

**City of Tekoa**  
**SPECIAL COUNCIL MEETING AGENDA**  
*Monday, December 23, 2024 Meeting time – 5:00 p.m.*

- I. **CALL TO ORDER:**
- II. **PLEDGE OF ALLEGIENCE:**
- III. **ORDINANCE 902: FINAL BUDGET FOR 2025**
- IV. **ADJOURNMENT:**

**Next meeting – Monday, January 6, 2025 – 6:00 P.M.**

*Agenda*

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CITY OF TEKOA

**ORDINANCE #902**

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AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF TEKOA,  
WASHINGTON, FOR THE FISCAL YEAR ENDING DECEMBER 2025.

WHEREAS, the mayor of the City of Tekoa, Washington completed and placed on file with the clerk a proposed budget required to meet the expenses of said town for the fiscal year ending December 31, 2025, and notice was published that the council of said city would meet on the 2nd day of December, 2024 after the hour of 6:00 p.m., at the city hall of said city for the purpose of making and adopting a budget for said fiscal year and giving taxpayers within the limits of said city an opportunity to be heard upon said budget; and

WHEREAS, the said City Council did meet at said time and place and did then consider the matter of said proposed budget; and

WHEREAS, the said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Tekoa for the purposes set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of said town for said year and being sufficient to meet the various needs of said city during said period.

NOW, THEREFORE, the City Council of the City of Tekoa do ordain as follows:

Section 1. The budget for the City of Tekoa, Tekoa, Washington, for the year 2025 is hereby adopted at the fund level in its final form and content as set forth in the document entitled, Final Budget for 2025, City of Tekoa, copies of which are on file in the Office of the Clerk.

Section 2. Estimated resources for each separate fund of the City of Tekoa, and aggregate expenditures for all such funds for the year 2025 are set forth in a summary form below and are hereby appropriated for expenditure at the fund level during the year 2025 as set forth in the Final Budget for 2025, City of Tekoa.

<u>Fund #</u>	<u>Fund Name</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Ending Balance</u>
001	Current Expense	727,988.54	574,806.00	153,182.54
101	Cemetery Fund	87,912.26	65,050.00	22,862.26
104	Street Fund	150,288.52	144,309.00	5,979.52
105	Airport Fund	76,172.53	63,270.68	12,901.85
108	Fire Department Fund	60,547.24	35,600.00	24,947.24
109	Criminal Justice Fund	87,534.04	65,600.00	21,934.04
114	Street Levy Fund	50,000.00	50,000.00	0.00
368	WSDOT Airport Grant Fd.	693,235.13	693,235.13	0.00
401	Water Fund	357,431.48	318,900.10	38,531.38
402	Sewer Fund	743,250.74	512,886.45	230,364.29
406	Debt Service-Sewer Fund	9,990.62	0.00	9,990.62
452	Water Reserve	145,604.30	25,000.00	120,604.30
456	Sewer Reserve	372,888.26	0.00	372,888.26
458	DOE-WWTP Plan. Grnt Fd.	146,685.85	146,685.85	0.00
703	Cemetery Endowment	<u>113,888.98</u>	<u>2,500.00</u>	<u>111,388.98</u>

**TOTAL ALL FUNDS 2025                      \$3,824,418.49    \$2,697,843.21    \$1,126,575.28**

The following are the annual rate of pay for the full-time employees:

Steven Thomas, Maintenance - \$60,320.00 x 0 % COLA + \$0/hr. raise = \$60,320.00  
 Jessica May-Johnson, Maintenance, \$54,080.00 x 0% COLA +\$0/hr. raise = \$54,080.00  
 Eliza Evans-Teague, Clerk/Treasurer \$63,814.40 x 0 % COLA +\$0/hr. raise =  
 \$63,814.40  
 Nikki Hughes, Deputy Clerk, \$48,880.00 x 0 % COLA + 0/hr. raise =\$48,880.00

The following are the categories for salary breakdown by employee category:

Maintenance in Current Expense - 19%  
 Water Fund – 30%  
 Sewer Fund - 32%  
 Street Fund - 19% - and will be paid per their actual timecard.

Clerk/Treasurer:

Current Expense - 31%  
 Water and Sewer - 32% each  
 Street Fund - 5%

Deputy Clerk:

Current Expense - 40%  
Water and Sewer - 30% each

Section 3. The city clerk is directed to transmit a certified copy of the budget hereby adopted to the State Auditor's Office and the Association of Washington Cities.

Section 4. This ordinance shall be in force and take effect five (5) days after its publication according to law.

Passed by the council and approved by the mayor this 23th day of December 2024.

APPROVED:

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Roy Schulz - Mayor

ATTEST:

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Eliza Evans-Teague - Clerk/Treasurer

## Final Budget for 2025, City of Tekoa

Fund	Account	Title	Budget Amount	Proposed Ending	2025 Budget
		<b>Current Expense Fund Revenues</b>			
1	308 91 00 01	General Fund Beg Balance	257473.11	204852.87	198730.90
1	311 10 00 00	Real & Personal Property Tax	80000.00	80000.00	80000.00
1	313 11 00 00	Real Sales & Use Tax	75000.00	85000.00	80000.00
1	317 20 00 02	Leasehold Excise Tax-Old City Shop	0.00	0.00	400.00
1	317 20 00 03	Leasehold Excise Tax-Lower	0.00	64.20	192.60
1	317 20 00 04	Leasehold Excise Tax-Upper	0.00	48.15	0.00
1	317 20 00 05	Leasehold Excise Tax Golf Course	0.00	77.04	77.04
1	318 34 00 00	Real Estate Excise Tax	0.00	2822.13	0.00
1	316 43 00 00	Telephone Utility Tax Rev	5500.00	8000.00	7200.00
1	316 46 00 01	Garbage Tax	30000.00	30261.00	29000.00
1	321 99 00 00	Peddlers Permits	0.00	145.00	0.00
1	322 10 00 00	Building Permits	2500.00	11250.00	2750.00
1	322 90 00 00	Fire Permits	0.00	75.00	0.00
1	334 00 30 24	WA State Archives (SOS) Grant-Records Room	12288.00	10000.00	12288.00
1	336 00 98 00	City-County Assistance	53000.00	56000.00	53000.00
1	336 06 42 00	Marijuana Excise Tax Dist.	1000.00	1250.00	1000.00
1	336 06 94 00	Liquor Excise	5820.00	5200.00	5300.00
1	336 06 95 00	Liquor Board Profits	6078.00	6078.00	6000.00
1	337 00 00 01	Whitman Co. .09 Grant	0.00	17802.00	
1	337 00 00 23	Whitman Co. .09 ED Grant-2023	0.00	21121.00	0.00
1	337 00 00 24	Whitman Co. .09 ED Grant-2024	0.00	0.00	4000.00
1	337 00 19 01	AWC Loss Control Grant	2500.00	0.00	2500.00
1	341 70 00 01	Old City Shop Lease	5400.00	5589.00	5600.00
1	343 71 00 00	Empire Disposal Serv.billing	180000.00	190000.00	190000.00
1	343 72 00 00	Administrative Fee Garbage	5500.00	5500.00	5500.00
1	343 72 00 01	Burn Pile Fee	0.00	0.00	4500.00
1	361 11 00 00	Interest	2000.00	5000.00	2000.00
1	361 40 00 00	Sales Tax Interest	50.00	325.00	50.00
1	361 40 00 01	Interfund Loan Repayment-Interest	0.00	636.07	0.00
1	362 40 00 01	Community Center Rental	750.00	2000.00	800.00
1	362 50 00 03	Old City Hall Lease - Lower	1500.00	1500.00	1250.00

## Final Budget for 2025, City of Tekoa

1 362 50 00 04	Old City Hall Lease - Upper	1500.00	1500.00	1250.00
1 362 50 00 05	Tekoa Golf Course Lease	600.00	600.00	600.00
1 367 58 00 01	Contributions and Non-Governmental Donations	0.00	99.00	0.00
1 369 10 00 00	Sale Of Scrap And Junk	0.00	0.00	0.00
1 369 30 00 01	Confiscated And Forfeited Property	0.00	0.00	0.00
1 369 90 00 01	Misc Property Sale	0.00	0.00	0.00
1 369 91 13 00	Misc. Revenue	0.00	175.00	0.00
1 369 91 15 00	Mosquito Control	2500.00	0.00	0.00
1 381 20 00 00	Interfund Loan Repayment	0.00	0.00	0.00
1 381 20 78 01	Interfund Loan Payment Rec'd	0.00	0.00	0.00
1 382 10 00 00	Community Center Deposit	0.00	0.00	0.00
1 395 10 00 01	Sale Of Capital Assets	0.00	0.00	0.00
1 395 10 00 22	Sale of Capital Assets	0.00	0.00	0.00
1 397 00 00 01	Cemetery To Current Exp	14500.00	29000.00	0.00
1 397 34 44 01	Water Utility Tax To CE Fund	14000.00	14000.00	14000.00
1 397 34 44 02	Sewer Utility Tax To CE Fund	20000.00	20000.00	20000.00
1 398 18 00 01	Insurance Recovery	0.00	0.00	0.00
	<b>Total:</b>	779459.11	815970.46	727988.54
	<b>Current Expense Fund-Expenditures</b>			
1 511 30 49 00	Official Publication Service	1200.00	1650.00	1650.00
1 511 60 10 00	Salary & Wages (City Council)	3600.00	3600.00	3600.00
1 511 60 20 00	Benefits (City Council)	380.00	348.00	360.00
1 513 10 10 00	Salary & Wages (Mayor)	5400.00	5400.00	5400.00
1 513 10 20 00	Benefits (Mayor)	500.00	500.00	540.00
1 514 20 48 00	Operations	22000.00	23000.00	23000.00
1 514 23 10 00	Salary & Wages (Clerk/Treas)	21500.00	22500.00	19393.00
1 514 23 10 01	Salary & Wages (Deputy Clerk)	14670.00	22000.00	19552.00
1 514 23 10 02	Financial & Record Services - Salaries & Wages	250.00	250.00	250.00
1 514 23 20 00	Benefits (Clerk)	6562.00	4000.00	6606.00
1 514 23 20 01	Benefits (Deputy Clerk)	5169.00	4000.00	6646.00
1 514 23 20 02	Financial & Record Services - Personnel Benefits	25.00	25.00	30.00
1 514 23 25 00	Education & Training-Clerks	1500.00	1850.00	1000.00
1 514 23 25 01	Education/Travel-Mayor	0.00	0.00	500.00

## Final Budget for 2025, City of Tekoa

1 514 23 31 00	Office Supplies	7000.00	9000.00	7000.00
1 514 23 41 00	Audit Examinations (State)	5000.00	5000.00	2200.00
1 514 40 41 00	Election Services	4000.00	6205.13	6000.00
1 515 41 41 00	Legal Services (City Attorney)	6800.00	6800.00	8400.00
1 518 20 42 00	Telephone	5000.00	4400.00	4400.00
1 518 30 10 00	Maintenance Services	33695.00	45300.00	21736.00
1 518 30 20 00	Maintenance Serv Benefits	11338.00	9750.00	7867.00
1 518 30 46 00	Liability Insurance (City Hall)	12138.00	12138.00	12445.00
1 518 30 47 03	Public Utilities-Heating Oil, City Hall	1250.00	1250.00	1250.00
1 518 90 49 00	AWC	600.00	487.00	650.00
1 518 30 47 01	Public Utilities/City	13000.00	13000.00	14500.00
1 518 30 47 02	City Hall Wat/Sew/Garb	8500.00	6000.00	6500.00
1 518 30 49 00	Misc Expenditures	1000.00	500.00	1000.00
1 554 20 30 01	Mosquito Control	6000.00	127.97	5000.00
1 524 10 10 00	Building Inspector	6000.00	6000.00	6000.00
1 524 10 20 00	Building Insp Benefits (FICA)	675.00	752.00	750.00
1 524 10 31 01	Building Inspector Supplies	100.00	100.00	100.00
1 524 10 41 01	Building Inspector Training	1000.00	1000.00	1000.00
1 524 10 41 02	Building Code Fees (Annual)	400.00	400.00	400.00
1 524 60 10 00	Code Enforcement Officers	6000.00	6000.00	6000.00
1 524 60 10 01	Summer Position Services	7000.00	10300.00	8000.00
1 524 60 20 00	Code Enforcement Benefits	700.00	860.00	860.00
1 524 60 20 01	Summer Position Service Benefits	1150.00	1725.00	1500.00
1 524 60 48 01	Repair & Demolition Building	1500.00	1500.00	1500.00
1 537 00 30 00	Burn Pile Repair and Maintenance/Supplies	0.00	5890.86	5000.00
1 537 10 41 00	Garbage Contractors	169000.00	169000.00	170000.00
1 554 30 20 00	Animal Control Services - Benefits	0.00	0.00	0.00
1 554 30 30 00	Animal Control Supplies	200.00	200.00	200.00
1 544 40 41 01	Survey	6500.00	6500.00	6500.00
1 554 90 40 00	Burn Pile Expenses	0.00	2600.00	2500.00
1 566 00 41 00	Palouse River Council	450.00	450.00	450.00
1 571 50 47 03	Education - Utility Services	300.00	300.00	350.00
1 571 50 48 00	Education - Repairs & Maintenance	300.00	300.00	350.00

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1 572 50 10 00	Library Cleaning Wages	920.00	920.00	1000.00
1 572 50 20 00	Library Cleaning Benefits	125.00	140.00	200.00
1 572 50 30 02	Library Maint/Operations	900.00	900.00	900.00
1 572 50 32 00	Library Heating Fuel	2000.00	2200.00	2500.00
1 572 50 46 00	Library Liability Ins	3000.00	2500.00	1321.00
1 572 50 47 00	Library Electricity	1350.00	1350.00	1500.00
1 572 50 48 00	Library Bldg Repairs	2500.00	1500.00	0.00
1 572 50 48 21	Library Services - Repairs & Maintenance	2500.00	2500.00	2500.00
1 575 50 10 00	Comm Ctr Wages	2000.00	550.00	2000.00
1 575 50 20 00	Comm Center Benefits	400.00	125.00	200.00
1 575 50 30 00	Com Center Supplies	300.00	300.00	300.00
1 575 50 47 01	Comm Ctr. Utilities	4600.00	4600.00	5000.00
1 575 50 48 01	Comm Ctr Rep & Main	1000.00	1000.00	1000.00
1 582 10 00 00	Com Center Return Deposit	0.00	0.00	0.00
1 576 65 10 01	Reststop Salaries-Cleaning and Grounds Maintenance	3500.00	3500.00	4500.00
1 576 65 20 01	Reststop - Benefits	550.00	550.00	550.00
1 576 90 30 00	Reststop Supplies			1200.00
1 582 10 40 00	Comm Center Dep. Return	0.00	0.00	0.00
1 589 90 00 02	Payroll Clearing	0.00	0.00	0.00
1 591 18 70 00	Copier Lease	1000.00	1000.00	1200.00
1 594 18 10 24	WA State Archives Grant-Salaries	3060.00	3060.00	0.00
1 594 18 20 24	WA State Archives Grant-benefits/taxes	540.00	540.00	0.00
1 594 18 30 24	WA State Archives-Supplies/Equipment	8688.00	7045.60	0.00
1 594 18 62 22	.09 Grant	0.00	0.00	0.00
1 594 18 62 23	.09 Grant Project-2023	0.00	0.00	0.00
1 595 61 60 22	AWC Risk Prev. Grant-Sidewalk Proj.	0.00	0.00	0.00
1 597 00 01 01	CE To Cemetery	25000.00	25000.00	25000.00
1 597 00 01 04	CE To Street Fund	50000.00	50000.00	50000.00
1 597 00 01 05	CE To Airport Fund	15000.00	15000.00	15000.00
1 597 00 01 08	CE To Fire Dept Fund	20000.00	20000.00	20000.00
1 597 00 01 09	CE To Criminal Justice Fund	50000.00	50000.00	40000.00
1 597 00 11 00	Investment/general Fund	0.00	0.00	0.00
	<b>Total:</b>	<b>598285.00</b>	<b>617239.56</b>	<b>574806.00</b>

## Final Budget for 2025, City of Tekoa

1	508 91 00 01	<b>Current Expense End Cash</b>	181974.11	198730.90	153182.54
		<b>Cemetery Fund-Revenues</b>			
101	308 51 00 01	Cemetery Beg Balance	11834.99	-1469.51	20532.26
101	317 20 00 06	Leasehold Excise Tax for Cemetery Lease	0.00	0.00	30.00
101	343 60 01 01	Sales for Cem. Ser.	3000.00	8325.00	5000.00
101	361 11 01 01	Investment Interest	0.00	61.00	50.00
101	362 50 01 01	Hay Cemetery Lease	250.00	250.00	250.00
101	367 20 01 01	Contributions And Donations From Nongovernmental Se	37000.00	79626.63	36250.00
101	397 00 01 01	CE To Cemetery Fund	25000.00	25000.00	25000.00
101	397 00 01 02	Cemetery Endowment to Cemetery Fund		7977.89	800.00
		<b>Total:</b>	77084.99	119771.01	87912.26
		<b>Cemetery Fund-Expenditures</b>			
101	536 00 40 00	Cemetery Plot Buy-Back	0.00	1000.00	600.00
101	536 00 40 01	Cemetery Memorial Purchase	450.00	1102.68	450.00
101	536 00 47 01	Cemetery - Utility Services	6500.00	6500.00	7000.00
101	536 50 10 00	Cemetery Salary	29000.00	40000.00	40000.00
101	536 50 10 01	Cemetery Addt Labor	0.00	0.00	0.00
101	536 50 20 00	Cemetery Benefits	6500.00	6500.00	6500.00
101	536 50 31 01	Cemetery Landscaping	1400.00	1500.00	1500.00
101	536 50 31 02	Cemetery Repairs & Maint	6000.00	8000.00	6000.00
101	536 50 41 00	Cemetery Audit	0.00	0.00	0.00
101	536 50 46 00	Cemetery Insurance	5000.00	5000.00	3000.00
101	581 20 00 01	Interfund Loan Repayment	0.00	636.07	0.00
101	592 00 80 01	Interfund Loan Repayment-Interest	0.00	0.00	0.00
101	594 36 60 00	Cemetery Cap Expenditure	0.00	0.00	0.00
101	597 00 00 00	Operating Transfer Out	0.00	0.00	0.00
101	597 00 00 01	Cemetery To Current Exp	15500.00	29000.00	0.00
		<b>Total:</b>	70350.00	99238.75	65050.00
101	508 51 00 01	<b>Cemetery Ending Cash</b>	6734.99	20532.26	22862.26



## Final Budget for 2025, City of Tekoa

104	508 51 00 04	Street Ending Cash	14782.46	24041.52	6612.52
		<b>Airport Fund-Revenues</b>			
105	308 51 00 05	Airport Beg Balance	19237.46	29975.95	20013.85
105	317 20 00 01	Leasehold Excise Tax	0.00	108.15	358.68
105	344 50 00 01	Airport Fuel Sales	19000.00	17500.00	16000.00
105	337 00 00 25	.09 Grant for Matching Funds			20000.00
105	362 46 00 00	Airport Lease Late Fee	0.00	0.00	0.00
105	362 50 00 00	Airport Leases	4000.00	4800.00	4800.00
105	367 00 00 05	Cont/Donations From Nongov Serv	0.00		0.00
105	367 19 01 01	Port Of Whitman Fuel Station Assistance	0.00	0.00	0.00
105	369 00 00 00	Airport Lease-Past Due Fees	0.00	0.00	0.00
105	397 00 01 05	Airport Int Trans From CE	15000.00	15000.00	15000.00
		<b>Total:</b>	57237.46	67384.10	76172.53
		<b>Airport Fund-Expenditures</b>			
105	546 00 33 00	Airports And Ports - Power/Water/Gas Purchased For Re	21000.00	33493.10	21000.00
105	546 46 31 00	Airports And Ports - Other Improvements	0.00	0.00	0.00
105	546 46 46 00	Airport Liability Insurance	2000.00	1969.00	2362.00
105	546 46 47 00	Airports Utility Services	1600.00	1600.00	1750.00
105	546 46 48 00	Airport Repairs & Maintenance	2000.00	1000.00	2000.00
105	589 30 00 00	Airport Leasehold Excise Tax to WA State	0.00	108.15	358.68
105	591 46 70 00	Airports And Ports - Intergovernmental Loans	0.00	0.00	0.00
105	594 46 48 01	Aviation Grant Expenses	0.00		0.00
105	594 46 48 02	Aviation Grant Match	30000.00	9200.00	35800.00
		<b>Total:</b>	56600.00	47370.25	63270.68
105	508 51 00 05	<b>Airport Ending Balance</b>	637.46	20013.85	12901.85
		<b>Fire Dept. Fund-Revenue</b>			
108	308 51 00 08	FD Beginning Cash	25142.25	33177.24	32447.24
108	361 11 01 08	Inv Int Fire Department	100.00	550.00	100.00
108	367 00 01 20	Contributions And Donations From Nongovernmental Se	0.00	0.00	0.00

## Final Budget for 2025, City of Tekoa

108 369 91 00 01	Rural Fire District #1	8000.00	8000.00	8000.00	8000.00
108 397 00 01 08	Fire Trans In From CE	20000.00	20000.00	20000.00	20000.00
108 372 00 01 08	Insurance Recoveries	0.00	0.00	0.00	0.00
	<b>Total:</b>	53242.25	61727.24	60547.24	
	<b>Fire Dept. Fund-Expenditures</b>				
108 522 10 42 00	Fire Communications (Phone)	1600.00	1600.00	1750.00	1750.00
108 522 10 42 01	Phone/Int -FD Reimb	1600.00	1600.00	1750.00	1750.00
108 522 20 10 00	Firemen Salaries/Wages	3350.00	3350.00	3350.00	3350.00
108 522 20 20 00	Firemen Benefits (FICA)	350.00	350.00	350.00	350.00
108 522 20 20 01	Fire Oper Medical/Benefits	1200.00	1080.00	1200.00	1200.00
108 522 20 30 00	Fire Dept. Supplies	0.00	800.00	1000.00	1000.00
108 522 20 30 01	Fire Dept. Supplies Reimbursement	0.00	800.00	1000.00	1000.00
108 522 20 35 00	Fire Equipment	2500.00	2500.00	2500.00	2500.00
108 522 20 35 01	Fire Suppression And Emergency Medical Services - Sma	0.00	2500.00	2500.00	2500.00
108 522 20 46 00	Firemen Liability Insurance	1800.00	1800.00	1300.00	1300.00
108 522 20 48 00	Fire Repairs And Maint	7000.00	2500.00	5000.00	5000.00
108 522 20 48 01	Fire Rprs/Maint-Dist Reimb	7000.00	2500.00	5000.00	5000.00
108 522 45 49 00	Fire Training	0.00	300.00	500.00	500.00
108 522 45 49 01	Fire Training-Reimbursement	0.00	300.00	500.00	500.00
108 522 50 47 00	Fire Public Utilities	2750.00	3300.00	3600.00	3600.00
108 522 50 47 01	Fire Pub Util - FD Reimb	2750.00	3300.00	3600.00	3600.00
108 597 00 09 00	Fire Hydrant Rental To Water	700.00	700.00	700.00	700.00
	<b>Total:</b>	32600.00	29280.00	35600.00	
108 508 51 00 08	<b>Fire Ending Cash</b>	20642.25	32447.24	24947.24	
	<b>Criminal Justice-Revenues</b>				
109 308 51 00 09	CJ Beginning Cash	22780.90	25137.04	30886.04	
109 322 30 00 00	Animal Licenses	1000.00	1562.00	1000.00	
109 313 71 00 00	Local Criminal Justice	13000.00	15500.00	13500.00	
109 335 04 01 00	LE & CJ Leg One Time	0.00	0.00	0.00	

## Final Budget for 2025, City of Tekoa

109	336 06 21 00	Cj-population	1000.00	1000.00	1000.00	1000.00
109	336 06 26 00	Cj Special Programs	1087.00	1087.00	1087.00	1148.00
109	336 06 51 00	Dui-cities	0.00	0.00	0.00	0.00
109	359 00 00 00	Non-court Fines & Penalties	0.00	0.00	0.00	0.00
109	397 00 01 09	Trans In From Cur Expense	50000.00	50000.00	50000.00	40000.00
		<b>Total:</b>	88867.90	94286.04	87534.04	
		<b>Criminal Justice-Expenditures</b>				
109	521 10 29 00	Health Ins/Retired Officer	11000.00	11400.00	12600.00	
109	521 20 41 00	Whitman County Sheriff Contract	55000.00	52000.00	53000.00	
109	523 10 51 00	County Incarceration Fees	0.00	0.00	0.00	
		<b>Total:</b>	66000.00	63400.00	65600.00	
109	508 51 00 09	<b>CJ Ending Cash</b>	22867.90	30886.04	21934.04	
		<b>Street Levy-Revenues &amp; Expenditures</b>				
114	308 51 00 14	Street Levy Beginning Cash	0.00	0.00	0.00	
114	311 10 10 18	Street Levy Tax	50000.00	50000.00	50000.00	
114	369 91 10 19	From Street Fund	0.00	0.00	0.00	
		<b>Total:</b>	50000.00	50000.00	50000.00	
114	542 30 41 18	Chip Seal Street Project	0.00	0.00	0.00	
114	542 30 48 18	Major Street Repairs	50000.00	50000.00	50000.00	
		<b>Total:</b>	50000.00	50000.00	50000.00	
114	508 51 00 14	Street Levy Ending Balance	0.00	0.00	0.00	
		<b>TIB-Seal Coat Project Fund-Revenues &amp; Expenditures</b>				
366	308 31 00 23	TIB-Seal Coat Project- Beginning Balance	0.00	0.00	0.00	
366	344 03 80 23	TIB-Seal Coat Project-Grant Monies Rec'd	176826.24	161532.65	161532.65	
		<b>Total:</b>	176826.24	161532.65		
366	595 10 60 02	TIB-Seal Coat Project-Engineering	6126.24	26265.09	0.00	
366	595 30 60 01	TIB-Seal Coat Project-Construction	170700.00	135267.56	0.00	
366	595 90 60 03	TIB-Seal Coat Project-Construction Management	0.00	0.00	0.00	

## Final Budget for 2025, City of Tekoa

		<b>Total:</b>	176826.24	161532.65	0.00
366	508 61 00 23	<b>TIB-Seal Coat Project-Ending Balance</b>	0.00	0.00	0.00
		<b>TIB-Maintenance Fund-Revenue &amp; Expenditures</b>			
367	308 31 00 00	TIB-Maintenance Project-Estimated Beginning Balance	0.00	0.00	0.00
367	334 03 80 00	TIB-Maintenance Project-Grant Money Rec'd	5031.52	0.00	0.00
367	595 30 60 02	TIB-Maintenance Project-Construction	5031.52	0.00	0.00
367	508 60 00 00	<b>TIB-Maintenance Project-Ending Balance</b>	0.00	0.00	0.00
		<b>WSDOT Airport Grant Fund-Revenues</b>			
368	308 31 00 01	WSDOT-Airport Grant Fund- Beginning Balance	0.00	0.00	0.00
368	334 03 60 00	WSDOT- Airport Grant Fund-Monies Rec'd	766744.04	73508.91	693235.13
		<b>Total:</b>		73508.91	693235.13
		<b>WSDOT Airport Grant Fund-Expenditures</b>			
368	595 46 40 00	WSDOT-Airport Grant Fund-Engineering	121922.85	73508.91	
368	595 46 40 02	WSDOT-Airport Grant Fund-Construction	644821.19	0.00	644821.19
368	595 46 40 03	WSDOT-Airport Grant Fund-Construction Management	0.00	0.00	48413.94
		<b>Total:</b>	693235.13	73508.91	693235.13
368	508 31 00 00	<b>Ending Balance</b>	766744.04	0.00	0.00
		<b>Water Fund-Revenue</b>			
401	308 51 00 41	Water Beg Balance	116758.48	121970.13	69231.48
401	343 40 00 34	Water Utility Tax Revenue	14000.00	14000.00	14200.00
401	343 40 00 00	Water Revenue	265000.00	265000.00	269800.00
401	343 40 00 01	Misc. Water Revenue	0.00	0.00	0.00
401	343 40 40 01	Water Installation Fee	0.00	9000.00	0.00
401	343 41 00 01	Disconnect Water Charge	0.00	0.00	0.00
401	369 91 40 00	Water Past Due Chgs	1000.00	8265.00	2500.00
401	361 11 04 01	Inv Interest - Water	500.00	3500.00	500.00

## Final Budget for 2025, City of Tekoa

401	362 10 00 01	Equipment And Vehicles Rentals (Short-term)	0.00	0.00	0.00	0.00
401	397 00 09 00	Fire Hydrant Rent To Water	700.00	700.00	700.00	700.00
401	397 00 11 04	St Fire Hyd Rent To Water	500.00	500.00	500.00	500.00
401	397 01 00 00	Water Res. Transfer to Water	0.00	47760.00	0.00	0.00
		<b>Total:</b>	398458.48	470695.13	357431.48	
401	534 10 10 00	Salary/Wages-Supt Of Utilities	53202.00	53202.00	33721.00	33721.00
401	534 10 10 10	Water Wages	37781.00	37781.00	34682.67	34682.67
401	534 10 18 00	Dept. Of Revenue	14500.00	15000.00	16800.00	16800.00
401	534 10 20 00	Water Utilities (SA) - Personnel Benefits	17901.00	17901.00	11801.00	11801.00
401	534 10 20 10	Water Benefits	12266.00	12266.00	11891.00	11891.00
401	534 50 10 00	Water Repairs And Maint	12000.00	15000.00	13500.00	13500.00
401	534 80 11 00	Water Liability Ins	15848.00	15848.00	16336.00	16336.00
401	534 80 12 00	Water Pub Util/Electricity	19000.00	19000.00	21500.00	21500.00
401	534 80 13 00	Water Tests	2800.00	2200.00	2800.00	2800.00
401	534 80 14 00	Education & Training/W & S	1500.00	1500.00	1500.00	1500.00
401	534 80 47 01	Sewer Charges	2000.00	1000.00	1100.00	1100.00
401	534 90 18 00	Water Annual Permit Fee	1800.00	2200.00	2500.00	2500.00
401	534 90 19 00	Budget And Accounting/audit	5000.00	5000.00	1500.00	1500.00
401	534 90 20 00	Water Off Supplies/Operating	3500.00	5000.00	5000.00	5000.00
401	534 90 21 00	Water Fuel Vehicle	2500.00	2000.00	2500.00	2500.00
401	534 90 22 00	Water Fuel Heat - City Shop	1750.00	2250.00	2500.00	2500.00
401	534 90 23 00	Water Chemicals (Chlorine)	1500.00	1500.00	1500.00	1500.00
401	534 90 26 00	Customer Refund	0.00	0.00	0.00	0.00
401	534 90 28 00	Major Water Repairs	7000.00	52547.65	7500.00	7500.00
401	534 90 40 04	Repairs To City Shop	1000.00	1000.00	1000.00	1000.00
401	534 90 49 00	Utility Misc (court Costs Etc)	0.00	10000.00	0.00	0.00
401	591 34 70 00	USDA Loan Principle	52381.31	52381.31	53993.62	53993.62
401	592 34 83 40	USDA Loan Interest	62886.69	62886.69	61274.81	61274.81
401	594 34 64 00	Capital Exp - Equipment	0.00	0.00	0.00	0.00
401	597 34 44 01	Water Utility Tax To CE Fund	14000.00	14000.00	14000.00	14000.00
		<b>Total:</b>	342116.00	401463.65	318900.10	

## Final Budget for 2025, City of Tekoa

401	508 51 00 41	Water Ending Balance	56342.48	69231.48	38531.38
		<b>Sewer Fund-Revenues</b>			
402	308 51 00 42	Sewer Beg Balance	340923.88	361853.74	347650.74
402	343 40 00 35	Sewer Utility Tax Revenue	20000.00	20000.00	21500.00
402	343 50 00 00	Sewer Revenue	350000.00	350000.00	373100.00
402	343 50 00 01	Misc Sewer Revenue	0.00	0.00	0.00
402	343 50 04 02	Sewer Installation Fee	0.00	4000.00	0.00
402	343 51 00 01	Disconnect Sewer Charge	0.00	0.00	0.00
402	361 11 04 00	Sewer Investment	1000.00	7500.00	1000.00
402	362 10 00 02	Equipment And Vehicles Rentals (Short-term)	0.00	0.00	0.00
402	381 10 01 10	Sewer from CE	0.00	0.00	0.00
402	397 00 01 10	CE to Sewer	0.00	0.00	0.00
402	397 00 04 50	Trans In From Sewer Res	0.00	0.00	0.00
		<b>Total:</b>	711923.88	743353.74	743250.74
		<b>Sewer Fund-Expenditures</b>			
402	535 00 40 00	Sewer Refund	0.00	2336.48	0.00
402	535 10 11 00	Salary/wages Plant Operator	56750.00	40000.00	36608.00
402	535 10 11 01	Sewer Operator/Temp	2400.00	28664.24	2400.00
402	535 10 11 10	Sewer Wages	38281.00	34000.00	34682.67
402	535 10 18 00	Dept. Of Revenue	15000.00	15000.00	19000.00
402	535 10 20 00	Sewer Benefits (PW)	19095.00	12000.00	12535.00
402	535 10 20 01	Sewer Temp Benefits	0.00	3600.00	0.00
402	535 10 20 10	Sewer Benefits	12266.00	8900.00	11890.78
402	535 50 48 01	Repairs & Maint. Sewer	14600.00	14600.00	15000.00
402	535 80 31 02	Sewer Office And Operating	3500.00	5100.00	5100.00
402	535 80 31 03	Sewer Chemicals	28500.00	28500.00	0.00
402	535 80 32 01	Sewer Vehicle Fuel	2400.00	2400.00	2500.00
402	535 80 32 02	Sewer Shop Fuel	2000.00	2000.00	2500.00
402	535 80 41 01	Budgeting & Accounting/audit	5000.00	5000.00	1750.00
402	535 80 42 00	Sewer Communications/phone	250.00	250.00	250.00
402	535 80 46 00	Sewer Liability Ins	23706.00	18997.00	25225.00

## Final Budget for 2025, City of Tekoa

402	535 80 47 00	Sewer Public Utilities	25000.00	30350.00	33350.00
402	535 80 49 01	Sewer Education/training	1000.00	1000.00	1500.00
402	535 80 49 02	Sewer Annual Permit Fee	3000.00	2229.01	2750.00
402	535 80 49 04	Sewer Wastewater Testing	23000.00	21000.00	23000.00
402	535 90 40 04	Repairs To City Shop	1000.00	1000.00	1000.00
402	535 90 48 00	Major Sewer Repairs	10000.00	15000.00	15000.00
402	591 35 71 35	Redemption Of Long Term Debt - G.O. Bonds	26516.76	26973.30	58408.12
402	592 35 80 35	DOE Sewer Loan	0.00	0.00	0.00
402	592 35 83 01	Interest And Other Debt Service Costs - Interest On Long	5802.97	5802.97	36936.88
402	594 35 64 00	Capital Exp Equipment Rplcmnt	0.00	0.00	0.00
402	597 00 04 56	Trans To Sew Gr Fund	50000.00	50000.00	150000.00
402	597 34 44 02	Sewer Utility Tax To CE Fund	21000.00	21000.00	21500.00
		<b>Total:</b>	390067.73	395703.00	512886.45
402	508 51 00 42	<b>Sewer Ending Balance</b>	321856.15	347650.74	230364.29
		<b>Sewer Debt Service Fund-Revenue &amp; Expenditures</b>			
406	308 31 00 06	Sew Debt Serv Beg Balance	9990.62	9990.62	9990.62
406	361 11 04 06	Investment Interest Sewer Re	0.00	0.00	0.00
406	508 31 00 06	Ending Balance - Sew Debt Serv	9990.62	9990.62	9990.62
406	597 00 00 46	Transfer Out Debt Serv.sewer	0.00	0.00	0.00
		<b>Total:</b>	9990.62	9990.62	9990.62
		<b>Water Reserve Fund-Revenues</b>			
452	308 31 00 52	Reserved Beginning Balance	115000.00	115000.00	115000.00
452	308 51 00 52	Unreserved Beginning Balance	72027.00	74064.30	29804.30
452	361 11 04 52	Inv Interest - Water Reserve	800.00	3500.00	800.00
452	361 40 04 52	Interest Rev From Int Loan	0.00	0.00	0.00
452	397 00 04 52	Operating Transfer In	0.00	0.00	0.00
452	397 00 13 00	Transfers In From Water	0.00	0.00	0.00
		<b>Total:</b>	187827.00	192564.30	145604.30





