



ELECTRIC CITY

# **2024 Final Budget**

# Report Key

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**308** - Beginning Fund Balance: Is the “projected” balance of each fund after all revenues and expenses have been calculated through the end of 2023.

**508** - Ending Fund Balance: Is the estimated balance of each fund if all revenues and expenses were allocated for 2023 + the Beginning Fund Balance.

Revenues are identified in Green and begin with “300”

Expenditures are identified in Orange and begin with “500”

The numbers before each item will coincide with the “BARS” numbers on the 5-year budget comparison following each overview sheet.

2020-2022  
Actuals

2023  
Year to Date

2023 Approved  
Budget

2024 Proposed  
Budget

## 5 YEAR BUDGET COMPARISON

City Of Electric City

		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Appropriated
308 91 00 01	Estimated Beginning Balance	1,583,575.82	1,607,458.23	1,891,758.15	2,217,281.98	2,168,785.00	2,168,785.00
308	Beginning Balances	1,583,575.82	1,607,458.23	1,891,758.15	2,217,281.98	2,168,785.00	2,168,785.00
311 10 00 00	General Property Taxes	144,539.22	145,196.43	148,640.06	102,689.65	146,500.00	146,500.00
313 11 00 00	Sales Tax	82,498.04	92,751.93	95,427.77	72,878.36	95,000.00	95,000.00
313 15 00 00	Special Purpose Tax	32,331.41	56,817.02	62,269.05	55,070.78	58,000.00	58,000.00
316 40 00 00	Water Utility Tax	16,626.93	18,383.79	16,863.26	30,970.83	17,500.00	17,500.00
316 41 00 00	Electric/PUD Tax	42,664.56	42,912.80	49,856.87	53,606.91	47,000.00	47,000.00
316 44 00 00	Sewer Utility Tax	13,699.30	13,770.48	15,118.45	24,814.26	13,500.00	13,500.00
316 45 00 00	Garbage Utility Tax	0.00	0.00	0.00	30,066.94	0.00	0.00
316 47 00 00	Telephone Tax	8,497.33	8,553.18	9,947.73	8,655.18	9,500.00	9,500.00
316 81 00 00	Gambling Excise Tax	1,187.24	0.00	0.00	0.00	500.00	500.00
317 20 00 00	Leaseholder Excise Tax	3,644.86	3,948.15	3,928.27	0.00	4,500.00	4,500.00
310	Taxes	345,688.89	382,333.78	402,051.46	378,752.91	392,000.00	392,000.00
321 91 00 00	Franchise Fees	0.00	1,036.01	0.00	6.50	1,200.00	1,200.00
321 99 00 00	Business Licenses	1,810.00	1,407.50	2,725.81	1,936.25	3,000.00	3,000.00
322 10 00 00	Building Permits	4,926.24	5,409.40	9,865.41	3,861.92	7,000.00	7,000.00
322 30 00 00	Animal Licenses	1,860.00	1,139.00	913.00	1,092.00	1,000.00	1,000.00
322 90 00 00	Miscellaneous Licenses & Permits	60.00	30.00	60.00	120.00	50.00	50.00
320	Licenses & Permits	8,656.24	9,021.91	13,564.22	7,016.67	12,250.00	12,250.00
332 92 10 01	Federal Direct/Indirect Grants	3,000.00	139,989.00	139,990.00	11,599.40	0.00	0.00
335 00 91 00	PUD Privilege Taxes	0.00	5,508.77	6,560.82	7,700.14	7,500.00	7,500.00
335 04 01 00	LE & CJ Contributions	0.00	4,088.00	0.00	0.00	0.00	0.00
336 00 98 00	Washington State City Assist.	31,458.49	47,803.02	34,386.20	19,062.26	30,000.00	30,000.00
336 01 29 00	Limited Jurisd Courts	1,466.09	43.50	40.00	10.00	0.00	0.00
336 06 21 00	Criminal Justice Funding-Pop.	1,036.00	1,036.00	1,000.00	750.00	1,200.00	1,200.00
336 06 25 00	Criminal Justice Contract Services	1,982.29	2,024.13	1,960.18	1,516.87	2,300.00	2,300.00
336 06 26 00	Criminal Justice Special Programs	1,154.83	1,180.88	1,163.76	909.56	1,300.00	1,300.00
336 06 42 00	Marijuana Excise Taxes	1,178.68	1,353.87	1,546.67	1,128.10	1,200.00	1,200.00
336 06 51 00	DUI Cities	149.71	165.04	109.37	34.38	150.00	150.00
336 06 94 00	Liquor Excise Taxes	6,492.16	7,050.44	6,752.07	5,146.81	7,500.00	7,500.00
336 06 95 00	Liquor Board Profits	8,267.77	8,137.87	7,406.69	5,504.99	6,500.00	6,500.00

# 001 – Current Expense Fund (Revenues)

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308 – Estimated Beginning Fund Balance      \$2,139,497.11

Revenues	
311-317 – Revenues from Taxes	\$566,619.64
321-322 – Revenues from Permits	\$10,746.13
331-336 – Revenues from State	\$55,329.73
341-345 – Revenues from Services	\$141,150.00
361-369 – Revenues from Interest	\$46,844.58
<b>TOTAL REVENUES</b>	<b>\$820,690.08</b>

# 001 – Current Expense Fund (Expenditures)

Expenditures	
511 – Legislative Salaries & expenses	\$7,196.49
512 – Court Costs	\$600.00
514 – Finance Salaries & expenses	\$162,832.91
515 – Legal Services	\$11,000.00
518 – Central Services (City Hall salaries, insurance, administration, maintenance)	\$82,649.44
521 – Law Enforcement (Police/Insurance)	\$285,000.00
522 – Fire Control	\$37,152.73
589 – Taxes/other	\$4,500.00
569 – Aging & Adult Services (Senior Meals)	\$3,000.00
558-559 – Planning & Community Development	\$12,050.00
573 – Holiday Décor/Other	\$1,000.00
576 – Park Maintenance & Utilities	\$1,000.00
597 – Interfund Transfers to Funds 101	\$105,000.00
TOTAL EXPENDITURES	\$662,131.10
TOTAL REVENUES	\$700,274.75
508 – ESTIMATED ENDING FUND BALANCE	\$2,247,205.62

# 010 – Office Equipment Reserve Fund

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**308** – Estimated Beginning Fund Balance      \$12,668.72

<b>Revenues</b>	
<b>361</b> – Interest payments	\$275.00
<b>Expenditures</b>	
<b>511</b> – Legislative Services	\$500.00
<b>518</b> – Central Services	\$500.00
<b>508</b> – Estimated Ending Fund Balance	<b>\$11,943.72</b>

# 021 – Fire Department Fund

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**308** – Estimated Beginning Fund Balance      \$154,486.88

Revenues	
342 – Fire Protection	\$6,000.00
361-369 – Interest & other revenue	\$475.00
Expenditures	
522 – Salaries, benefits & stipends	\$1,700.00
522 – Miscellaneous expenditures	\$10,000.00
<b>508</b> – Estimated Ending Fund Balance	<b>\$149,261.88</b>

# 031 – Coulee Playland Park Capital Facility Fund

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**308** – Estimated Beginning Fund Balance      \$49,714.53

## Revenues

**361-362** – Lease & interest payments      \$12,800.00

**333** – Matching Grant Funds      \$50,000.00

## Expenditures

**576** – Capital improvements      \$45,000.00

**576** – Matching Grant Expenditures      \$50,000.00

**508** – Estimated Ending Fund Balance      \$17,514.53



# 032 – Municipal Park Fund

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**308** – Estimated Beginning Fund Balance      \$120,535.14

Revenues	
<b>361</b> – Interest payments & donations	\$22,500.00
Expenditures	
<b>576</b> – Park costs (maintenance & sprinklers)	\$50,150.00
<b>508</b> – Estimated Ending Fund Balance	\$92,885.14

# 101 – City Street Fund (Revenues)

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308 – Estimated Beginning Fund Balance      \$330,386.64

Revenues	
334-336 – State Generated Revenue	\$373,200.00
341-343 – Revenues from Services	\$150.00
361-369 – Revenues from Interest	\$4,000.00
397 – Interfund Transfers	\$145,000.00
<b>TOTAL REVENUES</b>	<b>\$522,350.00</b>

# 101 – City Street Fund (Expenditures)

Expenditures	
531 – Natural Resources (Grant & Grant matches)	\$366,000.00
539 – Nuisance Control (Mosquito)	\$1,000.00
542 – Salaries/Benefits, roadway maintenance	\$87,214.45
542 – Roadway Maintenance (excluding salaries & benefits)	\$25,000.00
542 – Streetlights	\$15,000.00
542 – Traffic Control	\$3,000.00
542 – Roadside (weed control)	\$1,000.00
542 – Snow & Ice Control	\$5,000.00
542 – Insurance	\$4,200.00
542 – Training	\$750.00
542 – Drywell	\$12,500.00
TOTAL EXPENDITURES	\$520,664.45
TOTAL REVENUES	\$522,350.00
508 – ESTIMATED ENDING FUND BALANCE	\$332,072.19

# 103 – Street Equipment Reserve Fund

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**308** – Estimated Beginning Fund Balance      \$131,130.27

Revenues	
361 – Interest payments	\$3,500.00
Expenditures	
597 – Transfers In from Fund 101	\$20,000.00
<b>508</b> – Estimated Ending Fund Balance	<b>\$114,630.27</b>

# 110 – Transportation Benefit District Fund

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308 – Estimated Beginning Fund Balance      \$44,320.58

Revenues	
317 – Vehicle Fee Taxes	\$20,000.00
Expenditures	
597 – Interfund Transfer to Fund 101	\$20,000.00
508 – Estimated Ending Fund Balance	\$44,320.58

# 112 – Hotel/Motel Tax Fund

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308 – Estimated Beginning Fund Balance      \$463,334.44

Revenues	
313 – Hotel/Motel Taxes	\$70,000.00
361 – Interest payments	\$9,500.00
Expenditures	
557 – Tourism grants to agencies	\$75,000.00
508 – Estimated Ending Fund Balance	\$467,834.44

# 305 – WSDOT Pedestrian Pathway Grant

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308 – Estimated Beginning Fund Balance      \$35,369.01

Revenues	
334 – WSDOT Pathway Grant	\$626,044.92
Expenditures	
595 – WSDOT Pathway Grant, Engineering	\$8,947.28
595 – WSDOT Pathway Grant, Construction	\$652,466.65
508 – Estimated Ending Fund Balance	\$0.00

# 307 – Municipal Capital Improvement Fund

308 – Estimated Beginning Fund Balance      \$100,660.47

Revenues	
318 – Revenues from Taxes	\$30,000.00
361 – Interest payments	\$1,850.00
Expenditures	
518 – Small tools (generator)	\$20,000.00
508 – Estimated Ending Fund Balance	\$112,510.47



# 400 – Water/Sewer Fund (Revenues)

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308 – Estimated Beginning Fund Balance      \$584,164.41

Revenues	
330 – Sewer Lining Grant	\$750,000.00
343 – Revenues from Fire Hydrants	\$4,745.00
343 – Revenues from Services	\$772,409.00
361-369 – Revenues from Interest	\$18,150.00
<b>TOTAL REVENUES</b>	<b>\$1,545,304.00</b>

# 400 – Water/Sewer Fund (Expenditures)

Expenditures	
534 – M & I Water (water purchased for Sunbanks) & utility tax expense	\$61,800.00
535 – Sewer tax	\$50,105.03
535 – Sewer service (paid to Grand Coulee)	\$115,000.00
534/535 – Training	\$2,500.00
534/535 – Water/Sewer supply bid	\$5,000.00
534/535 – Salaries & benefits, water & sewer	\$225,554.88
534 – Salaries & benefits, ATP/WDS	\$92,387.94
534/535 – Equipment supplies, services & charges (water/sewer)	\$72,500.00
534 – Equipment supplies, services & charges (ATP/WDS)	\$75,500.00
534 – Water Meters	\$30,000.00
534/535 – PUD service	\$27,500.00
535 – Sewer Lining Grant (USDA + 25% Match)	\$965,000.00
538 – Insurance	\$25,275.73
594 – Loan payment & capital expenditures	\$108,172.00
597 – Interfund Transfers to Fund 401 for Water Tank Painting	\$40,000.00
TOTAL EXPENDITURES	\$1,896,295.58
TOTAL REVENUES	\$1,545,304.00
508 – ESTIMATED ENDING FUND BALANCE	\$233,172.83

# 401 – Water/Sewer Capital Facilities Fund

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**308** – Estimated Beginning Fund Balance      \$168,870.49

<b>Revenues</b>	
<b>361</b> – Interest payments	\$3,500.00
<b>Expenditures</b>	
<b>597</b> – Transfer out to Fund 400	\$40,000.00
<b>508</b> – Estimated Ending Fund Balance	\$212,370.49

# 440 – Transfer Station Fund

**308** – Estimated Beginning Fund Balance \$275,818.79

Revenues	
343 – Charges for service (gate receipts/Trust)	\$837,750.00
369-389 – Miscellaneous revenues	\$19,010.00
Expenditures	
537 – General operating expenses	\$29,600.00
537 – Fuel	\$30,000.00
537 – Waste disposal (Grant County)	\$180,000.00
537 – Repairs & maintenance (Vehicles/Facility)	\$50,000.00
537 - Miscellaneous	\$1,200.00
537 – Taxes	\$33,500.00
537 – Insurance	\$20,568.00
537 – Administration Fees	\$80,000.00
537 – Salaries & Benefits	\$187,125.19
589-592 – Loans (post closure & Transfer Station)	\$122,386.47
597 – Transfers out to Funds 441, 442 & 600	\$35,000.00
Total Expenditures	\$781,479.66
Total Revenues	\$856,760.00
508 – ESTIMATED ENDING FUND BALANCE	\$351,099.13

# 441 – Delano Equipment Reserve Fund

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**308** – Estimated Beginning Fund Balance      \$40,000.00

Revenues	
<b>397</b> – Interfund transfer from Fund 440	\$10,000.00
Expenditures	
No Expenditures	\$0.00
<b>508</b> – Estimated Ending Fund Balance	\$50,000.00

# 442 – Post Closure Reserve Fund

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**308** – Estimated Beginning Fund Balance      \$715,529.37

Revenues	
<b>361</b> – Interest payments	\$10,000.00
<b>397</b> – Interfund transfer from Fund 440	\$15,000.00
Expenditures	
<b>537</b> – Professional services	\$61,000.00
<b>597</b> – Interfund Transfers to 440	\$6,500.00
<b>508</b> – Estimated Ending Fund Balance	\$673,029.37

# 470 – Garbage Fund

308 – Estimated Beginning Fund Balance      \$362,919.58

Revenues	
343 – Intergovt Rev – Transfer Station	\$225,000.00
343 – Garbage Billing Revenue	\$283,000.00
361 – Interest payment	\$8,500.00
Expenditures	
537 – Salaries/Benefits	\$210,985.03
537 – Disposal fees to Sunrise	\$175,000.00
537 – Supplies & repairs	\$750.00
537 – Taxes	\$75,000.00
537 – Trust payment to Transfer Station	\$38,000.00
537 – Maintenance, repairs & leases	\$11,000.00
508 – Estimated Ending Fund Balance	\$368,684.65

# 600 – Severance Fund

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**308** – Estimated Beginning Fund Balance      \$30,466.10

Revenues	
<b>397</b> – Interfund transfer from Fund 440	\$10,000.00
<b>361</b> – Interest payment	\$550.00
Expenditures	
No expenditures	\$0.00
<b>508</b> – Estimated Ending Fund Balance	\$41,016.10