ORDINANCE NO. 739

AN ORDINANCE ADOPTING THE 2025 BUDGET FOR THE TOWN OF ODESSA

WASHINGTON, FOR THE YEAR 2025

WHEREAS, the preliminary budget of the Town of Odessa for the year 2025, having been submitted and approved; and

WHEREAS, notice of hearing by the Town Council of the Town of Odessa for and against said budget and the terms there of having given in the manner and time required by law, and a public hearing being held in the Council Chambers at the hour of 7:00 p.m. on the 9th day of December 2024 now therefore,

BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF ODESSA, LINCOLN COUNTY, WASHINGTON, as follows:

Section 1. That the budget for the Town of Odessa for the year 2025 shall be as follows and as detailed in Attachment A:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
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| **2025 Budget Summary** |
|  |  |  |  |  |  |  |  |  |  |
| **Fund** | **Beginning Fund Balance** |  | **Revenues** |  | **Expenditures** |  | **Increase (Decrease)** |  | **Ending Fund Balance** |
| 001 - Current Expense |  1,433,861  |   |  905,681  |   |  903,831  |   |  1,850  |   |  1,435,711  |
| 012 - Cemetery |  (0) |   |  51,150  |   |  51,150  |   |  -  | # |  (0) |
| 101 - Street |  732,910  |   |  1,022,132  |   |  1,118,282  |   |  (96,150) | # |  636,760  |
| 103 - Hotel/motel |  29,804  |   |  1,500  |   |  1,500  |   |  -  | # |  29,804  |
| 313 - Cumulative Reserve |  521,681  |   |  5,000  |   |  -  |   |  5,000  | # |  526,681  |
| 401 - Water |  381,960  |   |  935,278  |   |  950,300  |   |  (15,022) | # |  366,938  |
| 402 - Solid Waste Management |  317,940  |   |  308,600  |   |  308,600  |   |  -  | # |  317,940  |
| 422 - Sewer Operation & Maintenance |  66,886  |   |  564,850  |   |  564,850  |   |  -  | # |  66,886  |
| **Total** |  **3,485,043**  |  |  **3,794,191**  |  |  **3,898,513**  |  |  **(104,322)** |  |  **3,380,721**  |

 |

Section 2. Salaries are hereby adopted as set forth in each of the funds and as listed in the detailed budget.

Section 3. This ordinance shall be in full force and effect from and after its passage, approval, and publication as required by law.

PASSED AND ADOPTED BY THE ODESSA TOWN COUNCIL, THIS 9TH DAY OF DECEMBER 2024.

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 William F Crossley, Mayor

ATTEST:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Amy Hardung, Police Clerk

Published: December 10, 2024

**Attachment A – Breakdown by Fund and Year**

|  |  |  |  |
| --- | --- | --- | --- |
| **001 - Current Expense** |   |   |   |
|   |   |   |   |   |   |   |   |   |   |
|   |   |   |   |   |   |   |   |   |   |
| **Account** | **Description** |  **2022 Actual**  |  **2023 Actual**  |  **2024 Budget**  |  **2024 Projected**  |  **2025 Budget**  |   |   |   |
|   |   |   |   |   |   |   |   |   |   |
| **308** | **Beginning Fund Balance** |  **1,288,195**  |  **1,458,337**  |  **3,150**  |  **1,403,831**  |  **1,433,861**  |  | 2022 actual beginning adjusted $11,549 PPA |
|   |   |   |   |   |   |   |   |   |   |
| 310 | Taxes |  558,939  |  631,882  |  638,520  |  606,221  |  662,500  |   |  23,980  |  Increase $40K from levy, decrease $20K sales tax down  |
| 320 | Licenses & Permits |  18,114  |  9,773  |  9,406  |  12,221  |  8,606  |   |  (800) |   |
| 330 | Intergovernmental Revenues |  282,801  |  2,064,780  |  210,075  |  153,547  |  58,775  |   |  (151,300) | Small business innovation grant (2024) |
| 340 | Charges For Services |  76,305  |  94,477  |  112,600  |  120,000  |  120,000  |   |  7,400  |   |
| 350 | Fines & Forfeitures |  137  |  1,561  |  600  |  1,098  |  800  |   |  200  |   |
| 360 | Misc Revenues |  15,921  |  32,152  |  30,150  |  81,275  |  55,000  |   |  24,850  |   |
| 397 | Transfers In |  32,481  |  (297,931) |  9,000  |  -  |  -  |   |  (9,000) |   |
|  | **Total Revenues** |  **984,699**  |  **2,536,694**  |  **1,010,351**  |  **974,362**  |  **905,681**  |  |  |  |
|   |   |   |   |   |   |   |   |   |   |
| 511 | Legislative |  12,798  |  15,625  |  17,150  |  18,454  |  19,200  |   |  2,050  |   |
| 514 | Administration |  45,679  |  52,108  |  61,900  |  65,618  |  86,350  |   |  24,450  |   |
| 515 | Legal Services |  16,334  |  7,725  |  10,000  |  26,011  |  25,000  |   |  15,000  |   |
| 518 | Central Services |  64,813  |  1,645,517  |  231,000  |  277,268  |  87,500  |   |  (143,500) | Small business innovation grant (2024) |
| 521 | Law Enforcement |  198,044  |  214,065  |  342,536  |  237,054  |  409,700  |   |  67,164  | $40K (levy) |
| 522 | Fire Control |  14,215  |  13,069  |  18,840  |  17,089  |  17,000  |   |  (1,840) |   |
| 524 | Protective Inspections |  2,045  |  1,971  |  2,450  |  2,002  |  2,500  |   |  50  |   |
| 539 | Other Environmental Services |  147  |  152  |  175  |  -  |  175  |   |  -  |   |
| 546 | Airport |  4,898  |  5,231  |  7,875  |  4,889  |  8,375  |   |  500  |   |
| 558 | Community Development |  1,802  |  1,796  |  2,000  |  1,933  |  2,000  |   |  -  |   |
| 566 | Intergovernmental 2% Liquor |  265  |  266  |  300  |  305  |  300  |   |  -  |   |
| 572 | Libraries |  12,006  |  13,836  |  15,900  |  14,103  |  16,341  |   |  441  |   |
| 576 | Pool & Parks |  106,444  |  146,163  |  160,000  |  148,896  |  175,600  |   |  15,600  |   |
| 580 | Non Expenditures |  (369) |  (101) |  600  |  433  |  600  |   |  -  |   |
| 594 | Capital Expenditures |  94,055  |  352,422  |  15,000  |  5,151  |  10,500  |   |  (4,500) |   |
| 597 | Interfund Transfers |  241,381  |  121,355  |  125,125  |  125,125  |  42,690  |   |  (82,435) |   |
|   | **Total Expenditures** |  **814,557**  |  **2,591,199**  |  **1,010,851**  |  **944,332**  |  **903,831**  |   |   |   |
|   |   |   |   |   |   |   |   |   |   |
|  | **Revenues less expenditures** |  **170,142**  |  **(54,506)** |  **(500)** |  **30,030**  |  **1,850**  |  |  |  |
|   |   |   |   |   |   |   |   |   |   |
| **508** | **Ending Fund Balance Balance** |  **1,458,337**  |  **1,403,831**  |  **2,650**  |  **1,433,861**  |  **1,435,711**  |   |   |   |

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| **012 - Cemetery** |
|   |   |   |   |   |   |   |
|   |   |   |   |   |   |   |
| **Account** | **Description** | **2022 Actual** | **2023 Actual** | **2024 Budget** | **2024 Projected** | **2025 Budget** |
|   |   |   |   |   |   |   |
| **308** | **Beginning Fund Balance** |  **35,887**  |  **45,708**  |  **-**  |  **-**  |  **(0)** |
|   |   |   |   |   |   |   |
| 340 | Charges for Services |  13,525  |  15,200  |  11,000  |  4,980  |  8,200  |
| 360 | Misc Revenues |  2,340  |  706  |  350  |  5  |  260  |
| 397 | Transfers In |  28,916  |  43,055  |  34,375  |  43,648  |  42,690  |
|  | **Total Revenues** |  **44,781**  |  **58,961**  |  **45,725**  |  **48,633**  |  **51,150**  |
|   |   |   |   |   |   |   |
| 536 | Cemetery |  34,961  |  51,390  |  45,725  |  48,633  |  51,150  |
| 597 | Interfund Transfers |  -  |  53,278  |  -  |  -  |  -  |
|   | **Total Expenditures** |  **34,961**  |  **104,668**  |  **45,725**  |  **48,633**  |  **51,150**  |
|   |   |   |   |   |   |   |
|  | **Revenues less expenditures** |  **9,820**  |  **(45,708)** |  **-**  |  **(0)** |  **-**  |
|   |   |   |   |   |   |   |
| **508** | **Ending Fund Balance Balance** |  **45,708**  |  **-**  |  **-**  |  **(0)** |  **(0)** |

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| **101 - Street Fund** |
|   |   |   |   |   |   |   |
|   |   |   |   |   |   |   |
| **Account** | **Description** |  **2022 Actual**  |  **2023 Actual**  |  **2024 Budget**  |  **2024 Projected**  |  **2025 Budget**  |
|   |   |   |   |   |   |   |
| **308** | **Beginning Fund Balance** |  **(438,668)** |  **(291,616)** |  **-**  |  **-**  |  **732,910**  |
|   |   |   |   |   |   |   |
| 330 | Intergovernmental Revenue |  265,010  |  51,604  |  16,000  |  922,158  |  1,020,932  |
| 360 | Misc Revenues |  422  |  880  |  1,600  |  1,626  |  1,200  |
| 397 | Transfers In |  64,460  |  73,300  |  85,750  |  115,944  |  -  |
|  | **Total Revenues** |  **329,892**  |  **125,784**  |  **103,350**  |  **1,039,728**  |  **1,022,132**  |
|   |   |   |   |   |   |   |
| 542 | Maintenance & Operations |  78,210  |  88,270  |  103,350  |  293,774  |  1,118,282  |
| 594 | Capital Expenditures |  104,630  |  102,159  |  -  |  13,044  |  -  |
| 597 | Interfund Transfers |  -  |  (356,261) |  -  |  -  |  -  |
|   | **Total Expenditures** |  **182,840**  |  **(165,832)** |  **103,350**  |  **306,818**  |  **1,118,282**  |
|   |   |   |   |   |   |   |
|  | **Revenues less expenditures** |  **147,052**  |  **291,616**  |  **-**  |  **732,910**  |  **(96,150)** |
|   |   |   |   |   |   |   |
| **508** | **Ending Fund Balance Balance** |  **(291,616)** |  **-**  |  **-**  |  **732,910**  |  **636,760**  |

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| **103 - Hotel Motel** |
|   |   |   |   |   |   |   |
|   |   |   |   |   |   |   |
| **Account** | **Description** |  **2022 Actual**  |  **2023 Actual**  |  **2024 Budget**  |  **2024 Projected**  |  **2025 Budget**  |
|   |   |   |   |   |   |   |
| **308** | **Beginning Fund Balance** |  **24,962**  |  **25,090**  |  **-**  |  **28,332**  |  **29,804**  |
|   |   |   |   |   |   |   |
| 310 | Taxes |  1,999  |  3,241  |  1,500  |  1,472  |  1,500  |
|  | **Total Revenues** |  **1,999**  |  **3,241**  |  **1,500**  |  **1,472**  |  **1,500**  |
|   |   |   |   |   |   |   |
| 557 | Tourism |  1,872  |  -  |  1,500  |  -  |  1,500  |
|   | **Total Expenditures** |  **1,872**  |  **-**  |  **1,500**  |  **-**  |  **1,500**  |
|   |   |   |   |   |   |   |
|  | **Revenues less expenditures** |  **128**  |  **3,241**  |  **-**  |  **1,472**  |  **-**  |
|   |   |   |   |   |   |   |
| **508** | **Ending Fund Balance Balance** |  **25,090**  |  **28,332**  |  **-**  |  **29,804**  |  **29,804**  |

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| **313 - Cumulative Reserve** |
|   |   |   |   |   |   |   |
|   |   |   |   |   |   |   |
| **Account** | **Description** |  **2022 Actual**  |  **2023 Actual**  |  **2024 Budget**  |  **2024 Projected**  |  **2025 Budget**  |
|   |   |   |   |   |   |   |
| **308** | **Beginning Fund Balance** |  **425,689**  |  **436,722**  |  **498,987**  |  **498,987**  |  **521,681**  |
|   |   |   |   |   |   |   |
| 310 | Taxes |  13,104  |  12,412  |  -  |  8,539  |  2,000  |
| 360 | Misc Revenues |  7,307  |  49,904  |  3,000  |  23,796  |  3,000  |
| 397 | Interfund Transfers |  10,000  |  5,000  |  5,000  |  6,000  |  -  |
|  | **Total Revenues** |  **30,411**  |  **67,316**  |  **8,000**  |  **38,335**  |  **5,000**  |
|   |   |   |   |   |   |   |
| 594 | Capital Expenditures |  -  |  -  |  8,000  |  4,771  |  -  |
| 597 | Interfund Transfers |  19,378  |  5,051  |  -  |  10,870  |  -  |
|   | **Total Expenditures** |  **19,378**  |  **5,051**  |  **8,000**  |  **15,641**  |  **-**  |
|   |   |   |   |   |   |   |
|  | **Revenues less expenditures** |  **11,034**  |  **62,265**  |  **-**  |  **22,694**  |  **5,000**  |
|   |   |   |   |   |   |   |
| **508** | **Ending Fund Balance Balance** |  **436,722**  |  **498,987**  |  **498,987**  |  **521,681**  |  **526,681**  |

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| **401 - Water** |
|   |   |   |   |   |   |   |
|   |   |   |   |   |   |   |
| **Account** | **Description** |  **2022 Actual**  |  **2023 Actual**  |  **2024 Budget**  |  **2024 Projected**  |  **2025 Budget**  |
|   |   |   |   |   |   |   |
| **308** | **Beginning Fund Balance** |  **(47,657)** |  **285,263**  |  **444,701**  |  **444,701**  |  **381,960**  |
|   |   |   |   |   |   |   |
| 330 | Intergovernmental Revenues |  277,906  |  31,500  |  -  |  -  |  551,228  |
| 340 | Charges for Services |  302,739  |  418,650  |  293,320  |  409,427  |  378,550  |
| 360 | Misc Revenues |  1,502  |  6,402  |  2,000  |  17,818  |  5,500  |
|  | **Total Revenues** |  **582,146**  |  **456,552**  |  **295,320**  |  **427,245**  |  **935,278**  |
|   |   |   |   |   |   |   |
| 534 | Maintenance & Operations |  201,631  |  244,321  |  277,864  |  247,872  |  302,800  |
| 591 | Debt Service |  27,040  |  17,456  |  17,456  |  27,054  |  17,525  |
| 594 | Capital Expenditures |  20,556  |  35,337  |  -  |  215,060  |  629,975  |
|   | **Total Expenditures** |  **249,226**  |  **297,114**  |  **295,320**  |  **489,986**  |  **950,300**  |
|   |   |   |   |   |   |   |
|  | **Revenues less expenditures** |  **332,920**  |  **159,438**  |  **-**  |  **(62,741)** |  **(15,022)** |
|   |   |   |   |   |   |   |
| **508** | **Ending Fund Balance Balance** |  **285,263**  |  **444,701**  |  **444,701**  |  **381,960**  |  **366,938**  |

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| **402 Solid Waste** |
|   |   |   |   |   |   |   |
|   |   |   |   |   |   |   |
| **Account** | **Description** |  **2022 Actual**  |  **2023 Actual**  |  **2024 Budget**  |  **2024 Projected**  |  **2025 Budget**  |
|   |   |   |   |   |   |   |
| **308** | **Beginning Fund Balance** |  **164,109**  |  **177,369**  |  **-**  |  **245,011**  |  **317,940**  |
|   |   |   |   |   |   |   |
| 340 | Charges for Services |  270,946  |  298,607  |  290,000  |  306,821  |  302,800  |
| 360 | Misc Revenues |  1,857  |  5,520  |  1,700  |  12,222  |  5,800  |
|  | **Total Revenues** |  **272,803**  |  **304,126**  |  **291,700**  |  **319,042**  |  **308,600**  |
|   |   |   |   |   |   |   |
| 537 | Maintenance & Operations |  259,544  |  277,319  |  291,700  |  246,113  |  308,600  |
|   | **Total Expenditures** |  **259,544**  |  **277,319**  |  **291,700**  |  **246,113**  |  **308,600**  |
|   |   |   |   |   |   |   |
|  | **Revenues less expenditures** |  **13,259**  |  **26,807**  |  **-**  |  **72,929**  |  **-**  |
|   |   |   |   |   |   |   |
| **508** | **Ending Fund Balance Balance** |  **177,369**  |  **204,176**  |  **-**  |  **317,940**  |  **317,940**  |

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| **422 - Sewer** |
|   |   |   |   |   |   |   |
|   |   |   |   |   |   |   |
| **Account** | **Description** |  **2022 Actual**  |  **2023 Actual**  |  **2024 Budget**  |  **2024 Projected**  |  **2025 Budget**  |
|   |   |   |   |   |   |   |
| **308** | **Beginning Fund Balance** |  **380,858**  |  **397,435**  |  **-**  |  **456,962**  |  **66,886**  |
|   |   |   |   |   |   |   |
| 310 | Taxes |  -  |  -  |  -  |  -  |  -  |
| 330 | Intergovernmental Revenues |  101,319  |  414  |  1,228,992  |  574,790  |  -  |
| 340 | Charges for Services |  476,103  |  520,757  |  522,180  |  561,919  |  558,350  |
| 360 | Misc Revenues |  118,635  |  14,368  |  3,799  |  11,346  |  6,500  |
|  | **Total Revenues** |  **696,057**  |  **535,539**  |  **1,754,971**  |  **1,148,055**  |  **564,850**  |
|   |   |   |   |   |   |   |
| 535 | Maintenance & Operations |  407,881  |  299,938  |  355,680  |  356,602  |  388,400  |
| 591 | Debt Service |  166,099  |  166,099  |  166,099  |  256,471  |  172,250  |
| 594 | Capital Expenditures |  105,500  |  9,976  |  1,233,192  |  925,058  |  4,200  |
|   | **Total Expenditures** |  **679,480**  |  **476,013**  |  **1,754,971**  |  **1,538,131**  |  **564,850**  |
|   |   |   |   |   |   |   |
|  | **Revenues less expenditures** |  **16,577**  |  **59,527**  |  **-**  |  **(390,076)** |  **-**  |
|   |   |   |   |   |   |   |
| **508** | **Ending Fund Balance Balance** |  **397,435**  |  **456,962**  |  **-**  |  **66,886**  |  **66,886**  |
|  |  |  |  |  |  |  |
|  | 2022 beginning updated 11,549 PPA |  |  |  |  |
|   |   |   |   |   |   |   |