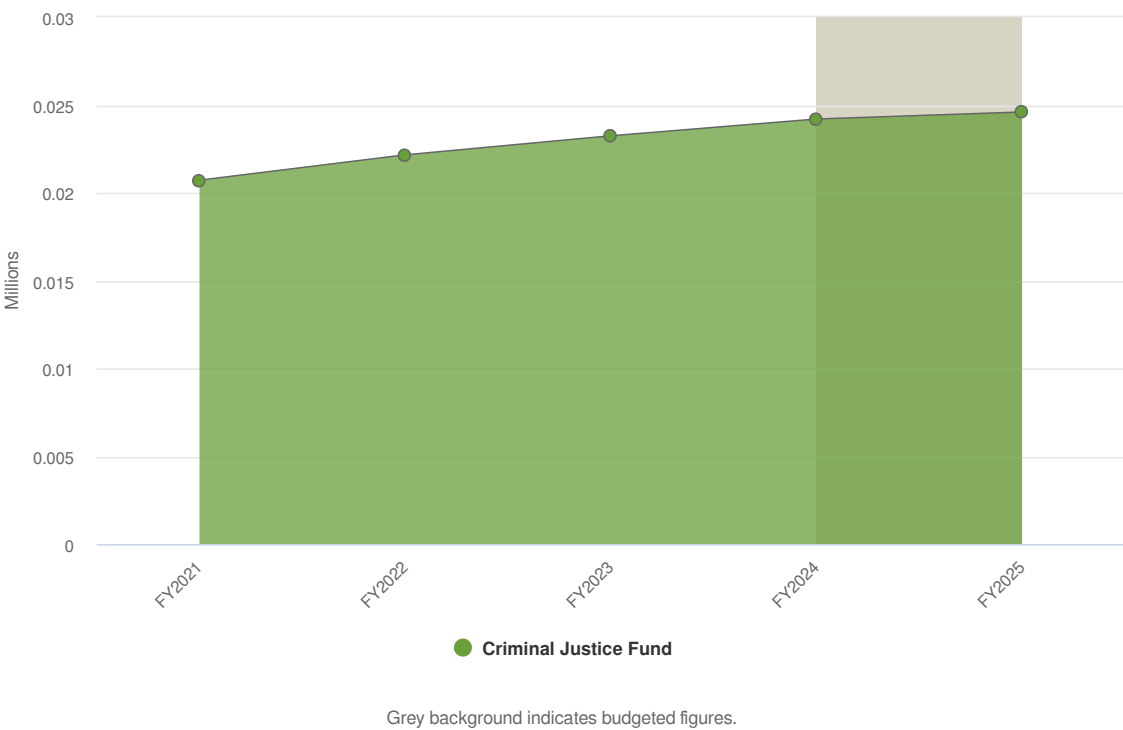
Summary

The City of East Wenatchee is projecting \$24.6K of revenue in FY2025, which represents a 1.7% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$25K in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

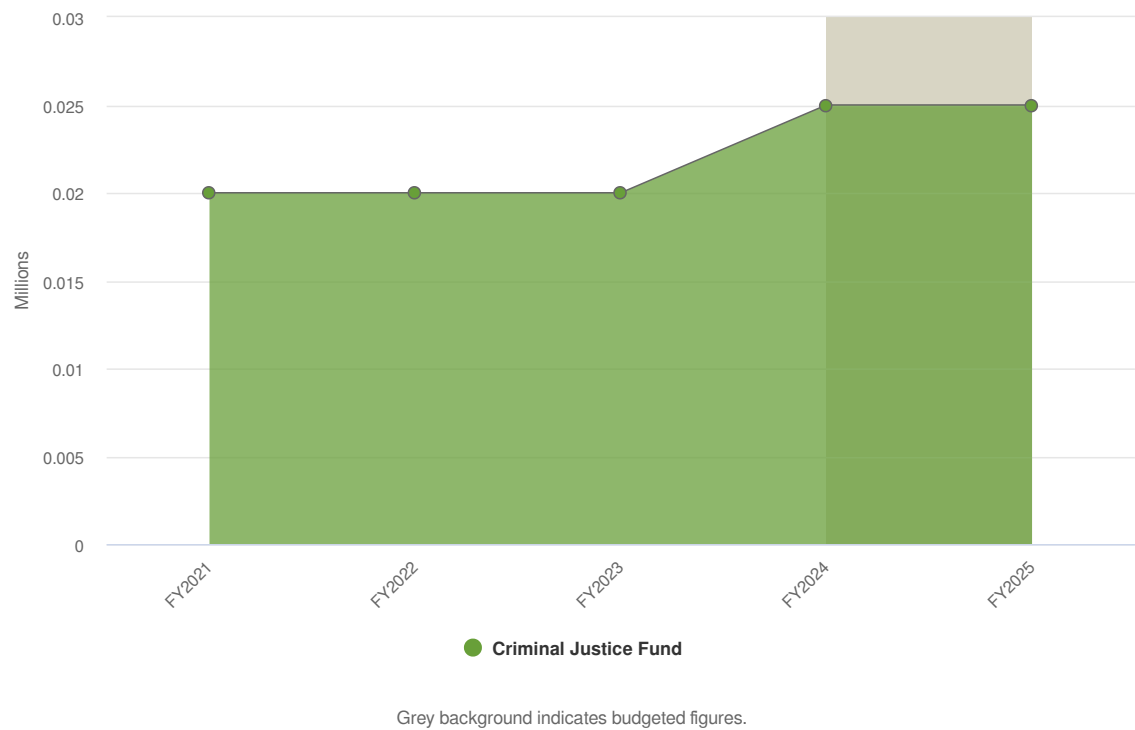


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Criminal Justice Fund	\$22,160	\$23,245	\$24,200	\$24,600	\$400
Total Criminal Justice Fund:	\$22,160	\$23,245	\$24,200	\$24,600	\$400



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Criminal Justice Fund	\$20,000	\$20,000	\$25,000	\$25,000	\$0
Total Criminal Justice Fund:	\$20,000	\$20,000	\$25,000	\$25,000	\$0

The Events Fund contains the revenues and expenditures for the Events Department. Expenses have been allocated to the various events based upon the historical and planned levels of each event during the upcoming year.

Citizen-based committees assist in the planning and support of each of these activities, along with the Events Director. Support is also provided by the Police Department for public safety and traffic control, as well as the Street Department for parade route barricades and facility support. An additional role for this department is marketing for the City through participation in local, regional and state-wide recreation and tourism boards and committees.

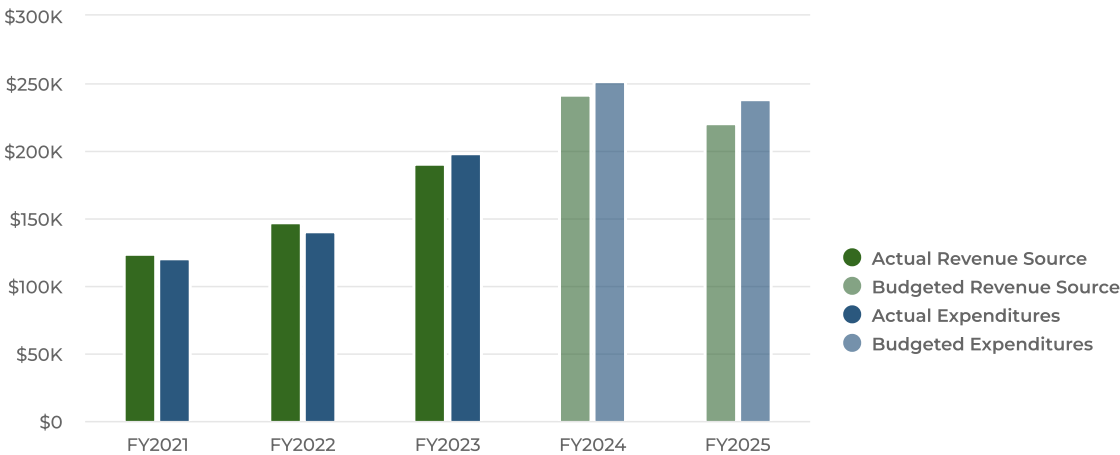
The Events Department is funded by a combination of Hotel/Motel taxes, sponsorships, sales of promotional goods and event registrations. The fund pays for the salaries and benefits of .67 FTE of an Events Director/Public Information Officer, in addition to the operational costs of hosting each of the respective events mentioned above.



Events Board Fund

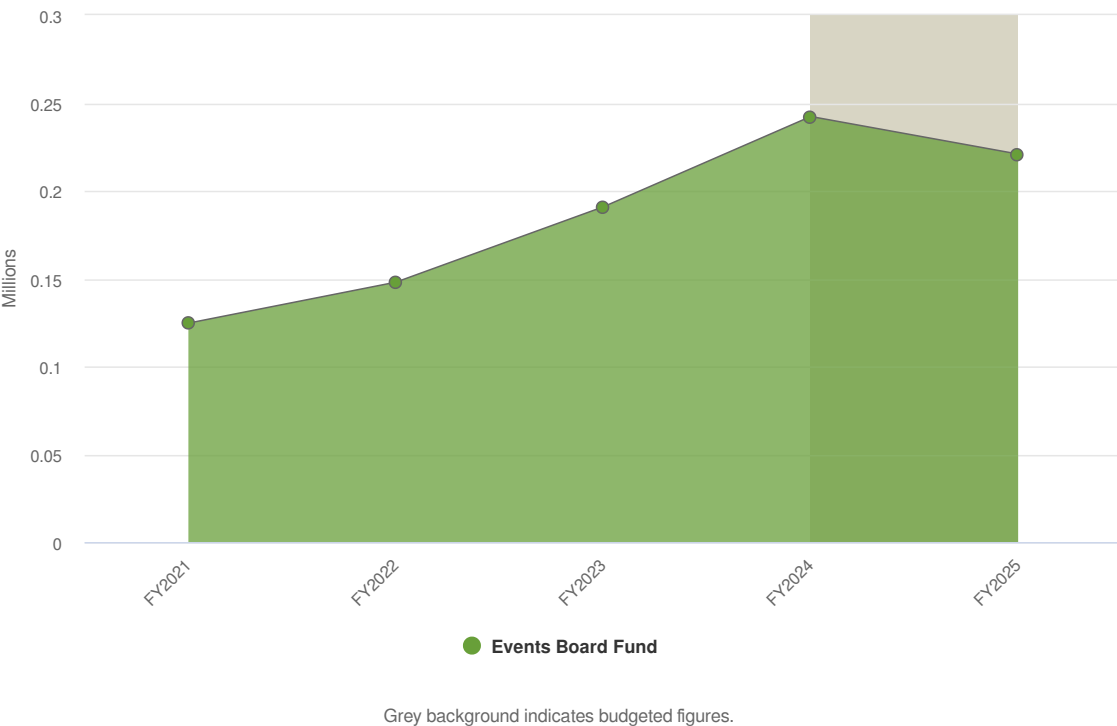
Summary

The City of East Wenatchee is projecting \$220.9K of revenue in FY2025, which represents a 8.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 5.4% or \$13.58K to \$238.63K in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

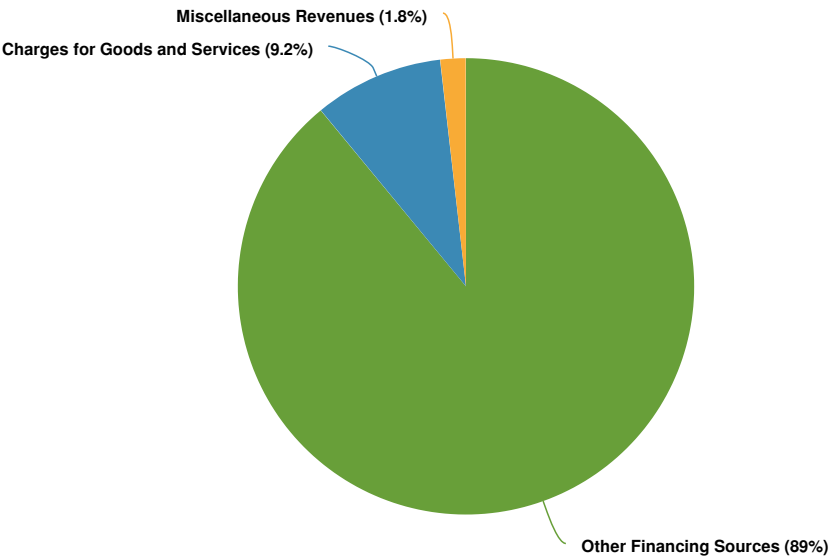


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Events Board Fund	\$147,948	\$190,855	\$242,300	\$220,900	-\$21,400
Total Events Board Fund:	\$147,948	\$190,855	\$242,300	\$220,900	-\$21,400



Revenues by Source

Projected 2025 Revenues by Source

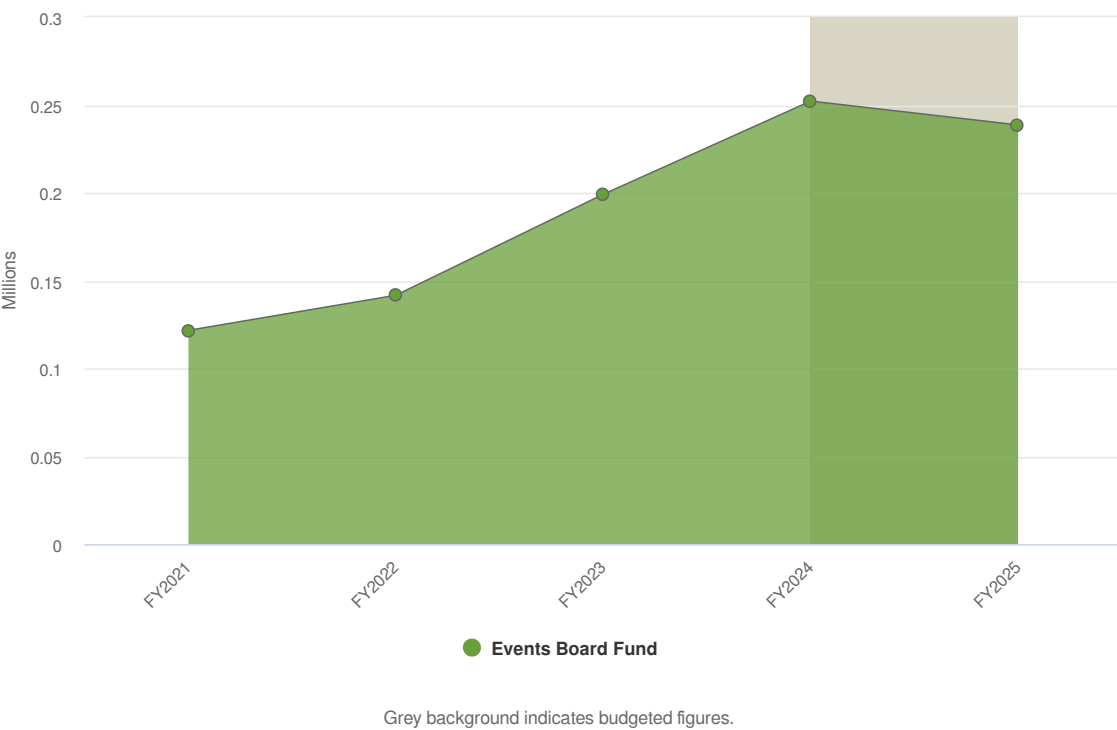


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Revenue Source					
Taxes	\$2,844	\$0	\$0	\$0	\$0
Charges for Goods and Services	\$19,720	\$24,391	\$18,400	\$20,250	\$1,850
Miscellaneous Revenues	\$5,384	\$5,464	\$4,900	\$4,000	-\$900
Other Financing Sources	\$120,000	\$161,000	\$219,000	\$196,650	-\$22,350
Total Revenue Source:	\$147,948	\$190,855	\$242,300	\$220,900	-\$21,400



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund

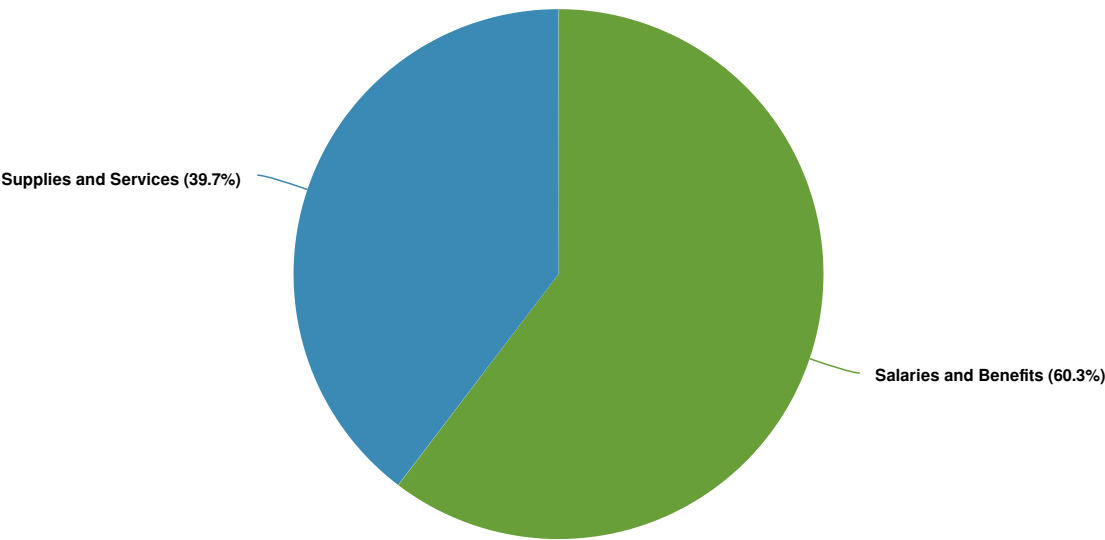


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Events Board Fund	\$141,652	\$199,129	\$252,210	\$238,630	-\$13,580
Total Events Board Fund:	\$141,652	\$199,129	\$252,210	\$238,630	-\$13,580



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Salaries and Benefits	\$96,688	\$125,593	\$139,000	\$144,000	\$5,000
Supplies and Services	\$44,964	\$62,392	\$78,210	\$94,630	\$16,420
Capital Outlay	\$0	\$11,144	\$35,000	\$0	-\$35,000
Total Expense Objects:	\$141,652	\$199,129	\$252,210	\$238,630	-\$13,580



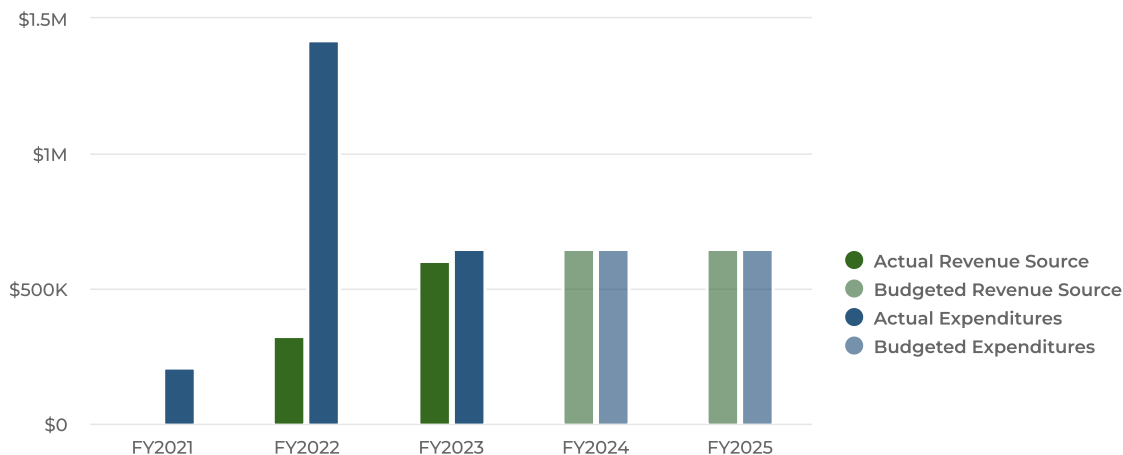


Bond Redemption Fund

This fund accounts for the payment of principal and interest on bonds and other debts of the City, funded primarily through an allocation of property taxes prior to 2021. Moving forward, sales tax, real estate excise tax and property taxes will help fund this account as the City has increased its debt to purchase a new building for the Police Department, and to build a new shop for the Public Works staff.

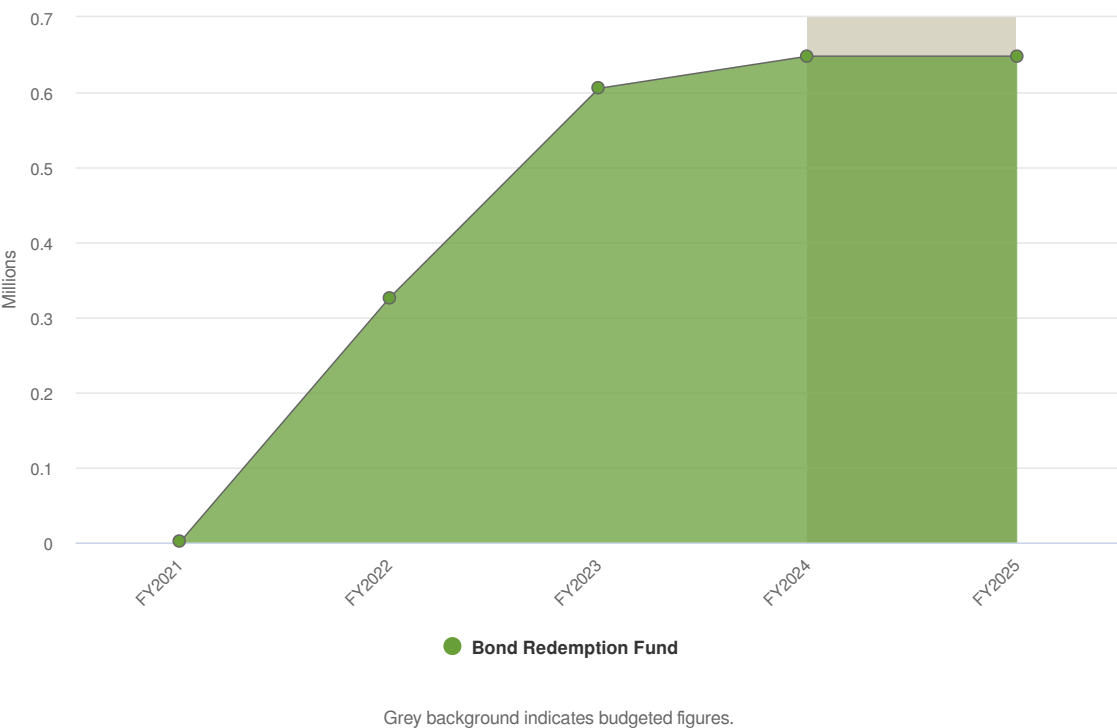
Summary

The City of East Wenatchee is projecting \$648K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 0.2% or \$1.3K to \$649.2K in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

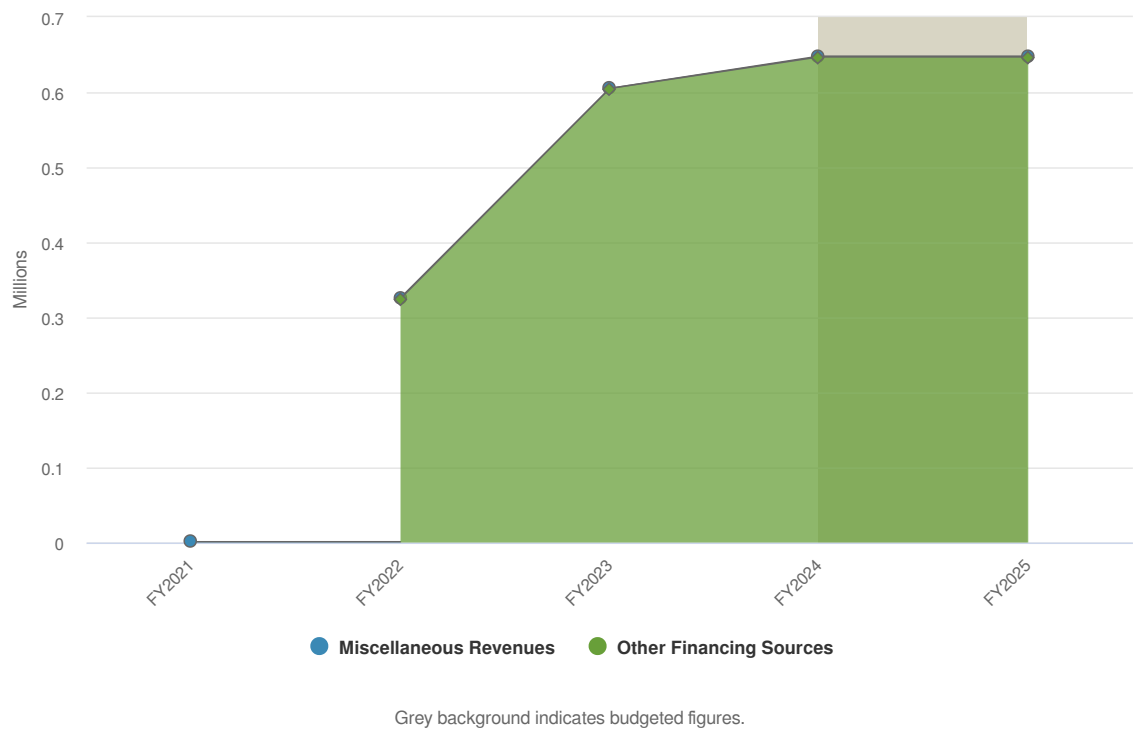


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Bond Redemption Fund	\$326,051	\$605,133	\$648,000	\$648,000	\$0
Total Bond Redemption Fund:	\$326,051	\$605,133	\$648,000	\$648,000	\$0



Revenues by Source

Budgeted and Historical 2025 Revenues by Source

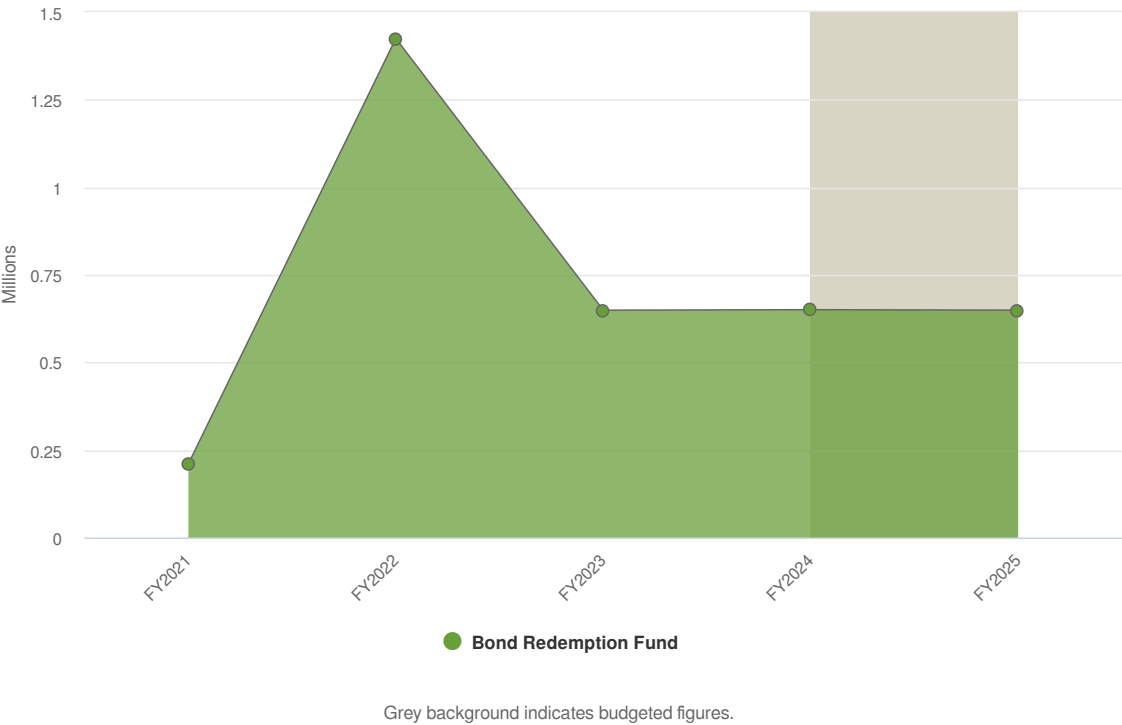


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Revenue Source					
Miscellaneous Revenues	\$1,051	\$133	\$1,000	\$1,000	\$0
Other Financing Sources	\$325,000	\$605,000	\$647,000	\$647,000	\$0
Total Revenue Source:	\$326,051	\$605,133	\$648,000	\$648,000	\$0



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Bond Redemption Fund	\$1,424,869	\$649,066	\$650,500	\$649,200	-\$1,300
Total Bond Redemption Fund:	\$1,424,869	\$649,066	\$650,500	\$649,200	-\$1,300



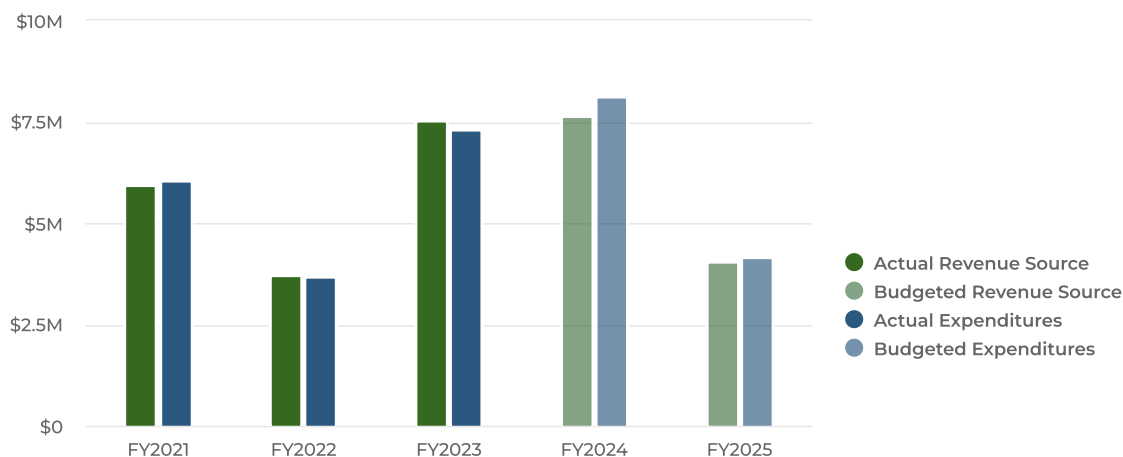


Street Improvements Fund

The Street Improvements Fund was established and used by the City to fund and manage capital projects related to streets – streets, curbs, gutters, sidewalks, underground utilities, etc. These projects involve pre-project engineering, construction engineering, purchase of right of ways, road building/paving, curb/gutter/sidewalks and storm drains. Projects are bid and performed by outside engineering and construction companies and involve coordination with other utility and governmental entity partners. Funding is generally received from either Federal or State sources that involve a variable funding contribution support by the City. Funding through bonded debt has also been a source of funds for the City for these projects in the past.

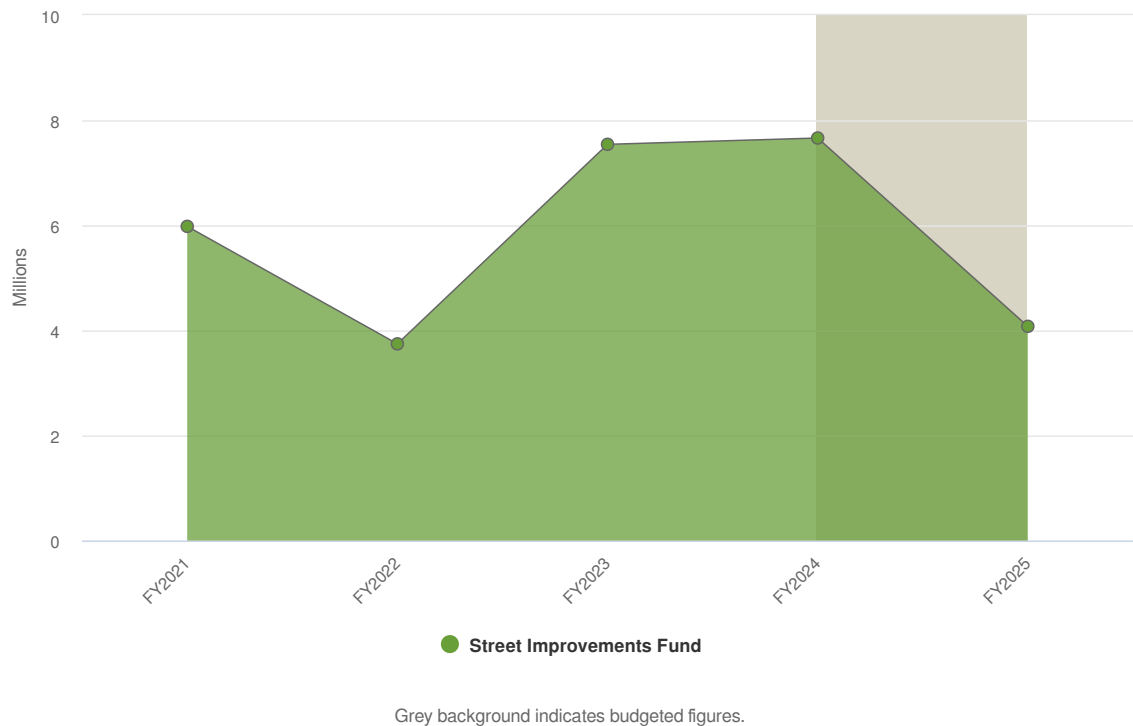
Summary

The City of East Wenatchee is projecting \$4.08M of revenue in FY2025, which represents a 46.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 48.7% or \$3.97M to \$4.18M in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

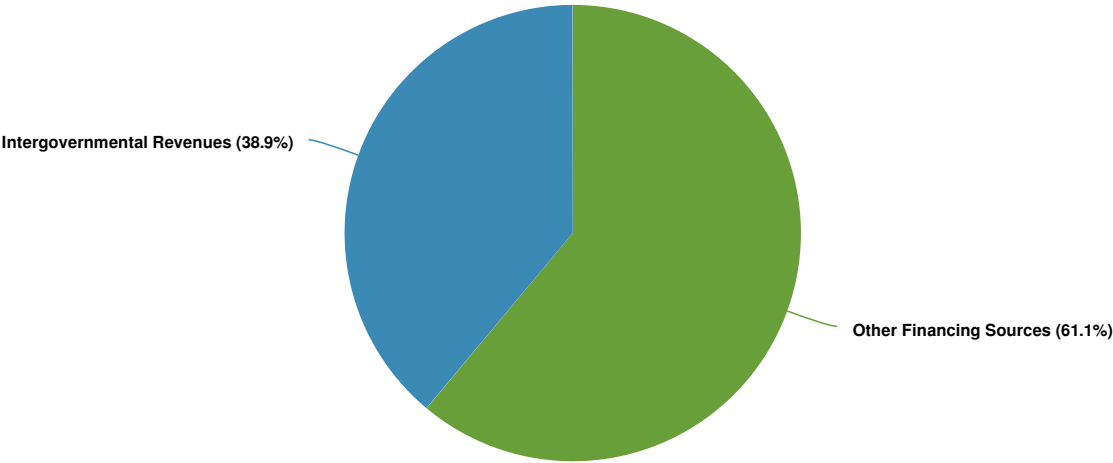


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Street Improvements Fund	\$3,743,419	\$7,541,037	\$7,661,403	\$4,076,900	-\$3,584,503
Total Street Improvements Fund:	\$3,743,419	\$7,541,037	\$7,661,403	\$4,076,900	-\$3,584,503



Revenues by Source

Projected 2025 Revenues by Source

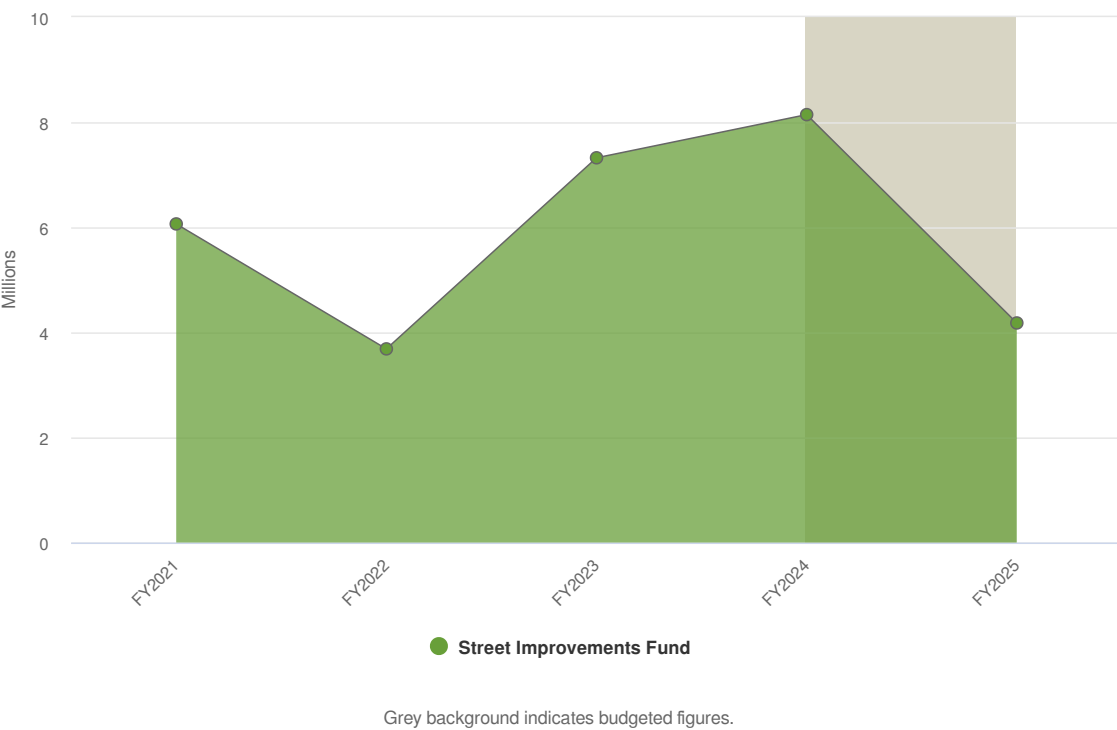


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Revenue Source					
Intergovernmental Revenues	\$2,848,076	\$5,905,161	\$6,511,403	\$1,586,400	-\$4,925,003
Charges for Goods and Services	\$0	\$333,124	\$0	\$0	\$0
Miscellaneous Revenues	\$330	\$6,952	\$0	\$0	\$0
Other Financing Sources	\$895,014	\$1,295,800	\$1,150,000	\$2,490,500	\$1,340,500
Total Revenue Source:	\$3,743,419	\$7,541,037	\$7,661,403	\$4,076,900	-\$3,584,503



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund

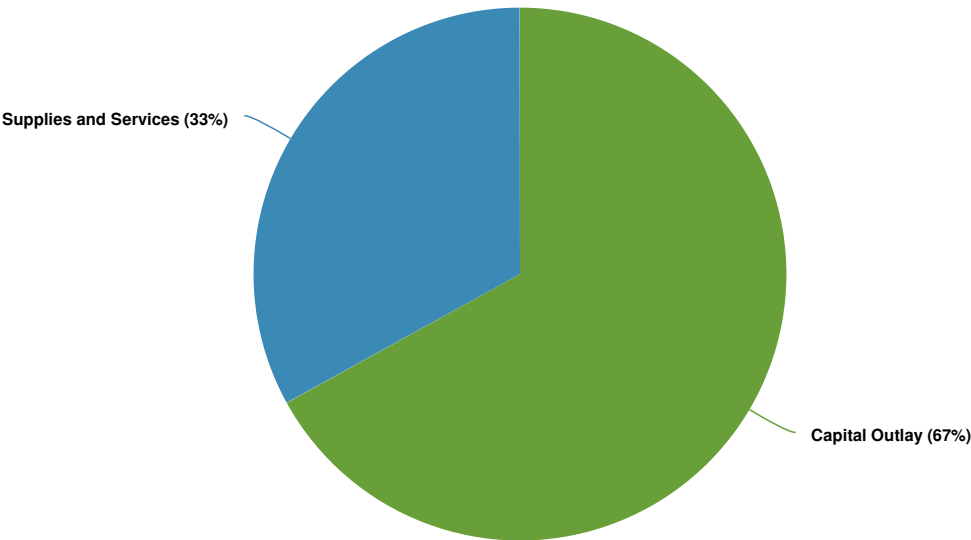


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Street Improvements Fund	\$3,685,483	\$7,322,737	\$8,144,701	\$4,179,000	-\$3,965,701
Total Street Improvements Fund:	\$3,685,483	\$7,322,737	\$8,144,701	\$4,179,000	-\$3,965,701



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Other Financing Uses	\$0	\$200,000	\$0	\$0	\$0
Supplies and Services	\$480,759	\$215,496	\$2,941,300	\$1,380,000	-\$1,561,300
Capital Outlay	\$3,204,724	\$6,907,240	\$5,203,401	\$2,799,000	-\$2,404,401
Total Expense Objects:	\$3,685,483	\$7,322,737	\$8,144,701	\$4,179,000	-\$3,965,701



Capital Improvements for this fund are specifically provided by receipts of Real Estate Excise Tax (REET) paid by the seller in real estate sales within City boundaries. The State of Washington levies REET upon all sales of real estate under chapter 82.45 RCW. The tax rate used to be a flat 1.28%, but effective January 1, 2020, the state implemented a graduated tax scale based on the selling price of the property, with the sale price thresholds adjusted on a four-year schedule (see RCW 82.45.060). The sale of real property classified as timberland or agricultural land remains taxed at a flat 1.28% regardless of the sale price.



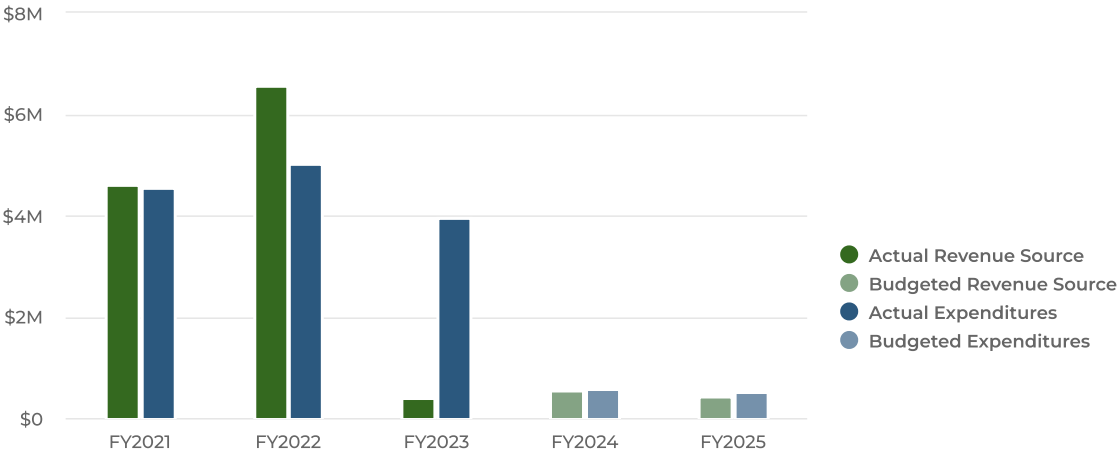
**Capital
Improvements
Fund**

The two main REET options for cities and towns are:

- REET 1 (“first quarter percent”) – Any city or town may levy a 0.25% real estate excise tax primarily for capital projects and limited maintenance
- REET 2 (“second quarter percent”) – Additional 0.25% real estate excise tax primarily for capital projects and limited maintenance, but may only be imposed by cities that are fully planning under the Growth Management Act (GMA)

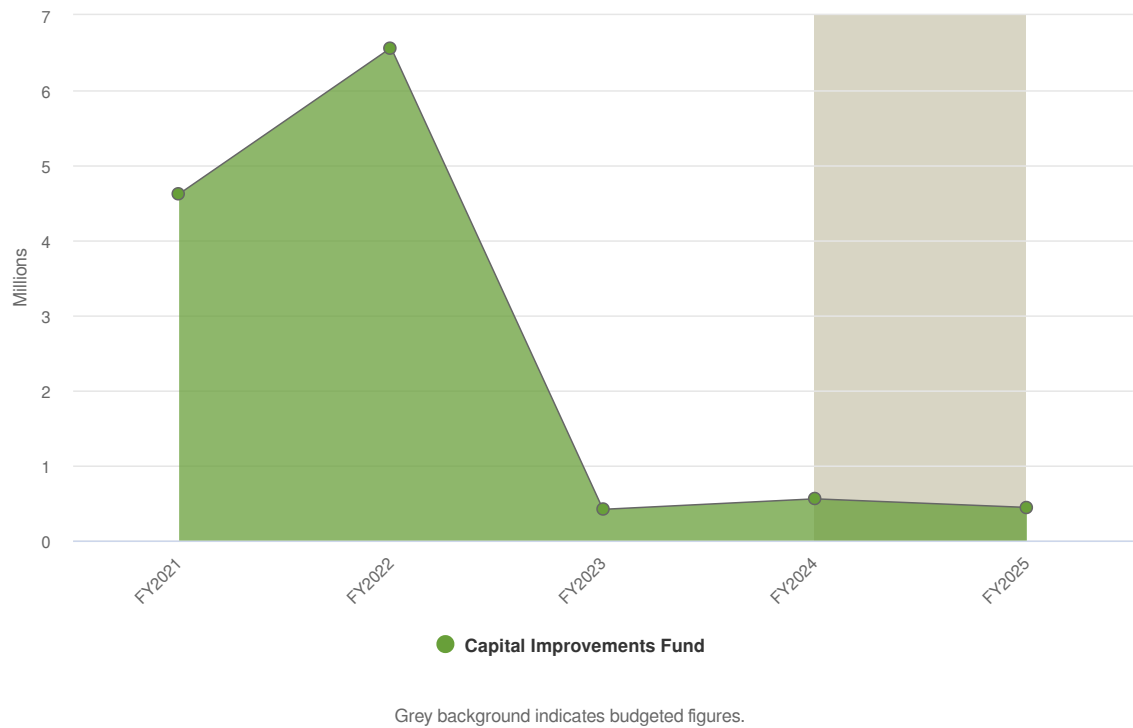
Summary

The City of East Wenatchee is projecting \$441K of revenue in FY2025, which represents a 20.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 10.9% or \$65K to \$530K in FY2025.



Revenue by Fund

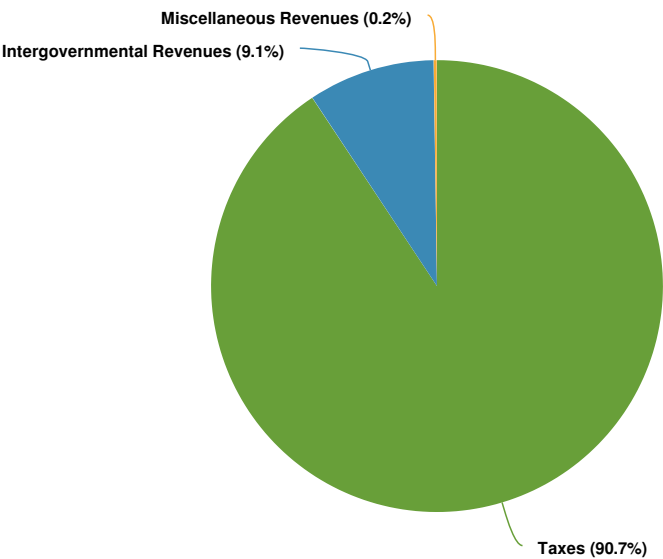
Budgeted and Historical 2025 Revenue by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Capital Improvements Fund	\$6,566,182	\$415,628	\$555,500	\$441,000	-\$154,500
Total Capital Improvements Fund:	\$6,566,182	\$415,628	\$555,500	\$441,000	-\$154,500

Revenues by Source

Projected 2025 Revenues by Source

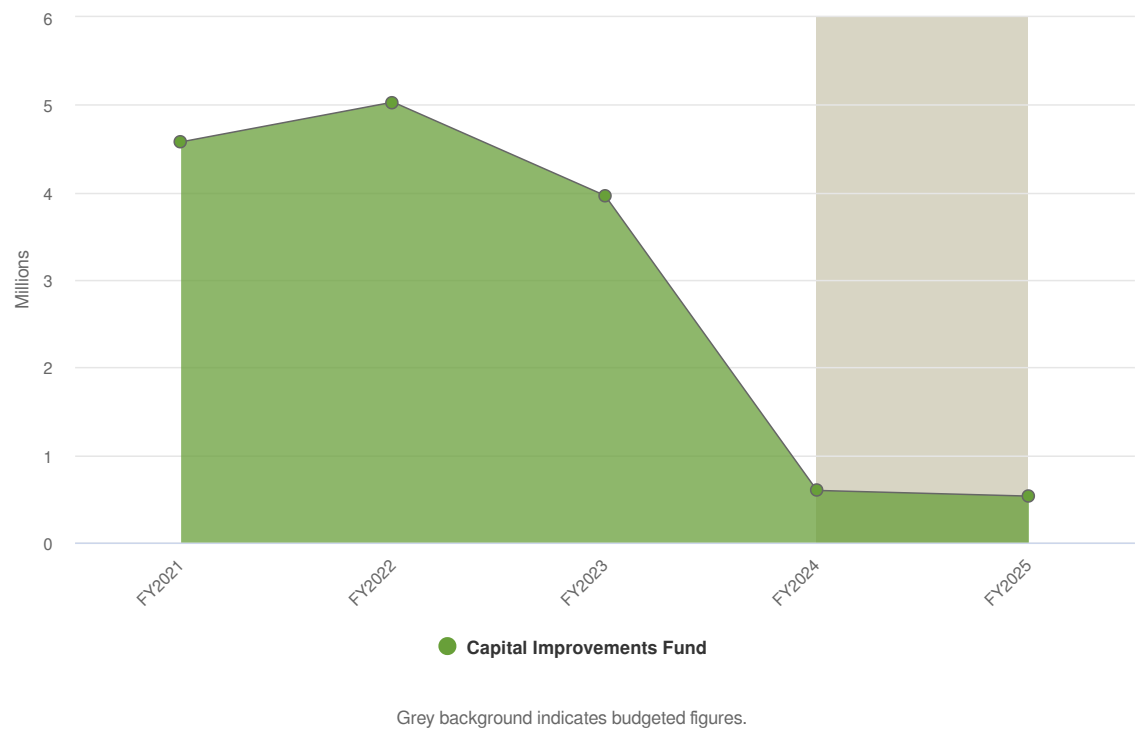


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Revenue Source					
Taxes	\$563,575	\$404,021	\$425,000	\$400,000	-\$25,000
Intergovernmental Revenues	\$0	\$0	\$40,000	\$40,000	-\$40,000
Miscellaneous Revenues	\$2,607	\$11,607	\$90,500	\$1,000	-\$89,500
Other Financing Sources	\$6,000,000	\$0	\$0	\$0	\$0
Total Revenue Source:	\$6,566,182	\$415,628	\$555,500	\$441,000	-\$154,500



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund

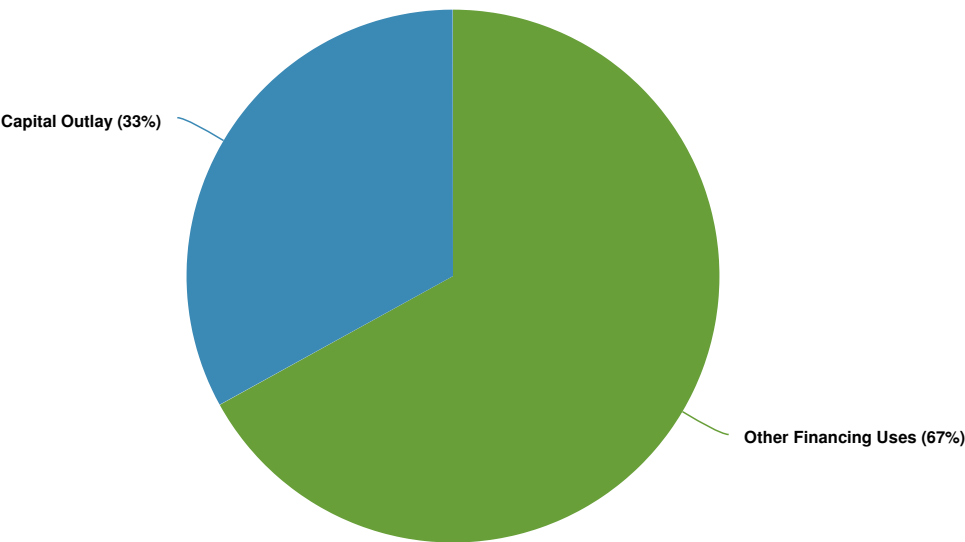


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Capital Improvements Fund					
Other Financing Uses	\$575,000	\$605,000	\$355,000	\$355,000	\$0
Capital Outlay	\$4,454,841	\$3,358,017	\$240,000	\$175,000	-\$15,000
Total Capital Improvements Fund:	\$5,029,841	\$3,963,017	\$595,000	\$530,000	-\$15,000



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Other Financing Uses	\$575,000	\$605,000	\$355,000	\$355,000	\$0
Capital Outlay	\$4,454,841	\$3,358,017	\$240,000	\$175,000	-\$15,000
Total Expense Objects:	\$5,029,841	\$3,963,017	\$595,000	\$530,000	-\$15,000



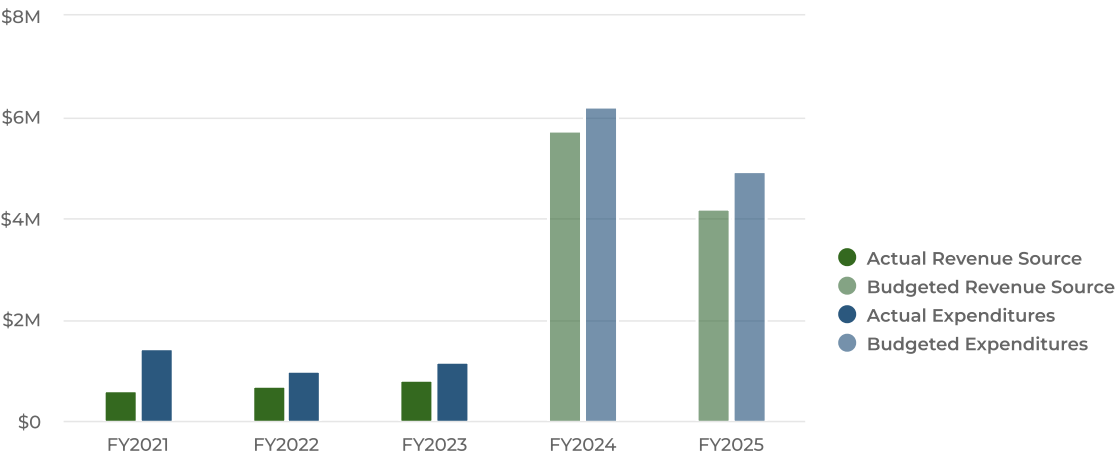


Stormwater

Any city or town may impose a business and occupation tax upon the income (as defined by local ordinance) of public and private utilities providing services within the boundaries of a city, and/or upon the city's own municipal utilities (referred to as a "utility tax"). There is no limitation on the tax rate for stormwater utilities. Ideally, all utility rates, system charges, and service fees should be set to recover the cost of operating the systems, in addition to charging for replacing equipment and adding or expanding facilities to meet regulations, future service demands, and setting aside for unforeseen events such as natural disasters. The stormwater utility is considered a "proprietary" activity, which is to say that it functions as a business activity separate from the general government activities.

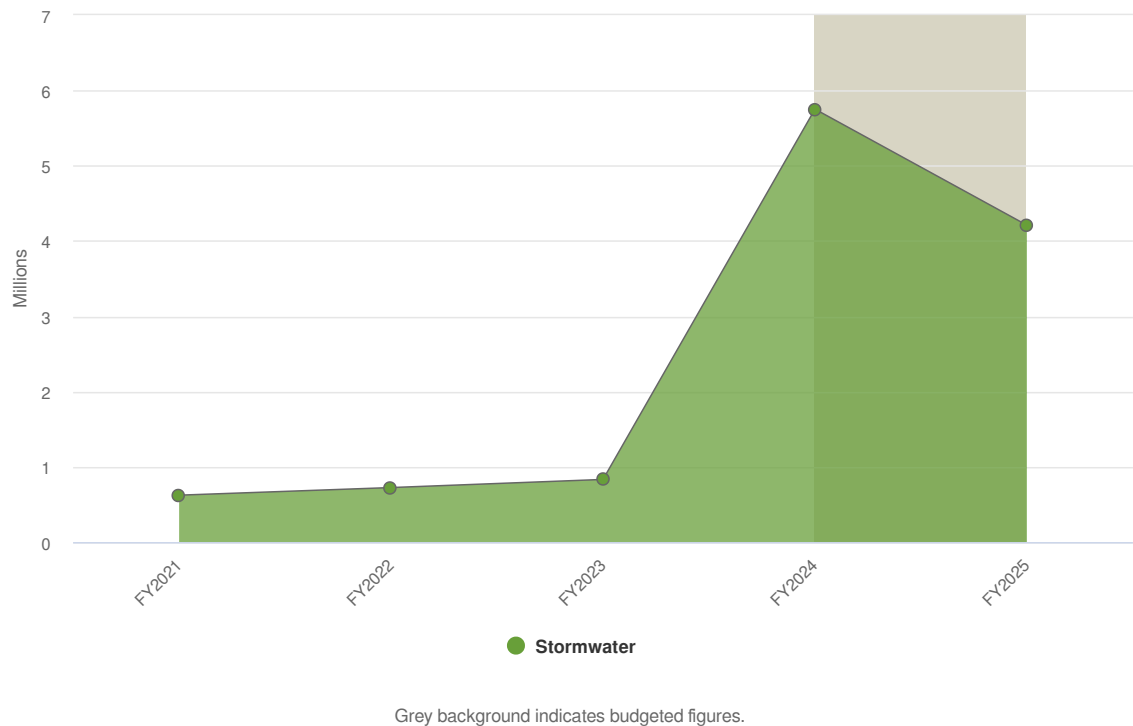
Summary

The City of East Wenatchee is projecting \$4.21M of revenue in FY2025, which represents a 26.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 20.4% or \$1.27M to \$4.95M in FY2025.



Revenue by Fund

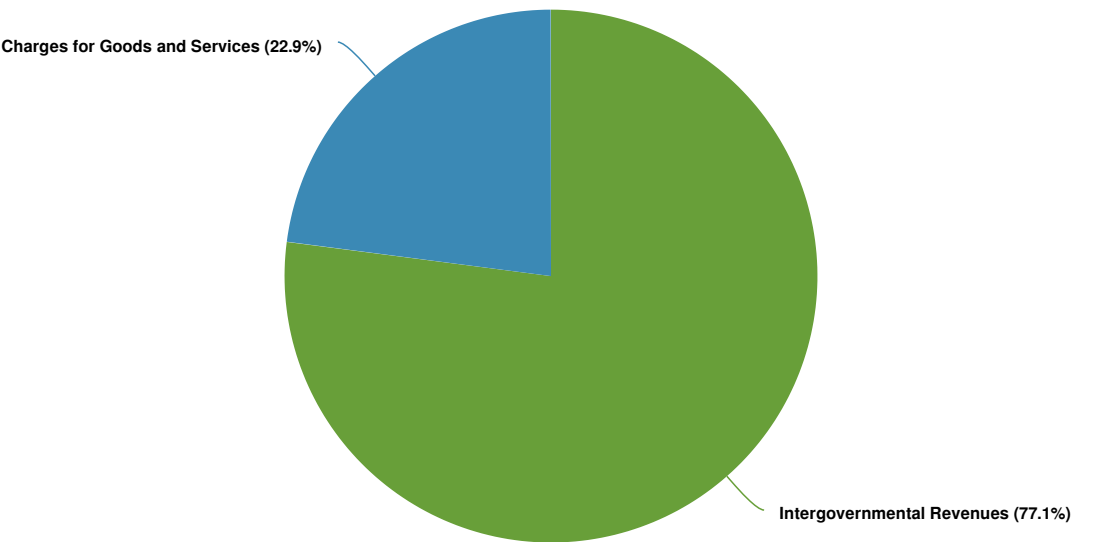
Budgeted and Historical 2025 Revenue by Fund



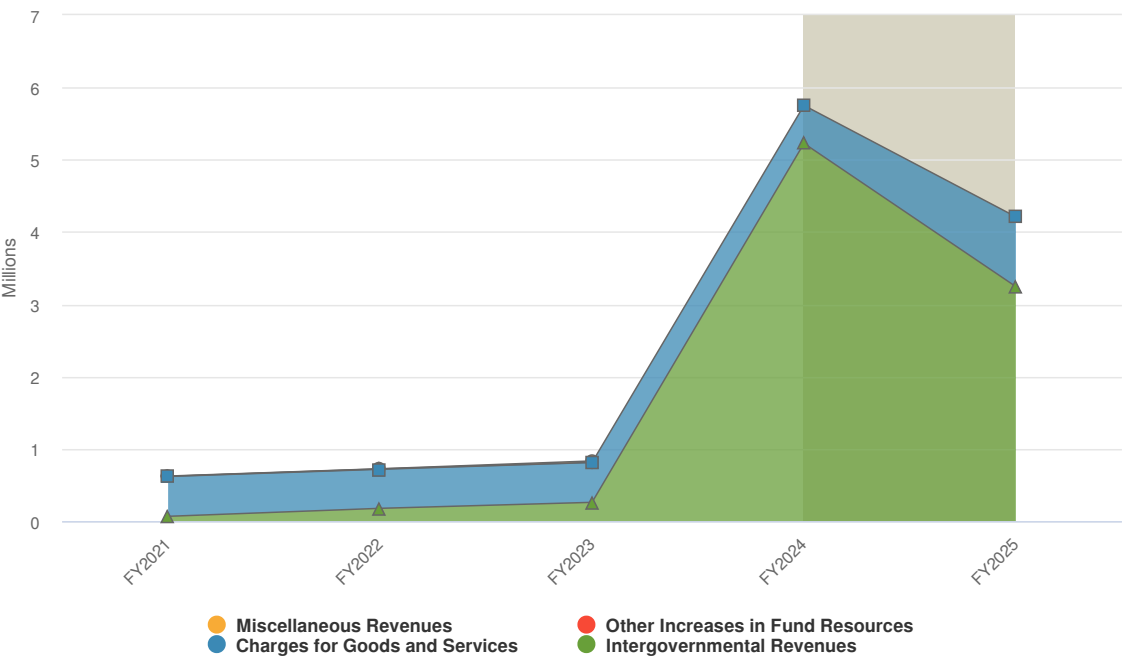
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Stormwater	\$723,602	\$831,565	\$5,751,288	\$4,209,500	-\$1,541,788
Total Stormwater:	\$723,602	\$831,565	\$5,751,288	\$4,209,500	-\$1,541,788

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Revenue Source					

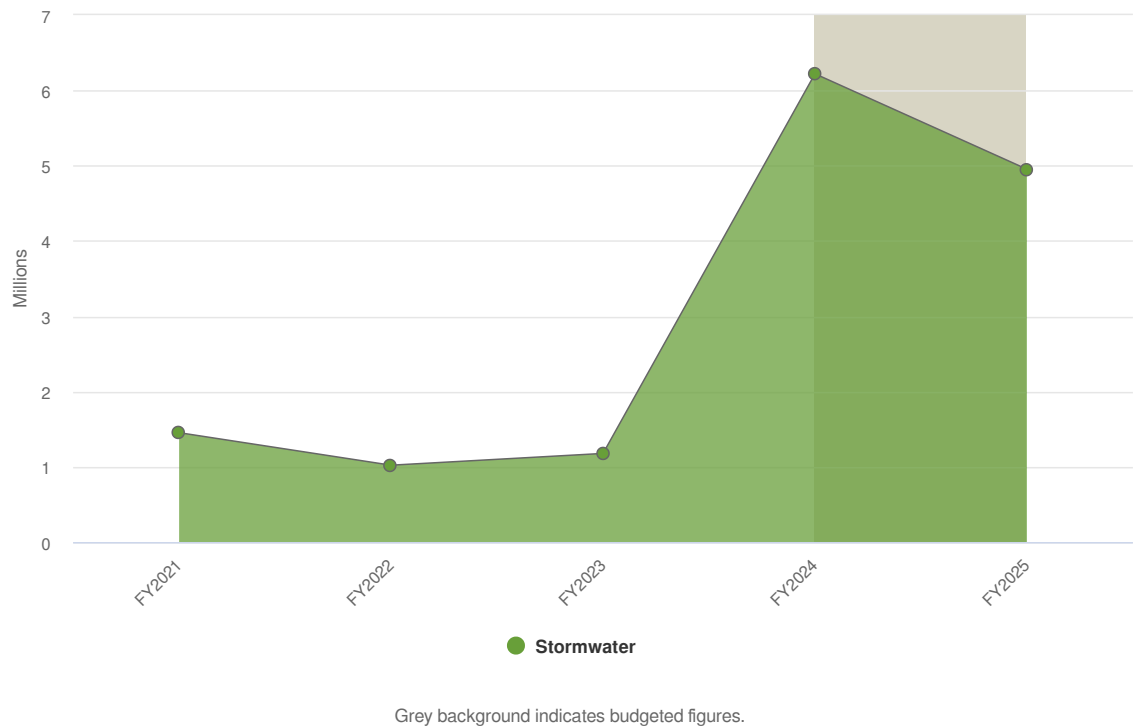


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Intergovernmental Revenues	\$175,907	\$258,830	\$5,226,288	\$3,243,500	-\$1,982,788
Charges for Goods and Services	\$540,194	\$551,192	\$525,000	\$966,000	\$441,000
Miscellaneous Revenues	\$2,651	\$20,655	\$0	\$0	\$0
Other Increases in Fund Resources	\$4,851	\$889	\$0	\$0	\$0
Total Revenue Source:	\$723,602	\$831,565	\$5,751,288	\$4,209,500	-\$1,541,788



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund

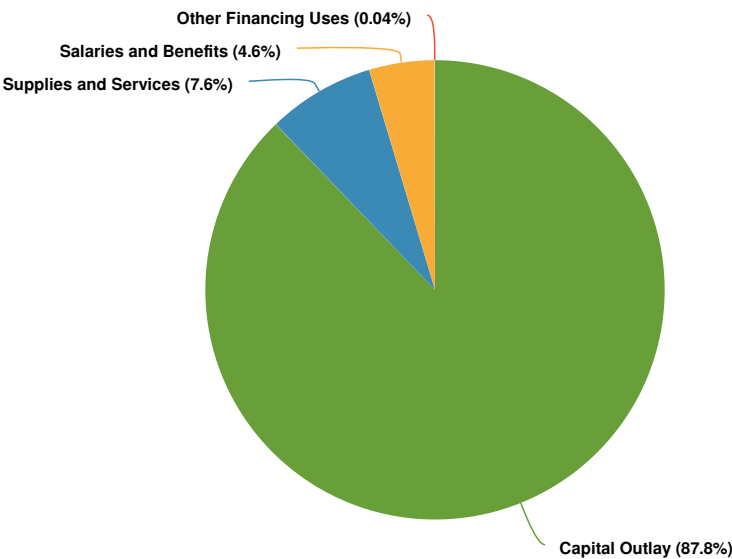


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Stormwater					
Other Financing Uses	\$310,582	\$260,508	\$2,000	\$2,000	\$0
Salaries and Benefits	\$114,902	\$171,929	\$226,800	\$226,800	\$0
Supplies and Services	\$277,703	\$272,439	\$356,550	\$374,355	\$17,805
Capital Outlay	\$315,968	\$469,506	\$5,635,370	\$4,350,000	-\$1,285,370
Debt Service Principal	\$1,400	\$2,400	\$0	\$0	\$0
Total Stormwater:	\$1,020,556	\$1,176,781	\$6,220,720	\$4,953,155	-\$1,267,565



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Other Financing Uses	\$310,582	\$260,508	\$2,000	\$2,000	\$0
Salaries and Benefits	\$114,902	\$171,929	\$226,800	\$226,800	\$0
Supplies and Services	\$277,703	\$272,439	\$356,550	\$374,355	\$17,805
Capital Outlay	\$315,968	\$469,506	\$5,635,370	\$4,350,000	-\$1,285,370
Debt Service Principal	\$1,400	\$2,400	\$0	\$0	\$0
Total Expense Objects:	\$1,020,556	\$1,176,781	\$6,220,720	\$4,953,155	-\$1,267,565



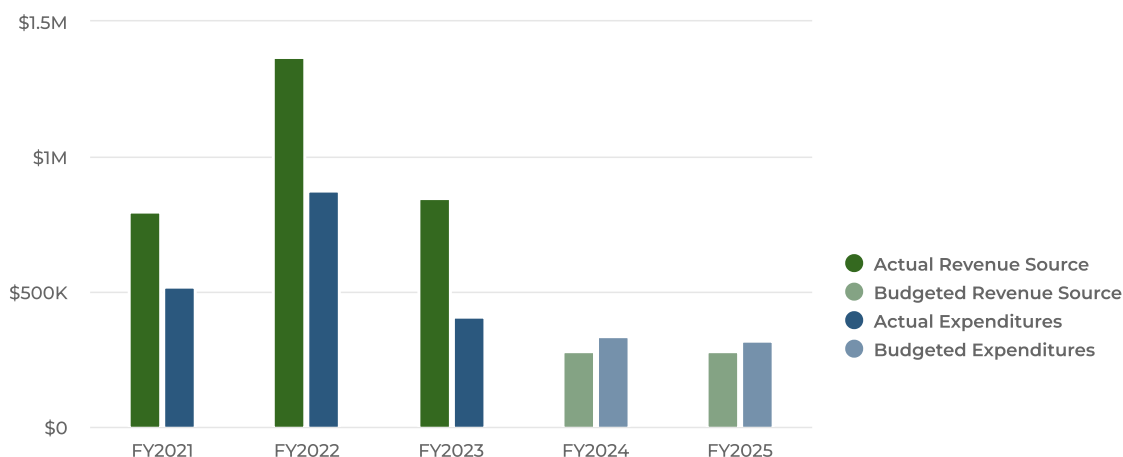


Equipment Purchase, Repair & Replacement Fund

Equipment Rental and Revolving funds, also known as ER&R funds, are established to provide equipment rental services within a local government. They increase government efficiency by giving the government a way to allow expensive equipment and supplies to be rented to the government's various departments. ER&R funds are internal service funds and should operate on a cost reimbursement basis (without generating a profit). Cities with population over 8,000 (RCW 35.21.088) are legally required to have an ER&R fund for operating city street departments. The City has elected to also include the Police Department, and its vehicles, in the ER&R fund.

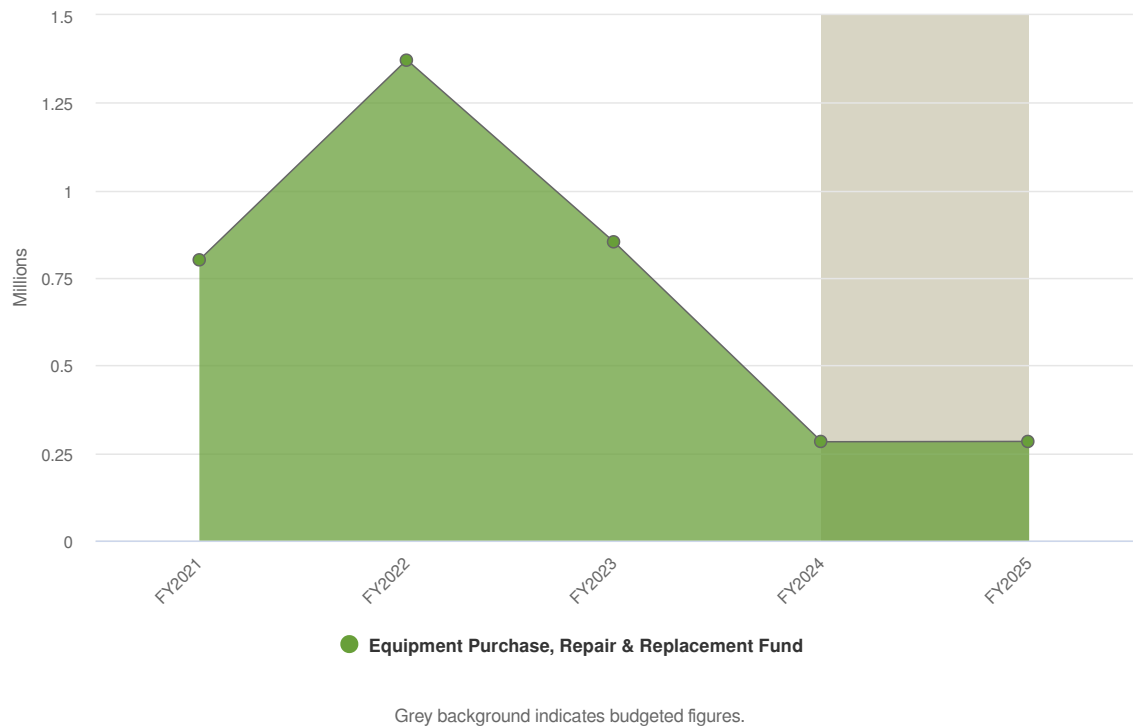
Summary

The City of East Wenatchee is projecting \$283K of revenue in FY2025, which represents a 0.4% increase over the prior year. Budgeted expenditures are projected to decrease by 4.7% or \$16K to \$321K in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

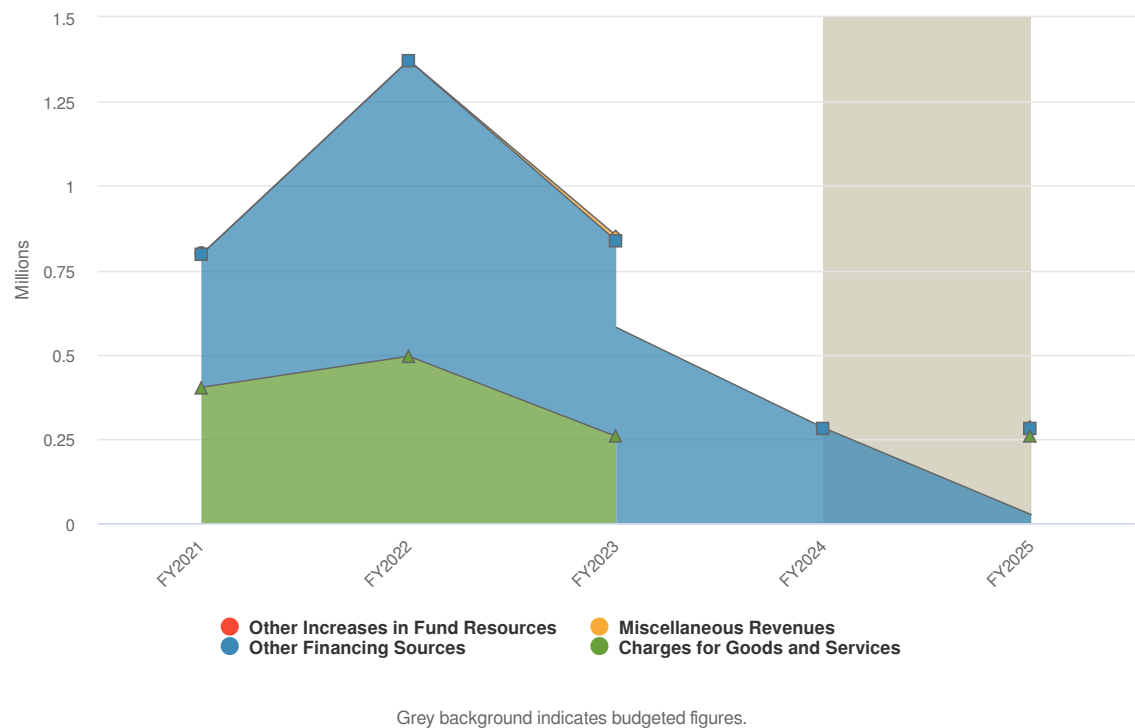


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Equipment Purchase, Repair & Replacement Fund					
Charges for Goods and Services	\$494,701	\$256,892	\$0	\$257,000	\$257,000
Miscellaneous Revenues	\$587	\$14,950	\$0	\$1,000	\$1,000
Other Financing Sources	\$877,073	\$580,116	\$282,000	\$25,000	-\$257,000
Total Equipment Purchase, Repair & Replacement Fund:	\$1,372,360	\$851,958	\$282,000	\$283,000	\$1,000



Revenues by Source

Budgeted and Historical 2025 Revenues by Source

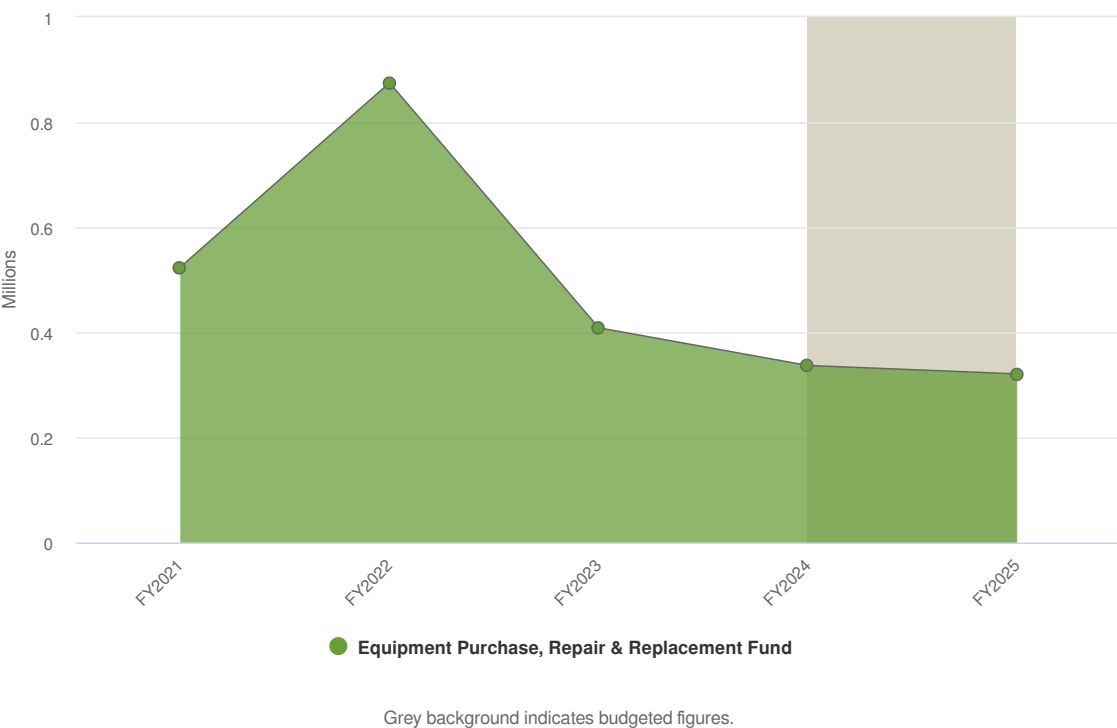


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Revenue Source					
Charges for Goods and Services	\$494,701	\$256,892	\$0	\$257,000	\$257,000
Miscellaneous Revenues	\$587	\$14,950	\$0	\$1,000	\$1,000
Other Financing Sources	\$877,073	\$580,116	\$282,000	\$25,000	-\$257,000
Total Revenue Source:	\$1,372,360	\$851,958	\$282,000	\$283,000	\$1,000



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund

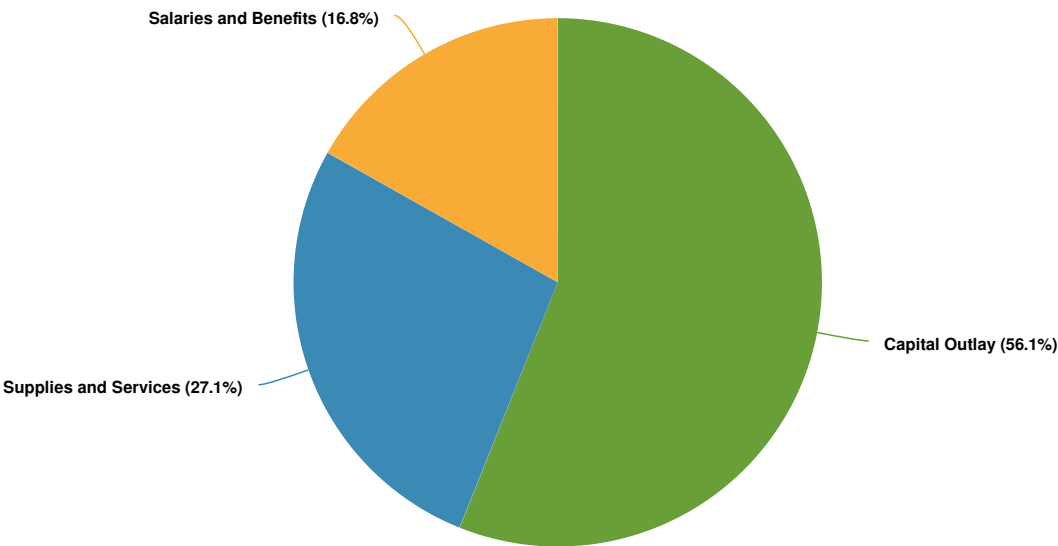


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Equipment Purchase, Repair & Replacement Fund					
Salaries and Benefits	\$35,296	\$50,150	\$51,000	\$54,000	\$3,000
Supplies and Services	\$76,995	\$75,295	\$81,000	\$87,000	\$6,000
Capital Outlay	\$762,855	\$283,274	\$205,000	\$180,000	-\$25,000
Total Equipment Purchase, Repair & Replacement Fund:	\$875,145	\$408,719	\$337,000	\$321,000	-\$16,000



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Salaries and Benefits	\$35,296	\$50,150	\$51,000	\$54,000	\$3,000
Supplies and Services	\$76,995	\$75,295	\$81,000	\$87,000	\$6,000
Capital Outlay	\$762,855	\$283,274	\$205,000	\$180,000	-\$25,000
Total Expense Objects:	\$875,145	\$408,719	\$337,000	\$321,000	-\$16,000



DEPARTMENTS



General Fund Revenues

The City's General Fund is the primary operating fund and is funded by many sources of revenue. Below are brief explanations of the larger revenue sources.

- **Sales Tax/First Half-Cent** – a sales tax of 0.5% where revenues are unrestricted and may be used for any lawful governmental purpose. When both the city and county are levying the first half, the county must credit back the full amount of the city's first half sales tax under RCW 82.14.040(1) so that the combined rate does not exceed 0.5%. However, 15% of the first half-cent collected within the city must then be distributed to the county. In effect, this drops the City's first half-cent authority to 0.425% (85% of 0.5%), with the remaining 0.075% (15% of 0.5%) going to Douglas County.
- **Sales Tax/Second Half-Cent** – RCW 82.14.030(2) allows an additional sales tax of 0.5% where revenues are unrestricted and may be used for any lawful governmental purpose. The revenue-sharing provision for this half-cent is the same as above where the City receives 0.425% of the 0.5% with the rest going to Douglas County.
- **Property Tax** – a tax on all property located with City limits, unless specifically exempt. All property can be divided into two major categories – real property and personal property. Real property includes land, buildings, structures, and affixed improvements generally classified as immovable, e.g., paving, fencing (RCW 84.04.090). Personal property (RCW 84.04.080) by its nature is not permanently attached and, therefore, is movable. Due to the multitude of taxing districts, levy amounts, and rate limits, Washington's property tax structure gets very complicated. Please contact the City's Finance Department for further clarification on property tax revenue.
- **Criminal Justice Sales Tax** – RCW 82.14.340 authorizes a sales tax of 0.1% where revenues are restricted and must be used for criminal justice purposes. This sales tax may only be imposed by the county, but the county must share its revenues with all cities and towns in the county. The statute defines criminal justice purposes as activities that substantially assist the criminal justice system.
- **Utility Taxes** – a tax upon the income (as defined by local ordinance) of public and private utilities providing services within the boundaries of a city, and/or upon the city's own municipal utilities. Cities and towns are also authorized by statute to impose utility taxes upon public utility districts that operate works, plants, or facilities within the city or town for the sale of electricity. Revenues are unrestricted and may be used for any lawful governmental purpose. The maximum tax rate may not exceed 6% for electric, gas, steam, and telephone services unless approved by voters. There is no limitation on the tax rate for water, sewer, solid waste, or stormwater utilities.
- **Gambling Tax** – RCW 9.46.110 allows a tax upon the gambling activities located within City limits where the revenues are restricted and must be used for public safety purposes. Gambling taxes may be imposed by the legislative body and do not require voter approval. Maximum tax rates depend upon the type of gambling activity, but do not exceed 20%
- **Liquor Distributions** – All cities and towns receive a portion of state liquor revenues. There are two separate liquor distributions – "liquor profits" and "liquor excise." Both liquor excise and liquor profits are distributed to all cities on a strictly per capita basis. At least 2% of liquor excise revenue must be used for an alcohol or drug addiction program under RCW 71.24.555. The remaining 98% is unrestricted and may be used for any lawful governmental purpose. At least 2% of liquor profits revenue must be used for an alcohol or drug addiction program under RCW 71.24.555. In addition, at least 20.23% must be used for



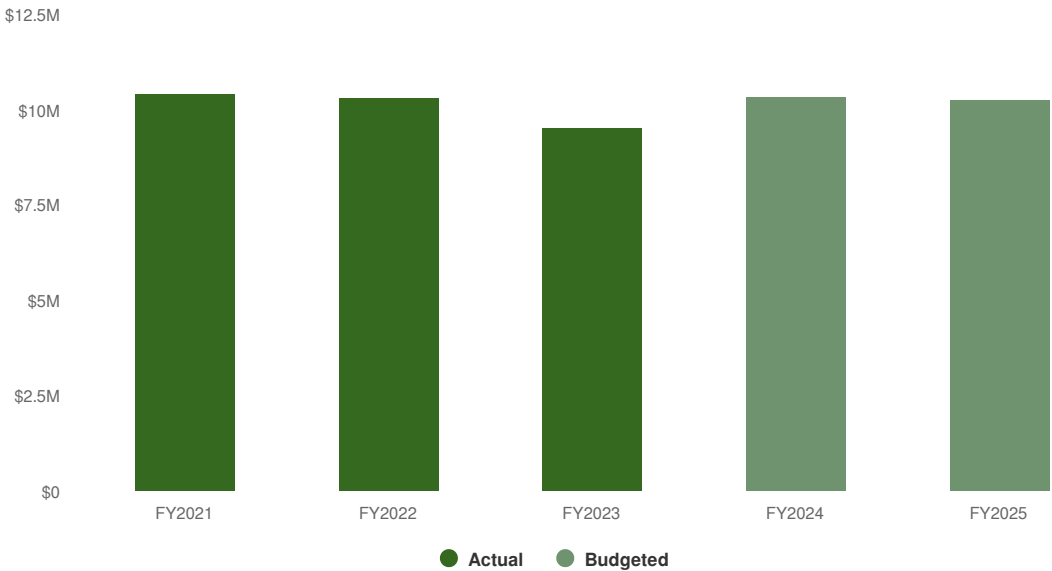
“enhancing public safety programs.” The remaining 77.77% is unrestricted and may be used for any lawful government purpose.

- **Marijuana Excise Tax** – A portion of the state’s marijuana excise tax is distributed to cities and counties depending on their marijuana policies. No clear guidance exists on use of the revenues, but the stated intent of I-502 is that marijuana legalization will “[allow] law enforcement resources to be focused on violent and property crimes [and generate] new state and local tax revenue for education, health care, research, and substance abuse prevention.” Two separate components of marijuana excise tax exist:
 - A per capita share that is distributed to all cities and counties that do not prohibit marijuana businesses; and
 - A retail share distributed to cities and counties where marijuana retailers are located, in proportion to statewide marijuana revenues
- **Franchise Fees** – Franchise agreements are contracts between the city and public or private utility providers that allow the utility providers to use the city’s rights-of-way to deliver their services. A franchise agreement allows the utility provider to install, maintain, and repair utility infrastructure within the right-of-way while minimizing interference with public use of the right-of-way. Typically, these agreements last for 10 to 20 years or longer. Franchise fees are generally limited to the recovery of administrative costs with the exception being cable TV, which may be assessed an annual fee up to 5% of gross revenues, minus certain non-monetary in-kind contributions.
- **Business Licenses** – Any city may require a general business license for any person or company “engaging in business” within its boundaries. This includes businesses that are physically located within the city, as well as businesses that are physically located elsewhere but engage in business within the city.

Revenues Summary

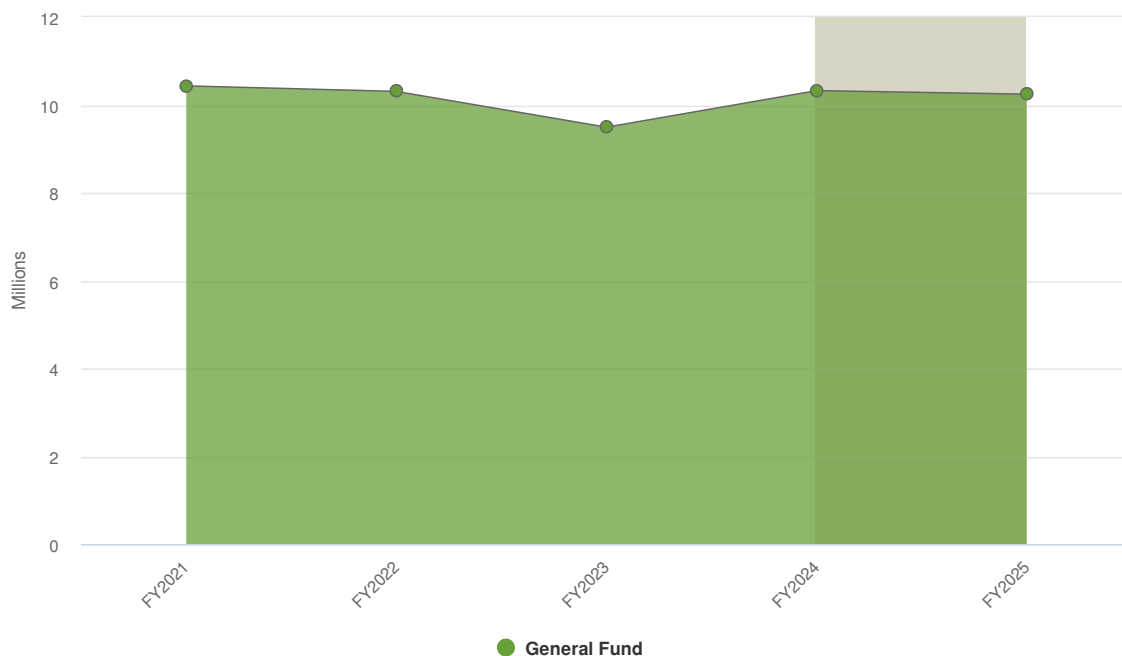
\$10,246,000 **-\$80,360**
(-0.78% vs. prior year)

General Fund Revenues Proposed and Historical Budget vs. Actual



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
General Fund					
General Fund					
Real & Personal Property Tax	\$1,343,357	\$1,343,554	\$1,375,000	\$1,360,000	-\$15,000
Local Retail Sales & Use Tax	\$4,340,597	\$4,586,227	\$4,350,000	\$4,400,000	\$50,000
Criminal Justice Sales Tax	\$533,411	\$458,820	\$440,000	\$440,000	\$0
Electric Utility Tax	\$370,548	\$391,290	\$375,000	\$380,000	\$5,000
Garbage Utility Tax	\$0	\$0	\$500,000	\$420,000	-\$80,000
Sewer Utility Tax	\$0	\$0	\$500,000	\$420,000	-\$80,000
Water Utility Tax	\$0	\$0	\$500,000	\$420,000	-\$80,000
Natural Gas Utility Tax	\$48,647	\$69,382	\$55,000	\$60,000	\$5,000
Phone/Cellular Utility Tax	\$116,106	\$0	\$0	\$0	\$0
Gambling Tax	\$541,896	\$564,975	\$525,000	\$540,000	\$15,000
Fireworks Permits	\$500	\$100	\$0	\$0	\$0
Taxicab Licenses & Permits	\$903	\$781	\$900	\$1,000	\$100
Franchise Fees - Cable	\$88,457	\$84,764	\$85,000	\$80,000	-\$5,000
Franchise Fees - Fiber Optics	\$4,000	\$0	\$0	\$0	\$0
Business Licenses & Permits	\$145,383	\$153,183	\$155,000	\$155,000	\$0
Building & Structure Permits	\$123,191	\$128,602	\$75,000	\$80,000	\$5,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Gun Permits	\$6,754	\$5,658	\$6,000	\$6,000	\$0
ESD SRO Reimbursement	\$42,456	\$0	\$160,000	\$0	-\$160,000
DOJ OCDTEF Reimbursement	\$1,319	\$0	\$0	\$0	\$0
Bulletproof Vest Grant	\$0	\$2,800	\$0	\$0	\$0
American Rescue Plan Funds	\$1,528,693	\$0	\$0	\$0	\$0
IRS Refund	\$155	\$188	\$0	\$0	\$0
CJTC Police Grant - Watches	\$0	\$11,024	\$0	\$0	\$0
WaState Court Equip Reimb	\$18,000	\$20,000	\$0	\$20,000	\$20,000
Traffic Safety Commission Grt	\$1,079	\$0	\$6,800	\$6,000	-\$800
TSC - Seatbelt Emphasis Patrols	\$0	\$4,864	\$1,000	\$2,500	\$1,500
TSC - Speed Limit Emphasis	\$1,004	\$1,556	\$0	\$1,000	\$1,000
Distracted Driving Enforcement Patrol	\$3,273	\$2,840	\$3,000	\$1,000	-\$2,000
TSC - DUI Emphasis Patrol	\$0	\$1,148	\$3,000	\$1,500	-\$1,500
TSC - Walker & Roller Safety Project	\$15,678	\$0	\$0	\$0	\$0
Dept. of Commerce Grant	\$0	\$0	\$150,000	\$160,000	\$10,000
RIVERCOM 911 Funding Assistance	\$11,212	\$0	\$11,000	\$0	-\$11,000
PUD Privilege Tax	\$44,366	\$47,521	\$44,000	\$48,000	\$4,000
Multimodal Transportation	\$4,669	\$0	\$0	\$0	\$0
City Assistance	\$106,897	\$89,496	\$110,000	\$90,000	-\$20,000
Marijuana Enforcement	\$12,534	\$0	\$0	\$0	\$0
Marijuana Excise Tax Distribution	\$47,307	\$47,363	\$40,000	\$48,000	\$8,000
DUI - Cities Allocation	\$1,624	\$981	\$500	\$1,000	\$500
Liquor Excise Tax	\$100,256	\$99,423	\$100,000	\$94,000	-\$6,000
Liquor Board Profits	\$109,976	\$108,418	\$108,000	\$105,000	-\$3,000
ESD SRO Reimbursement	\$42,456	\$178,060	\$0	\$175,000	\$175,000
Chelan County PUD Trail Patrol	\$0	\$20,789	\$0	\$0	\$0
Eastmont School District - Sro	\$0	\$45,295	\$0	\$0	\$0
Recording Surcharge - Affordable Housing	\$0	\$459	\$0	\$0	\$0
Copy and Duplication Fees - Admin	\$110	\$0	\$0	\$0	\$0
Recording and Filing Fees	\$0	\$0	\$60	\$0	-\$60
Waste Management Admin fee	\$80,110	\$96,156	\$80,000	\$90,000	\$10,000
Election Candidate Filing Fees	\$0	\$1,272	\$0	\$0	\$0
Personnel Services	\$5,669	\$0	\$0	\$0	\$0
Patrol Reimbursement	\$0	\$3,157	\$0	\$0	\$0
Police Coverage - Oktoberfest	\$10,599	\$0	\$10,000	\$0	-\$10,000
Adult Probation Services	\$44,425	\$35,001	\$40,000	\$35,000	-\$5,000
Housing of Prisoners	\$6,790	\$3,575	\$6,000	\$5,000	-\$1,000
Fire Marshall Inspection Services	\$2,391	\$3,707	\$2,000	\$2,000	\$0
Zoning & Subdivision Fees	\$261	\$0	\$0	\$0	\$0
Plan Checking Fees	\$52,625	\$1,734	\$35,000	\$25,000	-\$10,000
Engineering Review Fees	\$14,070	\$58,157	\$1,000	\$40,000	\$39,000
Sepa Permits	\$519	\$844	\$1,200	\$1,000	-\$200

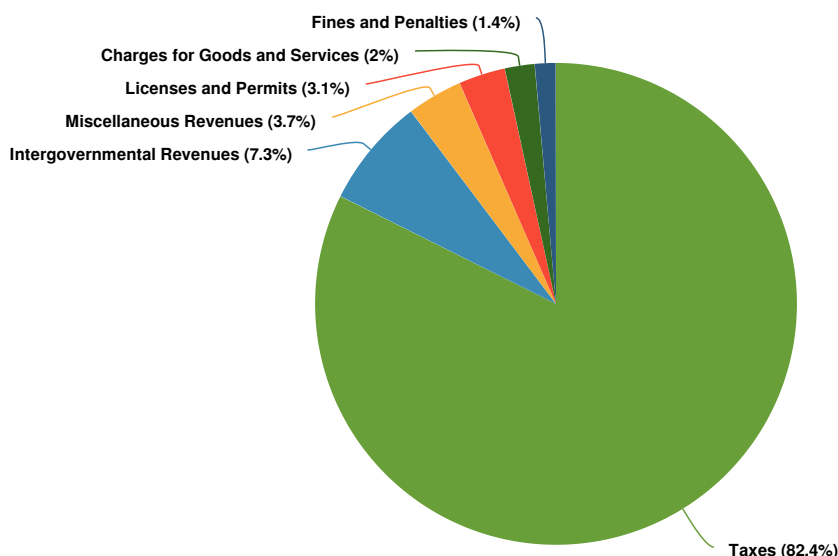


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Planning & Development Fees	\$7,444	\$7,041	\$7,000	\$7,000	\$0
Re-Inspection Fee	\$0	\$750	\$0	\$0	\$0
Fines And Penalties	\$130,178	\$131,770	\$130,000	\$135,000	\$5,000
Public Defender Costs	\$12,252	\$7,372	\$12,000	\$9,000	-\$3,000
Restitution	\$0	\$0	\$400	\$0	-\$400
Miscellaneous	\$1	\$0	\$0	\$0	\$0
Interest Earnings	\$103,319	\$298,369	\$200,000	\$250,000	\$50,000
Gains on Sale of Investments	\$0	\$6,189	\$0	\$0	\$0
Sales Tax Interest	\$5,601	\$18,674	\$7,500	\$15,000	\$7,500
Rental Income - 311 9th St NE	\$12,088	\$13,609	\$14,000	\$14,000	\$0
Rental Income - 50 Simon Street	\$0	\$1,500	\$48,000	\$48,000	\$0
Rental Income - Chelan County CRDTF / 50 Simon Street	\$16,950	\$46,843	\$0	\$0	\$0
Contributions from Nongovernmental Sources	\$1,500	\$13,116	\$33,000	\$0	-\$33,000
Contributions - Shop with a Cop	\$181	\$600	\$0	\$0	\$0
K-9 Contributions	\$0	\$7,900	\$0	\$20,000	\$20,000
Donations - National Night Out	\$0	\$2,600	\$0	\$0	\$0
Sales of Surplus Property	\$5,283	\$847	\$0	\$1,000	\$1,000
Unclaimed Property	\$0	\$106	\$0	\$0	\$0
Opiod Settlement	\$0	\$19,380	\$12,000	\$25,000	\$13,000
Miscellaneous Revenue	\$32,994	\$30,628	\$7,000	\$9,000	\$2,000
Douglas County Reimbursement	\$4,352	\$0	\$0	\$0	\$0
Fireworks - Cleaning Deposit	\$2,000	\$0	\$0	\$0	\$0
Engineering Reimbursements	\$20	\$32	\$0	\$0	\$0
Proceeds - Disposition of Assets	\$178	\$0	\$1,000	\$0	-\$1,000
Transfer In - Street Imp Fund	\$0	\$200,000	\$0	\$0	\$0
Insurance Recoveries	\$0	\$13,568	\$0	\$0	\$0
Total General Fund:	\$10,308,611	\$9,494,058	\$10,326,360	\$10,246,000	-\$80,360
Total General Fund:	\$10,308,611	\$9,494,058	\$10,326,360	\$10,246,000	-\$80,360



Revenues by Source

Projected 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Revenue Source					
Taxes					
Real & Personal Property Tax	\$1,343,357	\$1,343,554	\$1,375,000	\$1,360,000	-\$15,000
Local Retail Sales & Use Tax	\$4,340,597	\$4,586,227	\$4,350,000	\$4,400,000	\$50,000
Criminal Justice Sales Tax	\$533,411	\$458,820	\$440,000	\$440,000	\$0
Electric Utility Tax	\$370,548	\$391,290	\$375,000	\$380,000	\$5,000
Garbage Utility Tax	\$0	\$0	\$500,000	\$420,000	-\$80,000
Sewer Utility Tax	\$0	\$0	\$500,000	\$420,000	-\$80,000
Water Utility Tax	\$0	\$0	\$500,000	\$420,000	-\$80,000
Natural Gas Utility Tax	\$48,647	\$69,382	\$55,000	\$60,000	\$5,000
Phone/Cellular Utility Tax	\$116,106	\$0	\$0	\$0	\$0
Gambling Tax	\$541,896	\$564,975	\$525,000	\$540,000	\$15,000
Total Taxes:	\$7,294,561	\$7,414,248	\$8,620,000	\$8,440,000	-\$180,000
Licenses and Permits					
Fireworks Permits	\$500	\$100	\$0	\$0	\$0
Taxicab Licenses & Permits	\$903	\$781	\$900	\$1,000	\$100
Franchise Fees - Cable	\$88,457	\$84,764	\$85,000	\$80,000	-\$5,000
Franchise Fees - Fiber Optics	\$4,000	\$0	\$0	\$0	\$0
Business Licenses & Permits	\$145,383	\$153,183	\$155,000	\$155,000	\$0
Building & Structure Permits	\$123,191	\$128,602	\$75,000	\$80,000	\$5,000
Gun Permits	\$6,754	\$5,658	\$6,000	\$6,000	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Total Licenses and Permits:	\$369,188	\$373,088	\$321,900	\$322,000	\$100
Intergovernmental Revenues					
ESD SRO Reimbursement	\$42,456	\$0	\$160,000	\$0	-\$160,000
DOJ OCDTEF Reimbursement	\$1,319	\$0	\$0	\$0	\$0
Bulletproof Vest Grant	\$0	\$2,800	\$0	\$0	\$0
American Rescue Plan Funds	\$1,528,693	\$0	\$0	\$0	\$0
IRS Refund	\$155	\$188	\$0	\$0	\$0
CJTC Police Grant - Watches	\$0	\$11,024	\$0	\$0	\$0
WaState Court Equip Reimb	\$18,000	\$20,000	\$0	\$20,000	\$20,000
Traffic Safety Commission Grt	\$1,079	\$0	\$6,800	\$6,000	-\$800
TSC - Seatbelt Emphasis Patrols	\$0	\$4,864	\$1,000	\$2,500	\$1,500
TSC - Speed Limit Emphasis	\$1,004	\$1,556	\$0	\$1,000	\$1,000
Distracted Driving Enforcement Patrol	\$3,273	\$2,840	\$3,000	\$1,000	-\$2,000
TSC - DUI Emphasis Patrol	\$0	\$1,148	\$3,000	\$1,500	-\$1,500
TSC - Walker & Roller Safety Project	\$15,678	\$0	\$0	\$0	\$0
Dept. of Commerce Grant	\$0	\$0	\$150,000	\$160,000	\$10,000
RIVERCOM 911 Funding Assistance	\$11,212	\$0	\$11,000	\$0	-\$11,000
PUD Privilege Tax	\$44,366	\$47,521	\$44,000	\$48,000	\$4,000
Multimodal Transportation	\$4,669	\$0	\$0	\$0	\$0
City Assistance	\$106,897	\$89,496	\$110,000	\$90,000	-\$20,000
Marijuana Enforcement	\$12,534	\$0	\$0	\$0	\$0
Marijuana Excise Tax Distribution	\$47,307	\$47,363	\$40,000	\$48,000	\$8,000
DUI - Cities Allocation	\$1,624	\$981	\$500	\$1,000	\$500
Liquor Excise Tax	\$100,256	\$99,423	\$100,000	\$94,000	-\$6,000
Liquor Board Profits	\$109,976	\$108,418	\$108,000	\$105,000	-\$3,000
ESD SRO Reimbursement	\$42,456	\$178,060	\$0	\$175,000	\$175,000
Chelan County PUD Trail Patrol	\$0	\$20,789	\$0	\$0	\$0
Eastmont School District - Sro	\$0	\$45,295	\$0	\$0	\$0
Total Intergovernmental Revenues:	\$2,092,954	\$681,767	\$737,300	\$753,000	\$15,700
Charges for Goods and Services					
Recording Surcharge - Affordable Housing	\$0	\$459	\$0	\$0	\$0
Copy and Duplication Fees - Admin	\$110	\$0	\$0	\$0	\$0
Recording and Filing Fees	\$0	\$0	\$60	\$0	-\$60
Waste Management Admin fee	\$80,110	\$96,156	\$80,000	\$90,000	\$10,000
Election Candidate Filing Fees	\$0	\$1,272	\$0	\$0	\$0
Personnel Services	\$5,669	\$0	\$0	\$0	\$0
Patrol Reimbursement	\$0	\$3,157	\$0	\$0	\$0
Police Coverage - Oktoberfest	\$10,599	\$0	\$10,000	\$0	-\$10,000
Adult Probation Services	\$44,425	\$35,001	\$40,000	\$35,000	-\$5,000
Housing of Prisoners	\$6,790	\$3,575	\$6,000	\$5,000	-\$1,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Fire Marshall Inspection Services	\$2,391	\$3,707	\$2,000	\$2,000	\$0
Zoning & Subdivision Fees	\$261	\$0	\$0	\$0	\$0
Plan Checking Fees	\$52,625	\$1,734	\$35,000	\$25,000	-\$10,000
Engineering Review Fees	\$14,070	\$58,157	\$1,000	\$40,000	\$39,000
Sepa Permits	\$519	\$844	\$1,200	\$1,000	-\$200
Planning & Development Fees	\$7,444	\$7,041	\$7,000	\$7,000	\$0
Re-Inspection Fee	\$0	\$750	\$0	\$0	\$0
Total Charges for Goods and Services:	\$225,013	\$211,853	\$182,260	\$205,000	\$22,740
Fines and Penalties					
Fines And Penalties	\$130,178	\$131,770	\$130,000	\$135,000	\$5,000
Public Defender Costs	\$12,252	\$7,372	\$12,000	\$9,000	-\$3,000
Restitution	\$0	\$0	\$400	\$0	-\$400
Miscellaneous	\$1	\$0	\$0	\$0	\$0
Total Fines and Penalties:	\$142,431	\$139,142	\$142,400	\$144,000	\$1,600
Miscellaneous Revenues					
Interest Earnings	\$103,319	\$298,369	\$200,000	\$250,000	\$50,000
Gains on Sale of Investments	\$0	\$6,189	\$0	\$0	\$0
Sales Tax Interest	\$5,601	\$18,674	\$7,500	\$15,000	\$7,500
Rental Income - 311 9th St NE	\$12,088	\$13,609	\$14,000	\$14,000	\$0
Rental Income - 50 Simon Street	\$0	\$1,500	\$48,000	\$48,000	\$0
Rental Income - Chelan County CRDTF / 50 Simon Street	\$16,950	\$46,843	\$0	\$0	\$0
Contributions from Nongovernmental Sources	\$1,500	\$13,116	\$33,000	\$0	-\$33,000
Contributions - Shop with a Cop	\$181	\$600	\$0	\$0	\$0
K-9 Contributions	\$0	\$7,900	\$0	\$20,000	\$20,000
Donations - National Night Out	\$0	\$2,600	\$0	\$0	\$0
Sales of Surplus Property	\$5,283	\$847	\$0	\$1,000	\$1,000
Unclaimed Property	\$0	\$106	\$0	\$0	\$0
Opiod Settlement	\$0	\$19,380	\$12,000	\$25,000	\$13,000
Miscellaneous Revenue	\$32,994	\$30,628	\$7,000	\$9,000	\$2,000
Total Miscellaneous Revenues:	\$177,916	\$460,360	\$321,500	\$382,000	\$60,500
Other Increases in Fund Resources					
Douglas County Reimbursement	\$4,352	\$0	\$0	\$0	\$0
Fireworks - Cleaning Deposit	\$2,000	\$0	\$0	\$0	\$0
Engineering Reimbursements	\$20	\$32	\$0	\$0	\$0
Total Other Increases in Fund Resources:	\$6,371	\$32	\$0	\$0	\$0
Other Financing Sources					
Proceeds - Disposition of Assets	\$178	\$0	\$1,000	\$0	-\$1,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Transfer In - Street Imp Fund	\$0	\$200,000	\$0	\$0	\$0
Insurance Recoveries	\$0	\$13,568	\$0	\$0	\$0
Total Other Financing Sources:	\$178	\$213,568	\$1,000	\$0	-\$1,000
Total Revenue Source:	\$10,308,611	\$9,494,058	\$10,326,360	\$10,246,000	-\$80,360



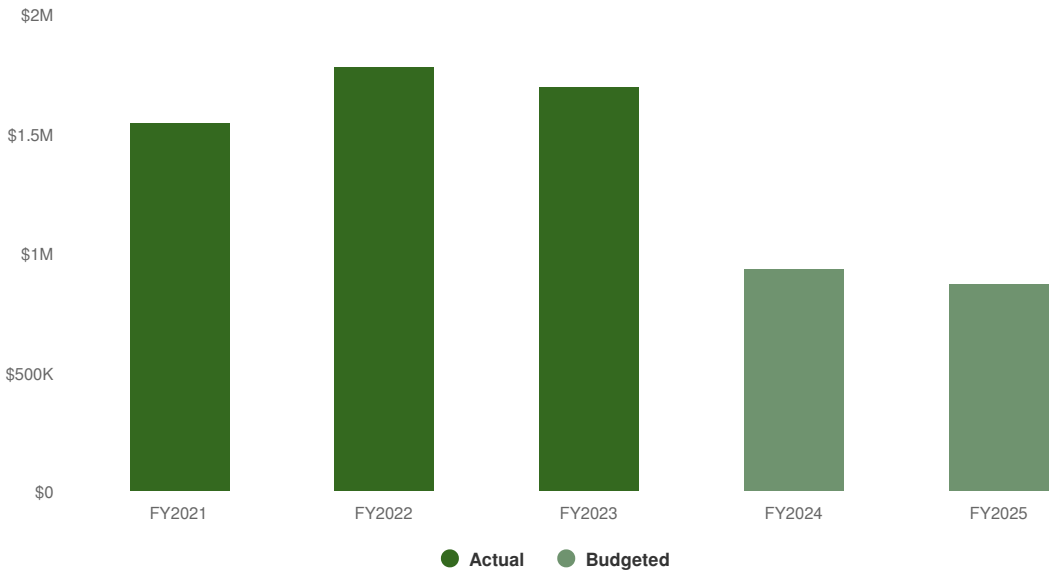
General Fund - General Government



Expenditures Summary

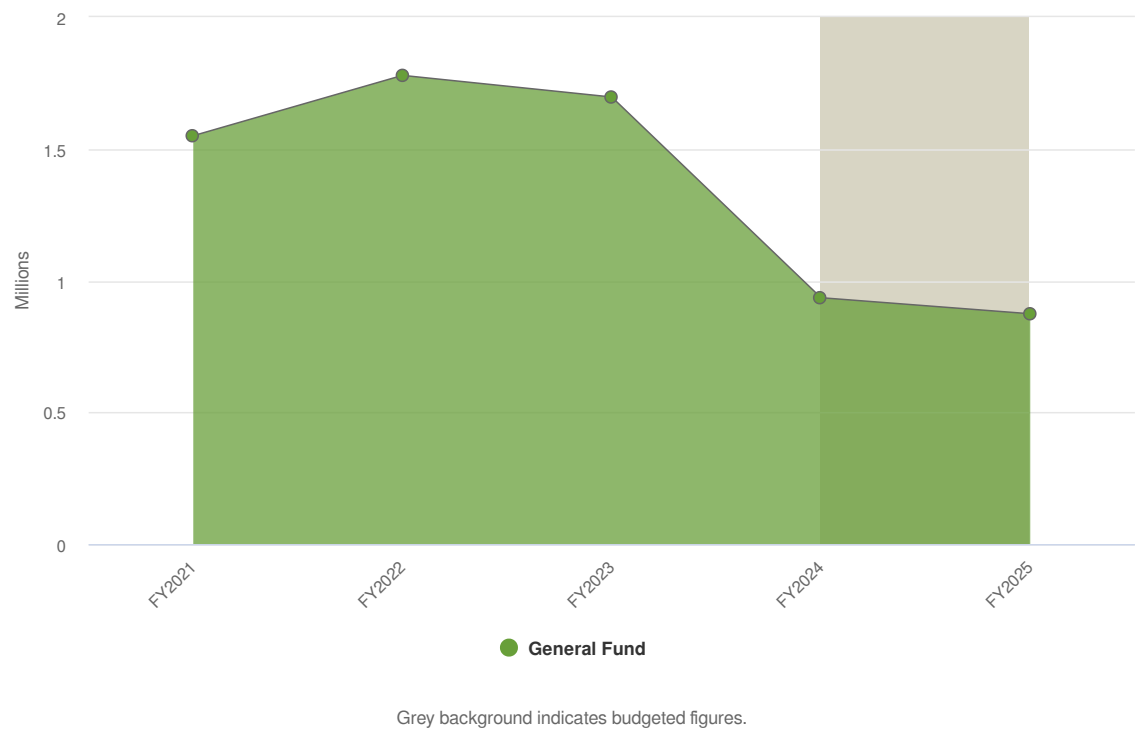
\$874,100 **-\$60,965**
(-6.52% vs. prior year)

General Government Proposed and Historical Budget vs. Actual



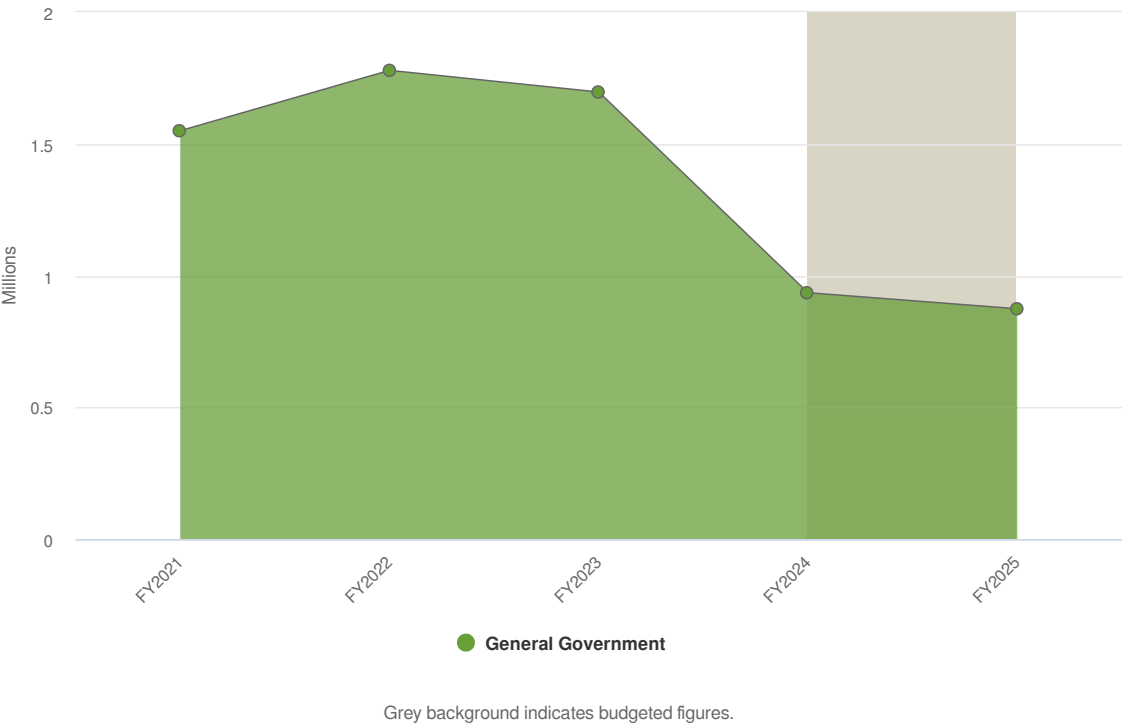
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



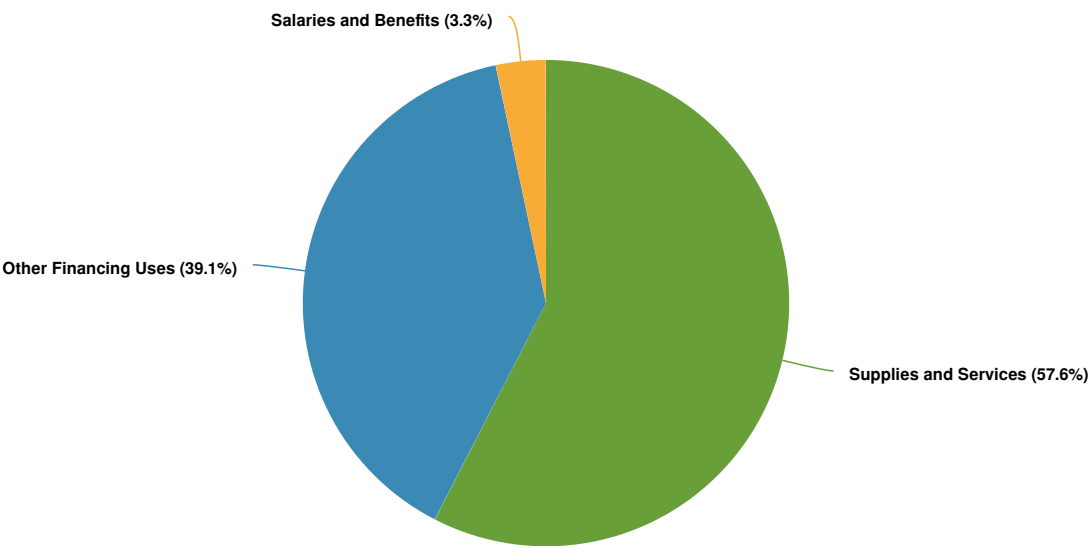
Expenditures by Function

Budgeted and Historical Expenditures by Function



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Other Financing Uses					
Transfer-Out - ER&R Fund	\$357,291	\$300,000	\$0	\$0	\$0
Transfer-Out - Rainy Day Fund	\$750,000	\$50,000	\$50,000	\$50,000	\$0
Transfer-Out - 202 Fund	\$0	\$0	\$292,000	\$292,000	\$0
Transfer Out to Street Impv Fund 301	\$0	\$500,000	\$0	\$0	\$0
Total Other Financing Uses:	\$1,107,291	\$850,000	\$342,000	\$342,000	\$0
Salaries and Benefits					
LEOFF 1 Insurance Premiums	\$26,730	\$26,828	\$27,000	\$29,000	\$2,000
Total Salaries and Benefits:	\$26,730	\$26,828	\$27,000	\$29,000	\$2,000
Supplies and Services					
Flywheel Conference	\$5,000	\$5,000	\$5,000	\$3,000	-\$2,000
GWATA Membership	\$0	\$0	\$315	\$0	-\$315
Wellness	\$2,770	\$3,334	\$3,000	\$3,000	\$0
Emergency Management Contract	\$0	\$44,766	\$46,000	\$47,000	\$1,000
Fire District Contract	\$0	\$0	\$15,000	\$15,000	\$0
River Com	\$173,485	\$176,042	\$176,000	\$172,500	-\$3,500
Annual SWU Charge	\$86,750	\$86,803	\$87,000	\$10,000	-\$77,000
Animal Control	\$86,233	\$88,820	\$91,500	\$109,800	\$18,300



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Douglas County Solid Waste Removal	\$0	\$20,000	\$15,000	\$15,000	\$0
Chelan-Douglas Transportation Council	\$16,309	\$17,552	\$18,500	\$19,100	\$600
Contributions - Region	\$30,000	\$51,737	\$40,000	\$40,000	\$0
ARPA Contributions	\$174,638	\$255,000	\$0	\$0	\$0
NCW Economic Development District	\$500	\$500	\$1,250	\$1,000	-\$250
NCWEDD Chelan/Douglas Trends	\$1,550	\$1,600	\$1,600	\$1,600	\$0
Wenatchee Valley Chamber of Commerce	\$900	\$900	\$900	\$1,000	\$100
Spirit of Wenatchee Miss Veedol	\$3,000	\$3,000	\$0	\$0	\$0
Wenatchee Valley Museum	\$60,744	\$60,744	\$61,000	\$61,000	\$0
Comm Mental Health (2% Liquor)	\$3,117	\$4,234	\$4,000	\$4,100	\$100
Total Supplies and Services:	\$644,997	\$820,031	\$566,065	\$503,100	-\$62,965
Total Expense Objects:	\$1,779,018	\$1,696,859	\$935,065	\$874,100	-\$60,965



General Fund - Legislative

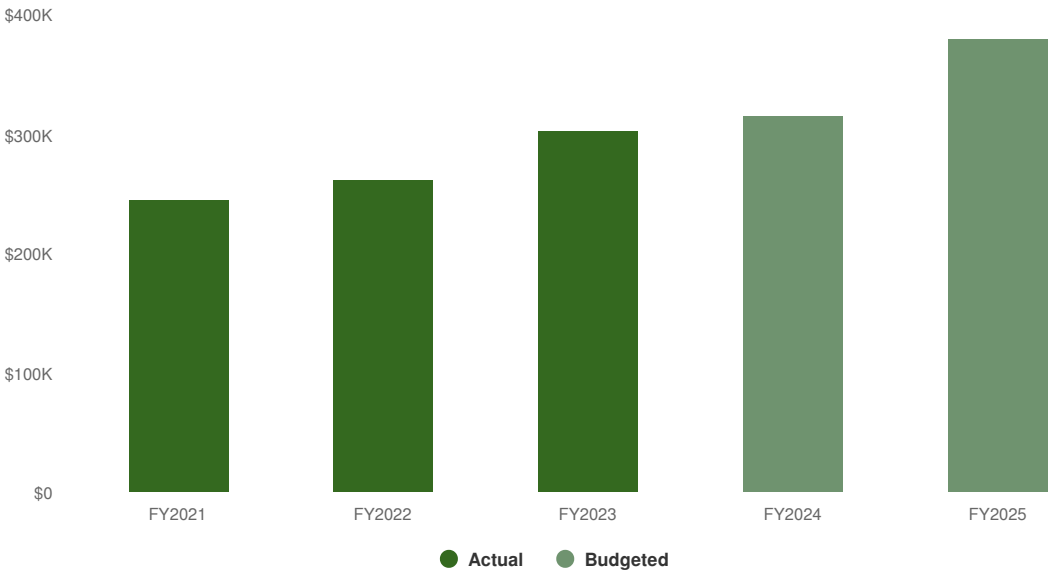
Expenditures Summary

\$379,700

\$64,460

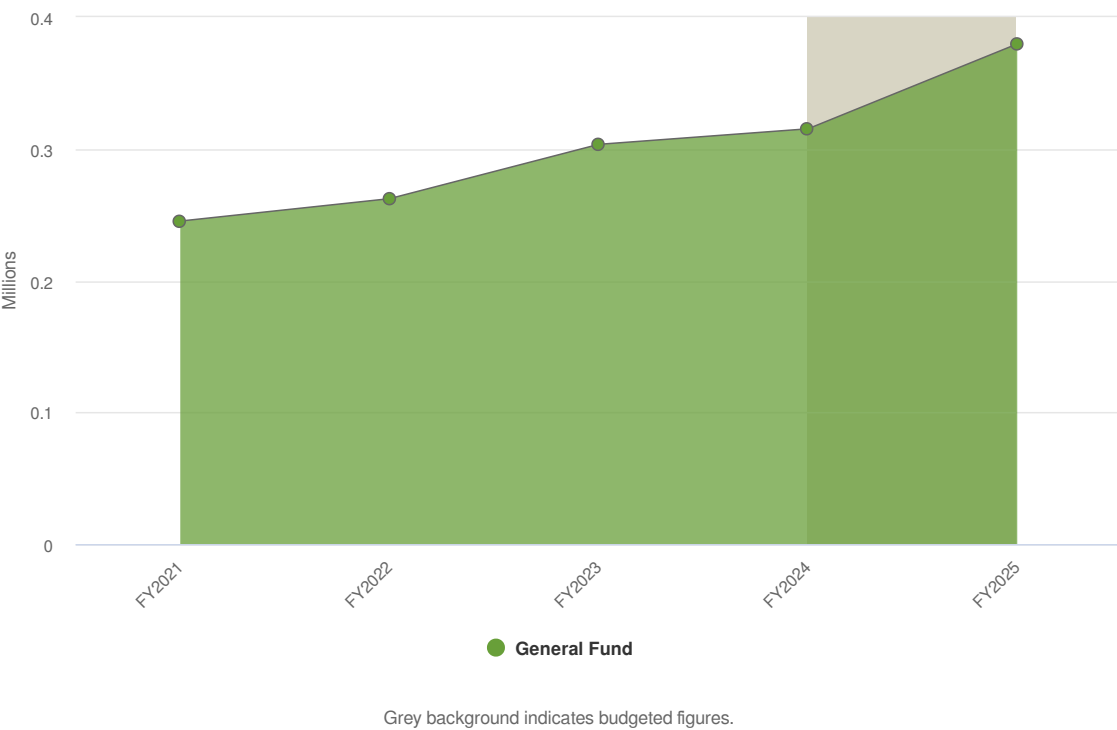
(20.45% vs. prior year)

Legislative Proposed and Historical Budget vs. Actual



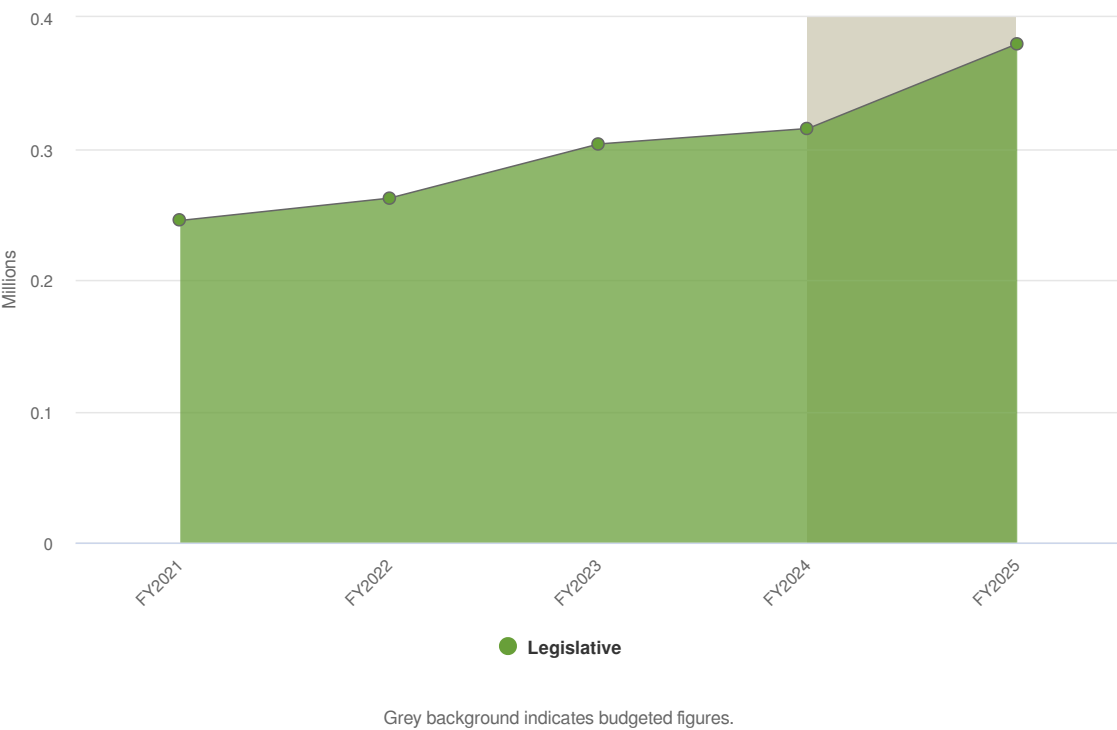
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



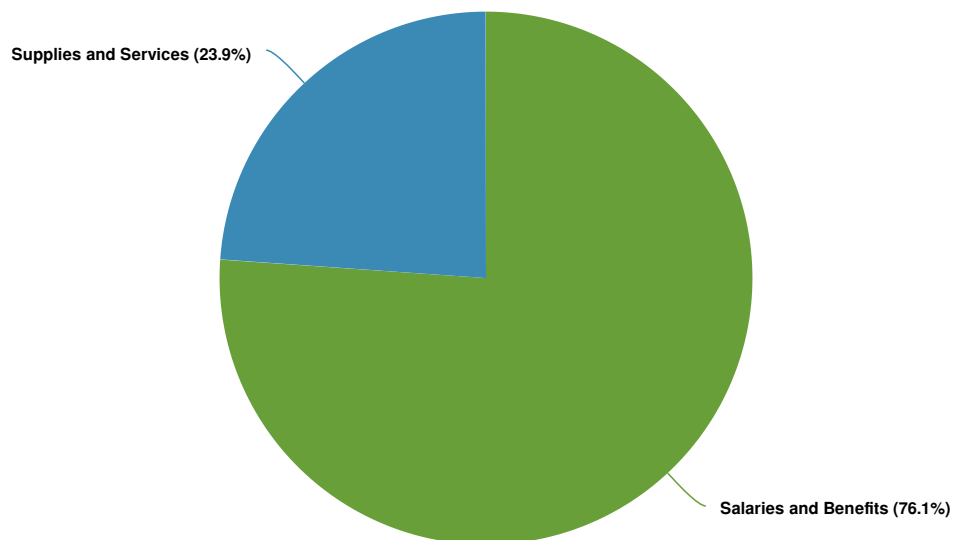
Expenditures by Function

Budgeted and Historical Expenditures by Function



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Salaries and Benefits					
Salaries	\$56,735	\$57,960	\$59,500	\$59,500	\$0
Benefits	\$4,338	\$4,434	\$5,000	\$4,550	-\$450
Public Defender	\$133,943	\$159,370	\$165,000	\$225,000	\$60,000
Total Salaries and Benefits:	\$195,016	\$221,764	\$229,500	\$289,050	\$59,550
Supplies and Services					
Public Defender Conflicts	\$2,275	\$6,800	\$5,000	\$5,500	\$500
Office Supplies	\$529	\$1,234	\$1,200	\$1,500	\$300
Public Records Expenses	\$61	\$0	\$0	\$0	\$0
Training	\$0	\$380	\$1,500	\$1,500	\$0
Professional Services	\$13,397	\$16,325	\$14,000	\$15,000	\$1,000
AWC Annual Membership Fee	\$10,328	\$11,084	\$11,290	\$11,700	\$410
Travel	\$0	\$0	\$1,250	\$1,250	\$0
Travel - Misawa	\$0	\$4,600	\$5,000	\$5,000	\$0
Advertising	\$1,007	\$1,748	\$1,000	\$1,000	\$0
Election Costs - Registered Voters	\$26,118	\$24,066	\$25,000	\$25,000	\$0
Insurance	\$12,724	\$15,177	\$17,800	\$20,500	\$2,700
Background Check Costs	\$201	\$92	\$200	\$200	\$0
Miscellaneous	\$542	\$177	\$2,500	\$2,500	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Total Supplies and Services:	\$67,181	\$81,682	\$85,740	\$90,650	\$4,910
Total Expense Objects:	\$262,197	\$303,446	\$315,240	\$379,700	\$64,460



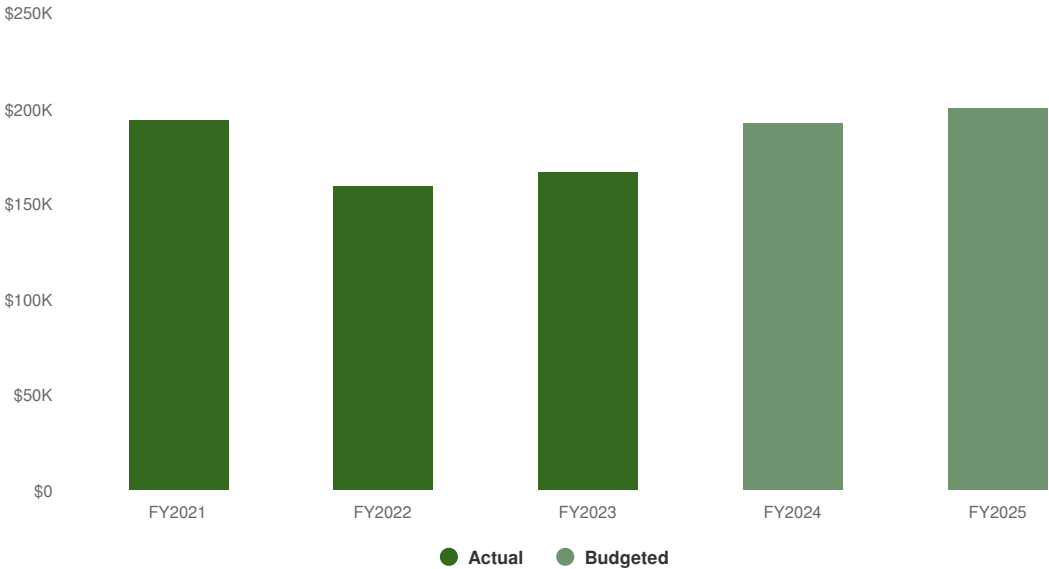
General Fund - Mayor's Office

Jerrilea Crawford
Mayor

Expenditures Summary

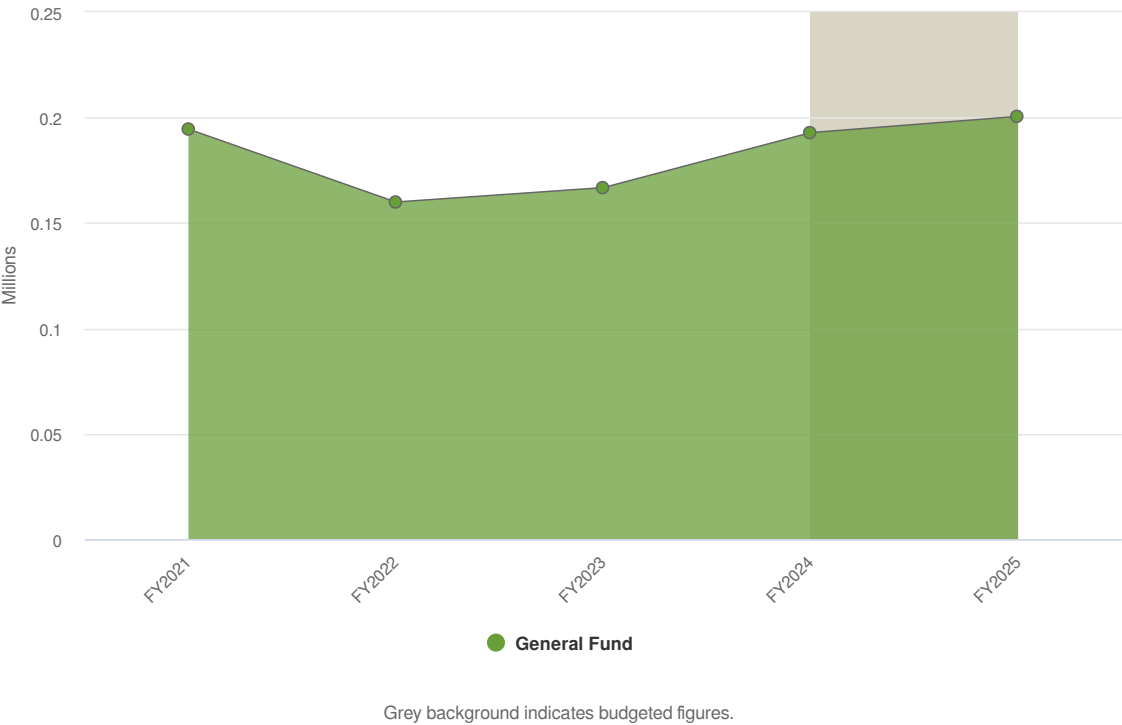
\$200,550 **\$7,700**
(3.99% vs. prior year)

Mayor's Office Proposed and Historical Budget vs. Actual



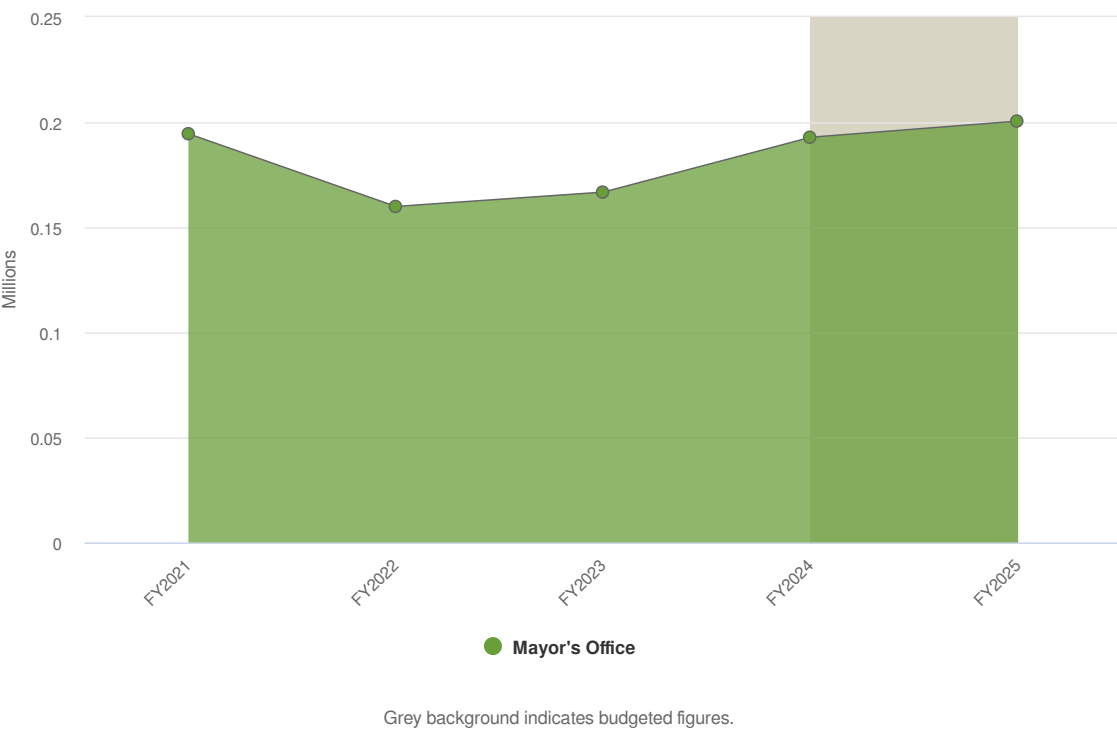
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



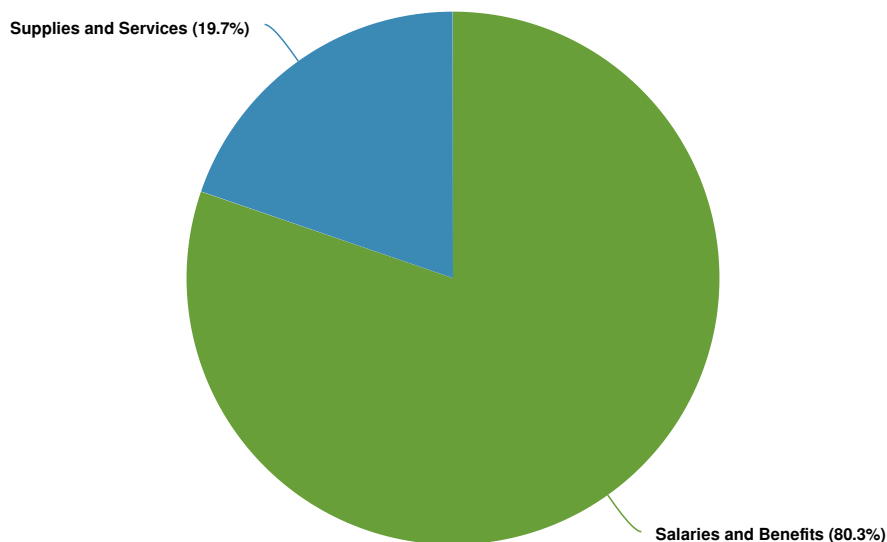
Expenditures by Function

Budgeted and Historical Expenditures by Function



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Salaries and Benefits					
Salaries	\$100,035	\$105,693	\$112,000	\$116,000	\$4,000
Benefits	\$43,888	\$43,385	\$44,000	\$45,000	\$1,000
Total Salaries and Benefits:	\$143,923	\$149,078	\$156,000	\$161,000	\$5,000
Supplies and Services					
Office Supplies	\$9	\$40	\$250	\$250	\$0
Training	\$180	\$596	\$2,000	\$2,000	\$0
Professional Services	\$2,177	\$0	\$15,000	\$15,000	\$0
Cell Phone	\$536	\$418	\$550	\$550	\$0
Travel	\$59	\$564	\$1,000	\$1,000	\$0
Insurance	\$12,724	\$15,929	\$17,800	\$20,500	\$2,700
Miscellaneous	\$310	\$116	\$250	\$250	\$0
Total Supplies and Services:	\$15,995	\$17,664	\$36,850	\$39,550	\$2,700
Total Expense Objects:	\$159,918	\$166,741	\$192,850	\$200,550	\$7,700



General Fund - Municipal Court



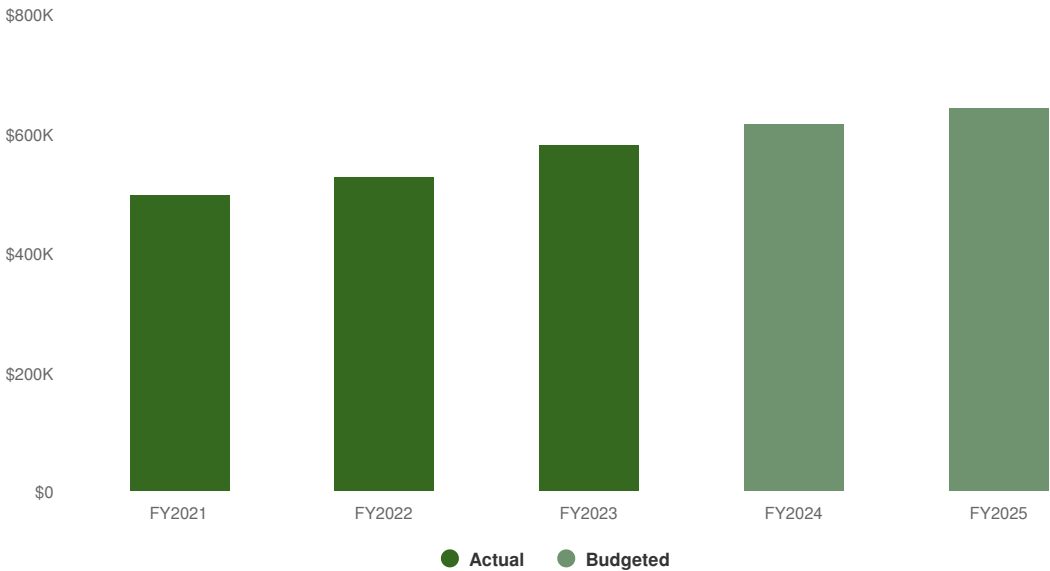
Clarke Tibbits
Judge

Expenditures Summary

\$645,205

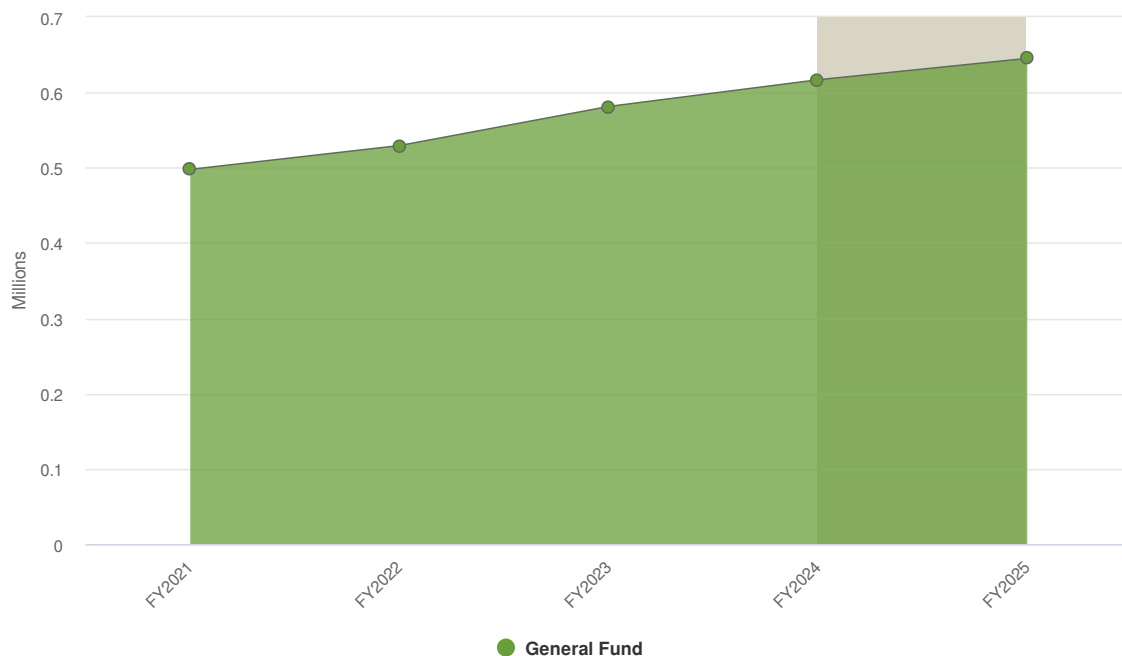
\$28,400
(4.60% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
General Fund					
General Fund					
Benefits	\$0	\$3,252	\$0	\$0	\$0
Office Supplies	\$0	\$44	\$4,500	\$0	-\$4,500
Training	\$0	\$0	\$1,500	\$0	-\$1,500
IT Services	\$0	\$0	\$7,705	\$0	-\$7,705
Travel	\$0	\$0	\$6,000	\$0	-\$6,000
Insurance	\$0	\$0	\$29,600	\$0	-\$29,600
Miscellaneous	\$0	\$0	\$500	\$0	-\$500
Interpreting	\$0	\$0	\$5,000	\$0	-\$5,000
Judge Proteems	\$0	\$300	\$6,000	\$0	-\$6,000
Witness Fees	\$0	\$0	\$1,500	\$0	-\$1,500
Juror Fees	\$0	\$0	\$2,000	\$0	-\$2,000
Security	\$0	\$0	\$6,000	\$0	-\$6,000
Salaries	\$274,809	\$317,263	\$315,000	\$333,000	\$18,000
Salaries - Probation	\$64,207	\$66,991	\$69,000	\$72,500	\$3,500
Benefits	\$104,957	\$98,482	\$115,000	\$116,000	\$1,000
Benefits - Probation	\$38,944	\$40,102	\$42,500	\$44,000	\$1,500
Supplies	\$1,555	\$5,856	\$0	\$4,500	\$4,500

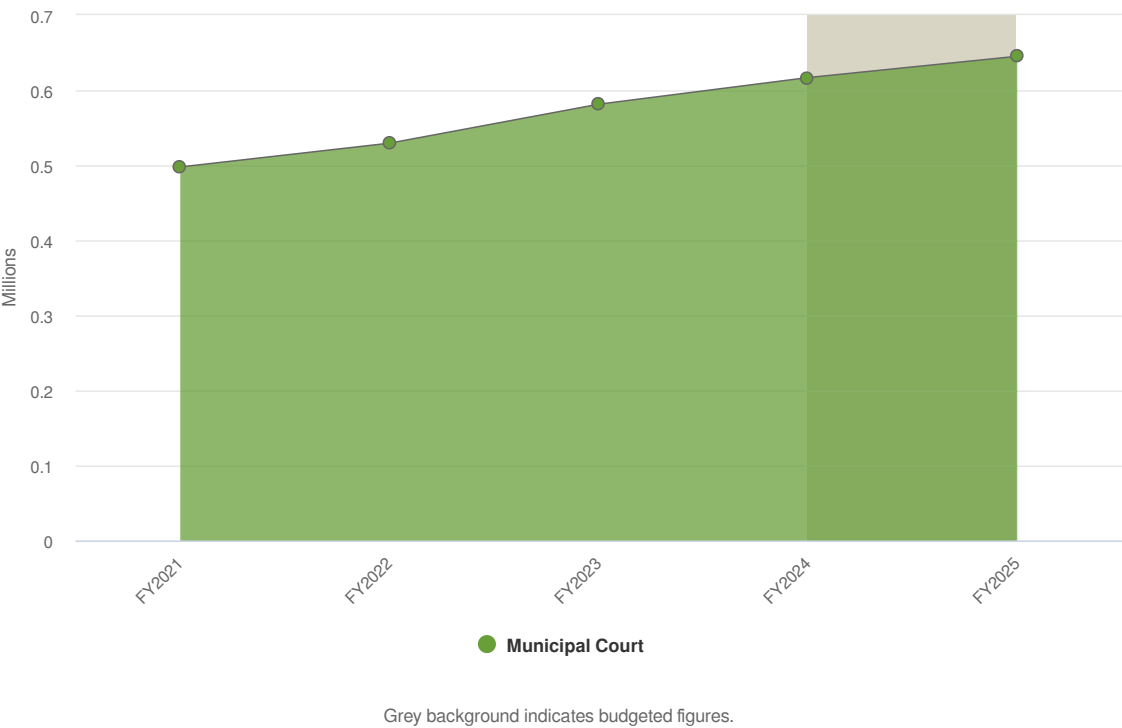


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Training	\$540	\$725	\$0	\$1,500	\$1,500
IT Services	\$162	\$0	\$0	\$7,705	\$7,705
Insurance	\$21,207	\$26,047	\$0	\$34,000	\$34,000
Miscellaneous	\$1,040	\$875	\$0	\$500	\$500
Interpreting	\$2,480	\$2,000	\$0	\$5,000	\$5,000
Judge Proteems	\$7,470	\$5,850	\$0	\$6,000	\$6,000
Witness Fees	\$0	\$0	\$0	\$1,500	\$1,500
Juror Fees	\$0	\$0	\$0	\$2,000	\$2,000
Security	\$5,272	\$5,487	\$0	\$6,000	\$6,000
Travel	\$0	\$4,190	\$0	\$6,000	\$6,000
Professional Services	\$0	\$0	\$500	\$500	\$0
Copy Machine Lease	\$1,824	\$1,169	\$2,000	\$2,000	\$0
Capital Outlay	\$4,925	\$2,702	\$2,500	\$2,500	\$0
Total General Fund:	\$529,391	\$581,335	\$616,805	\$645,205	\$28,400
Total General Fund:	\$529,391	\$581,335	\$616,805	\$645,205	\$28,400



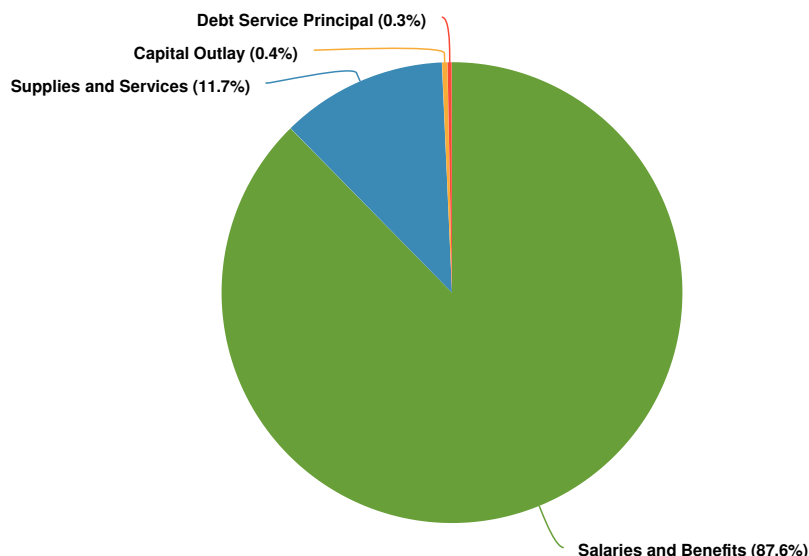
Expenditures by Function

Budgeted and Historical Expenditures by Function



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Salaries and Benefits					
Benefits	\$0	\$3,252	\$0	\$0	\$0
Salaries	\$274,809	\$317,263	\$315,000	\$333,000	\$18,000
Salaries - Probation	\$64,207	\$66,991	\$69,000	\$72,500	\$3,500
Benefits	\$104,957	\$98,482	\$115,000	\$116,000	\$1,000
Benefits - Probation	\$38,944	\$40,102	\$42,500	\$44,000	\$1,500
Total Salaries and Benefits:	\$482,916	\$526,091	\$541,500	\$565,500	\$24,000
Supplies and Services					
Office Supplies	\$0	\$44	\$4,500	\$0	-\$4,500
Training	\$0	\$0	\$1,500	\$0	-\$1,500
IT Services	\$0	\$0	\$7,705	\$0	-\$7,705
Travel	\$0	\$0	\$6,000	\$0	-\$6,000
Insurance	\$0	\$0	\$29,600	\$0	-\$29,600
Miscellaneous	\$0	\$0	\$500	\$0	-\$500
Interpreting	\$0	\$0	\$5,000	\$0	-\$5,000
Judge Proteems	\$0	\$300	\$6,000	\$0	-\$6,000
Witness Fees	\$0	\$0	\$1,500	\$0	-\$1,500
Juror Fees	\$0	\$0	\$2,000	\$0	-\$2,000
Security	\$0	\$0	\$6,000	\$0	-\$6,000
Supplies	\$1,555	\$5,856	\$0	\$4,500	\$4,500



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Training	\$540	\$725	\$0	\$1,500	\$1,500
IT Services	\$162	\$0	\$0	\$7,705	\$7,705
Insurance	\$21,207	\$26,047	\$0	\$34,000	\$34,000
Miscellaneous	\$1,040	\$875	\$0	\$500	\$500
Interpreting	\$2,480	\$2,000	\$0	\$5,000	\$5,000
Judge Proteems	\$7,470	\$5,850	\$0	\$6,000	\$6,000
Witness Fees	\$0	\$0	\$0	\$1,500	\$1,500
Juror Fees	\$0	\$0	\$0	\$2,000	\$2,000
Security	\$5,272	\$5,487	\$0	\$6,000	\$6,000
Travel	\$0	\$4,190	\$0	\$6,000	\$6,000
Professional Services	\$0	\$0	\$500	\$500	\$0
Total Supplies and Services:	\$39,726	\$51,374	\$70,805	\$75,205	\$4,400
Capital Outlay					
Capital Outlay	\$4,925	\$2,702	\$2,500	\$2,500	\$0
Total Capital Outlay:	\$4,925	\$2,702	\$2,500	\$2,500	\$0
Debt Service Principal					
Copy Machine Lease	\$1,824	\$1,169	\$2,000	\$2,000	\$0
Total Debt Service Principal:	\$1,824	\$1,169	\$2,000	\$2,000	\$0
Total Expense Objects:	\$529,391	\$581,335	\$616,805	\$645,205	\$28,400



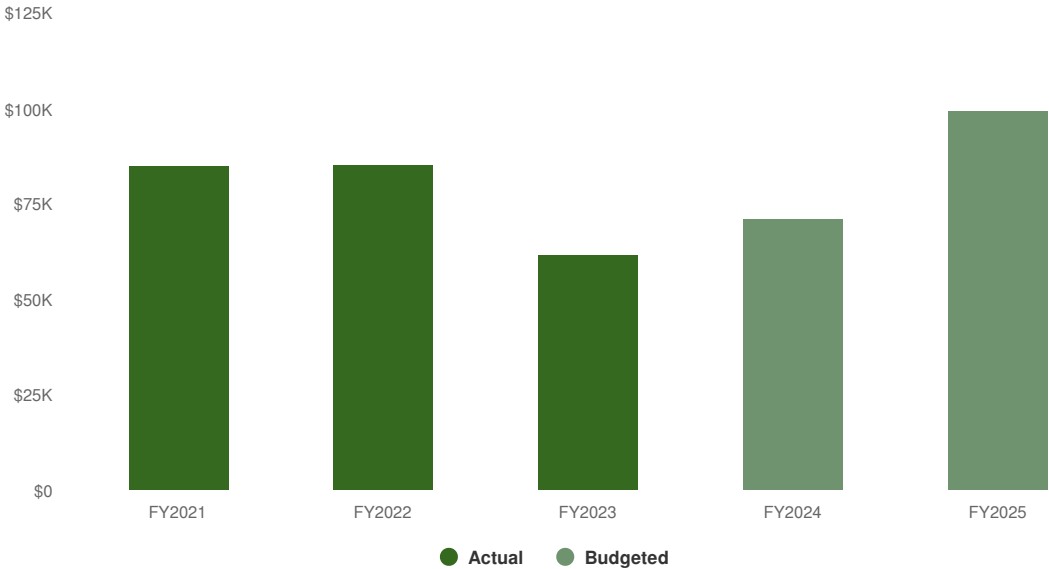
General Fund - Human Resources

Tamara Gingerich
Human Resources

Expenditures Summary

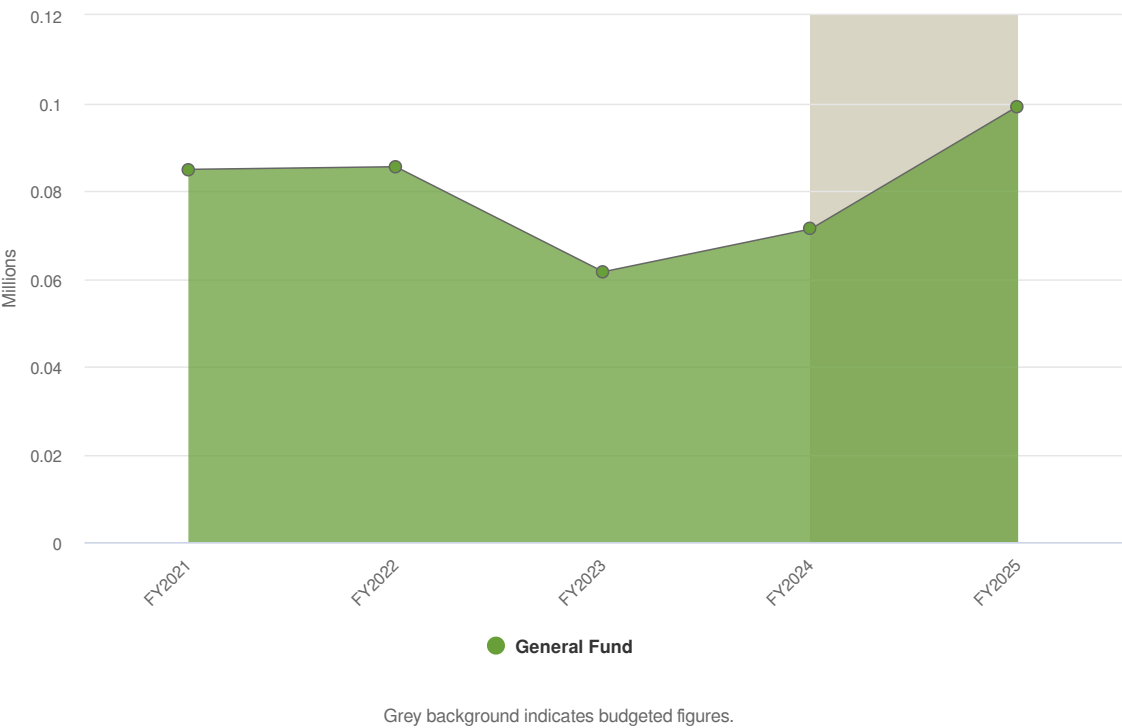
\$99,300 **\$28,000**
(39.27% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



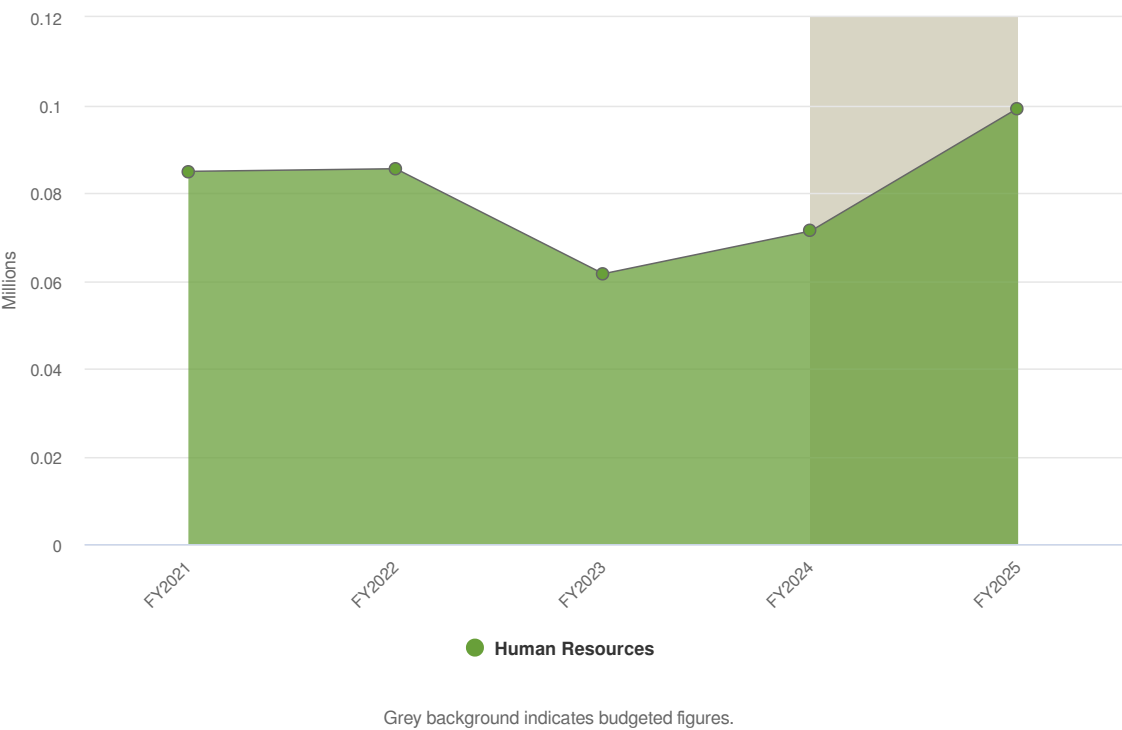
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



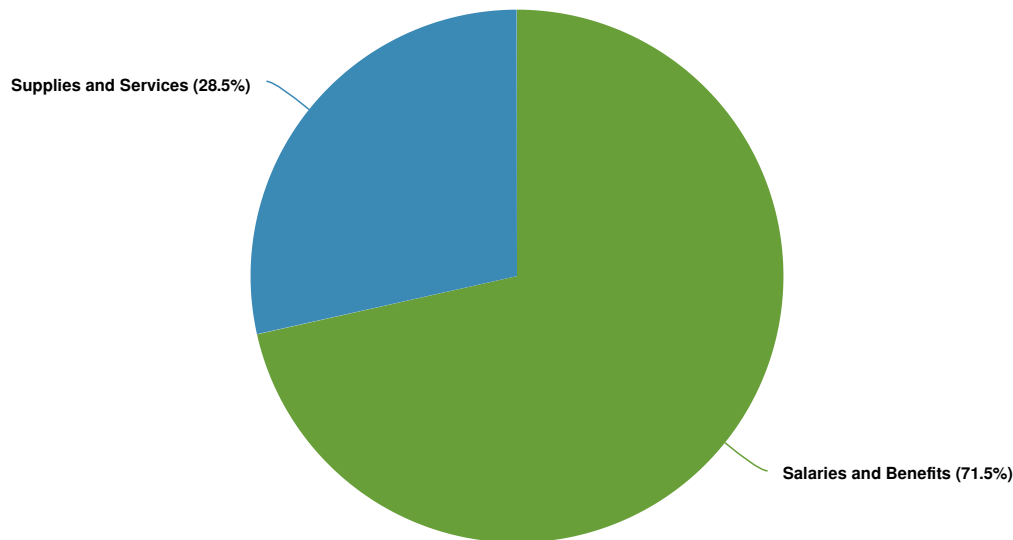
Expenditures by Function

Budgeted and Historical Expenditures by Function



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Salaries and Benefits					
Salaries	\$52,389	\$38,223	\$41,000	\$55,000	\$14,000
Benefits	\$19,847	\$14,018	\$13,000	\$16,000	\$3,000
Total Salaries and Benefits:	\$72,237	\$52,240	\$54,000	\$71,000	\$17,000
Supplies and Services					
Office Supplies	\$251	\$83	\$500	\$500	\$0
Training	\$397	\$425	\$1,600	\$1,600	\$0
Membership Dues & Publications	\$927	\$244	\$1,000	\$1,000	\$0
Travel	\$59	\$497	\$1,000	\$1,000	\$0
Advertising	\$6,748	\$1,817	\$5,000	\$5,000	\$0
Insurance	\$4,241	\$5,059	\$6,000	\$7,000	\$1,000
Repairs & Maintenance	\$0	\$0	\$250	\$250	\$0
Miscellaneous	\$6	\$152	\$250	\$250	\$0
Pre-Employment Services	\$201	\$298	\$700	\$700	\$0
Professional Services	\$409	\$739	\$1,000	\$11,000	\$10,000
Total Supplies and Services:	\$13,240	\$9,314	\$17,300	\$28,300	\$11,000
Total Expense Objects:	\$85,476	\$61,554	\$71,300	\$99,300	\$28,000



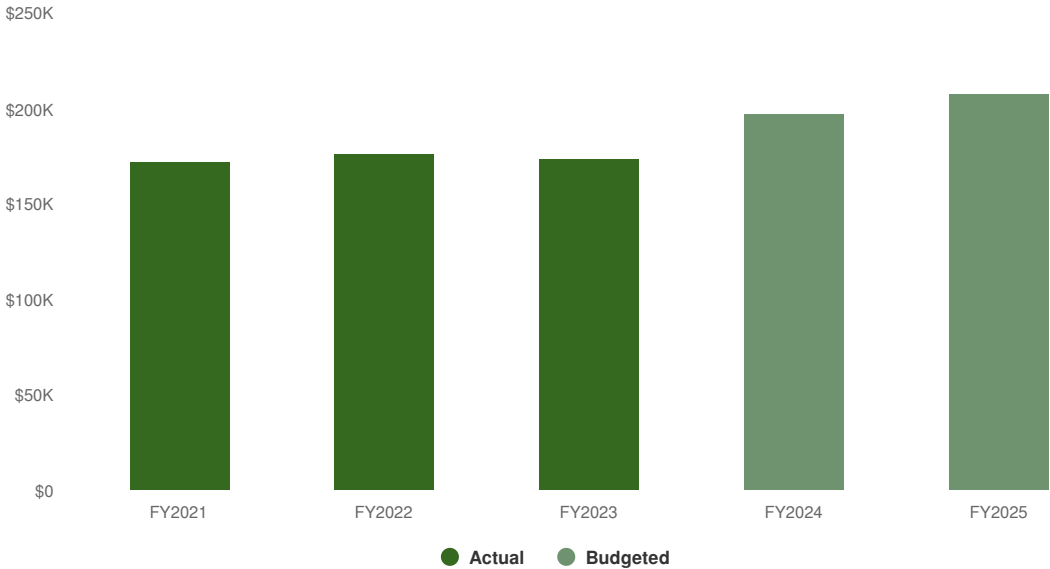
General Fund - City Clerk

Laura Leon
City Clerk

Expenditures Summary

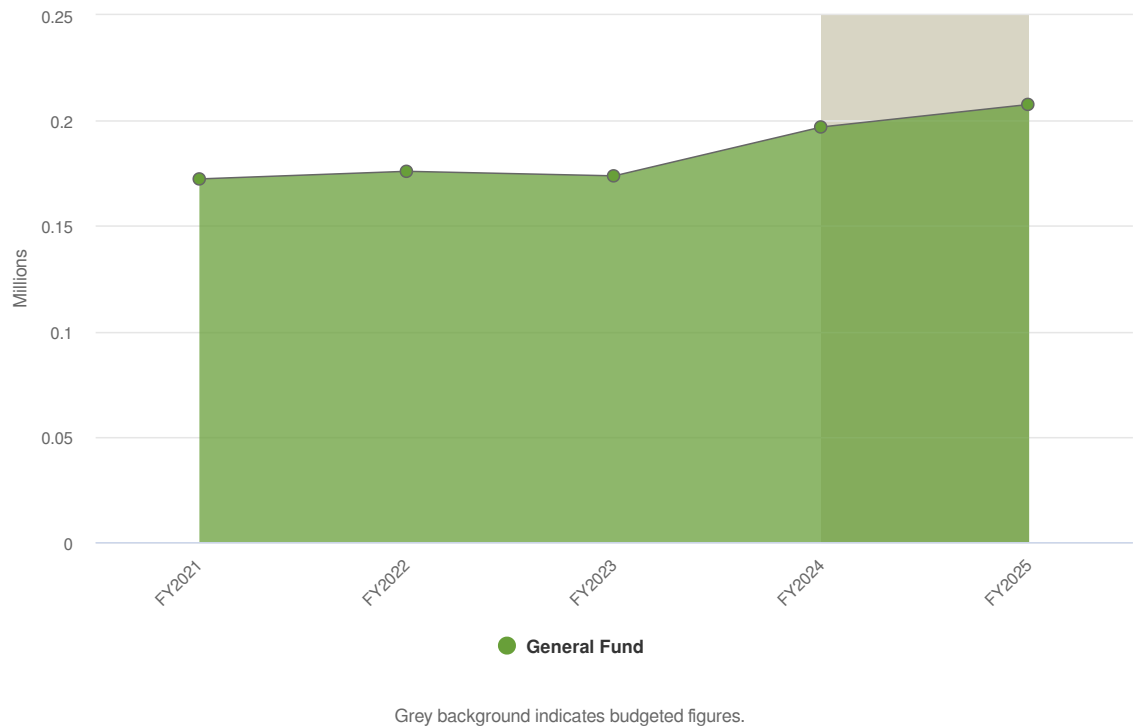
\$207,650 **\$10,700**
(5.43% vs. prior year)

City Clerk Proposed and Historical Budget vs. Actual



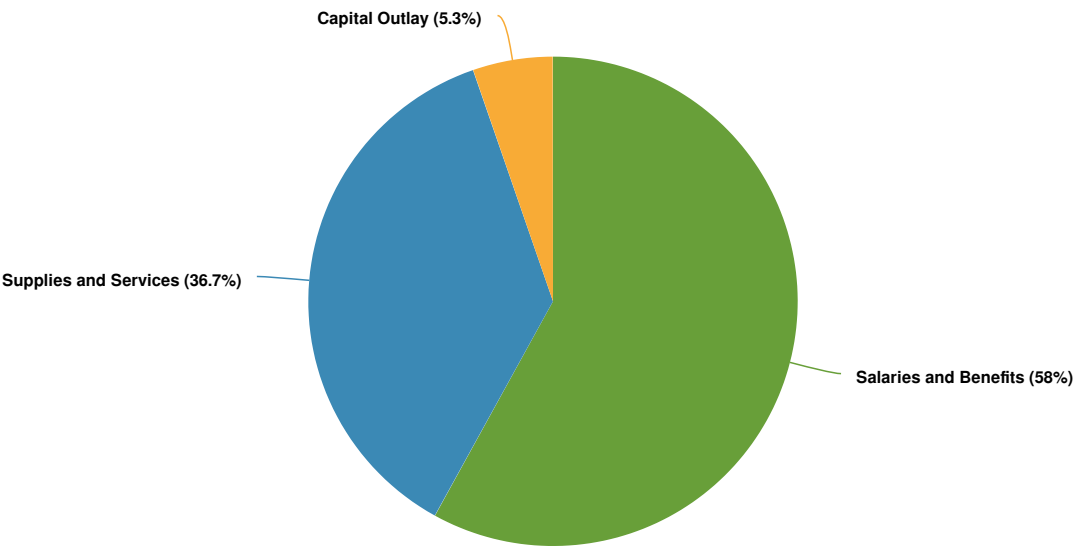
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Salaries and Benefits					
Salaries	\$88,682	\$73,669	\$84,000	\$89,000	\$5,000
Benefits	\$44,452	\$33,599	\$30,000	\$31,500	\$1,500
Total Salaries and Benefits:	\$133,134	\$107,268	\$114,000	\$120,500	\$6,500
Supplies and Services					
Office Supplies	\$3,929	\$3,267	\$3,000	\$3,000	\$0
Central Stores	\$7,718	\$6,055	\$7,500	\$8,500	\$1,000
Training	\$3,214	\$1,225	\$4,000	\$4,000	\$0
Records Services	\$2,315	\$427	\$5,000	\$5,000	\$0
Codification	\$7,432	\$3,358	\$10,000	\$10,000	\$0
Membership Dues & Publications	\$525	\$785	\$1,200	\$1,200	\$0
Telephone	\$62	\$471	\$400	\$400	\$0
Travel	\$993	\$1,376	\$3,500	\$3,500	\$0
Advertising	\$4,713	\$794	\$2,000	\$2,000	\$0
Professional Services	\$0	\$6,669	\$0	\$20,000	\$20,000
Insurance	\$10,603	\$13,399	\$14,800	\$17,000	\$2,200
Repairs & Maintenance	\$0	\$0	\$250	\$250	\$0
Fireworks - DCFD Remittance	\$1,000	\$0	\$0	\$0	\$0
Miscellaneous	\$271	\$412	\$500	\$500	\$0
Public Records Requests	\$0	\$17	\$500	\$500	\$0
Taxi License Background Fee	-\$4	\$0	\$300	\$300	\$0
Professional Services	\$0	\$0	\$20,000	\$0	-\$20,000
Total Supplies and Services:	\$42,770	\$38,253	\$72,950	\$76,150	\$3,200
Capital Outlay					
Gov QA - Public Records	\$0	\$19,034	\$0	\$0	\$0
Gov QA - Public Records	\$0	\$9,195	\$0	\$0	\$0
Gov QA - Public Records	\$0	\$0	\$0	\$11,000	\$11,000
Gov QA	\$0	\$0	\$10,000	\$0	-\$10,000
Total Capital Outlay:	\$0	\$28,230	\$10,000	\$11,000	\$1,000
Total Expense Objects:	\$175,904	\$173,751	\$196,950	\$207,650	\$10,700

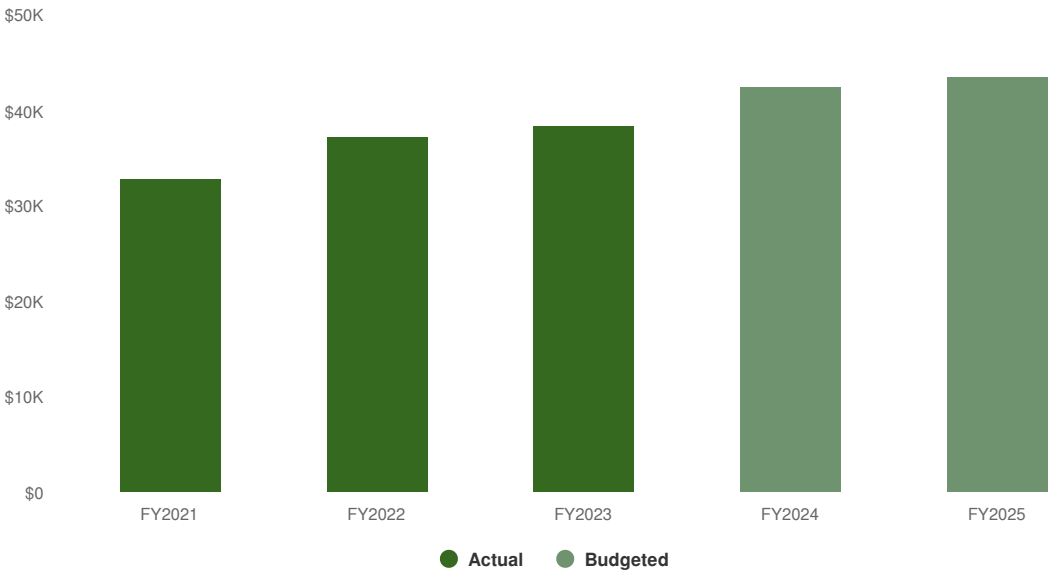


General Fund - Internal Services

Expenditures Summary

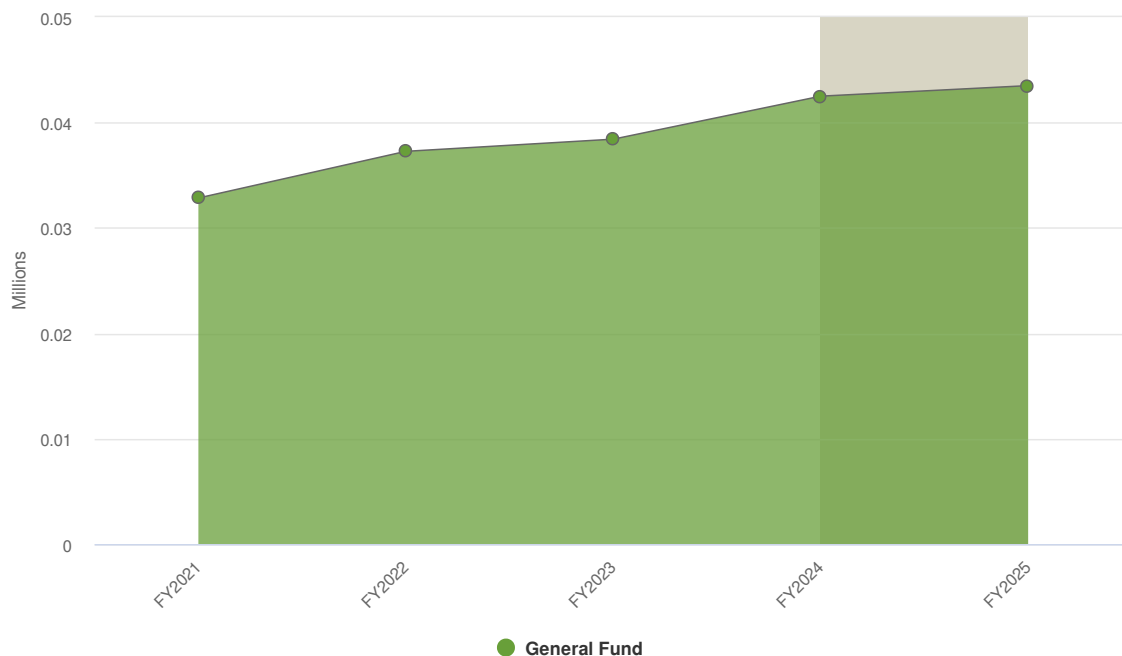
\$43,500 **\$1,000**
(2.35% vs. prior year)

Internal Services Proposed and Historical Budget vs. Actual



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Supplies and Services					
Office Machine Costs	\$2,685	\$3,203	\$8,900	\$8,900	\$0
Telephone Line Charges	\$22,271	\$29,630	\$20,000	\$20,000	\$0
Postage	\$6,017	\$598	\$5,000	\$6,000	\$1,000
Repairs & Maintenance	\$1,960	\$0	\$4,000	\$4,000	\$0
Total Supplies and Services:	\$32,933	\$33,431	\$37,900	\$38,900	\$1,000
Debt Service Principal					
Postage Meter Lease	\$900	\$1,793	\$1,000	\$1,000	\$0
Copy Machine Lease	\$3,431	\$3,195	\$3,600	\$3,600	\$0
Total Debt Service Principal:	\$4,331	\$4,989	\$4,600	\$4,600	\$0
Total Expense Objects:	\$37,264	\$38,420	\$42,500	\$43,500	\$1,000



General Fund - Finance

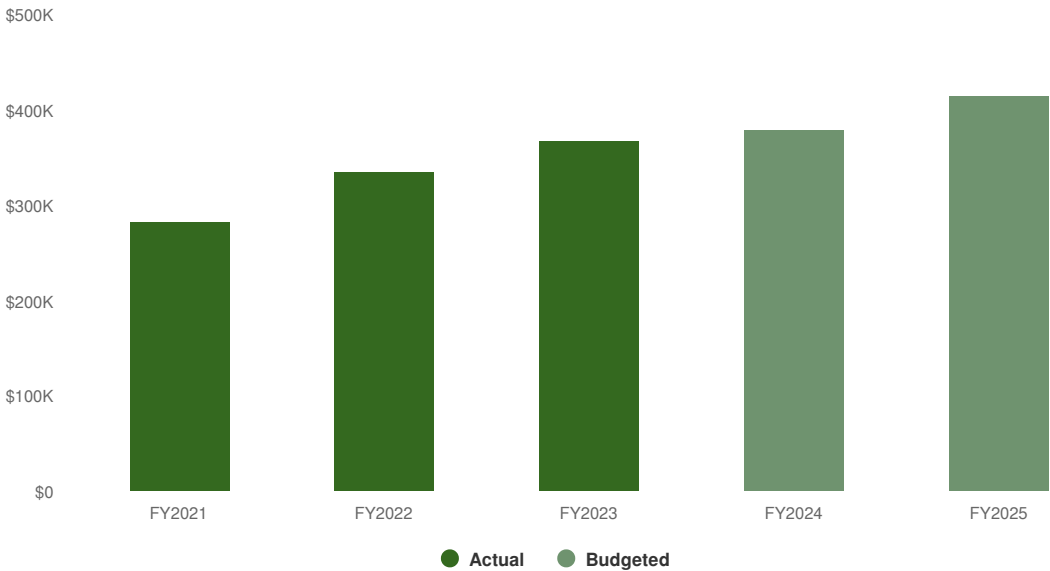


Josh DeLay
Finance Director

Expenditures Summary

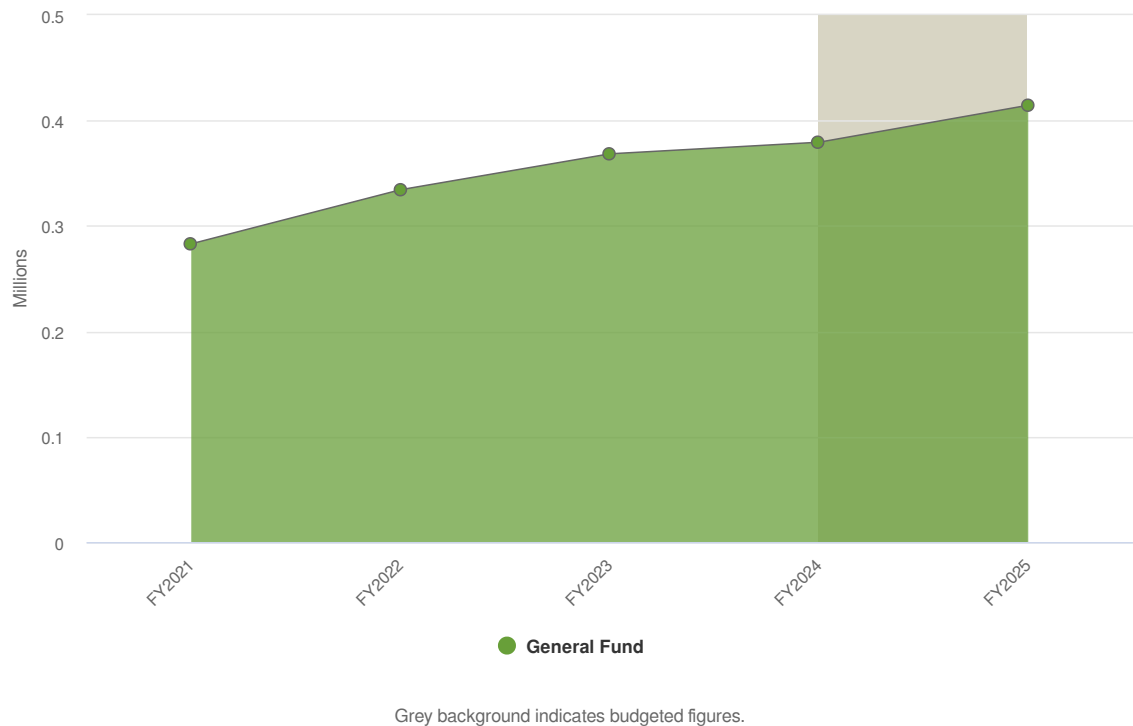
\$414,500 **\$35,100**
(9.25% vs. prior year)

Finance Proposed and Historical Budget vs. Actual



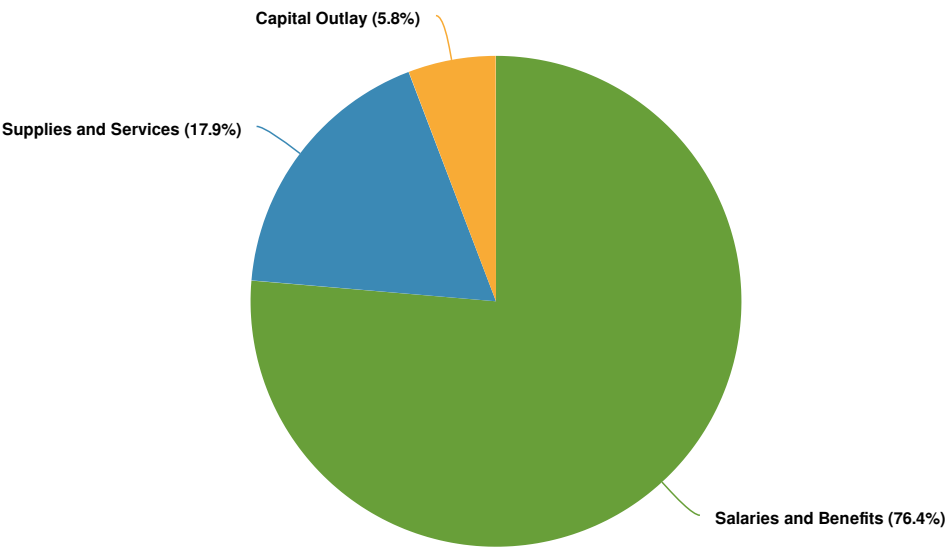
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Salaries and Benefits					
Salaries	\$176,371	\$206,488	\$218,500	\$234,000	\$15,500
Benefits	\$70,687	\$65,675	\$68,000	\$82,500	\$14,500
Total Salaries and Benefits:	\$247,058	\$272,162	\$286,500	\$316,500	\$30,000
Supplies and Services					
Office Supplies	\$2,777	\$3,127	\$1,600	\$2,000	\$400
Central Stores	\$192	\$0	\$0	\$0	\$0
State Audit	\$35,198	\$43,271	\$35,000	\$35,000	\$0
FSA Administrative Fee	\$968	\$800	\$600	\$1,500	\$900
Bank Charges & Fees	\$6,392	\$5,314	\$6,000	\$6,000	\$0
Training	\$1,412	\$140	\$1,500	\$1,500	\$0
Postage	\$9	\$0	\$0	\$0	\$0
Travel	\$822	\$100	\$500	\$500	\$0
Insurance	\$16,965	\$21,739	\$23,700	\$27,500	\$3,800
Total Supplies and Services:	\$64,735	\$74,490	\$68,900	\$74,000	\$5,100
Capital Outlay					
Capital Outlay	\$22,523	\$21,736	\$24,000	\$24,000	\$0
Total Capital Outlay:	\$22,523	\$21,736	\$24,000	\$24,000	\$0
Total Expense Objects:	\$334,315	\$368,389	\$379,400	\$414,500	\$35,100



General Fund - Information Technology

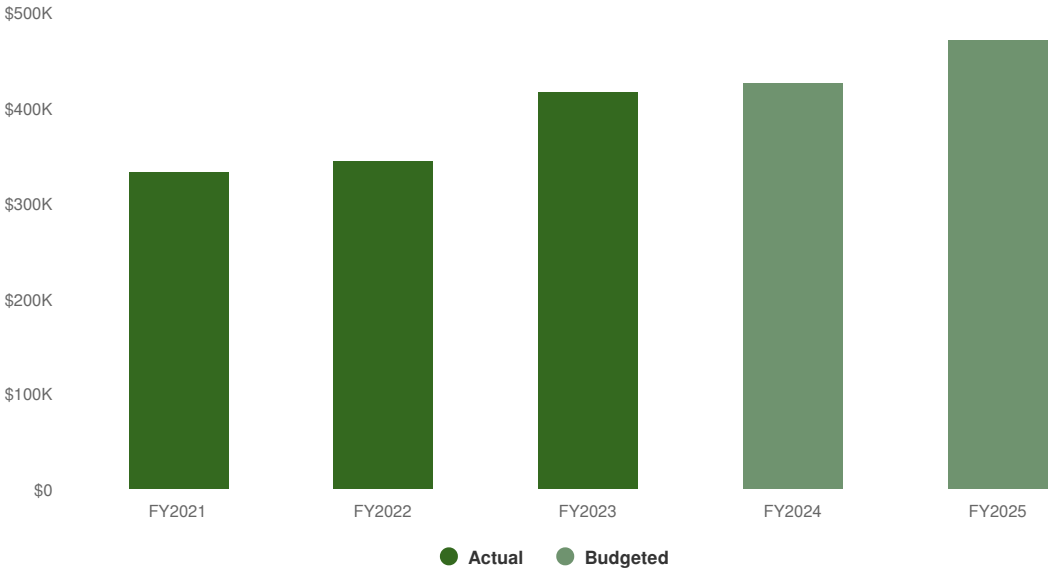


Ike Lasswell
Information Systems Manager

Expenditures Summary

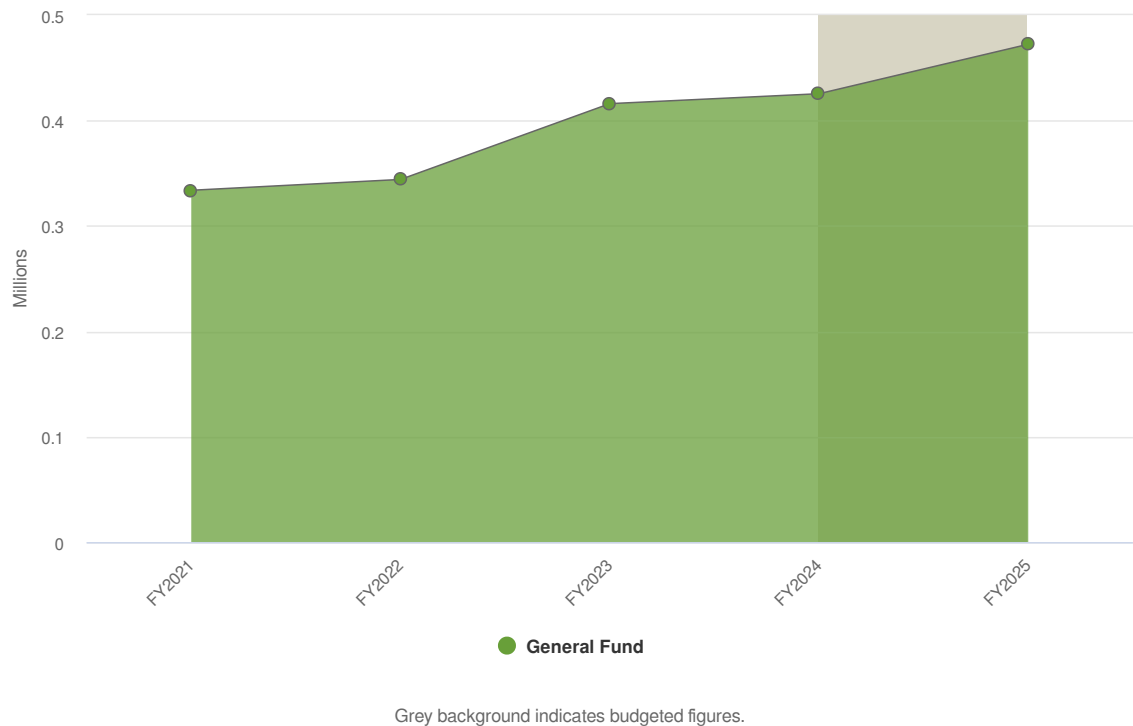
\$472,400 **\$46,950**
(11.04% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual



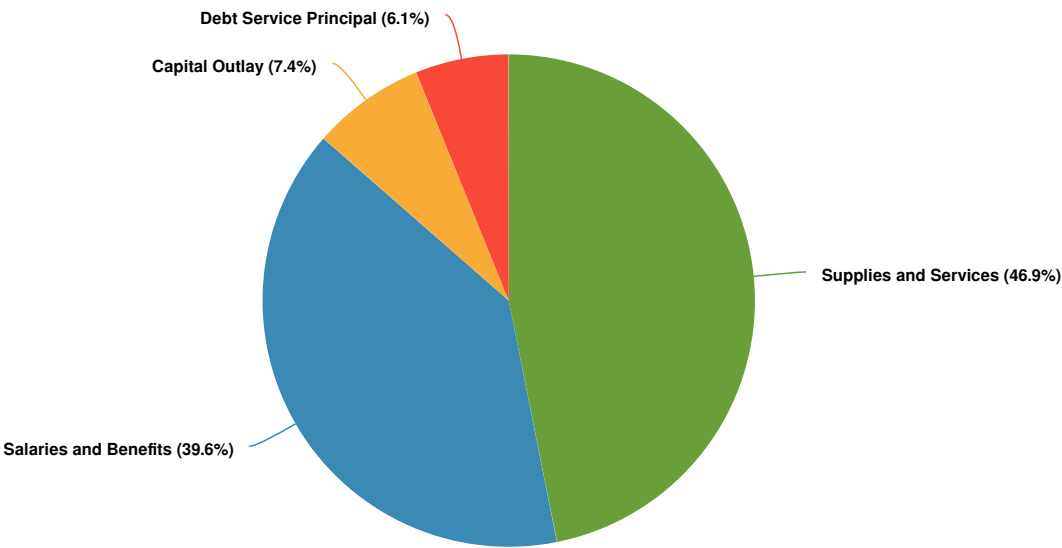
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Salaries and Benefits					
Salaries	\$107,642	\$117,595	\$128,500	\$132,000	\$3,500
Benefits	\$48,064	\$52,002	\$56,000	\$55,000	-\$1,000
Total Salaries and Benefits:	\$155,706	\$169,597	\$184,500	\$187,000	\$2,500
Supplies and Services					
Non-Capital - PC Software Admin	\$3,534	\$33,286	\$46,100	\$61,000	\$14,900
Non-Capital - PC Hardware Admin	\$4,592	\$10,972	\$6,500	\$6,500	\$0
Supplies	\$229	\$800	\$1,000	\$1,000	\$0
Memberships	\$75	\$75	\$100	\$250	\$150
Disaster Backup System Support	\$16,405	\$20,311	\$18,000	\$18,000	\$0
Annual Fee - GIS Systems	\$6,208	\$2,095	\$6,600	\$4,000	-\$2,600
Annual License - Spillman, NetMotion & Ragnasoft	\$21,360	\$29,602	\$32,500	\$38,000	\$5,500
Annual License - HR Software	\$5,468	\$5,844	\$6,000	\$4,500	-\$1,500
Annual License - Municipal Court	\$1,300	\$0	\$5,000	\$5,000	\$0
Annual Fee - Vision Financial Software	\$13,641	\$7,487	\$8,000	\$8,000	\$0
Annual License Fee - Evidence.com	\$23,448	\$23,949	\$26,500	\$0	-\$26,500
Annual Subscription - Website	\$5,045	\$6,256	\$6,600	\$10,500	\$3,900
Annual License - FTR Recording System	\$758	\$863	\$800	\$800	\$0
Annual License - Electronic Archive (Smarsh & Archive Social)	\$8,802	\$4,675	\$9,000	\$8,500	-\$500
Annual License - ArmorLink	\$0	\$4,422	\$4,500	\$3,600	-\$900
Annual Support & Maintenance - Laserfiche	\$10,211	\$15,221	\$10,500	\$12,000	\$1,500
Service Package - Laserfiche (Legal, Police, & Planning)	\$0	\$0	\$8,000	\$6,500	-\$1,500
Professional Services	\$5,419	\$1,625	\$6,000	\$20,000	\$14,000
Cell Phone	\$737	\$621	\$850	\$850	\$0
Training	\$400	\$4,000	\$3,400	\$3,400	\$0
Travel	\$626	\$1,502	\$2,000	\$2,000	\$0
Insurance	\$4,241	\$7,041	\$6,000	\$7,000	\$1,000
Total Supplies and Services:	\$132,498	\$180,648	\$213,950	\$221,400	\$7,450
Capital Outlay					
Capital - PC Software Admin	\$33,338	\$13,601	\$2,000	\$2,000	\$0
Capital - PC Hardware Admin	\$22,546	\$32,243	\$25,000	\$33,000	\$8,000
Total Capital Outlay:	\$55,884	\$45,844	\$27,000	\$35,000	\$8,000
Debt Service Principal					
Evidence.com (SBITA)	\$0	\$19,930	\$0	\$29,000	\$29,000
Total Debt Service Principal:	\$0	\$19,930	\$0	\$29,000	\$29,000
Total Expense Objects:	\$344,088	\$416,020	\$425,450	\$472,400	\$46,950

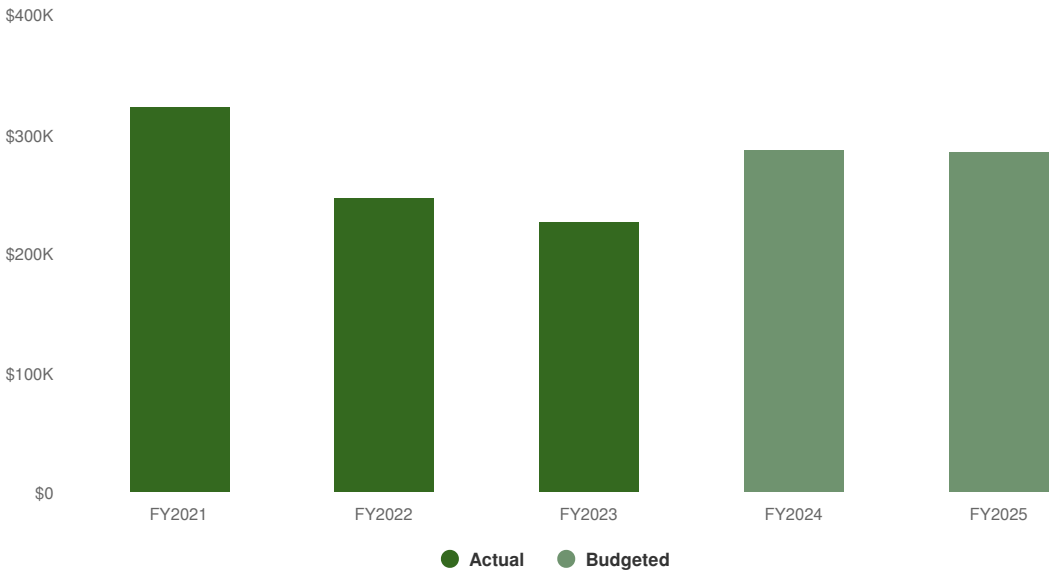


General Fund - Legal

Expenditures Summary

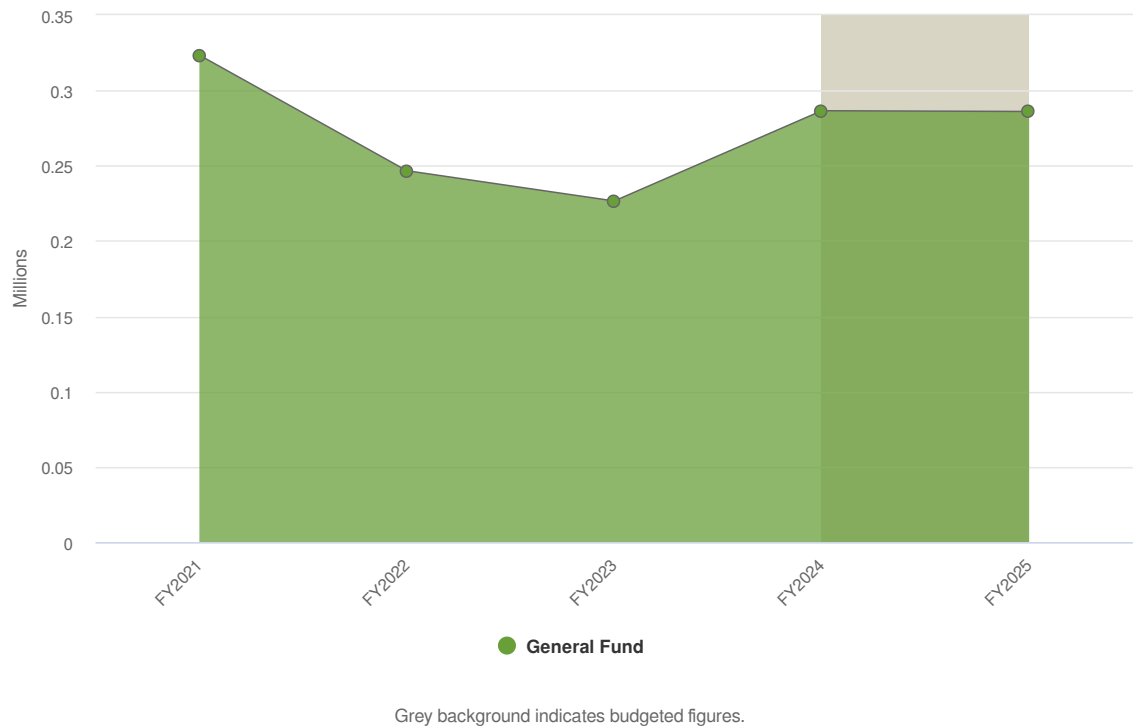
\$286,000 **-\$500**
(-0.17% vs. prior year)

Legal Proposed and Historical Budget vs. Actual



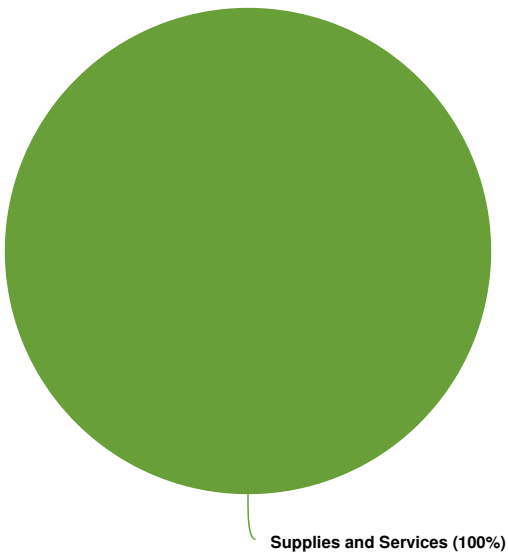
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Salaries and Benefits					
Salaries	\$89,000	\$102,624	\$109,000	\$0	-\$109,000
Benefits	\$33,837	\$35,522	\$37,000	\$0	-\$37,000
Total Salaries and Benefits:	\$122,837	\$138,146	\$146,000	\$0	-\$146,000
Supplies and Services					
Office Supplies	\$180	\$0	\$200	\$0	-\$200
Legal Research	\$539	\$423	\$1,000	\$0	-\$1,000
Membership Dues	\$1,024	\$30	\$100	\$0	-\$100
Licensing	\$0	\$100	\$500	\$0	-\$500
Training	\$539	\$260	\$2,000	\$0	-\$2,000
Cell Phone	\$669	\$310	\$600	\$0	-\$600
Travel	\$1,084	\$704	\$1,000	\$0	-\$1,000
Insurance	\$21,207	\$25,296	\$29,600	\$34,000	\$4,400
Miscellaneous	\$0	\$318	\$500	\$0	-\$500
Legal Services	\$97,775	\$60,958	\$90,000	\$110,000	\$20,000
Professional Services	\$800	\$0	\$10,000	\$10,000	\$0
Prosecutor Services	\$0	\$0	\$0	\$132,000	\$132,000
Judgements & Settlements	\$0	\$0	\$5,000	\$0	-\$5,000
Total Supplies and Services:	\$123,817	\$88,399	\$140,500	\$286,000	\$145,500
Total Expense Objects:	\$246,654	\$226,545	\$286,500	\$286,000	-\$500

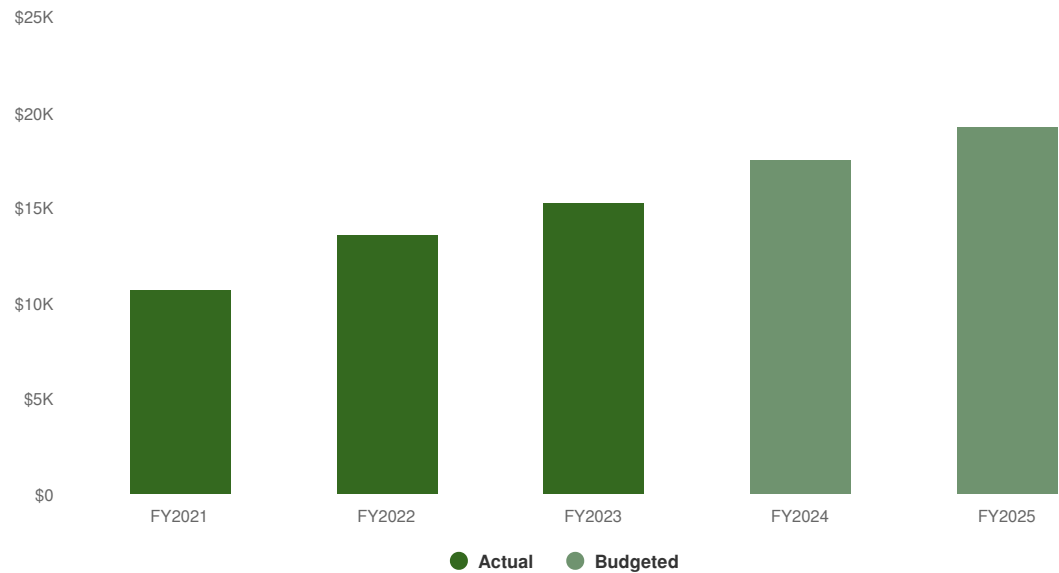


General Fund - Civil Service

Expenditures Summary

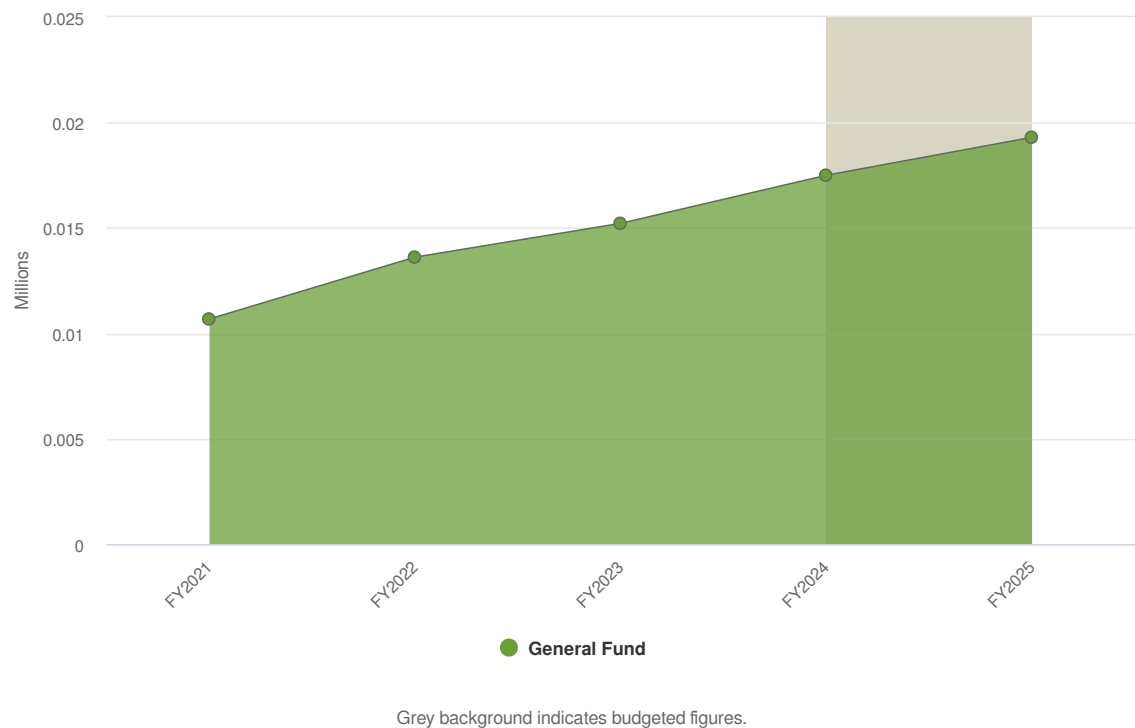
\$19,300 **\$1,800**
(10.29% vs. prior year)

Civil Service Proposed and Historical Budget vs. Actual



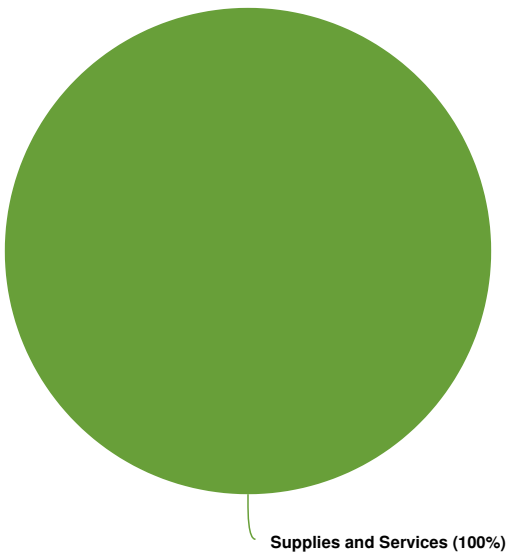
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Salaries and Benefits					
Salaries	\$5,100	\$5,100	\$5,600	\$0	-\$5,600
Total Salaries and Benefits:	\$5,100	\$5,100	\$5,600	\$0	-\$5,600
Supplies and Services					
Professional Services	\$0	\$0	\$0	\$5,300	\$5,300
Insurance	\$8,483	\$10,118	\$11,900	\$14,000	\$2,100
Miscellaneous	\$32	\$0	\$0	\$0	\$0
Total Supplies and Services:	\$8,515	\$10,118	\$11,900	\$19,300	\$7,400
Total Expense Objects:	\$13,615	\$15,218	\$17,500	\$19,300	\$1,800



General Fund - Central Services

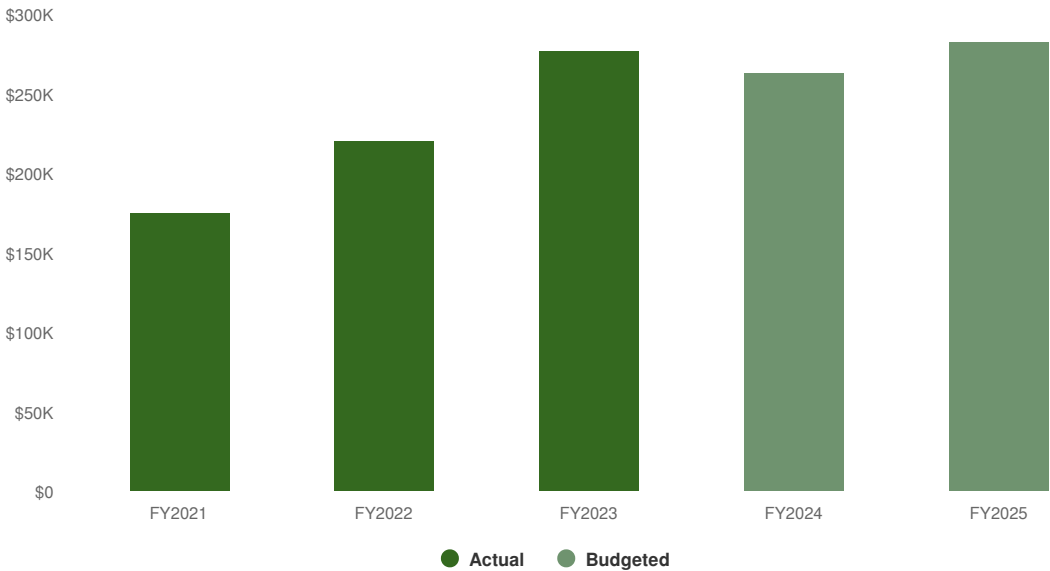


Expenditures Summary

\$283,220

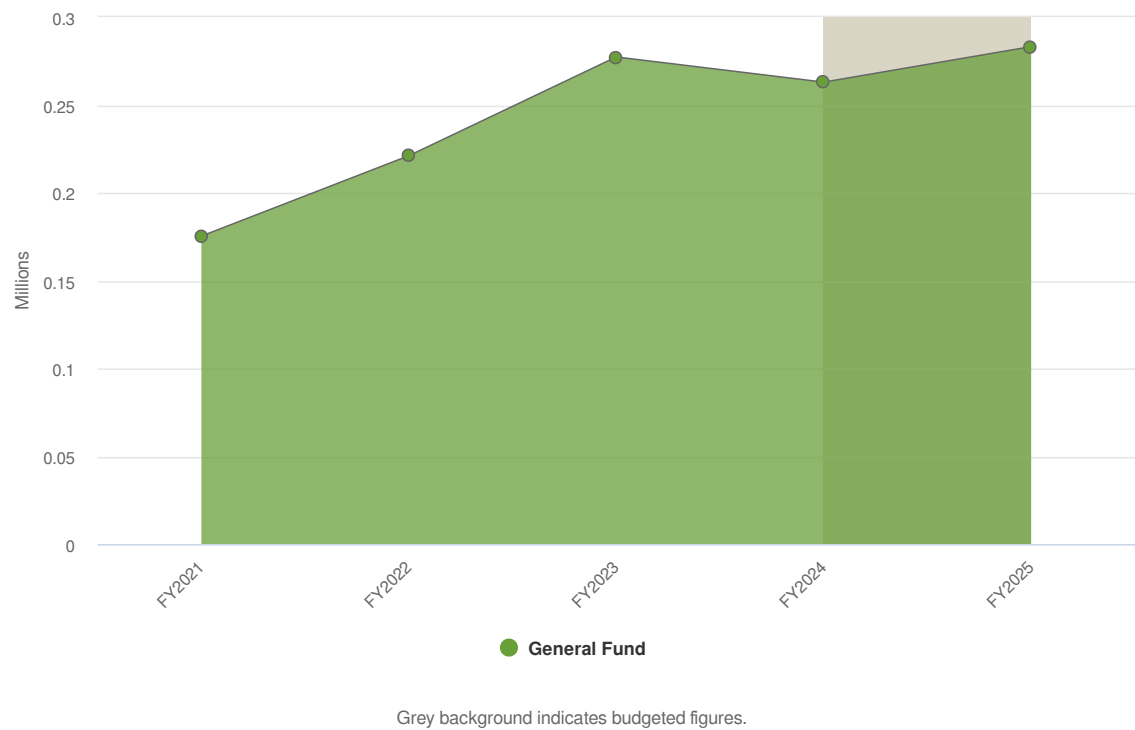
\$20,220
(7.69% vs. prior year)

Central Services Proposed and Historical Budget vs. Actual



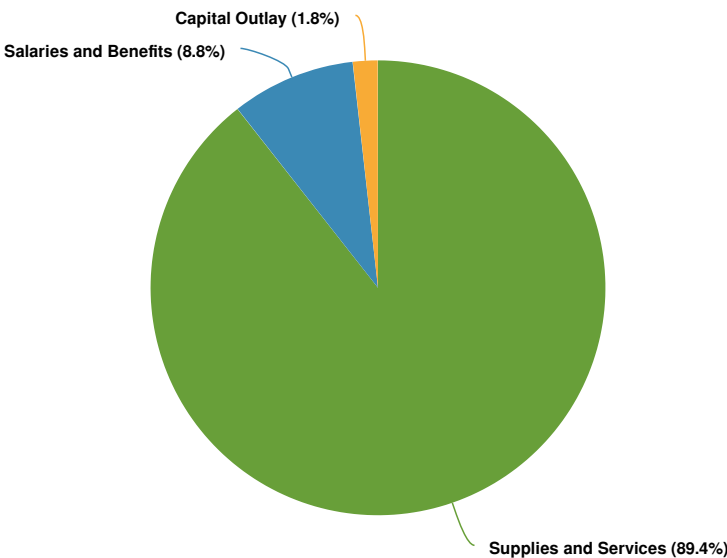
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Salaries and Benefits					
Ancillary (Interfund Maintenance)	\$25,975	\$28,294	\$25,000	\$25,000	\$0
Total Salaries and Benefits:	\$25,975	\$28,294	\$25,000	\$25,000	\$0
Supplies and Services					
Office Supplies	\$96	\$0	\$0	\$0	\$0
Central Stores	\$77	\$0	\$0	\$0	\$0
Cleaning & Sanitation Supplies	\$3,061	\$2,330	\$3,000	\$3,000	\$0
Cleaning Supplies - Simon St.	\$0	\$10,169	\$0	\$1,200	\$1,200
Small Tools & Equipment	\$1,692	\$3,657	\$7,000	\$7,000	\$0
Professional Services	\$27,834	\$24,244	\$15,000	\$15,000	\$0
Contracted Custodial Services	\$27,892	\$34,984	\$46,500	\$46,500	\$0
Insurance	\$74,223	\$88,534	\$103,500	\$114,000	\$10,500
Utilities	\$28,815	\$18,027	\$30,000	\$30,000	\$0
Utilities - Simon St.	\$9,149	\$12,001	\$8,000	\$8,000	\$0
Repairs & Maintenance	\$8,532	\$6,864	\$7,500	\$7,500	\$0
Repairs & Maintenance - Simon St.	\$0	\$0	\$7,500	\$7,500	\$0
Miscellaneous	\$456	\$799	\$1,000	\$1,000	\$0
Landscaping	\$1,183	\$5,092	\$4,000	\$12,520	\$8,520
Total Supplies and Services:	\$183,009	\$206,702	\$233,000	\$253,220	\$20,220
Capital Outlay					
Capital Outlay	\$12,118	\$42,335	\$5,000	\$5,000	\$0
Total Capital Outlay:	\$12,118	\$42,335	\$5,000	\$5,000	\$0
Total Expense Objects:	\$221,101	\$277,331	\$263,000	\$283,220	\$20,220



General Fund - Law Enforcement

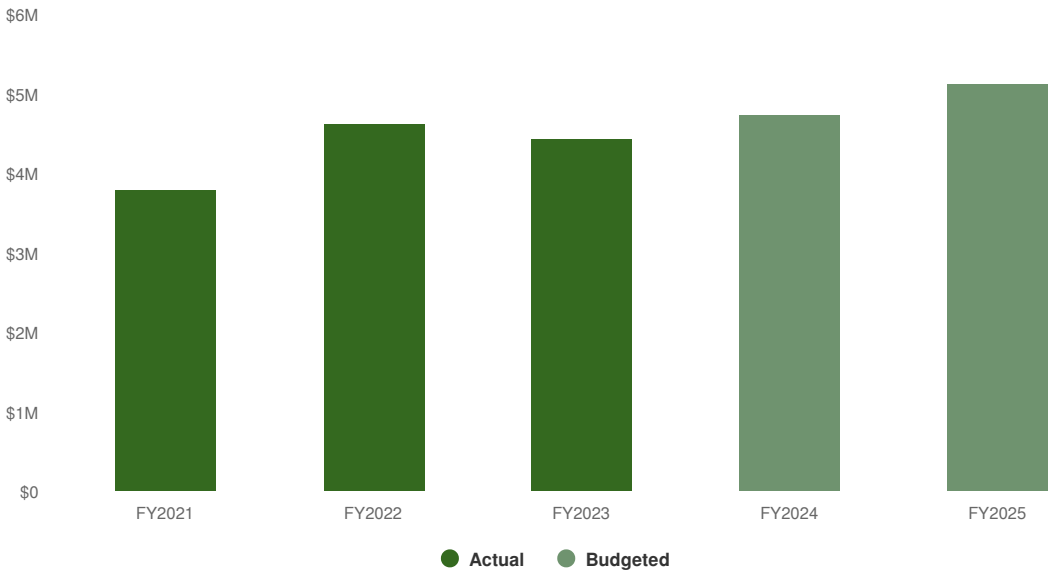


Rick Johnson
Police Chief

Expenditures Summary

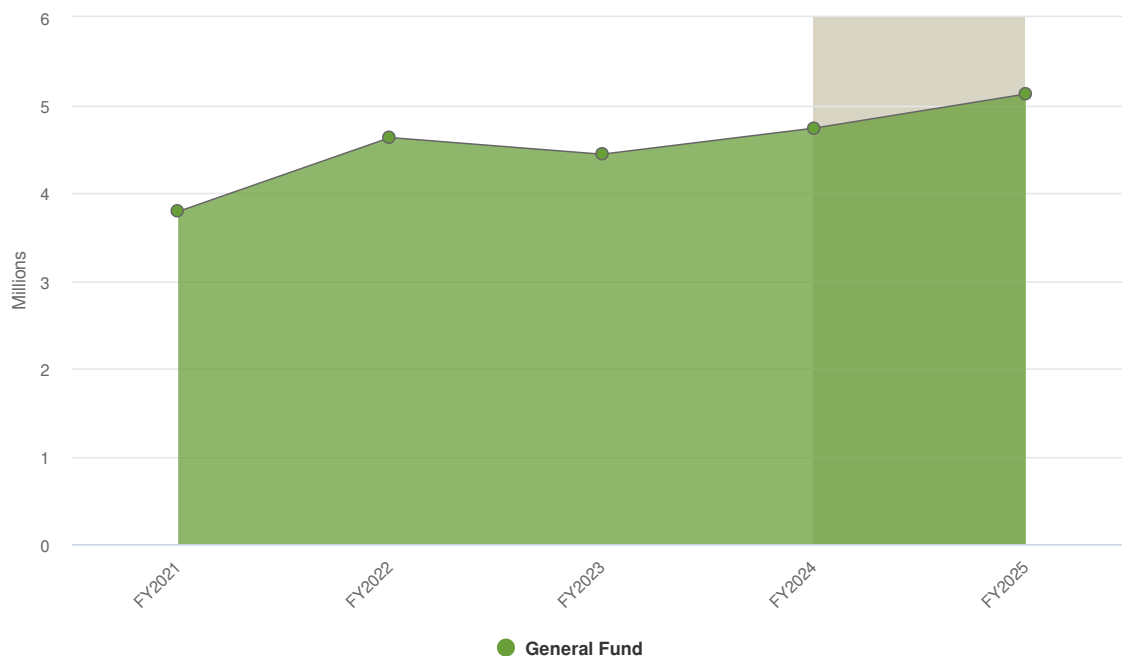
\$5,124,885 **\$388,960**
(8.21% vs. prior year)

Law Enforcement Proposed and Historical Budget vs. Actual



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
General Fund					
General Fund					
Salaries	\$2,472,391	\$2,620,177	\$0	\$0	\$0
Overtime - Shift Coverage	\$249,633	\$226,193	\$0	\$0	\$0
Benefits	\$943,705	\$989,977	\$0	\$0	\$0
Clothing Allowance	\$12,156	\$15,969	\$0	\$0	\$0
Tuition Reimbursement	\$0	\$3,150	\$0	\$0	\$0
Office Supplies	\$4,271	\$11,023	\$0	\$0	\$0
Central Stores	\$83	\$18	\$0	\$0	\$0
SWAT - Uniforms & Clothing	\$0	\$1,844	\$0	\$0	\$0
SWAT - Operating Supplies	\$0	\$336	\$0	\$0	\$0
Office Machine Costs	\$4,404	\$6,268	\$0	\$0	\$0
Fuel Consumed	\$75,325	\$62,432	\$0	\$0	\$0
Small Tools & Equipment	\$49,912	\$30,550	\$0	\$0	\$0
Bulletproof Vests	\$10,588	\$7,138	\$0	\$0	\$0
Professional Services	\$33,233	\$30,256	\$0	\$0	\$0
Emergency Management Contract	\$43,462	\$0	\$0	\$0	\$0
Membership Dues	\$333	\$1,440	\$0	\$0	\$0
Telephone	\$35,729	\$52,067	\$0	\$0	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Postage	\$1,457	\$2,257	\$0	\$0	\$0
Travel	\$11,295	\$6,529	\$0	\$0	\$0
Insurance	\$89,067	\$106,992	\$0	\$0	\$0
Repairs & Maintenance	\$7,930	\$6,811	\$0	\$0	\$0
Miscellaneous	\$8,053	\$4,048	\$0	\$0	\$0
Dry Cleaning Services	\$1,030	\$1,086	\$0	\$0	\$0
Kids'night Out	\$0	\$2,957	\$0	\$0	\$0
Crime Prevention	\$2,377	\$311	\$0	\$0	\$0
Regional SWAT	\$470	\$0	\$0	\$0	\$0
Training	\$1,872	\$0	\$0	\$0	\$0
Training - Police Chief	\$1,122	\$700	\$0	\$0	\$0
Training - Officers	\$5,459	\$3,690	\$0	\$0	\$0
Training - Office Staff	\$35	\$250	\$0	\$0	\$0
Ancillary (Interfund Vehicle Maintenance)	\$308	\$389	\$0	\$0	\$0
Other Services	\$1,495	\$0	\$0	\$0	\$0
Fleet Rentals - Police	\$249,875	\$100,000	\$0	\$0	\$0
Copy Machine Lease	\$2,555	\$221	\$0	\$0	\$0
Capital Outlay	\$45,908	\$30,564	\$0	\$0	\$0
Transfer-Out - SWAT Fund	\$13,500	\$13,500	\$0	\$0	\$0
Fleet Rentals - Police	\$249,875	\$100,000	\$0	\$0	\$0
Salaries	\$0	\$0	\$0	\$303,000	\$303,000
Benefits	\$0	\$0	\$0	\$83,000	\$83,000
Clothing Allowance	\$0	\$0	\$0	\$1,400	\$1,400
Tuition Reimbursement	\$0	\$0	\$0	\$2,800	\$2,800
Office Supplies	\$0	\$0	\$0	\$3,000	\$3,000
Office Machine Costs	\$0	\$0	\$0	\$5,000	\$5,000
Fuel	\$0	\$0	\$0	\$2,000	\$2,000
Small Tools & Equipment	\$0	\$0	\$0	\$1,500	\$1,500
US Marshall Fugitive Task Force	\$0	\$0	\$0	\$1,500	\$1,500
Professional Services	\$0	\$0	\$0	\$2,000	\$2,000
Membership Dues	\$0	\$0	\$0	\$2,505	\$2,505
Telephone	\$0	\$0	\$0	\$30,000	\$30,000
Travel	\$0	\$0	\$0	\$1,500	\$1,500
Advertising	\$0	\$0	\$0	\$120	\$120
Insurance	\$0	\$0	\$0	\$136,510	\$136,510
Repairs & Maintenance	\$0	\$0	\$0	\$2,100	\$2,100
Miscellaneous	\$0	\$0	\$0	\$1,500	\$1,500
Dry Cleaning Services	\$0	\$0	\$0	\$1,000	\$1,000
Crime Prevention	\$0	\$0	\$0	\$3,500	\$3,500
Training	\$0	\$0	\$0	\$3,000	\$3,000
Ancillary (Interfund Vehicle Maintenance)	\$0	\$0	\$0	\$2,400	\$2,400
Fleet Rentals - Police Admin	\$0	\$0	\$0	\$100,000	\$100,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Copy Machine Lease	\$0	\$0	\$0	\$2,500	\$2,500
Salaries	\$0	\$0	\$0	\$105,000	\$105,000
Overtime	\$0	\$0	\$0	\$28,500	\$28,500
Benefits	\$0	\$0	\$0	\$52,000	\$52,000
Clothing Allowance	\$0	\$0	\$0	\$700	\$700
Office Supplies	\$0	\$0	\$0	\$500	\$500
Fuel	\$0	\$0	\$0	\$6,000	\$6,000
Small Tools & Equipment	\$0	\$0	\$0	\$1,500	\$1,500
Professional Services	\$0	\$0	\$0	\$250	\$250
Membership Dues	\$0	\$0	\$0	\$500	\$500
Travel	\$0	\$0	\$0	\$1,500	\$1,500
Repairs & Maintenance	\$0	\$0	\$0	\$500	\$500
Miscellaneous	\$0	\$0	\$0	\$250	\$250
Dry Cleaning Services	\$0	\$0	\$0	\$100	\$100
Crime Prevention	\$0	\$0	\$0	\$250	\$250
Training	\$0	\$0	\$0	\$2,500	\$2,500
Salaries	\$0	\$0	\$0	\$1,675,000	\$1,675,000
Overtime	\$0	\$0	\$0	\$159,000	\$159,000
Benefits	\$0	\$0	\$0	\$638,000	\$638,000
Clothing Allowance	\$0	\$0	\$0	\$11,200	\$11,200
Office Supplies	\$0	\$0	\$0	\$4,000	\$4,000
Fuel	\$0	\$0	\$0	\$42,000	\$42,000
Small Tools & Equipment	\$0	\$0	\$0	\$20,000	\$20,000
Bulletproof Vests	\$0	\$0	\$0	\$3,500	\$3,500
Professional Services	\$0	\$0	\$0	\$15,000	\$15,000
Tow/Impound Fees	\$0	\$0	\$0	\$10,000	\$10,000
Travel	\$0	\$0	\$0	\$9,500	\$9,500
Repairs & Maintenance	\$0	\$0	\$0	\$5,000	\$5,000
Miscellaneous	\$0	\$0	\$0	\$1,000	\$1,000
Dry Cleaning Services	\$0	\$0	\$0	\$500	\$500
Training	\$0	\$0	\$0	\$7,000	\$7,000
Capital Outlay	\$0	\$0	\$0	\$33,000	\$33,000
Salaries	\$0	\$0	\$0	\$313,000	\$313,000
Overtime	\$0	\$0	\$0	\$2,100	\$2,100
Benefits	\$0	\$0	\$0	\$156,000	\$156,000
Office Supplies	\$0	\$0	\$0	\$1,800	\$1,800
Small Tools & Equipment	\$0	\$0	\$0	\$1,000	\$1,000
Professional Services	\$0	\$0	\$0	\$4,000	\$4,000
Postage	\$0	\$0	\$0	\$2,000	\$2,000
Travel	\$0	\$0	\$0	\$500	\$500
Repairs & Maintenance	\$0	\$0	\$0	\$2,000	\$2,000
Miscellaneous	\$0	\$0	\$0	\$250	\$250
Training	\$0	\$0	\$0	\$1,000	\$1,000

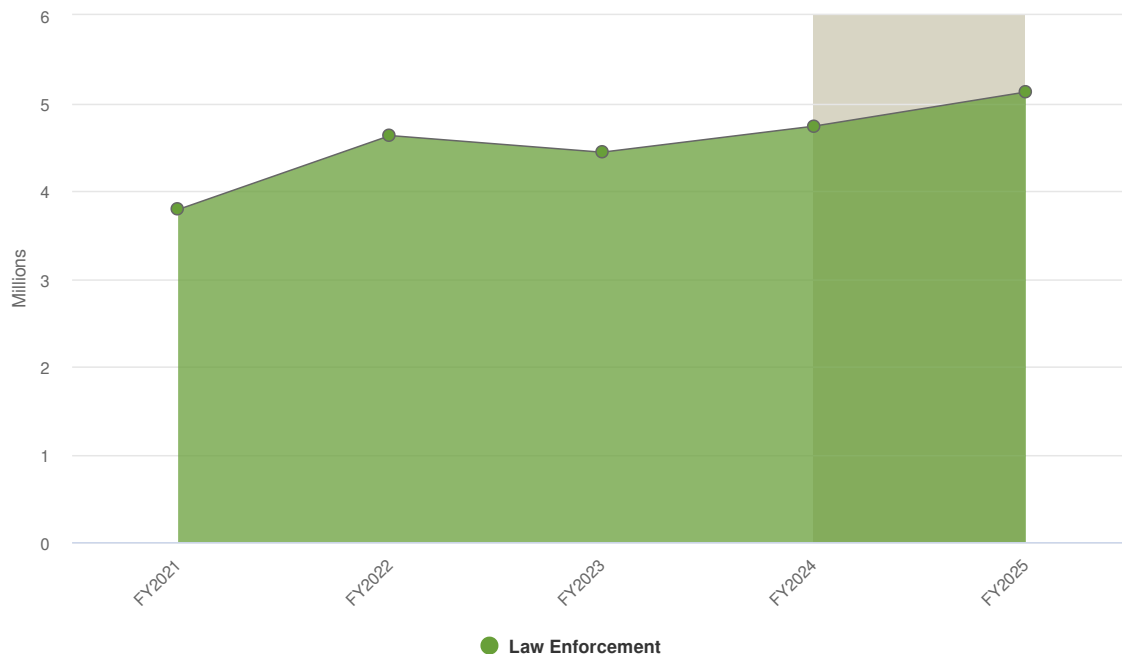


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Salaries	\$0	\$0	\$0	\$214,000	\$214,000
Overtime	\$0	\$0	\$0	\$29,000	\$29,000
Benefits	\$0	\$0	\$0	\$76,000	\$76,000
Clothing Allowance	\$0	\$0	\$0	\$1,400	\$1,400
Office Supplies	\$0	\$0	\$0	\$500	\$500
Fuel	\$0	\$0	\$0	\$3,100	\$3,100
Small Tools & Equipment	\$0	\$0	\$0	\$1,500	\$1,500
Professional Services	\$0	\$0	\$0	\$250	\$250
Travel	\$0	\$0	\$0	\$3,000	\$3,000
Repairs & Maintenance	\$0	\$0	\$0	\$500	\$500
Miscellaneous	\$0	\$0	\$0	\$250	\$250
Dry Cleaning Services	\$0	\$0	\$0	\$100	\$100
Crime Prevention	\$0	\$0	\$0	\$500	\$500
Training	\$0	\$0	\$0	\$3,500	\$3,500
Salaries	\$0	\$0	\$0	\$463,000	\$463,000
Overtime	\$0	\$0	\$0	\$66,000	\$66,000
Benefits	\$0	\$0	\$0	\$192,000	\$192,000
Clothing Allowance	\$0	\$0	\$0	\$2,800	\$2,800
Office Supplies	\$0	\$0	\$0	\$2,000	\$2,000
Fuel	\$0	\$0	\$0	\$7,500	\$7,500
Small Tools & Equipment	\$0	\$0	\$0	\$8,500	\$8,500
Professional Services	\$0	\$0	\$0	\$250	\$250
Tow/Impound Fees	\$0	\$0	\$0	\$1,000	\$1,000
Travel	\$0	\$0	\$0	\$9,000	\$9,000
Repairs & Maintenance	\$0	\$0	\$0	\$1,000	\$1,000
Miscellaneous	\$0	\$0	\$0	\$250	\$250
Dry Cleaning Services	\$0	\$0	\$0	\$250	\$250
Training	\$0	\$0	\$0	\$4,000	\$4,000
Uniforms & Clothing	\$0	\$0	\$0	\$2,000	\$2,000
Operating Supplies	\$0	\$0	\$0	\$2,000	\$2,000
Registration & Training	\$0	\$0	\$0	\$2,000	\$2,000
Mileage/Per Diem/Lodging	\$0	\$0	\$0	\$2,000	\$2,000
Transfer-Out - SWAT Fund	\$0	\$0	\$0	\$16,500	\$16,500
Total General Fund:	\$4,628,910	\$4,439,146	\$4,735,925	\$5,124,885	\$388,960
Total General Fund:	\$4,628,910	\$4,439,146	\$4,735,925	\$5,124,885	\$388,960



Expenditures by Function

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expenditures					
Law Enforcement					
Law Enforcement					
Salaries	\$2,472,391	\$2,620,177	\$0	\$0	\$0
Overtime - Shift Coverage	\$249,633	\$226,193	\$0	\$0	\$0
Benefits	\$943,705	\$989,977	\$0	\$0	\$0
Clothing Allowance	\$12,156	\$15,969	\$0	\$0	\$0
Tuition Reimbursement	\$0	\$3,150	\$0	\$0	\$0
Office Supplies	\$4,271	\$11,023	\$0	\$0	\$0
Central Stores	\$83	\$18	\$0	\$0	\$0
SWAT - Uniforms & Clothing	\$0	\$1,844	\$0	\$0	\$0
SWAT - Operating Supplies	\$0	\$336	\$0	\$0	\$0
Office Machine Costs	\$4,404	\$6,268	\$0	\$0	\$0
Fuel Consumed	\$75,325	\$62,432	\$0	\$0	\$0
Small Tools & Equipment	\$49,912	\$30,550	\$0	\$0	\$0
Bulletproof Vests	\$10,588	\$7,138	\$0	\$0	\$0
Professional Services	\$33,233	\$30,256	\$0	\$0	\$0
Emergency Management Contract	\$43,462	\$0	\$0	\$0	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Membership Dues	\$333	\$1,440	\$0	\$0	\$0
Telephone	\$35,729	\$52,067	\$0	\$0	\$0
Postage	\$1,457	\$2,257	\$0	\$0	\$0
Travel	\$11,295	\$6,529	\$0	\$0	\$0
Insurance	\$89,067	\$106,992	\$0	\$0	\$0
Repairs & Maintenance	\$7,930	\$6,811	\$0	\$0	\$0
Miscellaneous	\$8,053	\$4,048	\$0	\$0	\$0
Dry Cleaning Services	\$1,030	\$1,086	\$0	\$0	\$0
Kids'night Out	\$0	\$2,957	\$0	\$0	\$0
Crime Prevention	\$2,377	\$311	\$0	\$0	\$0
Regional SWAT	\$470	\$0	\$0	\$0	\$0
Training	\$1,872	\$0	\$0	\$0	\$0
Training - Police Chief	\$1,122	\$700	\$0	\$0	\$0
Training - Officers	\$5,459	\$3,690	\$0	\$0	\$0
Training - Office Staff	\$35	\$250	\$0	\$0	\$0
Ancillary (Interfund Vehicle Maintenance)	\$308	\$389	\$0	\$0	\$0
Other Services	\$1,495	\$0	\$0	\$0	\$0
Fleet Rentals - Police	\$249,875	\$100,000	\$0	\$0	\$0
Copy Machine Lease	\$2,555	\$221	\$0	\$0	\$0
Capital Outlay	\$45,908	\$30,564	\$0	\$0	\$0
Transfer-Out - SWAT Fund	\$13,500	\$13,500	\$0	\$0	\$0
Fleet Rentals - Police	\$249,875	\$100,000	\$0	\$0	\$0
Total Law Enforcement:	\$4,628,910	\$4,439,146	\$0	\$0	\$0
Law Enforcement - Administration					
Salaries	\$0	\$0	\$0	\$303,000	\$303,000
Benefits	\$0	\$0	\$0	\$83,000	\$83,000
Clothing Allowance	\$0	\$0	\$0	\$1,400	\$1,400
Tuition Reimbursement	\$0	\$0	\$0	\$2,800	\$2,800
Office Supplies	\$0	\$0	\$0	\$3,000	\$3,000
Office Machine Costs	\$0	\$0	\$0	\$5,000	\$5,000
Fuel	\$0	\$0	\$0	\$2,000	\$2,000
Small Tools & Equipment	\$0	\$0	\$0	\$1,500	\$1,500
US Marshall Fugitive Task Force	\$0	\$0	\$0	\$1,500	\$1,500
Professional Services	\$0	\$0	\$0	\$2,000	\$2,000
Membership Dues	\$0	\$0	\$0	\$2,505	\$2,505
Telephone	\$0	\$0	\$0	\$30,000	\$30,000
Travel	\$0	\$0	\$0	\$1,500	\$1,500
Advertising	\$0	\$0	\$0	\$120	\$120
Insurance	\$0	\$0	\$0	\$136,510	\$136,510
Repairs & Maintenance	\$0	\$0	\$0	\$2,100	\$2,100
Miscellaneous	\$0	\$0	\$0	\$1,500	\$1,500



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Dry Cleaning Services	\$0	\$0	\$0	\$1,000	\$1,000
Crime Prevention	\$0	\$0	\$0	\$3,500	\$3,500
Training	\$0	\$0	\$0	\$3,000	\$3,000
Ancillary (Interfund Vehicle Maintenance)	\$0	\$0	\$0	\$2,400	\$2,400
Fleet Rentals - Police Admin	\$0	\$0	\$0	\$100,000	\$100,000
Copy Machine Lease	\$0	\$0	\$0	\$2,500	\$2,500
Total Law Enforcement - Administration:	\$0	\$0	\$0	\$691,835	\$691,835
Law Enforcement - Narcotics K-9					
Salaries	\$0	\$0	\$0	\$105,000	\$105,000
Overtime	\$0	\$0	\$0	\$28,500	\$28,500
Benefits	\$0	\$0	\$0	\$52,000	\$52,000
Clothing Allowance	\$0	\$0	\$0	\$700	\$700
Office Supplies	\$0	\$0	\$0	\$500	\$500
Fuel	\$0	\$0	\$0	\$6,000	\$6,000
Small Tools & Equipment	\$0	\$0	\$0	\$1,500	\$1,500
Professional Services	\$0	\$0	\$0	\$250	\$250
Membership Dues	\$0	\$0	\$0	\$500	\$500
Travel	\$0	\$0	\$0	\$1,500	\$1,500
Repairs & Maintenance	\$0	\$0	\$0	\$500	\$500
Miscellaneous	\$0	\$0	\$0	\$250	\$250
Dry Cleaning Services	\$0	\$0	\$0	\$100	\$100
Crime Prevention	\$0	\$0	\$0	\$250	\$250
Training	\$0	\$0	\$0	\$2,500	\$2,500
Total Law Enforcement - Narcotics K- 9:	\$0	\$0	\$0	\$200,050	\$200,050
Law Enforcement - Patrol					
Salaries	\$0	\$0	\$0	\$1,675,000	\$1,675,000
Overtime	\$0	\$0	\$0	\$159,000	\$159,000
Benefits	\$0	\$0	\$0	\$638,000	\$638,000
Clothing Allowance	\$0	\$0	\$0	\$11,200	\$11,200
Office Supplies	\$0	\$0	\$0	\$4,000	\$4,000
Fuel	\$0	\$0	\$0	\$42,000	\$42,000
Small Tools & Equipment	\$0	\$0	\$0	\$20,000	\$20,000
Bulletproof Vests	\$0	\$0	\$0	\$3,500	\$3,500
Professional Services	\$0	\$0	\$0	\$15,000	\$15,000
Tow/Impound Fees	\$0	\$0	\$0	\$10,000	\$10,000
Travel	\$0	\$0	\$0	\$9,500	\$9,500
Repairs & Maintenance	\$0	\$0	\$0	\$5,000	\$5,000
Miscellaneous	\$0	\$0	\$0	\$1,000	\$1,000
Dry Cleaning Services	\$0	\$0	\$0	\$500	\$500



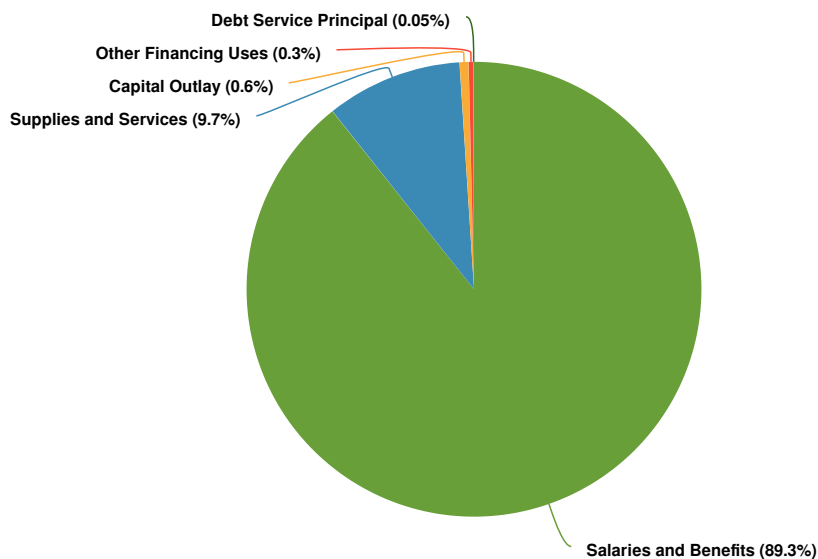
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Training	\$0	\$0	\$0	\$7,000	\$7,000
Capital Outlay	\$0	\$0	\$0	\$33,000	\$33,000
Total Law Enforcement - Patrol:	\$0	\$0	\$0	\$2,633,700	\$2,633,700
Law Enforcement - Records/Evidence					
Salaries	\$0	\$0	\$0	\$313,000	\$313,000
Overtime	\$0	\$0	\$0	\$2,100	\$2,100
Benefits	\$0	\$0	\$0	\$156,000	\$156,000
Office Supplies	\$0	\$0	\$0	\$1,800	\$1,800
Small Tools & Equipment	\$0	\$0	\$0	\$1,000	\$1,000
Professional Services	\$0	\$0	\$0	\$4,000	\$4,000
Postage	\$0	\$0	\$0	\$2,000	\$2,000
Travel	\$0	\$0	\$0	\$500	\$500
Repairs & Maintenance	\$0	\$0	\$0	\$2,000	\$2,000
Miscellaneous	\$0	\$0	\$0	\$250	\$250
Training	\$0	\$0	\$0	\$1,000	\$1,000
Total Law Enforcement - Records/Evidence:	\$0	\$0	\$0	\$483,650	\$483,650
Law Enforcement - SRO's					
Salaries	\$0	\$0	\$0	\$214,000	\$214,000
Overtime	\$0	\$0	\$0	\$29,000	\$29,000
Benefits	\$0	\$0	\$0	\$76,000	\$76,000
Clothing Allowance	\$0	\$0	\$0	\$1,400	\$1,400
Office Supplies	\$0	\$0	\$0	\$500	\$500
Fuel	\$0	\$0	\$0	\$3,100	\$3,100
Small Tools & Equipment	\$0	\$0	\$0	\$1,500	\$1,500
Professional Services	\$0	\$0	\$0	\$250	\$250
Travel	\$0	\$0	\$0	\$3,000	\$3,000
Repairs & Maintenance	\$0	\$0	\$0	\$500	\$500
Miscellaneous	\$0	\$0	\$0	\$250	\$250
Dry Cleaning Services	\$0	\$0	\$0	\$100	\$100
Crime Prevention	\$0	\$0	\$0	\$500	\$500
Training	\$0	\$0	\$0	\$3,500	\$3,500
Total Law Enforcement - SRO's:	\$0	\$0	\$0	\$333,600	\$333,600
Law Enforcement - Detectives					
Salaries	\$0	\$0	\$0	\$463,000	\$463,000
Overtime	\$0	\$0	\$0	\$66,000	\$66,000
Benefits	\$0	\$0	\$0	\$192,000	\$192,000
Clothing Allowance	\$0	\$0	\$0	\$2,800	\$2,800
Office Supplies	\$0	\$0	\$0	\$2,000	\$2,000
Fuel	\$0	\$0	\$0	\$7,500	\$7,500



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Small Tools & Equipment	\$0	\$0	\$0	\$8,500	\$8,500
Professional Services	\$0	\$0	\$0	\$250	\$250
Tow/Impound Fees	\$0	\$0	\$0	\$1,000	\$1,000
Travel	\$0	\$0	\$0	\$9,000	\$9,000
Repairs & Maintenance	\$0	\$0	\$0	\$1,000	\$1,000
Miscellaneous	\$0	\$0	\$0	\$250	\$250
Dry Cleaning Services	\$0	\$0	\$0	\$250	\$250
Training	\$0	\$0	\$0	\$4,000	\$4,000
Total Law Enforcement - Detectives:	\$0	\$0	\$0	\$757,550	\$757,550
Law Enforcement - SWAT					
Uniforms & Clothing	\$0	\$0	\$0	\$2,000	\$2,000
Operating Supplies	\$0	\$0	\$0	\$2,000	\$2,000
Registration & Training	\$0	\$0	\$0	\$2,000	\$2,000
Mileage/Per Diem/Lodging	\$0	\$0	\$0	\$2,000	\$2,000
Transfer-Out - SWAT Fund	\$0	\$0	\$0	\$16,500	\$16,500
Total Law Enforcement - SWAT:	\$0	\$0	\$0	\$24,500	\$24,500
Total Law Enforcement:	\$4,628,910	\$4,439,146	\$4,735,925	\$5,124,885	\$388,960
Total Expenditures:	\$4,628,910	\$4,439,146	\$4,735,925	\$5,124,885	\$388,960

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Other Financing Uses					
Transfer-Out - SWAT Fund	\$13,500	\$13,500	\$0	\$0	\$0
Fleet Rentals - Police	\$249,875	\$100,000	\$0	\$0	\$0
Transfer-Out - SWAT Fund	\$0	\$0	\$0	\$16,500	\$16,500
Total Other Financing Uses:	\$263,375	\$113,500	\$146,500	\$16,500	-\$130,000
Salaries and Benefits					
Salaries	\$2,472,391	\$2,620,177	\$0	\$0	\$0
Overtime - Shift Coverage	\$249,633	\$226,193	\$0	\$0	\$0
Benefits	\$943,705	\$989,977	\$0	\$0	\$0
Clothing Allowance	\$12,156	\$15,969	\$0	\$0	\$0
Tuition Reimbursement	\$0	\$3,150	\$0	\$0	\$0
Training	\$1,872	\$0	\$0	\$0	\$0
Ancillary (Interfund Vehicle Maintenance)	\$308	\$389	\$0	\$0	\$0
Salaries	\$0	\$0	\$0	\$303,000	\$303,000
Benefits	\$0	\$0	\$0	\$83,000	\$83,000
Clothing Allowance	\$0	\$0	\$0	\$1,400	\$1,400
Tuition Reimbursement	\$0	\$0	\$0	\$2,800	\$2,800
Ancillary (Interfund Vehicle Maintenance)	\$0	\$0	\$0	\$2,400	\$2,400
Salaries	\$0	\$0	\$0	\$105,000	\$105,000
Overtime	\$0	\$0	\$0	\$28,500	\$28,500
Benefits	\$0	\$0	\$0	\$52,000	\$52,000
Clothing Allowance	\$0	\$0	\$0	\$700	\$700
Salaries	\$0	\$0	\$0	\$1,675,000	\$1,675,000
Overtime	\$0	\$0	\$0	\$159,000	\$159,000
Benefits	\$0	\$0	\$0	\$638,000	\$638,000
Clothing Allowance	\$0	\$0	\$0	\$11,200	\$11,200
Salaries	\$0	\$0	\$0	\$313,000	\$313,000
Overtime	\$0	\$0	\$0	\$2,100	\$2,100
Benefits	\$0	\$0	\$0	\$156,000	\$156,000
Salaries	\$0	\$0	\$0	\$214,000	\$214,000
Overtime	\$0	\$0	\$0	\$29,000	\$29,000
Benefits	\$0	\$0	\$0	\$76,000	\$76,000
Clothing Allowance	\$0	\$0	\$0	\$1,400	\$1,400
Salaries	\$0	\$0	\$0	\$463,000	\$463,000
Overtime	\$0	\$0	\$0	\$66,000	\$66,000
Benefits	\$0	\$0	\$0	\$192,000	\$192,000
Clothing Allowance	\$0	\$0	\$0	\$2,800	\$2,800
Total Salaries and Benefits:	\$3,680,065	\$3,855,855	\$4,197,700	\$4,577,300	\$379,600
Supplies and Services					



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Office Supplies	\$4,271	\$11,023	\$0	\$0	\$0
Central Stores	\$83	\$18	\$0	\$0	\$0
SWAT - Uniforms & Clothing	\$0	\$1,844	\$0	\$0	\$0
SWAT - Operating Supplies	\$0	\$336	\$0	\$0	\$0
Office Machine Costs	\$4,404	\$6,268	\$0	\$0	\$0
Fuel Consumed	\$75,325	\$62,432	\$0	\$0	\$0
Small Tools & Equipment	\$49,912	\$30,550	\$0	\$0	\$0
Bulletproof Vests	\$10,588	\$7,138	\$0	\$0	\$0
Professional Services	\$33,233	\$30,256	\$0	\$0	\$0
Emergency Management Contract	\$43,462	\$0	\$0	\$0	\$0
Membership Dues	\$333	\$1,440	\$0	\$0	\$0
Telephone	\$35,729	\$52,067	\$0	\$0	\$0
Postage	\$1,457	\$2,257	\$0	\$0	\$0
Travel	\$11,295	\$6,529	\$0	\$0	\$0
Insurance	\$89,067	\$106,992	\$0	\$0	\$0
Repairs & Maintenance	\$7,930	\$6,811	\$0	\$0	\$0
Miscellaneous	\$8,053	\$4,048	\$0	\$0	\$0
Dry Cleaning Services	\$1,030	\$1,086	\$0	\$0	\$0
Kids'night Out	\$0	\$2,957	\$0	\$0	\$0
Crime Prevention	\$2,377	\$311	\$0	\$0	\$0
Regional SWAT	\$470	\$0	\$0	\$0	\$0
Training - Police Chief	\$1,122	\$700	\$0	\$0	\$0
Training - Officers	\$5,459	\$3,690	\$0	\$0	\$0
Training - Office Staff	\$35	\$250	\$0	\$0	\$0
Other Services	\$1,495	\$0	\$0	\$0	\$0
Fleet Rentals - Police	\$249,875	\$100,000	\$0	\$0	\$0
Office Supplies	\$0	\$0	\$0	\$3,000	\$3,000
Office Machine Costs	\$0	\$0	\$0	\$5,000	\$5,000
Fuel	\$0	\$0	\$0	\$2,000	\$2,000
Small Tools & Equipment	\$0	\$0	\$0	\$1,500	\$1,500
US Marshall Fugitive Task Force	\$0	\$0	\$0	\$1,500	\$1,500
Professional Services	\$0	\$0	\$0	\$2,000	\$2,000
Membership Dues	\$0	\$0	\$0	\$2,505	\$2,505
Telephone	\$0	\$0	\$0	\$30,000	\$30,000
Travel	\$0	\$0	\$0	\$1,500	\$1,500
Advertising	\$0	\$0	\$0	\$120	\$120
Insurance	\$0	\$0	\$0	\$136,510	\$136,510
Repairs & Maintenance	\$0	\$0	\$0	\$2,100	\$2,100
Miscellaneous	\$0	\$0	\$0	\$1,500	\$1,500
Dry Cleaning Services	\$0	\$0	\$0	\$1,000	\$1,000
Crime Prevention	\$0	\$0	\$0	\$3,500	\$3,500
Training	\$0	\$0	\$0	\$3,000	\$3,000
Fleet Rentals - Police Admin	\$0	\$0	\$0	\$100,000	\$100,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Office Supplies	\$0	\$0	\$0	\$500	\$500
Fuel	\$0	\$0	\$0	\$6,000	\$6,000
Small Tools & Equipment	\$0	\$0	\$0	\$1,500	\$1,500
Professional Services	\$0	\$0	\$0	\$250	\$250
Membership Dues	\$0	\$0	\$0	\$500	\$500
Travel	\$0	\$0	\$0	\$1,500	\$1,500
Repairs & Maintenance	\$0	\$0	\$0	\$500	\$500
Miscellaneous	\$0	\$0	\$0	\$250	\$250
Dry Cleaning Services	\$0	\$0	\$0	\$100	\$100
Crime Prevention	\$0	\$0	\$0	\$250	\$250
Training	\$0	\$0	\$0	\$2,500	\$2,500
Office Supplies	\$0	\$0	\$0	\$4,000	\$4,000
Fuel	\$0	\$0	\$0	\$42,000	\$42,000
Small Tools & Equipment	\$0	\$0	\$0	\$20,000	\$20,000
Bulletproof Vests	\$0	\$0	\$0	\$3,500	\$3,500
Professional Services	\$0	\$0	\$0	\$15,000	\$15,000
Tow/Impound Fees	\$0	\$0	\$0	\$10,000	\$10,000
Travel	\$0	\$0	\$0	\$9,500	\$9,500
Repairs & Maintenance	\$0	\$0	\$0	\$5,000	\$5,000
Miscellaneous	\$0	\$0	\$0	\$1,000	\$1,000
Dry Cleaning Services	\$0	\$0	\$0	\$500	\$500
Training	\$0	\$0	\$0	\$7,000	\$7,000
Office Supplies	\$0	\$0	\$0	\$1,800	\$1,800
Small Tools & Equipment	\$0	\$0	\$0	\$1,000	\$1,000
Professional Services	\$0	\$0	\$0	\$4,000	\$4,000
Postage	\$0	\$0	\$0	\$2,000	\$2,000
Travel	\$0	\$0	\$0	\$500	\$500
Repairs & Maintenance	\$0	\$0	\$0	\$2,000	\$2,000
Miscellaneous	\$0	\$0	\$0	\$250	\$250
Training	\$0	\$0	\$0	\$1,000	\$1,000
Office Supplies	\$0	\$0	\$0	\$500	\$500
Fuel	\$0	\$0	\$0	\$3,100	\$3,100
Small Tools & Equipment	\$0	\$0	\$0	\$1,500	\$1,500
Professional Services	\$0	\$0	\$0	\$250	\$250
Travel	\$0	\$0	\$0	\$3,000	\$3,000
Repairs & Maintenance	\$0	\$0	\$0	\$500	\$500
Miscellaneous	\$0	\$0	\$0	\$250	\$250
Dry Cleaning Services	\$0	\$0	\$0	\$100	\$100
Crime Prevention	\$0	\$0	\$0	\$500	\$500
Training	\$0	\$0	\$0	\$3,500	\$3,500
Office Supplies	\$0	\$0	\$0	\$2,000	\$2,000
Fuel	\$0	\$0	\$0	\$7,500	\$7,500
Small Tools & Equipment	\$0	\$0	\$0	\$8,500	\$8,500



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Professional Services	\$0	\$0	\$0	\$250	\$250
Tow/Impound Fees	\$0	\$0	\$0	\$1,000	\$1,000
Travel	\$0	\$0	\$0	\$9,000	\$9,000
Repairs & Maintenance	\$0	\$0	\$0	\$1,000	\$1,000
Miscellaneous	\$0	\$0	\$0	\$250	\$250
Dry Cleaning Services	\$0	\$0	\$0	\$250	\$250
Training	\$0	\$0	\$0	\$4,000	\$4,000
Uniforms & Clothing	\$0	\$0	\$0	\$2,000	\$2,000
Operating Supplies	\$0	\$0	\$0	\$2,000	\$2,000
Registration & Training	\$0	\$0	\$0	\$2,000	\$2,000
Mileage/Per Diem/Lodging	\$0	\$0	\$0	\$2,000	\$2,000
Total Supplies and Services:	\$637,007	\$439,006	\$356,225	\$495,585	\$139,360
Capital Outlay					
Capital Outlay	\$45,908	\$30,564	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$33,000	\$33,000
Total Capital Outlay:	\$45,908	\$30,564	\$33,000	\$33,000	\$0
Debt Service Principal					
Copy Machine Lease	\$2,555	\$221	\$0	\$0	\$0
Copy Machine Lease	\$0	\$0	\$0	\$2,500	\$2,500
Total Debt Service Principal:	\$2,555	\$221	\$2,500	\$2,500	\$0
Total Expense Objects:	\$4,628,910	\$4,439,146	\$4,735,925	\$5,124,885	\$388,960

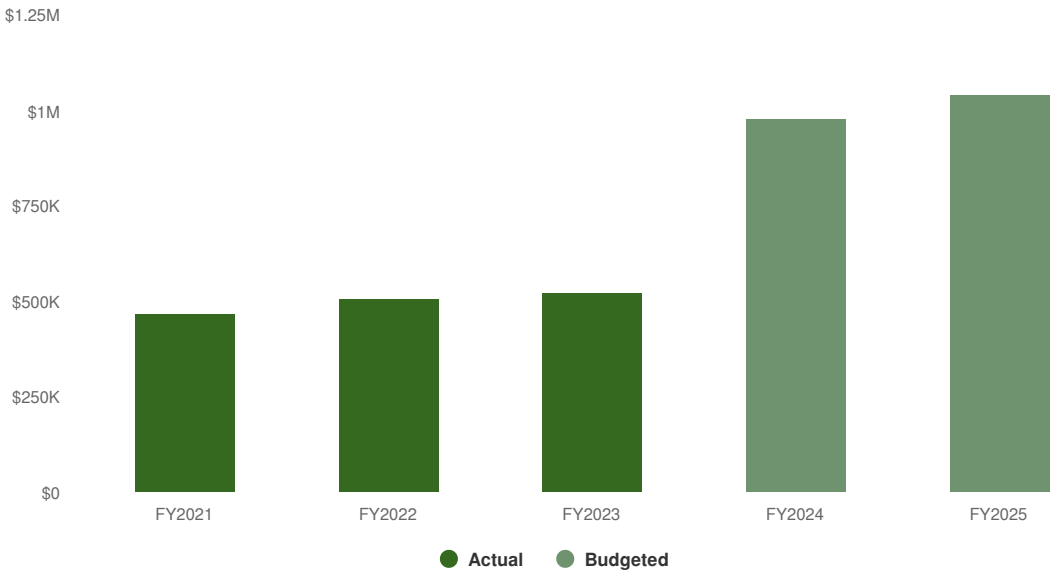


General Fund - Jail Services

Expenditures Summary

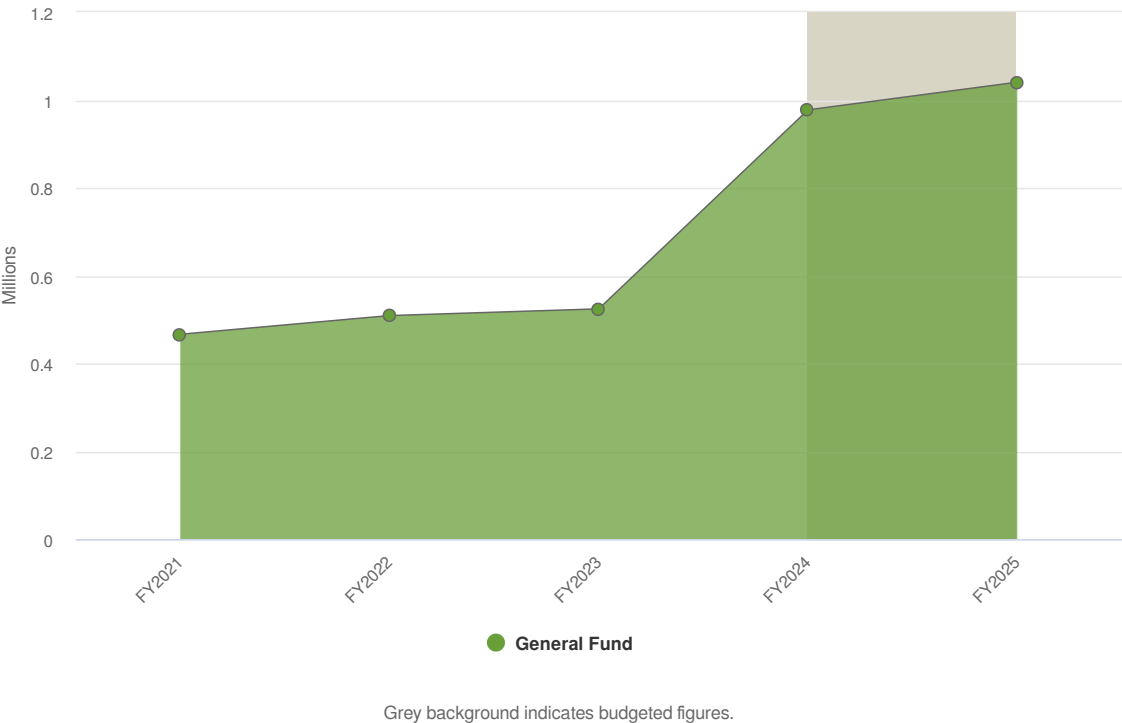
\$1,040,500 **\$63,000**
(6.45% vs. prior year)

Jail Services Proposed and Historical Budget vs. Actual



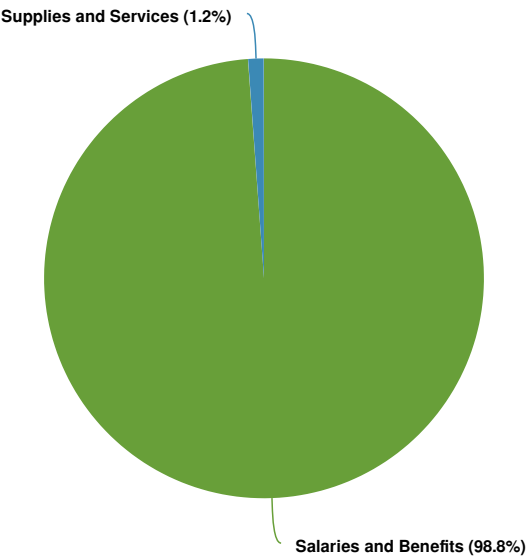
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Salaries and Benefits					
Housing & Monitoring Prisoners	\$479,103	\$503,058	\$965,000	\$1,013,500	\$48,500
Medical Care - Prisoners	\$13,092	\$7,928	\$4,500	\$15,000	\$10,500
Total Salaries and Benefits:	\$492,194	\$510,985	\$969,500	\$1,028,500	\$59,000
Supplies and Services					
Juvenile Detention	\$16,750	\$13,250	\$8,000	\$12,000	\$4,000
Total Supplies and Services:	\$16,750	\$13,250	\$8,000	\$12,000	\$4,000
Total Expense Objects:	\$508,944	\$524,235	\$977,500	\$1,040,500	\$63,000



General Fund - Public Works

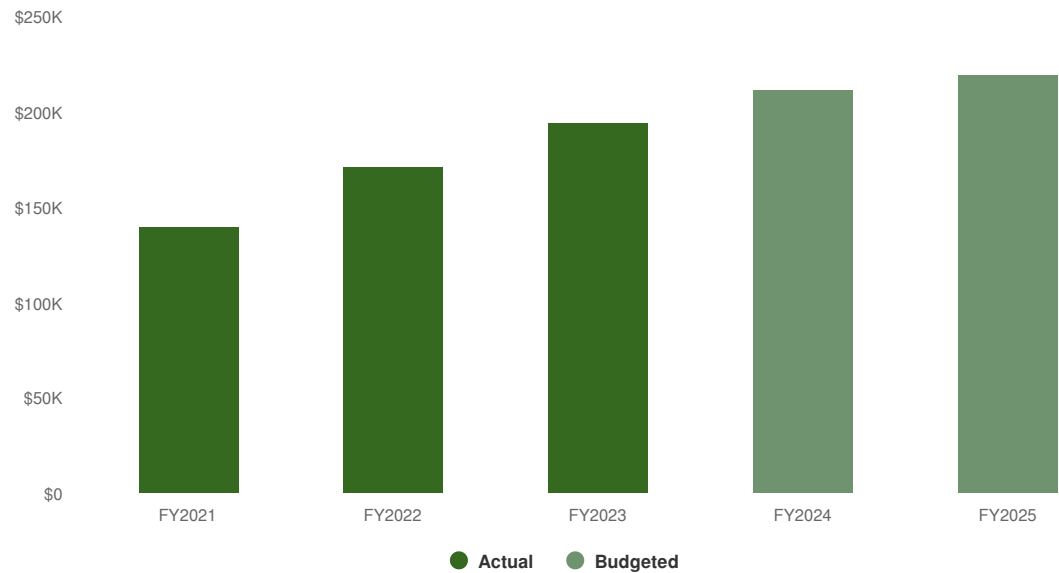


Garren Melton
Public Works Manager

Expenditures Summary

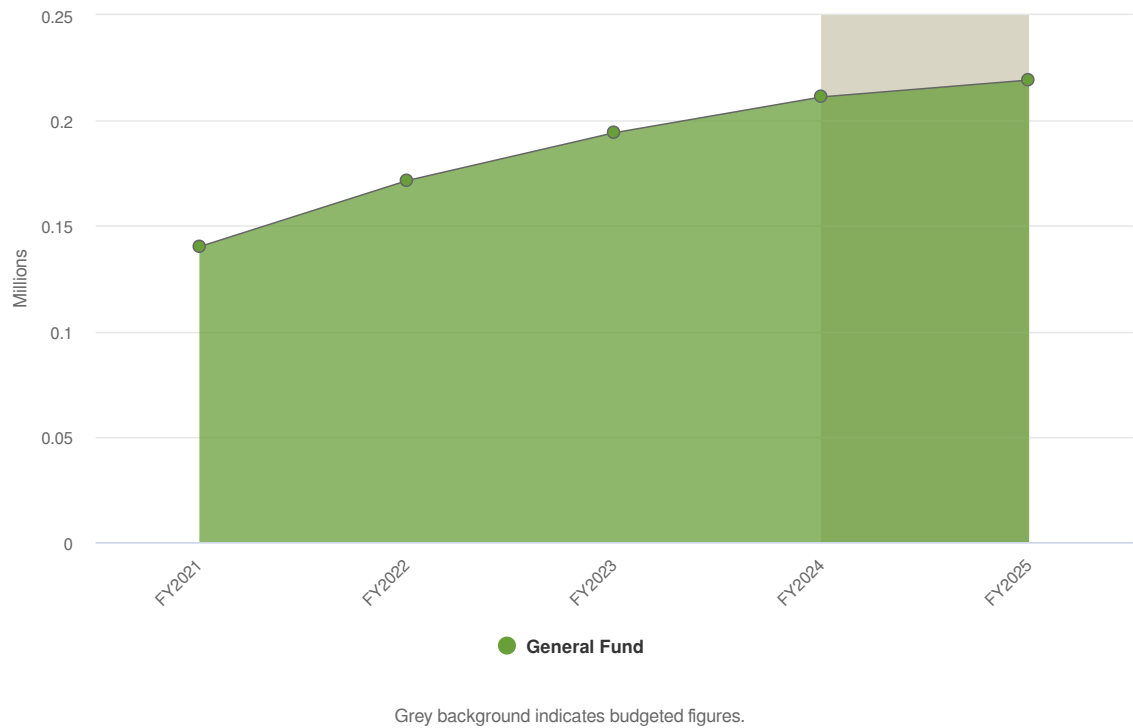
\$219,200 **\$8,000**
(3.79% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual



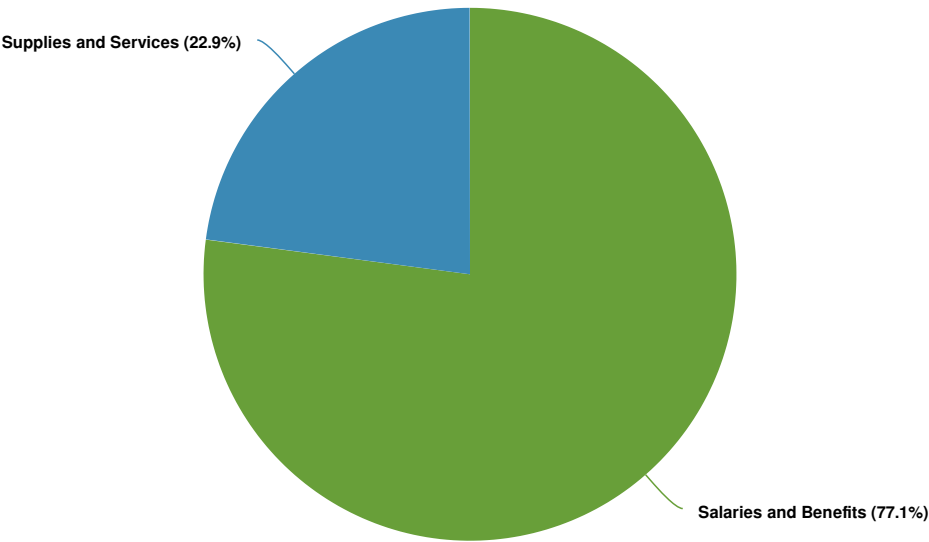
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Salaries and Benefits					
Salaries	\$102,441	\$112,223	\$122,000	\$128,500	\$6,500
Benefits	\$37,318	\$37,751	\$39,000	\$40,500	\$1,500
Total Salaries and Benefits:	\$139,759	\$149,975	\$161,000	\$169,000	\$8,000
Supplies and Services					
Office Supplies	\$156	\$26	\$750	\$750	\$0
Small Tools & Equipment	\$0	\$0	\$500	\$500	\$0
Cell Phone	\$0	\$0	\$750	\$750	\$0
Travel	\$0	\$0	\$1,000	\$1,000	\$0
Insurance	\$16,965	\$20,236	\$23,700	\$23,700	\$0
Repairs & Maintenance	\$2	\$298	\$0	\$0	\$0
Training	\$240	\$675	\$2,000	\$2,000	\$0
Miscellaneous	\$146	\$1,817	\$1,000	\$1,000	\$0
Memberships	\$247	\$254	\$500	\$500	\$0
Engineering Support Services	\$13,941	\$20,909	\$20,000	\$20,000	\$0
Total Supplies and Services:	\$31,698	\$44,216	\$50,200	\$50,200	\$0
Total Expense Objects:	\$171,457	\$194,191	\$211,200	\$219,200	\$8,000



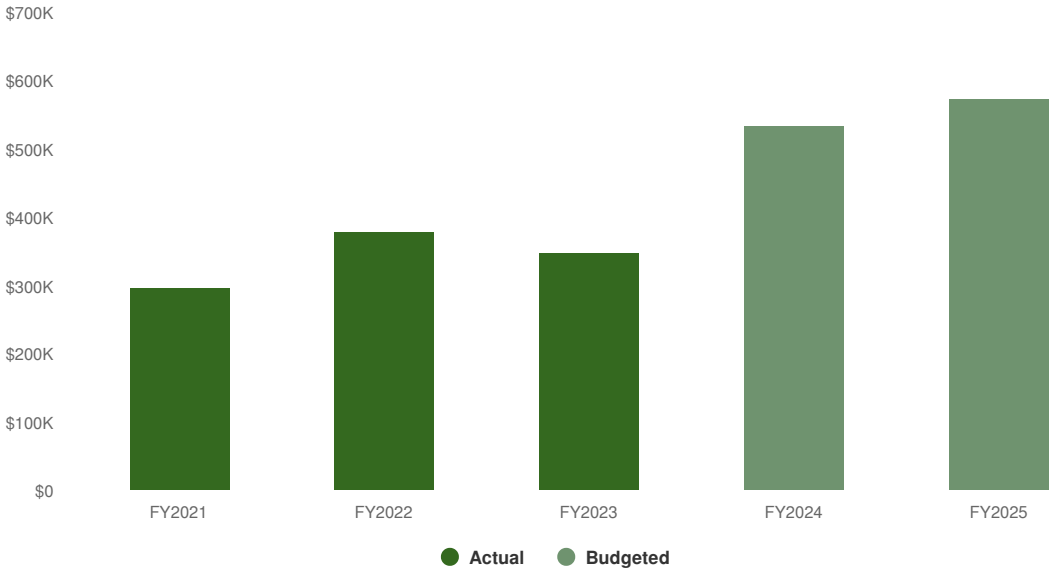
General Fund - Planning

Curtis Lillquist
Community Development Director

Expenditures Summary

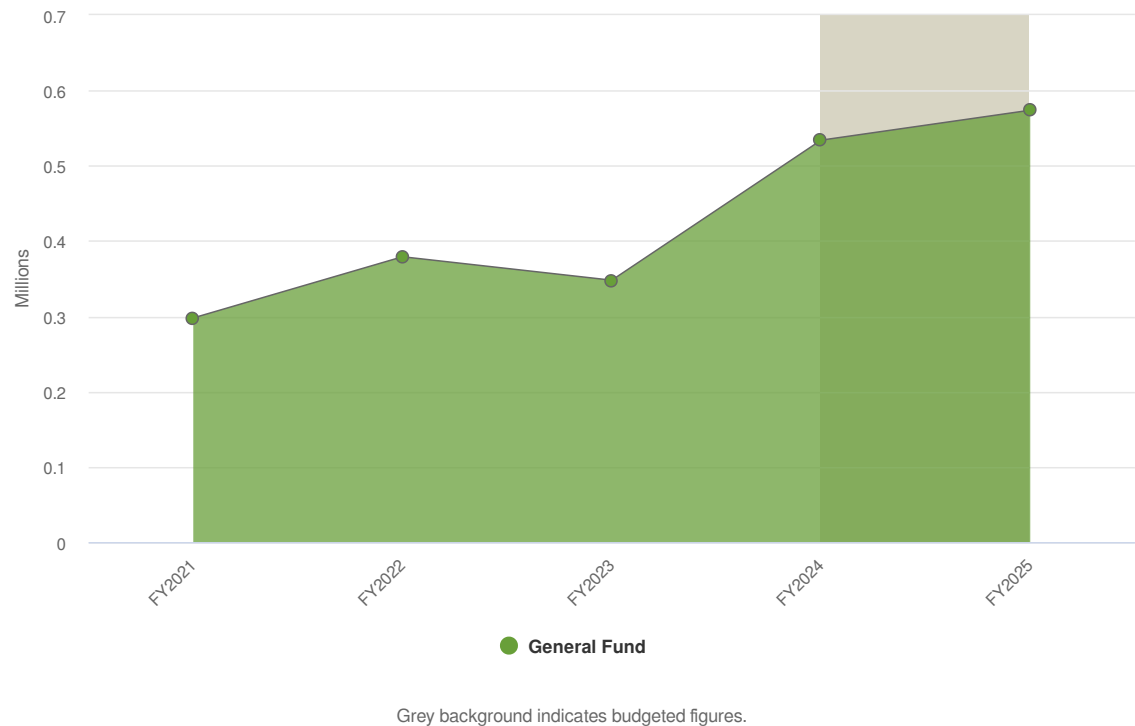
\$573,720 **\$39,820**
(7.46% vs. prior year)

Planning Proposed and Historical Budget vs. Actual



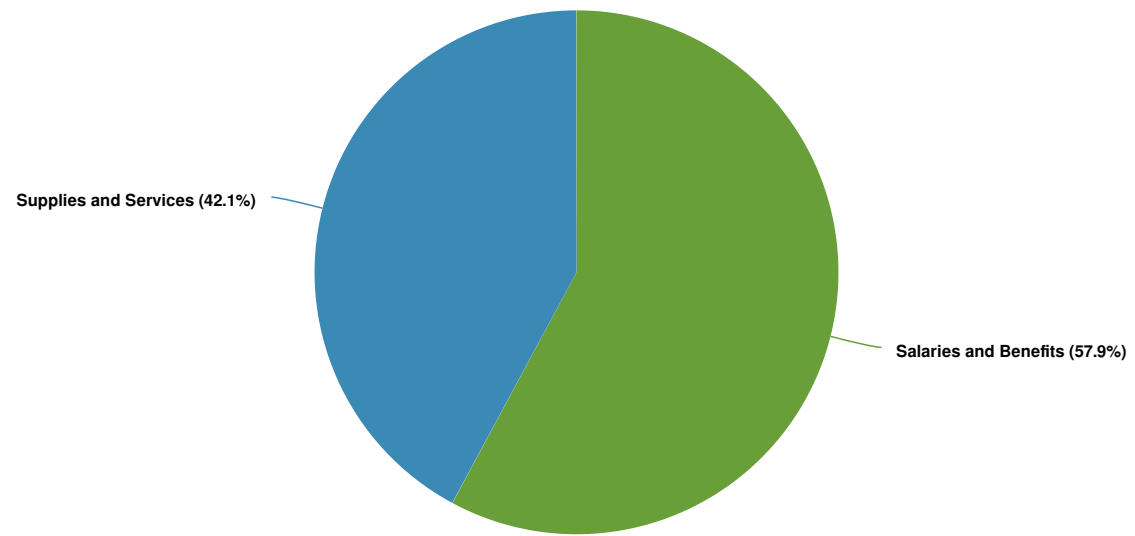
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Salaries and Benefits					
Salaries	\$258,371	\$213,236	\$226,000	\$241,500	\$15,500
Benefits	\$95,278	\$82,637	\$87,000	\$90,500	\$3,500
Total Salaries and Benefits:	\$353,649	\$295,873	\$313,000	\$332,000	\$19,000
Supplies and Services					
Office Supplies	\$873	\$462	\$1,500	\$1,500	\$0
Central Stores	\$108	\$0	\$0	\$0	\$0
Fuel Consumed	\$96	\$38	\$300	\$300	\$0
Small Tools & Equipment	\$54	\$0	\$500	\$500	\$0
Training	\$0	\$650	\$2,000	\$2,000	\$0
Dues & Subscriptions	\$1,088	\$968	\$1,700	\$1,700	\$0
Professional Services	\$0	\$25,000	\$175,000	\$25,000	-\$150,000
Hearings Examiner	\$1,800	\$600	\$1,200	\$1,200	\$0
Engineer/Architect Services	\$600	\$300	\$5,000	\$6,000	\$1,000
Aerial Pictometry	\$0	\$0	\$0	\$2,200	\$2,200
Professional Services (Climate)	\$0	\$0	\$0	\$70,000	\$70,000
Professional Services (GMA Update)	\$0	\$0	\$0	\$93,750	\$93,750
Travel	\$0	\$315	\$3,500	\$3,500	\$0
Advertising	\$3,216	\$2,655	\$4,500	\$6,000	\$1,500
Insurance	\$16,965	\$20,236	\$23,700	\$26,070	\$2,370
Repairs & Maintenance	\$91	\$36	\$1,000	\$1,000	\$0
Miscellaneous	\$494	\$740	\$1,000	\$1,000	\$0
Total Supplies and Services:	\$25,385	\$52,000	\$220,900	\$241,720	\$20,820
Total Expense Objects:	\$379,034	\$347,874	\$533,900	\$573,720	\$39,820



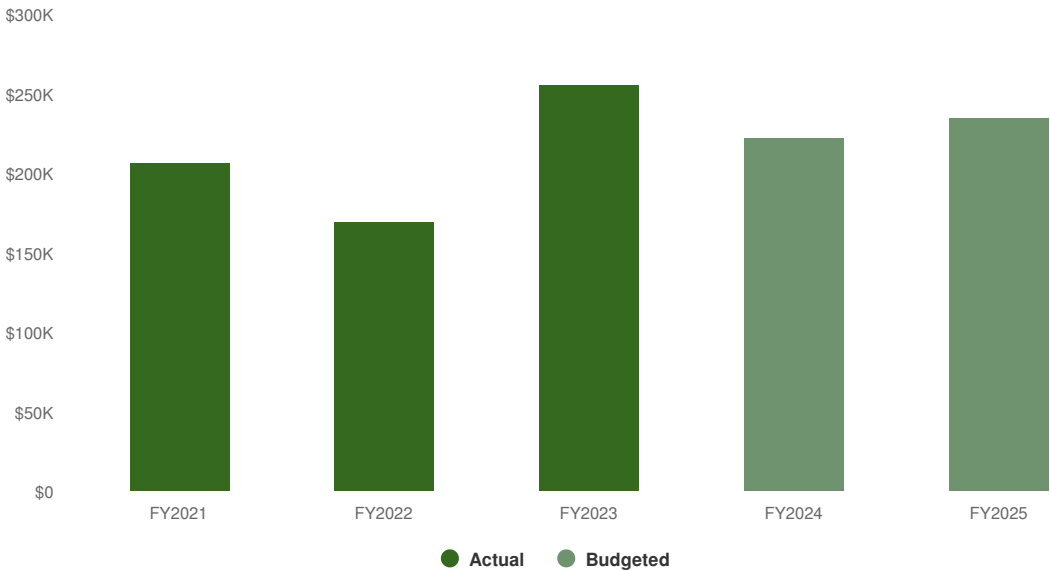
General Fund - Building Department



Expenditures Summary

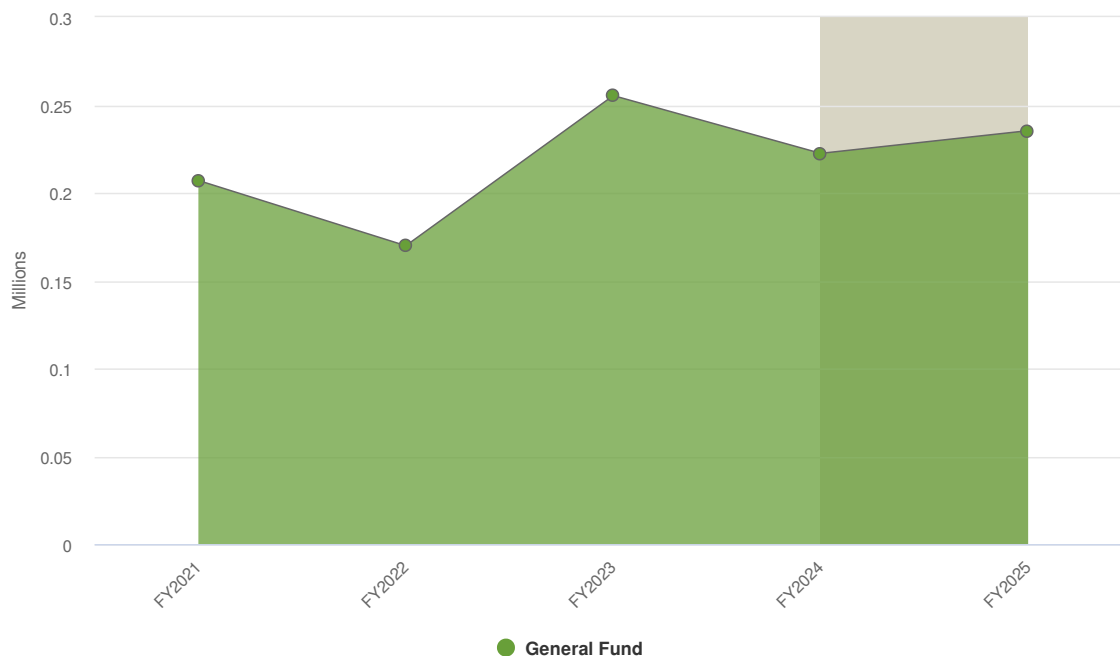
\$235,370 **\$12,920**
(5.81% vs. prior year)

Building Department Proposed and Historical Budget vs. Actual



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

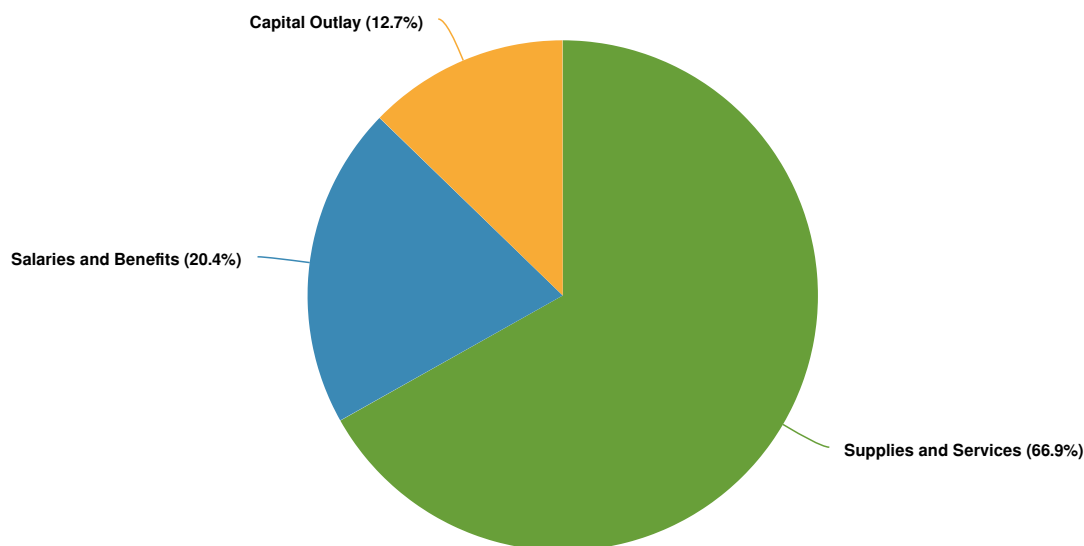
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
General Fund					
General Fund					
Salaries	\$14,509	\$28,818	\$31,000	\$33,000	\$2,000
Benefits	\$11,587	\$13,851	\$15,000	\$15,000	\$0
Office Supplies	\$747	\$2,138	\$2,500	\$2,500	\$0
Fuel Consumed	\$59	\$46	\$750	\$100	-\$650
Small Tools & Equipment	\$0	\$98	\$900	\$900	\$0
Training	\$150	\$1,085	\$5,000	\$2,000	-\$3,000
Dues & Subscriptions	\$145	\$299	\$500	\$500	\$0
Professional Services	\$104,308	\$177,795	\$125,000	\$125,000	\$0
Fire Marshal Services	\$23,289	\$12,634	\$0	\$0	\$0
Cell Phone	\$108	\$0	\$800	\$800	\$0
Travel	\$0	\$871	\$4,500	\$2,000	-\$2,500
Insurance	\$14,845	\$17,707	\$20,700	\$22,770	\$2,070
Repairs & Maintenance	\$118	\$0	\$500	\$500	\$0
Miscellaneous	\$0	\$0	\$300	\$300	\$0
Capital Outlay - Permit Tracking Program Savings	\$0	\$0	\$15,000	\$30,000	\$15,000
Total General Fund:	\$169,862	\$255,341	\$222,450	\$235,370	\$12,920



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Total General Fund:	\$169,862	\$255,341	\$222,450	\$235,370	\$12,920

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Expense Objects					
Salaries and Benefits					
Salaries	\$14,509	\$28,818	\$31,000	\$33,000	\$2,000
Benefits	\$11,587	\$13,851	\$15,000	\$15,000	\$0
Total Salaries and Benefits:	\$26,095	\$42,669	\$46,000	\$48,000	\$2,000
Supplies and Services					
Office Supplies	\$747	\$2,138	\$2,500	\$2,500	\$0
Fuel Consumed	\$59	\$46	\$750	\$100	-\$650
Small Tools & Equipment	\$0	\$98	\$900	\$900	\$0
Training	\$150	\$1,085	\$5,000	\$2,000	-\$3,000
Dues & Subscriptions	\$145	\$299	\$500	\$500	\$0
Professional Services	\$104,308	\$177,795	\$125,000	\$125,000	\$0
Fire Marshal Services	\$23,289	\$12,634	\$0	\$0	\$0
Cell Phone	\$108	\$0	\$800	\$800	\$0
Travel	\$0	\$871	\$4,500	\$2,000	-\$2,500
Insurance	\$14,845	\$17,707	\$20,700	\$22,770	\$2,070



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Repairs & Maintenance	\$118	\$0	\$500	\$500	\$0
Miscellaneous	\$0	\$0	\$300	\$300	\$0
Total Supplies and Services:	\$143,767	\$212,672	\$161,450	\$157,370	-\$4,080
Capital Outlay					
Capital Outlay - Permit Tracking Program Savings	\$0	\$0	\$15,000	\$30,000	\$15,000
Total Capital Outlay:	\$0	\$0	\$15,000	\$30,000	\$15,000
Total Expense Objects:	\$169,862	\$255,341	\$222,450	\$235,370	\$12,920



APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and CI is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the



"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.



Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

