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**THE CITY OF FIRCREST**

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**2021**

**PRELIMINARY**

**BUDGET**

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**CITY OF FIRCREST, WASHINGTON  
2021 FINAL BUDGET**

**CITY OFFICIALS**

Council: Hunter T. George (Mayor)  
Brett L. Wittner (Mayor Pro Tempore)  
Joe Barrentine  
Jamie Nixon  
Shannon Reynolds  
David M. Viafore  
Denny Waltier  
City Manager: Scott Pingel  
Finance Director: Colleen Corcoran

**POPULATION: 6,790**

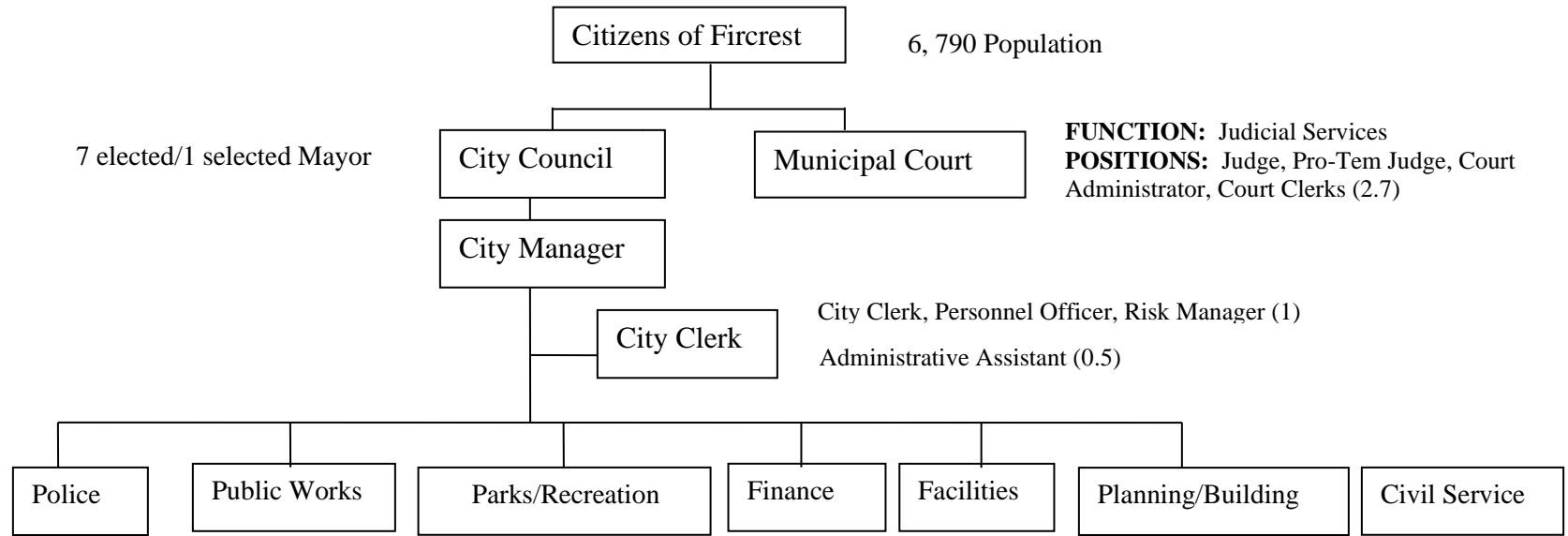
2020 ASSESSED VALUATION REGULAR LEVY: \$983,142,001  
REGULAR MILL LEVY: 1.6249  
EMS MILL LEVY: 0.3399

**2021 REVENUES, EXPENDITURES & BALANCES BY FUND**

General .....	9,422,814
Street .....	624,579
Park Bond Debt Service .....	675,040
Park Bond Capital .....	9,050,285
Storm Drain.....	750,941
Storm Drain Capital .....	882,825
Water.....	1,420,616
Water Capital .....	397,312
Sewer .....	3,746,920
Sewer Capital.....	1,639,986
Equipment Replacement .....	1,736,691
Police Investigation .....	12,540
Real Estate Excise Tax.....	1,887,386
Cumulative Reserve .....	3,780,763
<b>TOTAL.....</b>	<b>36,028,698</b>

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**CITY OF FIRCREST 2021 ORGANIZATION CHART by Position**



**FUNCTIONS:**

Patrol and Investigation, Emergency Mgmt.	Water, Sewer, Storm, Street, Engineering	Recreation Parks Pool	Accounting, Budgeting, IS, Reception	Facilities/Equip	Commissioners (5) (Appt. by Mayor)	Commissioners (3) (Appt. by City Mgr) Chief Examiner/Sec (Selected by Commission)
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**POSITIONS:**

Chief, Sergeant (2), Officers (6), CSOs (1.78)	Public Works Dir., Utility Foreman, Utility Servicemen (4), Admin Asst (0.5), Billing Clerk	Parks & Recreation Dir, Rec. Supervisor, Admin Assistant (0.5), Maintenance Supervisor, Event Coord (0.7)	Finance Director, Accountants (2), Office Assistant	Facilities Lead Maint. Wrk. (0.5)	Contracted Senior Planner Planning/Building Administrator Administrative Assistant (0.7)	
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# City of Fircrest 2021 Preliminary Budget

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## **Honorable Mayor, Councilmembers and Citizens of Fircrest:**

I present to you the City of Fircrest 2021 Preliminary Budget. This document addresses the critical issues and mandates facing Fircrest within the limits of the City's resources. As the principal policy statement, the budget is a tool for management, accounting, communications, and planning decisions. In addition, it provides a financial plan and operations guide for implementing the various City programs and services.

What the City of Fircrest does:

- Protects people, homes, businesses
- Manages impacts of growth
- Builds capital facilities
- Collects garbage and recycling
- Maintains and manages streets
- Provides park and recreation activities
- Manages water, sewer, and storm sewer
- Protects the environment

Strong effort has been made to maximize the level of public services while minimizing the level of debt and maintaining necessary reserves. 2021 operations are to be funded from 2021 operating revenues. Expenditures and revenues have been budgeted conservatively.

### **2021 BUDGET OVERVIEW**

- Includes a COLA increase of 1% for all employees.
- Includes a 10% employee contribution for medical premiums.
- Includes three employee reclassifications.
- Includes revenue and expenditures for Ruston Court contracted services.
- Proposes capital expenditures in General, Street, Park Bond Capital, Storm Capital, Water Capital, Sewer Capital, and ERR Funds.

Local government is a labor-intensive service industry and to maintain expected service levels, meet State mandates, perform required preventive infrastructure maintenance, and complete public works projects, the City must have adequate staffing.

### **GENERAL FUND**

- Includes the first year of a six-year EMS levy rate passed by voters.
- Transfers 15% of property tax collections to the Street Fund.
- Transfers \$38,955 from General Fund Light money for street light maintenance and capital expenses.
- Transfers \$10,000 from the General Fund to the Street Fund for Street Beautification (banners, baskets, traffic islands, & bulb-outs).



- 1% increase applied to the Fire/EMS contract with Tacoma.
- Includes library reimbursements of \$59 charged by the City of Tacoma.

<b>2020</b>	<b>2021</b>
<b>Budgeted operating revenues:</b>	<b>Budgeted operating revenues:</b>
\$5,842,545	\$5,919,152
<b>2020</b>	<b>2021</b>
<b>Budgeted operating expenditures:</b>	<b>Budgeted operating expenditures:</b>
\$5,837,292	\$5,833,950

**CUMULATIVE RESERVE FUNDS**

The City also has a cumulative reserve fund that was set up by ordinance. This fund has emergency reserves set aside for four major funds. A breakdown follows.

General Fund	3,250,000
Street Fund	150,000
Water Fund	11,513
Sewer Fund	369,250
Total	\$3,780,763

**STREET FUND**

Transfers in from General Fund include \$240,000 (15% Property Tax); \$38,955 (Street Light Maintenance); and \$10,000 (Beautification).

Capital of consists of \$60,000 for major patching funded by a transfer in from REET 1 and \$2,000 for 25% of the costs of table and chairs at the Public Works Facility.

<b>2020 Budgeted revenues</b>	<b>2021 Budgeted revenues</b>
\$2,058,969	\$520,775
<b>2020 Budgeted expenditures with Capital:</b>	<b>2021 Budgeted expenditures with capital:</b>
\$1,973,769	\$505,240

Street Reserves will be increased by \$15,535.

**PARK BOND DEBT SERVICE FUND**

The Park Bond Debt Services fund receipts the property tax related to the sale of a bond for the purpose of replacement of the pool, recreation center and other park capital projects and to account for principal and interest payments.

**PARK BOND CAPITAL FUND**

The Park Bond Capital Fund accounts for bond proceeds, donations and expenditures related to the park bond project. As we look to have the pool and community center portions of the project complete by the end of the 2021, we are also looking at funds needed to complete the project. While we have received significant donations for the project, over \$3 Million Dollars in donations will be coming in after the pool and community center are completed. In this budget, staff recommend using a small portion of REET Funds along with a large portion of the funds in the Cumulative Reserve Fund in order to pay for completion of the project. As donation funds come in over the next few years, we will use those funds to rebuild the Cumulative Reserve Fund. This way, we do not have to borrow additional funds from a separate party in order to complete the project.

**STORM DRAIN OPERATING FUND**

<b>2020</b> <b>Budgeted revenues:</b> \$530,500	<b>2021</b> <b>Budgeted revenues:</b> \$530,500
<b>2020</b> <b>Budgeted expenditures:</b> \$575,056	<b>2021</b> <b>Budgeted expenditures:</b> \$560,190

Reserves will be decreased by \$29,690.

**STORM DRAIN CAPITAL FUND**

Capital consists of \$264,250 for storm fall out improvements.

Project Engineering of \$48,800 for above projects.

Machinery & Equipment consists of Storm’s portion (25%) of table and chairs for the Public Works Facility.

### **WATER OPERATING FUND**

**2020 Budgeted revenues:**

\$1,199,400

**2021 Budgeted revenues:**

\$1,154,400

**2020 Budgeted expenditures:**

\$1,488,748

**2021 Budgeted expenditures:**

\$1,098,347

Reserves will be increased by \$56,054.

### **WATER CAPITAL FUND**

Capital improvement includes funds for the meter replacement program and 25% of the cost for tables and chairs at the Public Works Facilities.

### **SEWER OPERATING FUND**

**2020**  
**Budgeted revenues:**

\$2,745,400

**2021**  
**Budgeted revenues:**

\$2,745,400

**2020**  
**Budgeted expenditures:**

\$2,823,645

**2021**  
**Budgeted expenditures:**

\$2,854,929

Reserves will be decreased by \$109,529.

### **SEWER CAPITAL FUND**

Capital improvement includes \$480,000 for pipe bursting projects.

Machinery & Equipment is for Sewer's portion (25%) of table and chairs for the Public Works Facility.

### **EQUIPMENT RENTAL AND REPLACEMENT FUND**

The Equipment Rental and Replacement Fund provides a central fund from which to acquire and replace needed vehicles and equipment having a value in excess of \$1,000. Each department is annually charged a year's replacement contribution toward the replacement of their equipment. Thus, when a piece of equipment has expended its useful life, funds should be available for its replacement.

The purchases budgeted in Equipment Rental and Replacement in 2021 are detailed in the ERR Fund budget.

## SUMMARY

In summary, the 2021 General Operating Preliminary Budget is balanced. Department managers have been conservative in planning their budgets and all departments have tried to balance available funds with expected service levels. They have implemented cost containment wherever and whenever possible, especially in the current economy where uncertainty remains. Council's request to maintain services and our current job positions while maintaining a balanced budget has been used as a budget guideline.

The Staff has tried to assure accuracy while understanding that economic uncertainty remains high, and legislative or operational events may occur which would cause projections to be inaccurate.

Factors remain that impose real limits on the City's future ability to respond to community needs and wants. Economic development and sustainability continue to be a need in order to provide quality services and amenities. While the Community Center project makes building activity look strong for 2021, we have remained conservative in our sales tax outlook for 2021. Especially as we look to establish a 5-year forecast and deal with the impacts of the ongoing COVID-19 pandemic, it is important that we continue to be prudent in our spending and smart about ongoing costs.

With the new pool completed and the Community Center project getting underway, we look forward to programming and budgeting for the new facilities. We need to be deliberate about addressing the maintenance needs of these new facilities while planning for the ongoing costs of providing parks and recreation services overall, which, for the new pool, we have done in this budget.

Due to being predominately residential, there is a need to continue to grow and diversify the City's revenue base to meet the needs of the community. The City continues to work on development and redevelopment opportunities within the City, the largest effort of which is our current work on establishing form-based code for the northwestern part of the City. By clearly targeting resources and visioning for the future, the City will be able to provide quality services into the future.

This budget is the result of many hours of preparation and financial projections by department managers and their staff who all worked exceptionally hard to have a balanced budget. On behalf of the entire City staff we thank you Council and citizens for all your help and the opportunity to be of service to the City of Fircrest. City staff stand ready to assist the City Council in finalizing the budget for fiscal year 2021.

Sincerely,

Scott Pingel  
City Manager

**GENERAL FUND CHANGE IN FUND BALANCE REPORT**

Operating Revenues	5,919,752
Operating Expenses	(5,834,380)
Operating Revenues Over/(Under) Operating Expenditures	<b>85,372</b>
Less Transfer Out to St. Lt. Maint. from Lt. Fund Balance	(38,955)
Less Capital Expenditures From 44th St Fund Balance	(15,000)
Less Capital Expenditures From General Fund	(139,500)
<b>Total Net Change in Total General Fund Balances</b>	<b>(108,083)</b>

**GENERAL FUND SUMMARY REPORT**

<b>RESOURCES</b>	
Desg. Beginning Fund Balance-Light	525,593
Desg. Beginning Fund Balance-44th Alameda	598,138
Undesignated Ending Fund Balance-Reserved for Cash Flow	1,400,000
Undesignated Beginning Fund Balance	979,931
Operating Revenues	5,919,752
<b>Total Resources with Beginning Fund Balance</b>	<b>9,423,414</b>
<b>EXPENDITURES</b>	
Operating Expenses	5,834,380
Transfer Out to Street for St. Lt. Maint./Cap from Lt. Fund Balance	38,955
Capital Expenditures From 44th St Fund Balance	15,000
Capital Expenditures From General Fund	139,500
Desg. Ending Fund Balance-Light	486,638
Desg. Ending Fund Balance-44th Alameda	583,138
Undesignated Ending Fund Balance-Reserved for Cash Flow	1,400,000
Undesignated Ending Fund Balance	925,803
<b>Total Expenditures with Ending Fund Balance</b>	<b>9,423,414</b>

**GENERAL FUND REVENUE**

BARS	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget
308-10-00-01	Des. Fund Bal/Light	773,178	675,813	593,258	525,593
308-10-00-02	Des. Fund Bal/44th Alameda Fund Bal Donations Pool	575,575	265,366	661,838	598,138
308-80-00-03	Rec/Center	0	250,000	0	0
308-80-00-00	Reserved for Cash Flow	1,318,346	1,450,000	1,450,000	1,400,000
308-80-00-01	Undes. Unres. Fund Balance	641,656	903,822	1,116,323	979,931
	<b>Total Fund Balance</b>	<b>3,308,755</b>	<b>3,545,001</b>	<b>3,821,419</b>	<b>3,503,662</b>
311-10-00-00	General Property Taxes	1,570,353	1,598,487	1,600,049	1,600,000
311-10-01-00	EMS Tax	325,827	331,856	335,204	525,000
313-11-00-00	Retail Sales & Use Tax	442,769	547,325	530,000	500,000
313-17-00-00	Zoo Tax	70,051	74,706	75,000	75,000
313-71-00-00	Local Criminal Justice Tax	125,882	134,167	135,000	137,000
316-40-00-00	Water Utility Tax	78,506	80,074	88,000	84,000
316-41-00-00	Sewage Utility Tax	155,867	160,791	162,000	162,000
316-42-00-01	Storm Drain Utility Tax	28,816	30,066	29,700	29,700
316-43-00-00	Gas Utility Tax	102,591	93,387	110,000	105,000
316-45-00-00	Garbage/Solid Waste Tax	100,535	105,219	102,000	107,000
316-46-00-00	Television Cable Tax	151,787	145,394	150,000	130,000
316-47-00-00	Telephone/Telegraph Tax	116,348	95,710	95,000	90,000
	<b>Total Taxes</b>	<b>3,269,332</b>	<b>3,397,182</b>	<b>3,411,953</b>	<b>3,544,700</b>
321-91-00-01	Non Comp Charge/Electric	269,940	285,744	290,000	300,000
321-91-00-02	Franchise Fee Water	7,016	7,225	7,000	7,200
321-91-00-03	Franchise Fee Cable TV	124,988	120,873	125,000	120,000
321-99-00-00	Business Licenses & Permits	68,600	61,266	60,000	60,000
322-10-00-00	Building Permit	30,908	88,100	36,000	35,500
322-10-00-01	Mechanical Permit	11,455	15,900	11,000	10,000
322-10-00-02	Plumbing Permit	7,248	10,782	9,000	6,000
322-10-00-05	Sign Permit	90	2,050	500	500
322-10-00-06	Investigation Fee	739	2,068	500	700
322-10-00-07	Fire Protection Permit	340	4,100	300	800
322-90-00-00	Other Licenses & Permits	630	500	600	600
	<b>Total Licenses &amp; Permits</b>	<b>521,955</b>	<b>598,608</b>	<b>539,900</b>	<b>541,300</b>
333-20-60-00	OT Reimbur-Fed Passthru	12,871	11,285	8,000	8,000
334-01-20-00	AOC-St of WA	3,739	2,260	0	0
334-04-20-00	Planning Grant-Dept of Comm	0	0	20,000	12,000

336-00-98-00	City-County Assistance	121,219	113,863	120,000	95,000
336-06-21-00	CJ-Population Based	1,932	2,024	2,000	2,240
336-06-26-00	CJ-Special Programs	6,982	7,282	7,500	7,945
336-06-42-00	Marijuana Excise Tax	10,259	7,849	7,600	7,605
336-06-51-00	DUI-Cities	985	941	1,000	1,000
336-06-94-00	Liquor Excise Tax	33,673	36,916	36,800	38,430
336-06-95-00	Liquor Board Profits	43,466	44,032	42,900	53,640
336-06-95-01	Liquor Board Profits-Public Sfty Interlocal Grants,	11,726	11,008	10,900	11,000
337-00-00-00	Entitlements,Others	0	1,893		
	<b>Total Intergovernmental Revenues</b>	<b>246,853</b>	<b>239,353</b>	<b>256,700</b>	<b>236,860</b>
341-43-00-00	Interdepartmental Service Chgs	557,382	655,863	669,237	693,547
341-49-00-00	Ruston Court Contract	0	232,000	236,000	238,360
341-99-00-00	Passport Fees	23,755	25,035	23,000	23,000
342-10-00-01	RCO Grant	0	0	0	0
342-40-00-00	Special Inspection Fees	0	0	0	0
345-81-00-01	Planning Permit	13,320	14,184	7,000	5,000
345-81-00-02	Site Development Permit	1,525	5,642	2,000	2,000
345-83-00-00	Plan Checking	18,224	57,055	19,000	18,000
347-30-00-00	Swimming Pool Fees	46,257	36,458	45,000	84,920
347-30-00-02	Swim Team Fees	5,340	8,200	5,000	6,125
347-30-00-04	Recreation Fees	5,595	5,919	6,000	6,000
347-30-00-06	Adult Basketball Registration	1,585	1,080	1,000	1,000
347-30-00-07	Adult Baseball Registration	2,490	3,328	2,000	2,000
347-60-00-01	Youth Basketball Registration	11,790	10,930	12,000	10,000
347-60-00-02	Youth Baseball Registration	21,925	21,295	22,000	20,000
347-60-00-04	Indoor Soccer	2,048	2,160	1,800	2,000
347-60-00-05	Flag Football Registration Instructor Based Revenue-	1,440	840	1,000	800
347-60-00-09	Recreation	20,382	17,276	18,000	15,000
347-60-00-10	Swimming Instructions	34,920	35,493	34,500	63,360
347-60-00-11	Instructor Based Revenue-Pool	0	0	0	1,320
	<b>Total Charges for Goods &amp; Services</b>	<b>767,978</b>	<b>1,132,758</b>	<b>1,104,537</b>	<b>1,191,112</b>
353-10-00-01	Municipal Court	246,658	245,165	265,000	245,000
356-50-00-00	Investigative Fund Assessments	2,739	2,996	2,800	2,800
356-50-04-00	DUI Invest Fund Assessments	1,721	2,577	1,800	1,800
	<b>Total Fines &amp; Forfeits</b>	<b>251,118</b>	<b>250,738</b>	<b>269,600</b>	<b>249,600</b>
361-11-00-01	Investment Interest	123,806	160,827	120,000	15,000

361-40-00-01	Sales Interest	717	1,164	700	300
361-40-00-03	Int On Gen Property Taxes	2,043	2,380	2,000	1,000
361-40-00-04	Int On EMS Property Taxes	389	453	500	250
362-40-00-00	Space & Facility Rental	24,659	31,178	23,000	10,000
362-40-00-01	Soccer Field Rental	4,383	5,252	6,000	6,000
362-50-00-01	Land Rental-Interfund	73,125	75,760	77,055	77,830
362-50-00-02	Land Rental-ERR Garage	4,038	4,185	4,260	4,300
362-50-00-03	Time/Temp Sign Rental	2,640	2,640	2,640	2,640
362-50-00-04	Pool Rental Revenue	3,575	1,375	3,200	4,500
362-50-00-05	Pool Party Room Rental	0	0	0	13,860
367-00-00-01	Donations for Pool/Rec Center	250,000	250,000	0	0
367-00-00-02	Parks Donations	13,835	16,672	10,000	10,000
367-00-00-03	Police Donations	12,600	10,168	9,000	9,000
367-00-00-10	Firework Donations	745	1,065	1,000	1,000
369-10-00-00	Sale of Scrap	0	425	0	0
369-30-00-01	Confiscated & Forfeited Property	0	1,182		0
369-40-00-00	Judgements and Settlements	826	320	0	0
369-81-00-00	Cash Overage/Shortage	29	(167)	0	0
369-81-00-01	Cash Over/Short-Pool	27	26	0	0
369-90-00-01	Other Misc Revenue	723	2,511	500	500
	<b>Total Misc Revenue</b>	<b>518,161</b>	<b>567,416</b>	<b>259,855</b>	<b>156,180</b>
	<b>Total Operating Revenue</b>	<b>5,575,398</b>	<b>6,186,055</b>	<b>5,842,545</b>	<b>5,919,752</b>
386-00-00-00	Refundable Deposits	10,295	12,712	0	0
	Transfer In from Bond Capital				
397-00-00-16	Fund	0	1,215,454	0	0
398-10-00-01	Insurance Recovery	2,843	4,043	0	0
	<b>TOTAL RESOURCES</b>	<b>8,897,290</b>	<b>10,963,265</b>	<b>9,663,964</b>	<b>9,423,414</b>

## BUDGET NARRATIVE

### TAXES

General Property Taxes includes anticipated revenue from new construction based on Planning Department projections. The 1% increase for general property taxes allowed by law was not levied by Council for tax year 2020.

E.M.S. Taxes the EMS levy rate of .50/1,000 of assessed property value was passed by the voters in 2014.



Franchise Fee Cable TV This revenue is received from the two cable companies who provide services to the City of Fircrest.

Gambling Tax This revenue is used for public safety. There is no gambling tax budgeted for 2020.

Utility Taxes A listing of utility tax rates is included in the back of the budget. These vary from 3% to 8.5%.

Transfer in from Bond Capital Fund in 2019 was for reimbursement to the General Fund and 44<sup>th</sup>/Alameda Designated Fund balance for expenditures incurred prior to issuing the General Obligation Park Bond.

## **LICENSES & PERMITS**

Business Licenses & Permits are from business operation within Fircrest. The projected revenue is based on 850 Business Licenses. Home Occupation Permits are estimated at fifteen new home occupation permits. Starting in 2020 the revenue for home occupation permits is included in the Business License revenue line. The City partners with Washington State for Business License services.

Building, Mechanical and Plumbing Permit revenue is based on new and remodeling construction activity in Fircrest. These estimates have been decreased from 2019 assuming new construction for Chick-Fil-A and one half of the condominiums on Regents were completed in 2019.

## **INTERGOVERNMENTS REVENUES**

Local Government Assistance is received from the Department of Revenue and provides ongoing assistance to low tax base cities and counties. The distribution is based on per capita sales tax revenues, and property tax assessed values.

MVFT, CJ, Liquor Tax and Liquor Profits are received from the State of Washington and are based on a per capita basis. The City's population for purposes of distributing state shared revenue is 6,710. Criminal Justice (CJ) funds are required to be spent on some combination of innovative law enforcement programs, domestic violence prevention programs, and /or child abuse prevention programs.

## **CHARGES FOR GOODS & SERVICES**

Interdepartmental Service Charges are for charges performed by the General Fund for Street, Storm Drain, Water and Sewer Funds. The charges are determined on a percentage basis of operating expenditures budgeted.

Ruston Court Contract is revenue received from the City of Ruston for court contracted services performed by the City of Fircrest Municipal Court and includes a 1.7% increase.

Passport Fees is the City's share of revenue for processing passport applications.

Planning, Site Development, and Plan Checking is fees for new construction and land use activity in Fircrest.

Swimming Pool Revenues includes fees from admissions, lessons, and swim team.

Recreation, Basketball, Baseball and Soccer is for fees charged to participate in these activities.

Instructor Based Revenue is collected from participants registering for classes in which the City will pay a percentage to the instructor. There is an offsetting expenditure in the Recreation Department.

### **FINES & FORFEITS**

Fines & Forfeits is revenue received from the Fircrest Municipal Court.

### **MISCELLANEOUS REVENUE**

Space & Facilities Rental is for revenue received for rental of the Parks and Recreation facilities.

Land rental is revenue from Public Works for the land on which the Public Works building is constructed.

Land Rental ERR Garage is revenue from ERR for the land on which the ERR building is constructed.

Parks Donations are used to offset the cost of community programs.

Parks Donations Pool/Community Center are to be used for the Pool/Community Center project.

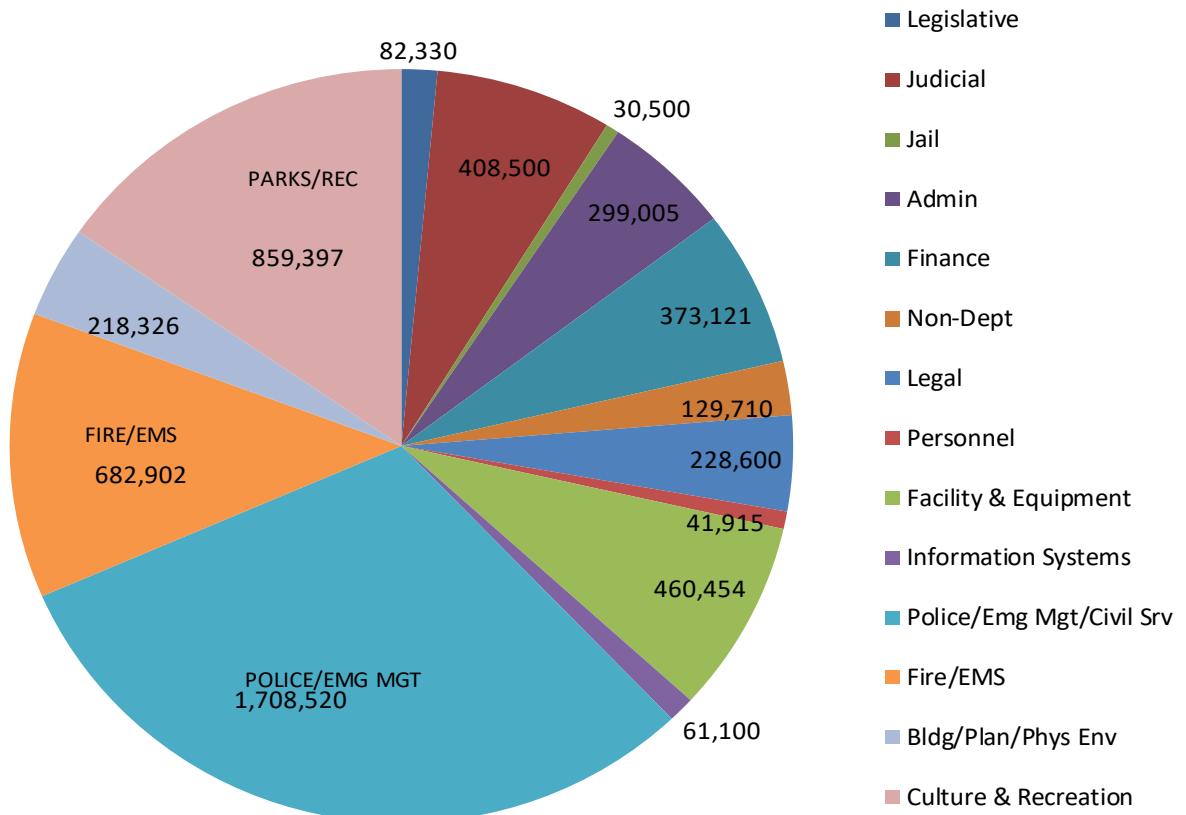
Police Donations Police donations are offsetting revenues related to expenditures that will be incurred only if donations are received.

Other Miscellaneous Revenue consists of alarm permits, NSF fees, refund expenses from prior years, etc.

Non-Competition Charge is the amount that the City collects as a non-compete fee from Tacoma Public Utilities and is based on Tacoma's gross electric revenues for electrical services located in Fircrest for the preceding year times six (6) percent.

<b>GENERAL FUND EXPENDITURE RECAP</b>			
<b>OPERATING BUDGET</b>	<b>2020 BUDGET</b>	<b>IN(DE)CREASE</b>	<b>2021 BUDGET</b>
Legislative	97,240	(14,910)	82,330
Judicial	398,095	10,405	408,500
Admin	302,460	(3,455)	299,005
Finance	347,096	26,025	373,121
Legal	229,100	(500)	228,600
Other Employee Benefits	1,500	0	1,500
Non-Dept	124,190	5,520	129,710
Personnel	49,080	(8,665)	40,415
Facilities & Equipment	475,255	(14,801)	460,454
Information Systems	66,370	(5,270)	61,100
Civil Service	5,725	235	5,960
Police	1,684,382	3,438	1,687,820
Fire/EMS	676,141	6,761	682,902
Jail	30,500	0	30,500
Building	104,200	(790)	103,410
Emergency Mgmt	14,485	255	14,740
Physical Environment	19,530	80	19,610
Planning	115,640	(22,480)	93,160
Mental Health	2,152	(6)	2,146
Recreation	323,340	(23,555)	299,785
Participant Recreation	37,500	(5,300)	32,200
Library	14,000	0	14,000
Community Events	26,400	0	26,400
Swimming Pool	171,280	55,965	227,245
Parks	271,623	(11,856)	259,767
<b>Total Departmental Operating Costs</b>	<b>5,587,285</b>	<b>(2,904)</b>	<b>5,584,380</b>
Operating Transfer/Street Beautification	10,000	0	10,000
Operating Transfer/Property Tax	240,007	(7)	240,000
<b>Total Operating Transfers</b>	<b>250,007</b>	<b>(7)</b>	<b>250,000</b>
<b>Total Operating Budget</b>	<b>5,837,292</b>	<b>(2,911)</b>	<b>5,834,380</b>
<b>Capital Budget</b>			
Judicial	35,000	(35,000)	0
Facilities	31,000	(11,500)	19,500
Information Systems	52,645	(52,645)	0
Police	48,000	72,000	120,000
Recreation	25,000	(25,000)	0
Parks	63,700	(48,700)	15,000
<b>Total Capital Budget</b>	<b>255,345</b>	<b>(100,845)</b>	<b>154,500</b>
Transfer for Street Light Maintenance	69,665	(30,710)	38,955
Non Operating Expense	0	0	0
<b>Total Equity Transfers</b>	<b>69,665</b>	<b>(30,710)</b>	<b>38,955</b>
Undesignated Ending Fund Balance	929,931	(4,128)	925,803
Reserved for Cash Flow	1,450,000	(50,000)	1,400,000
Designated/Light	523,593	(36,955)	486,638
Designated/44th Alameda	598,138	(15,000)	583,138
<b>Total Ending Fund Balance</b>	<b>3,501,662</b>	<b>(106,083)</b>	<b>3,395,579</b>
<b>Total General Fund Budget</b>	<b>9,663,964</b>	<b>(240,549)</b>	<b>9,423,414</b>

### GENERAL FUND 2021 OPERATING BUDGET



OPERATING BUDGET	2021 BUDGET	
Legislative	82,330	1.5%
Judicial	408,500	7.3%
Jail	30,500	0.5%
Admin	299,005	5.4%
Finance	373,121	6.7%
Non-Dept	129,710	2.3%
Legal	228,600	4.1%
Personnel	41,915	0.8%
Facility & Equipment	460,454	8.2%
Information Systems	61,100	1.1%
Police/Emg Mgt/Civil Srv	1,708,520	30.6%
Fire/EMS	682,902	12.2%
Bldg/Plan/Phys Env	218,326	3.9%
Culture & Recreation	<u>859,397</u>	<u>15.4%</u>
<b>Total Operating Costs without transfers</b>	<b>5,584,380</b>	<b>100.0%</b>

**DEPARTMENT:** City Council  
**DIVISION:** N/A  
**PROGRAM:** Legislative

### **PROGRAM DESCRIPTION**

**Function:** The City Council governs the City through legislation and policy direction.

**What we do:**

- Pass motions, ordinances and resolutions.
- Appropriate funds for various City activities.
- Award major contracts.
- Make appointments to boards and commissions.
- Represent the City before other governmental units and the public.
- Oversee the Administration to assure compliance with Council policy.
- Stay apprised of local government issues and trends.

### **GOALS AND WORK PLAN**

**2020 Completed:**

- Increased electronic medium for correspondence between council, citizens and staff.
- Participated on regional boards and commissions.
- Updated Council Rules of Procedures to allow for remote attendance of City Council meetings.
- Completed update to Personnel Policies and Procedures Manual.

**New for 2021:**

- Continue to increase electronic medium for correspondence between council, citizens, and staff.
- Participate in training for City Council as a team.
- Continue to participate on regional boards and commissions.
- Hold a joint meeting with the University Place City Council.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	34,070	35,011	36,015	36,015
20	Personnel Benefits	2,716	2,773	2,865	2,865
30	Supplies	1,617	182	750	750
40	Services & Charges	16,295	15,193	22,610	22,700
50	Intergovt Charges	20,049	27,090	35,000	20,000
	<b>Total</b>	<b>74,747</b>	<b>80,249</b>	<b>97,240</b>	<b>82,330</b>

**DETAIL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Salaries & Wages			
	Salaries & Wages	36,015	0	36,015
	Personnel Benefits			
	Personnel Benefits	2,865	0	2,865
	Supplies			
	Office & Operating Supplies	250	0	250
	Small Tools & Minor Equipment	500	0	500
	Services & Charges			
	Professional Services	4,000	500	4,500
	Advertising	2,500	(500)	2,000
	Recording Software Services	150	0	150
	Travel	1,500	0	1,500
	Interfd ERR Replacement	0	0	0
	Interfd ERR Repairs & Maint	100	0	100
	Miscellaneous	100	0	100
	A.W.C. Dues	4,410	90	4,500
	Dues, Memberships, Subscription	2,650	0	2,650
	Codification Costs	5,500	0	5,500
	Meals	500	0	500
	Registrations	1,200	0	1,200
	Intergovt & Other Interfund Pmt.			
	Special Elections & Voter Reg	35,000	(15,000)	20,000
	<b>Total</b>	<b>97,240</b>	<b>(14,910)</b>	<b>82,330</b>

## BUDGET NARRATIVE

The Council normally meets on the second and fourth Tuesday of each month. In addition to two regular meetings per month, Council has standing study sessions on the third Tuesday in January and February and the third Monday each remaining month of the year. The Council may hold a joint meeting with the Planning Commission the first Tuesday of each year. These sessions are to review future issues of the City.

Council's base salaries are \$147.75 per month. In addition, the Mayor receives \$150 and Councilmembers receive \$100 per regular meeting attended. The Mayor and Councilmembers receive \$50 for each special meeting attended. The salaries and wages line item is based on 40 meetings: 24 regular (2 per month) and 16 special (12 monthly study sessions and 4 extra).

Professional Services is for costs related for a Council workshop.

Travel and Registration lines are funded to provide for two Councilmembers to attend the Annual AWC conference.

Advertising is for costs of publishing ordinances and public notices.

Codification costs pay for the codification of ordinances into the Fircrest Municipal Code.

The \$500 in meals is for Council food for special meetings and study sessions.

The Special Elections & Voter Registration line item is for the 2020 general election costs.

### STAFFING

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Mayor	1.00	1.00	1.00	1.00
Councilmember	6.00	6.00	6.00	6.00
Total	7.00	7.00	7.00	7.00

**DEPARTMENT:** Municipal Court  
**DIVISION:** N/A  
**PROGRAM:** Judicial Services

**PROGRAM DESCRIPTION**

**Function:** The Fircrest Municipal Court serves the public by providing an accessible forum for the fair, efficient and understandable resolution of civil and criminal cases, and by maintaining an atmosphere of respect for the dignity of all individuals. The Fircrest Municipal Court continues to be a contributing partner working towards a safe and vital community.

Beginning in January of 2019, the City of Fircrest, per an interlocal agreement performs court services for the Town of Ruston.

**What we do:**

- Process traffic infractions, criminal misdemeanors and gross misdemeanors taking place within the City limits of Fircrest and the Town of Ruston.
- Process violations of the Fircrest and Municipal Code.
- Review and implement new legislation.
- Provide fair, accessible and timely resolution of cases in an atmosphere of respect for all.
- Improve efficiency while maintaining quality justice/customer services.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	186,348	258,056	287,280	294,740
20	Personnel Benefits	67,872	78,687	83,340	86,135
30	Supplies	8,591	8,565	9,500	9,500
40	Services & Charges	8,841	12,278	17,975	18,125
60	Capital Outlay	0	0	35,000	0
	Total	271,652	357,586	433,095	408,500



**DETAIL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
Salaries & Wages			
Salaries & Wages	286,780	7,460	294,240
Overtime	500	0	500
Personnel Benefits			
Personnel Benefits	83,340	2,795	86,135
Supplies			
Office & Operating Supplies	8,000	0	8,000
Publications-Court Rules	500	0	500
Small Tools & Minor Equipment	1,000	0	1,000
Services & Charges			
Prof Srvs - Pro Temp Judges	2,800	0	2,800
Prof Srvs - Interpreter	7,000	0	7,000
Recording Software	0	150	150
Travel	2,700	0	2,700
Operating Rentals & Leases	2,100	0	2,100
Repairs & Maintenance	0	0	0
Interfd ERR Repairs & Maint	100	0	100
Miscellaneous	500	0	500
Registration & Tuition	750	0	750
Dues,Memberships,Subscriptions	600	0	600
Juror Costs	1,200	0	1,200
Witness Costs	225	0	225
<b>Total</b>	<b>398,095</b>	<b>10,405</b>	<b>408,500</b>

**BUDGET NARRATIVE**

Registration and Tuition is for the Presiding Judge to attend the Washington Judicial Conference and the District and Municipal Court Judge’s Conference, the Court Administrator to attend a conference and for Court staff to attend spring and fall training through the District and Municipal Court Management Association (DMCMA) and other local training.

Dues, Memberships & Subscriptions includes membership with DMCJA and DMCMA.

The Witness Costs line includes funds for reimbursement to Department of Licensing (DOL) personnel to testify for all Driving While License Suspended (DWLS) trials held in Fircrest Municipal Court as required by RCW 35.20.160.

**CAPITAL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
Capital			
Machinery & Equipment	35,000	(35,000)	0

**STAFFING**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Judge	0.13	0.25	0.25	0.25
Court Clerk I	1.70	2.00	2.00	1.00
Court Clerk I (1 Part Time @ 70%)	0.00	0.70	0.70	0.70
Court Clerk II	0.00	0.00	0.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
<b>Total</b>	<b>2.83</b>	<b>3.95</b>	<b>3.95</b>	<b>3.95</b>

Staffing increase is for additional personnel to handle the Town of Ruston contract.

**DEPARTMENT:** Administration  
**DIVISION:** Administration  
**PROGRAM:** Administration Services

### **PROGRAM DESCRIPTION**

**Function:** Administration provides general administrative services and oversight to the various departments and programs of City government.

#### **What we do:**

- Administer programs and policies established by the City Council.
- Provide coordination with other jurisdictions and agencies on behalf of the Council.
- Direct and coordinate departmental operations.
- Inform Council on City affairs, matters, demands, problems, and future needs.
- Review policies and regulations involving municipal government management.
- Oversee the preparation of the City's annual budget and all major projects.
- Monitor all franchises, permits, and contracts.
- Monitor Solid Waste contract.
- Perform all other duties for the effective operation of the City.
- Provide assistance in responding to citizen requests.
- Provide support to Council committees.
- Develop and promote employee morale.
- Appoint Civil Service Commissioners, with Council confirmation.
- Appoint all new hires.

### **GOALS AND WORK PLAN**

#### **2020 Completed:**

- Worked with Finance Department to coordinate and develop the 2021 Budget.
- Assisted Public Works with capital improvement projects.
- Continued to digitize archived ordinances, resolutions, minutes and agendas on city server.
- Continued to make website adjustments in order to increase transparency.
- Continued the records management program and records retention schedule compliance.
- Coordinated with Attorney on lawsuits.
- Increased partnership efforts with businesses, neighboring cities and regional agencies.
- Updated Fircrest Municipal Code.
- Updated Personnel Policies and Procedures Manual.

#### **New for 2021:**

- Establish Continuity of Operations Plan. Obtain Council approval.
- Assist Public Works with capital improvement projects.
- Continue to digitize archived ordinances, resolutions, minutes and agendas on City server.
- Update risk management guidelines for use of city property including insurance bonds.
- Continue the records management program and implement records retention schedule.
- Update Fircrest Municipal Code.
- Work with departments to ensure completion of projects and work plans.
- Research programs and grant funding for archiving historical documents.
- Continue to update public records process.
- Develop partnerships with businesses, neighboring cities and other regional agencies.
- Expand technical and management training for City staff.
- Update the Fee Schedule for Public Records.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	170,638	196,535	212,620	217,120
20	Personnel Benefits	73,740	79,277	84,060	75,805
30	Supplies	1,264	491	500	500
40	Services & Charges	3,512	4,164	5,280	5,580
	<b>Total</b>	<b>249,154</b>	<b>280,467</b>	<b>302,460</b>	<b>299,005</b>

**DETAIL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
Salaries & Wages			
Salaries & Wages	212,620	4,500	217,120
Personnel Benefits			
Personnel Benefits	84,060	(8,255)	75,805
Supplies			
Office & Operating Supplies	250	0	250
Small Tools & Minor Equipment	250	0	250
Services & Charges			
Professional Services	300	0	300
Communication	930	0	930
Travel	400	0	400
Repairs & Maintenance	100	0	100
Interfd ERR Replacement	0	300	300
Interfd ERR Repairs & Maint	100	0	100
Miscellaneous	500	0	500
Registration & Tuition	1,250	0	1,250
Dues,Memberships,Subscriptions	1,700	0	1,700
<b>Total</b>	<b>302,460</b>	<b>(3,455)</b>	<b>299,005</b>

## BUDGET NARRATIVE

The Professional Services line item is for archiving of Resolutions, Ordinances, and Council Minutes and other City documents.

Registration & Tuition is for the Northwest Clerks Institute Municipal Clerk Certificate training, Washington City/County Management Association Annual Conference, and the International City/County Management Association Annual Conference, which is to be held in Portland, Oregon in 2021.

The Dues, Memberships and Subscriptions line is for one membership in the Pierce County Clerks & Finance Officers Association (PCCFOA), one membership in Washington Municipal Clerks Association (WMCA), one membership in Puget Sound Grant Writers Association, OASI Administration Expense dues, Washington City/County Management Association (WCMA) dues and International City/County Management Association (ICMA) dues.

### STAFFING

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
City Manager	1.00	1.00	1.00	1.00
City Clerk	0.67	0.67	0.67	0.67
Admin. Assistant	0.50	0.50	0.50	0.50
<b>Total</b>	<b>2.17</b>	<b>2.17</b>	<b>2.17</b>	<b>2.17</b>

**DEPARTMENT:** Finance  
**DIVISION:** Financial Services  
**PROGRAM:** Accounting and Budgeting

**PROGRAM DESCRIPTION**

**Function:** Financial Services Division is responsible for ensuring adherence to legal, fiscal and accounting requirements established by the Office of the State Auditor.

**What we do:**

- Process financial data.
- Provide cash management for the City.
- Process disbursement and payroll.
- Monitor accounts payable and accounts receivable.
- Monitor City expenditures and revenues for budget compliance.
- Prepare the Annual Budget.
- Prepare the Annual Financial Reports.

**GOALS AND WORK PLAN**

**2020 Completed:**

- Processed Budget Amendments as needed.
- Prepared 2019 Annual State Reports.
- Worked with Administration Department to develop the 2021 Budget.
- Updated financial policies.
- Worked with the State Auditor’s Office on the 2019 financial and accountability audit.
- Assist Recreation and Building Department for online registration and payment services.

**New for 2021:**

- Work with Administration Department to develop the 2022 Budget.
- Prepare 2020 Annual State Reports.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	204,214	216,147	225,235	244,470
20	Personnel Benefits	79,909	93,058	96,465	103,340
30	Supplies	619	696	1,300	1,300
40	Services & Charges	19,300	22,564	24,096	24,011
	<b>Total</b>	<b>304,042</b>	<b>332,465</b>	<b>347,096</b>	<b>373,121</b>

**DETAIL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
Salaries & Wages			
Salaries & Wages	224,735	19,235	243,970
Overtime	500	0	500
Personnel Benefits			
Personnel Benefits	96,465	6,875	103,340
Supplies			
Office & Operating Supplies	600	0	600
Small Tools & Minor Equip	700	0	700
Services & Charges			
Travel	1,200	500	1,700
Interfd ERR Replacement	12,521	(585)	11,936
Interfd ERR Repairs & Maint	6,000	0	6,000
Miscellaneous	400	0	400
Registration & Tuition	2,550	0	2,550
Printing And Binding	1,000	0	1,000
Dues,Memberships,Subscriptions	425	0	425
<b>Total</b>	<b>347,096</b>	<b>26,025</b>	<b>373,121</b>

**BUDGET NARRATIVE**

Travel and Registration lines are for three people to attend the WFOA and two people to attend the WPTA conference and other miscellaneous training classes.

Miscellaneous includes the cost of document shredding.

Printing and Binding includes the printing of forms, checks, etc.

Dues, Membership & Subscriptions include memberships for WFOA, PSFOA and WPTA.

**STAFFING**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Finance Director	0.85	0.85	0.85	1.00
Accountant II	1.00	1.00	1.00	1.00
Accountant I	1.00	1.00	1.00	1.00
<b>Total</b>	<b>2.85</b>	<b>2.85</b>	<b>2.85</b>	<b>3.00</b>

**DEPARTMENT:** Legal  
**DIVISION:** N/A  
**PROGRAM:** Legal Services

**PROGRAM DESCRIPTION**

**Function:** The City Attorney’s office provides legal advice and counsel to the City.

**What we do:**

- Provide legal advice and counsel to the City.
- Defend the City against claims and suits.
- Approve contracts, ordinances, and resolutions as to legal form.
- Prosecute misdemeanor cases for crimes occurring within the City and as part of the Court Services contract with the Town of Ruston.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
30	Supplies	35	35	500	500
40	Services & Charges	131,218	220,273	228,600	228,100
	<b>Total</b>	<b>131,253</b>	<b>220,308</b>	<b>229,100</b>	<b>228,600</b>

**DETAIL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Supplies			
	Publications	500	0	500
	Services & Charges			
	Assigned Counsel	67,000	0	67,000
	City Attorney	27,500	0	27,500
	Special Legal Counsel	4,500	(500)	4,000
	City Prosecutor	120,000	0	120,000
	Conflict Council	6,500	0	6,500
	Travel	2,000	0	2,000
	Registrations	600	0	600
	Memberships, Dues	500	0	500
	<b>Total</b>	<b>229,100</b>	<b>(500)</b>	<b>228,600</b>

**BUDGET NARRATIVE**

Supplies are for publications purchased by the City Attorney.

Assigned Counsel provides defense counsel for indigent defendants.

Special Legal Counsel is for legal services including land use issues not performed by the City Attorney.

Travel and Registration lines are for two conferences sponsored by Washington State Association of Municipal Attorneys.



**DEPARTMENT:** Personnel  
**DIVISION:** N/A  
**PROGRAM:** Other Employee Health Benefits

**PROGRAM DESCRIPTION**

**Function:** The Other Employee Health Benefit program accounts for employee health benefits that are not related to a specific function.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
0	Total Other Services & Charges	1,102	962	1,500	1,500
	<b>Total</b>	<b>1,102</b>	<b>962</b>	<b>1,500</b>	<b>1,500</b>

**DETAIL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Unemployment Comp	0	0	0
	Health Program	1,000	0	1,000
	Travel-Health Program	500	0	500
	<b>Total</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>

**BUDGET NARRATIVE**

The Health Program line includes funds to provide activities for the City’s Wellness program which is designed to enhance the overall health of employees’ mind, body and spirit through education, encouragement, and environment. By meeting standards set by AWC the City can earn the AWC’s Well City Award and qualify for a 2% discount on medical premiums.

Travel-Health Program is for two members of the Wellness Committee to attend the annual Healthy Worksite Summit. The registration cost is paid by AWC.

**DEPARTMENT:** Finance  
**DIVISION:** Non-Departmental  
**PROGRAM:** N/A

**PROGRAM DESCRIPTION**

**Function:** The Non-Departmental Division accumulates charges that benefit the City as a whole and recovers some of its expenses through the interfund service charges.

**What we do:**

- Receipt all payments to the City including utility payments.
- Provide receptionist duties for the City.
- Provide a place to charge general postage, and other support services.
- Orders general supplies and printing for the City.
- Provide notary service.
- Prepare Town Topics.
- Maintain City website.
- Maintain City Wellness Program.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	16,307	18,419	19,965	21,150
20	Personnel Benefits	12,460	11,328	11,595	12,155
30	Supplies	7,483	6,882	10,200	10,200
40	Services & Charges	93,407	78,812	82,430	86,205
0	Transfers & Other Cost Allocations	303,659	542,367	319,672	288,955
	Total	433,316	657,808	443,862	418,665

**DETAIL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
Salaries & Wages			
Salaries & Wages	19,765	1,185	20,950
Overtime	200	0	200
Personnel Benefits			
Personnel Benefits	11,595	560	12,155
Supplies			
Office & Operating Supplies	200	0	200
Central Office Supplies	6,000	0	6,000
Central Office Printing	2,000	0	2,000
Small Tools & Minor Equipment	2,000	0	2,000
Services & Charges			
Professional Services	15,000	0	15,000
Communication	10,000	0	10,000
Postage	13,000	0	13,000
Travel	100	0	100
Operating Rentals	4,500	0	4,500
Interfd ERR Replacement	3,919	0	3,919
Interfd ERR Repairs & Maint	2,136	0	2,136
Miscellaneous	20,000	3,000	23,000
Town Topics/Citizen Communication	13,000	1,000	14,000
Notary	250	0	250
Dues, Membership,Subscriptions	375	(225)	150
Registration & Tuition	150	0	150
Transfers & Other Cost Allocations			
Transfer Out	10,000	0	10,000
Transfer Out-Property Tax	240,007	(7)	240,000
Transfer Out-Light Maint	69,665	(30,710)	38,955
Transfer Out to Cumulative Reserve	0	0	0
<b>Total</b>	<b>443,862</b>	<b>(25,197)</b>	<b>418,665</b>

**BUDGET NARRATIVE**

The Professional Services line is for annual audit performed by the State Auditor’s Office.

The Miscellaneous line is for banking, online fees, credit card fees, costs related to filling public records requests, noxious weed fees and other miscellaneous costs.

The Town Topics has been budgeted for six issues produced in-house and included with utility bills and has been increased for notifications for pool/recreation center project.

The Notary line includes funds for miscellaneous supplies as needed.

Dues, Memberships, Subscriptions line is for membership in Pierce County Cities and Towns Association and MRSC Small Works Roster Register.

The Transfer line item consists of \$10,000 to the Street Fund to fund Street Beautification costs; \$38,955 to the Street Fund from Designated Light Fund Balance to fund Street Light Maintenance; and 15% of the property taxes collected to the Street Fund for operations.

**STAFFING**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Office Assistant	0.40	0.00	0.00	0.00
Senior Office Assistant	0.00	0.40	0.40	0.40
<b>Total</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>

**DEPARTMENT:** Administration  
**DIVISION:** Personnel  
**PROGRAM:** Human Resources

**PROGRAM DESCRIPTION**

**Function:** The Human Resources program provides for the recruitment, selection, training and development of an efficient and effective work force.

**What we do:**

- Coordinate City’s Safety and Wellness Programs.
- Administer City’s Drug and Alcohol Testing Program.
- Undertake recruitment of employees to fill vacancies, including Summer Youth Employment Program and assist with selection process.

**GOALS AND WORK PLAN**

**2020 Completed:**

- Continued personnel records management program.
- Completed new hires and assisted with summer hires.
- Recruited and replaced staff as needed.
- Updated the Personnel Policies and Procedures Manual.

**New for 2021:**

- Recruit and replace staff as needed.
- Provide various workplace training to Council, staff, and volunteers.
- Provide Diversity, Equity and Inclusion training to all City staff.
- Formalize new employee orientation process and training.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	21,677	23,917	26,155	24,490
20	Personnel Benefits	10,434	11,047	11,675	6,175
30	Supplies	155	37	250	250
40	Services & Charges	3,514	2,492	11,000	9,500
	Total	35,780	37,493	49,080	40,415

**DETAIL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
Salaries & Wages			
Salaries & Wages	26,155	(1,665)	24,490
Personnel Benefits			
Personnel Benefits	11,675	(5,500)	6,175
Supplies			
Office & Operating Supplies	100	0	100
Small Tools & Minor Equipment	150	0	150
Services & Charges			
Professional Services	3,500	(500)	3,000
Advertising	3,500	(1,000)	2,500
Drug & Alcohol Testing	750	0	750
Travel	1,300	0	1,300
Miscellaneous	100	0	100
Dues,Memberships,Subscriptions	200	0	200
Meals-Other Than Travel/Train.	50	0	50
Registration & Tuition	1,600	0	1,600
Total	49,080	(8,665)	40,415

**BUDGET NARRATIVE**

Professional Services includes funding for expert advice for non-represented employment issues (union legal issue costs are charged to the specific department). This line item is also used for the costs of psychological and medical exams, physical assessments and drug screening test for Police Officer Lateral Entry candidates. It is also used for the cost of background checks such as the State Patrol (WATCH) Program (Washington Access to Criminal History).

Travel and Registration lines are to provide for the Personnel Officer and/or City Manager to attend the Annual Labor Relations Institute Conference and other miscellaneous training classes.

The purpose of the City’s Drug and Alcohol Testing Program is to comply with the Federal Highway Administration’s regulations requiring drug and alcohol testing for employees with Commercial Driver’s License endorsements. The program is also for drug tests on all new Police and CDL employees.

Dues include membership in WAPELRA.

Meals-Other than Travel/Training is for lunches for individuals when serving on City oral boards.

**STAFFING**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
City Clerk	0.33	0.33	0.33	0.33
Total	0.33	0.33	0.33	0.33

**DEPARTMENT:** Facilities  
**DIVISION:** Facilities  
**PROGRAM:** N/A

**PROGRAM DESCRIPTION**

**Function:** The Facilities Division maintains all City facilities.

**What we do:**

- Maintain all City facilities and property.
- Organize annual CPR and first-aid training for City staff.
- Provide cleaning of City Hall, Public Safety, Recreation and Public Works buildings.
- Supervise landscaping contract.

**GOALS AND WORK PLAN**

**2020 Completed:**

- Maintained all City facilities.
- Assisted with city-wide beautification.
- Maintained City property grounds.
- Assisted with maintenance of ERR vehicles and equipment including new purchases.

**New for 2021:**

- Provide timely and efficient maintenance and repair of all city buildings, grounds and equipment.
- Replace gutters at City Hall.
- Replace HVAC system at Public Safety Building.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	104,453	81,637	85,725	78,270
20	Personnel Benefits	46,117	39,162	39,710	31,930
30	Supplies	14,783	19,570	18,500	19,000
40	Services & Charges	278,349	292,354	331,320	331,254
60	Capital Outlays	6,222	0	31,000	19,500
	Total	449,924	432,723	506,255	479,954

**DETAIL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
Salaries & Wages			
Salaries & Wages	85,225	(7,455)	77,770
Overtime	500	0	500
Personnel Benefits		0	
Personnel Benefits	39,710	(7,780)	31,930
Supplies			
Operating Supplies/Facilities	500	0	500
Operating Supplies/Rec Bldg	3,500	0	3,500
Operating Supplies/P.S.B.	3,500	0	3,500
Operating Supplies/P.W.F.	3,000	0	3,000
Operating Supplies/C.H.	5,500	0	5,500
Operating Supplies/Park Struct	1,000	0	1,000
Operating Supplies/Landscaping	500	0	500
Small Tools & Minor Equipment	1,000	500	1,500
Services & Charges			
Advertising	0	0	0
Contract Maintenance	80,000	0	80,000
General Fund Prop Maintenance	1,500	0	1,500
Communications	1,460	0	1,460
Operating Rentals-Facil/Equip	2,000	0	2,000
Rental Space In Err Garage	3,987	43	4,030
Insurance	181,000	(6,000)	175,000
Insurance Deductible	1,000	0	1,000
Public Utility Services	14,000	0	14,000
Repairs & Maintenance	100	0	100
Repairs & Maint/Rec Bldg	9,600	(400)	9,200
Repairs & Maint/City Hall	15,500	1,000	16,500
Repairs & Maint/Public Works	5,200	800	6,000
Repairs & Maint/Public Safety	5,100	4,900	10,000
Repair Time & Temp Sign	700	0	700
Repairs & Maint/Park Struct	500	0	500
Interfd ERR Replacement	5,370	(409)	4,961
Interfd ERR Repairs & Maint	3,403	0	3,403
Miscellaneous	500	0	500
Alarm Monitoring-City Hall	400	0	400
<b>Total</b>	<b>475,255</b>	<b>(14,801)</b>	<b>460,454</b>



## BUDGET NARRATIVE

Contract Maintenance includes \$41,000 for landscape contract and \$39,000 for custodial contract.

Included in the Insurance line item are insurance costs for all City general liability, Police liability, fidelity bonds, boiler and machinery and property insurance. Automobile insurance is included in the ERR budget. Utility funds are charged their share of insurance costs through the inter-fund charge.

The Operating Supplies/Landscaping is for in-house maintenance to grounds.

General Fund Property Maintenance is primarily used for special maintenance needs which are not covered under the general landscape maintenance contract.

Parks Structures/Supplies and Repairs & Maintenance include funds for the Parks Storage Garage, Pavilion, Tot Lot restrooms, Whittier restrooms, and the picnic shelter repairs.

## CAPITAL BUDGET

	2020 Budget	In(de)crease	2020 Budget
Building & Structures	31,000	(24,500)	6,500
Improvements	0	0	0
Machinery & Equipment	0	13,000	13,000
<b>Total</b>	<b>31,000</b>	<b>(11,500)</b>	<b>19,500</b>

## CAPITAL NARRATIVE

Facilities capital includes:

- \$6,500 for gutters at City Hall.
- \$13,000 for HVAC at Public Safety Building.

## STAFFING

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Senior Maintenance Supervisor	0.70	0.70	0.70	0.70
Finance Director	0.15	0.15	0.15	0.00
Lawn Maintenance Worker (PT)	0.63	0.00	0.00	0.00
Maintenance Worker I (PT)	0.00	0.50	0.50	0.50
Custodian	0.64	0.00	0.00	0.00
<b>Total</b>	<b>2.12</b>	<b>1.35</b>	<b>1.35</b>	<b>1.20</b>

**DEPARTMENT:** Finance  
**DIVISION:** Information Systems  
**PROGRAM:** N/A

**PROGRAM DESCRIPTION**

**Function:** The Information Systems Division maintains all computer equipment and oversees upgrades and purchases of all computer related equipment.

**What we do:**

- Maintain all City hardware and software installations.

**GOALS AND WORK PLAN**

**2020 Completed:**

- Contracted with Right Systems for IT services.

**New for 2021**

- Work with Right Systems for IT Services as needed.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	26,216	28,201	7,475	0
20	Personnel Benefits	2,103	2,244	595	0
30	Supplies	3,709	823	2,400	2,500
40	Services & Charges	10,864	27,313	55,900	58,600
	Total	42,893	58,581	66,370	61,100

**DETAIL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
Salaries & Wages			
Salaries & Wages	7,475	(7,475)	0
Personnel Benefits			
Personnel Benefits	595	(595)	0
Supplies			
Office & Operating Supplies	100	(100)	0
Small Tools And Minor Equip	2,300	200	2,500
Services & Charges			
Professional Services	40,200	3,000	43,200
Web Design/Maintenance	5,000	0	5,000
Communication	1,200	100	1,300
Repairs & Maintenance	100	(100)	0
Interfd ERR Replacement	300	(300)	0
Interfd ERR Repairs & Maint	100	0	100
Software Licenses	9,000	0	9,000
Total	66,370	(5,270)	61,100

**BUDGET NARRATIVE**

The Web Design/Maintenance line is for maintenance of the web page for the City.

The Communication line item is for a T-1 line that serves the City’s Police computer system and cable internet connections that serve the non-Police computer system.

Small Tools and Minor Equipment includes hardware needed for the network not covered through the Right System contract.

Software Licenses is to account for the annual license renewals necessary to properly maintain the City's network and its data.

**STAFFING**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Information Services Manager	0.38	0.38	0.00	0.00
Total	0.38	0.38	0.00	0.00

**DEPARTMENT:** Administration  
**DIVISION:** Civil Service Commission  
**PROGRAM:** N/A

**PROGRAM DESCRIPTION**

**Function:** The Civil Service Commission was created according to State law and exercises powers and performs duties in connection with selection, appointment and employment of police in the City. The Chief Examiner to the Civil Service Commission is selected and appointed by the Commission and is paid as their separate staff member. The position reports directly to the Civil Service Commission and provides support to the Commission.

**What we do:**

- Provide for selection, appointment, and employment of Police in the City in accordance with Civil Service Rules and RCW's.
- Adjudicate appeals from disciplinary actions.
- Chief Examiner informs Commission on Civil Service matters, demands, and problems.

**GOALS AND WORK PLAN**

**2020 Completed:**

- Held monthly meetings to approve payroll certifications and conduct Commission business.
- Conducted Sergeant exam and promoted officer to position.
- Conducted Lateral Police Officer exams and hired two officers

**New for 2021:**

- Extend and/or establish eligibility list for Lateral Police Officers if necessary.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	2,448	2,544	2,590	2,620
20	Personnel Benefits	499	521	535	540
30	Supplies	0	54	50	50
40	Services & Charges	448	406	2,550	2,750
	Total	3,396	3,525	5,725	5,960

**DETAIL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
Salaries & Wages			
Salaries & Wages	2,590	30	2,620
Personnel Benefits			
Personnel Benefits	535	5	540
Supplies			
Office Supplies	50	0	50
Small Tools & Minor Equipment	0	0	0
Services & Charges			
Professional Services	500	0	500
Advertising	1,000	0	1,000
Travel	650	0	650
Miscellaneous	50	0	50
Meals-Other Than Travel/Train	100	200	300
Registration And Tuition	250	0	250
Total	5,725	235	5,960

**BUDGET NARRATIVE**

The salary for the Chief Examiner is set by ordinance and is not included in the Salary Ordinance.

The Professional Services line is for attorney fees for grievances, appeals, etc. and for expert consultation.

The Travel and Registration lines are for the cost for one person to attend the annual Civil Service Conference in Yakima each September.

Advertising is for newspaper ads for replacement of Police Officers and Community Service Officers as needed.

**STAFFING**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Civil Service Secretary	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

**DEPARTMENT:** Police  
**DIVISION:** N/A  
**PROGRAM:** Security of Persons and Property

### **PROGRAM DESCRIPTION**

**Function:** The mission of the Fircrest Police Department is to work in partnership with the community to protect life and property and to enhance the quality of life in our City through proactive problem solving, fair and equitable law enforcement, and effective use of resources. Functions and programs include patrol, traffic enforcement, investigations, crime prevention, emergency response, narcotics, vice related activities, school lunch buddies' program, school safety programs and special services.

What we do:

- Serve and protect the Community.
- Enforce state laws and city ordinances; support the Constitution and laws of the United States, the State of Washington and the City of Fircrest.
- Work with citizens to address their concerns.
- Maintain a high level of traffic visibility and enforcement.
- Continually seek out and apply for grants.
- Maintain a strong liaison with area schools and community.
- Host community events/meetings.
- Recruit and use volunteers to assist with departmental programs.

### **GOALS AND WORK PLAN**

#### **2020 Completed:**

- Maintained high visibility enforcing traffic laws.
- Promoted and trained new Sergeant.
- Selected and trained new detective/evidence custodian.
- Hired and trained three new police officers
- Hired and trained new Community Service Officer
- Updated Use of Force Policies to closely align with the 8 can't wait police reform recommendations.
- Joined Force Investigation Teams to conduct independent, thorough, accurate, open and unbiased use of force investigations for all officer involved use of deadly force incidents.
- Joined FBI Law Enforcement Enterprise Portal- allows us to enter Use of Force data into national database.
- Worked with the Pierce County Health Department, and Tacoma Fire Department to develop Policies to lock down the Public Safety Building and to health test everyone before entering the building.
- Worked with the Pierce County Health Department and Tacoma Fire Department to develop policies for opening the Public safety Building back up to the public.
- Developed Face Book Live Program- a positive way to interact with citizens during Governor Inslee's Lock Down Order. (reading to children and answering citizen questions)
- Worked with South Sound 911 to develop penalty of perjury affirmation on each report an officer completes.
- Developed a traffic control plan for City Graduation Parade and fully participated in the event.
- Participated in lock down and active shooter drills at area schools.
- Maintained strong ties with local schools/Lunch Buddies, reading program, and safety programs.
- Maintained strong ties with the community.
- Successfully completed WSCJTC Audit assuring all officers met minimum yearly training standards.
- All officers completed Crises Intervention Training, de-escalation Training, and diversity training.
- Continue to work closely with the WSLCB to ensure area businesses comply with requirements.
- Updated computer system allowing for more effective and efficient communications.

- Maintained a strong liaison with our community area schools and surrounding jurisdictions.
- Hosted two Blood Drives with Cascade Regional Blood Services.
- Applied for and received several grants.
- Hosted Christmas “Sleigh Ride through the City” event.
- Assisted the parks department with many programs.
- Worked in close liaison with Fircrest Kiwanis to assist in putting on events.
- Participated with the Tacoma/Pierce County DUI and Traffic Safety Multi-Jurisdictional Task Force.
- Continued to work with the Pierce County Sheriff’s Officer to closely monitor our registered sex offender population.
- Participated in Law Enforcement Youth Camp/ Law Enforcement Torch Run for Special Olympics.

**2021 Work Plan and Goals:**

- Work with the Tacoma School District and participate in lock down drills.
- Maintain high visibility in the community by doing foot patrols, business checks, and enforcing traffic laws.
- Work to update entire Policy and Procedure Manuel
- Recruit hire and train new police officers as needed
- Select and train new Crime Prevention Officer
- Select and train a backup Firearms Instructor.
- Implement new procedures for electronic records destruction.
- Ensure officers all have 24 hours of training to meet WSCJTC minimum yearly training requirements and standards.- to include de-escalation training, Crisis Intervention Training, and diversity training.
- Host National Night Out event.
- Participate with the Tacoma/Pierce County DUI and Traffic Safety Multi-Jurisdictional Task Force.
- Work in close liaison with Fircrest Kiwanis to assist in putting on many events.
- Continue to work with the Pierce County Sheriff’s Officer to closely monitor our registered sex offender population.
- Continue strong liaison with local school and continue outreach programs to include Lunch buddies, safety programs and reading to kids.
- Continue to stay engaged with cooperative Cities task force.
- Provide Fircrest/Ruston Court security.
- Participate in and provide security for City events to include Fun Days, Movie in the Park, Color Run, Easter Egg Hunt, Car Show and others.
- Host Christmas “Sleigh Ride Through the City” event
- Recruit and use volunteers to assist with departmental programs.
- Proactively seek out grants to assist with departmental programs.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	853,913	887,381	998,305	946,050
20	Personnel Benefits	312,382	300,456	340,725	356,350
30	Supplies	7,253	6,748	8,400	8,400
40	Services & Charges	179,709	153,347	201,782	228,700
50	Intergov't'l Services	109,110	115,928	135,170	148,320
60	Capital	6,627	0	48,000	120,000
	<b>Total</b>	<b>1,468,995</b>	<b>1,463,860</b>	<b>1,732,382</b>	<b>1,807,820</b>

**DETAIL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
<b>Salaries &amp; Wages</b>			
Salaries & Wages	937,425	(45,875)	891,550
Overtime	28,180	1,820	30,000
Major Holiday Compensation	6,700	(200)	6,500
Emphasis Patrol Overtime	18,000	(8,000)	10,000
Reimbursable Overtime	8,000	0	8,000
<b>Personnel Benefits</b>			
Personnel Benefits	327,760	14,455	342,215
LEOFF I Medical Premiums	8,495	1,040	9,535
LEOFF I Long Term Care Prem	470	130	600
LEOFF I Other Medical Costs	4,000	0	4,000
<b>Supplies</b>			
Office & Operating Supplies	5,300	0	5,300
Small Tools & Minor Equipment	3,100	0	3,100
<b>Services &amp; Charges</b>			
Professional Services	20,600	13,400	34,000
Communication	15,440	60	15,500
Travel	3,000	0	3,000
Operating Rental/Copier	5,385	0	5,385
Repairs & Maintenance	3,000	0	3,000
Interfd ERR Replacement	56,168	11,263	67,431
Interfd ERR Repairs & Maint	56,864	6,000	62,864
Miscellaneous	500	0	500
Uniforms/Clothing/Laundry	8,500	0	8,500
Registration & Tuition	14,000	(4,000)	10,000
Dues,Memberships,Subscriptions	575	0	575
CJF Program	7,500	445	7,945
Reimbursable Program	9,000	0	9,000
Chaplaincy Program	250	(250)	0
Community Outreach	1,000	0	1,000
<b>Intergovernmental Services</b>			
PC Radio Infrastructure	7,560	7,440	15,000
Dispatching	85,170	5,180	90,350
WACIC/NCIC	2,400	0	2,400
Records	7,040	530	7,570
IT Charges	33,000	0	33,000
<b>Total</b>	<b>1,684,382</b>	<b>3,438</b>	<b>1,687,820</b>



## BUDGET NARRATIVE

Overtime is divided into four categories. The first type of overtime is used to pay officers who work over 40 hours in a work week. This would include when an officer is subpoenaed into court outside their regularly scheduled hours. Included in this category is overtime relating to Ruston Court bailiff. The second type is called Major Holiday Compensation and is used for employees required to work on any day recognized as a holiday and paid at the rate of time and one-half for all hours worked on the recognized holiday. The third, Emphasis Patrol Overtime allows for extra patrols in the business districts, parks, neighborhood streets, and traffic enforcement. This program allows the police department to target areas in our city that need extra attention. The fourth type is Reimbursable Overtime. This overtime is reimbursed by another agency and usually targets a problem such as DUI, seatbelt emphasis, etc.

Long Term Care is insurance for LEOFF I retired employees. By law, the City is responsible for retired LEOFF I employees' medical costs including nursing home care for the rest of their lives. The City currently has one LEOFF I retiree.

The Office and Operating Supplies line item is used to purchase items that are unique to the police department and include such things as traffic citations, ammunition, evidence kits, drug test kits, and police forms.

Included in the professional services line item is \$11,785 for an inter-local cooperative agreement with the Pierce County Sheriff's Department. The agreement is made up of \$7,183, for major crime investigation, \$1,604. for Forensic Officers and \$2,998. for the Pierce County Swat Team. K-9 services are performed at no charge. Due to regionalized grants that we have supported we are not charged for Lab teams or Hazardous Device teams. This line item also includes \$13,000. for Lexipol services. Lexipol will allow us to train, implement up-to-date policies incorporating best practices, and will provide us with timely updates in response to new legislation and case law. The other amount included in this line item is \$9,215. for Police Guild negotiations, contract compliance issues and other attorney fees.

Registration, Tuition and Travel lines include funding for one Officer to attend online classes, and miscellaneous training.

The Repairs and Maintenance line item is for maintaining police radios, computers, and other equipment that is not in ERR. The maintenance and repair of our police radios and other police equipment is done by the Pierce County Communication Center.

The Criminal Justice Funded (CJF) Programs are matched by amounts budgeted in the General Fund revenue budget under CJF-Special Programs.

The Reimbursable Programs line item is for donations or grants to the Police Department and will be spent only if the money is received.

WACIC/NCIC is our police teletype system known as ACCESS. ACCESS provides us with the ability to enter and delete warrants, obtains drivers checks, wanted checks, stolen checks, and is our communicator with other agencies in a secure format.

The Dispatching line item pays for South Sound 911 to provide emergency dispatch services, including E911 for our City. South Sound 911 provides these services for the majority of police agencies in Pierce County.

**CAPITAL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
Machinery & Equipment	48,000	72,000	120,000
<b>Total</b>	<b>48,000</b>	<b>72,000</b>	<b>120,000</b>

**CAPITAL BUDGET NARRATIVE**

Machinery & Equipment is for:

- The purchase of two new police vehicles. These vehicles will be moved to ERR. These are the last two vehicles required to fulfil the Police Guild contract.

**STAFFING**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Police Chief	0.95	0.95	0.95	0.95
Police Sergeant	1.00	2.00	2.00	2.00
Police Officer	7.00	6.00	6.00	6.00
CSO II	0.63	0.85	0.85	0.85
CSO I	1.15	0.93	0.93	0.93
<b>Total</b>	<b>10.73</b>	<b>10.73</b>	<b>10.73</b>	<b>10.73</b>

The Police Chief salary is split between Police (95%) and Emergency Management (5%).

**DEPARTMENT:** Fire/EMS  
**DIVISION:** Fire/EMS  
**PROGRAM:** N/A

**PROGRAM DESCRIPTION**

**Function:** In 1995 Fircrest entered into an Interlocal agreement with the City of Tacoma to provide Fire/EMS services to the City of Fircrest. The contract term continues indefinitely with a minimum of ten years.

**What we do:**

- Provide Fire, Advanced Life Support (ALS) and Basic Life Support (BLS) services.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
50	Intergovt & Other Interfund Pmt.	641,736	664,839	676,141	682,902
	<b>Total</b>	<b>641,736</b>	<b>664,839</b>	<b>676,141</b>	<b>682,902</b>

**DETAIL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Services & Charges			
	Tacoma Contract Fire	340,937	(183,035)	157,902
	Tacoma Contract EMS	335,204	189,796	525,000
	<b>Total</b>	<b>676,141</b>	<b>6,761</b>	<b>682,902</b>

**BUDGET NARRATIVE**

This year’s total Interlocal agreement with the City of Tacoma increased 1% for a total contract amount for both Fire and EMS of \$682,902.

This is the first year of a six-year levy. The amount collected for EMS is limited to .50 cents per \$1,000 of assessed value. The amount collected for EMS is used to offset a portion of the total contract amount.

**DEPARTMENT:** Municipal Court and Police  
**DIVISION:** N/A  
**PROGRAM:** Jail

**PROGRAM DESCRIPTION**

**Function:** The Jail program is responsible for the incarceration of misdemeanor defendants for crimes committed within the City of Fircrest.

**What we do:**

- Incarcerate misdemeanant defendants for crimes committed within the City of Fircrest.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
50	Intergovt Services	13,891	28,218	30,500	30,500
	<b>Total</b>	<b>13,891</b>	<b>28,218</b>	<b>30,500</b>	<b>30,500</b>

**DETAIL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Services & Charges			
	Prof Srvs - Jail	30,000	0	30,000
	Prof Srvs - Jail (Medical Services)	500	0	500
	<b>Total</b>	<b>30,500</b>	<b>0</b>	<b>30,500</b>

**BUDGET NARRATIVE**

The Professional Services – Jail (Medical Services) - Per RCW 70.48.130, the governing unit (health care provider) may obtain reimbursement for the cost of medical services from the unit of government whose law enforcement officers initiated the charges on which the person is being held in the jail.

**DEPARTMENT:** Planning and Building

**DIVISION:** Building

**PROGRAM:** Inspection

### **PROGRAM DESCRIPTION**

**Function:** The Building Division permits and enforces the International Codes and related ordinances to ensure the health, safety and welfare of the general public and their properties from natural disasters and other extreme events as well as ensure construction integrity, accessibility, and practical, achievable levels of energy efficiency.

#### **What we do:**

- Provide professional customer service to residents and the general public by answering building and public nuisance code questions, explaining the permit procedures, and discussing other related topics.
- Intake, review, permit, and inspect construction applications and projects.
- Intake and route to Public Works utility permits related to construction projects.
- Intake, inspect and enforce public nuisance violations.
- Stay updated on current building codes and best practices.
- Monitor and process the City's business licenses and transient merchant registrations.

### **GOALS AND WORK PLAN**

#### **2020 Completed:**

- Finalized the Community Pool Project.
- Reviewed and issued permits for the Community Center.
- Reviewed and issued over 250 building, mechanical, and plumbing permits.
- Revised compliance procedures in coordination with City attorney.
- Administered business licenses and home occupation permits.
- Implemented retention process for new construction projects.

#### **New for 2021:**

- Continue retention schedule review of address files.
- Provide oversight and inspections for Community Center.
- Adopt 2018 I-Codes as required by the State of Washington.

### **TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	46,896	52,562	58,575	59,390
20	Personnel Benefits	11,839	12,451	13,575	14,070
30	Supplies	1,745	1,167	1,350	1,350
40	Services & Charges	25,660	28,283	30,700	28,600
	<b>Total</b>	<b>86,139</b>	<b>94,463</b>	<b>104,200</b>	<b>103,410</b>

**DETAIL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
Salaries & Wages			
Salaries & Wages	58,575	815	59,390
Personnel Benefits			
Personnel Benefits	13,575	495	14,070
Supplies			
Office & Operating Supplies	750	0	750
Small Tools & Minor Equipment	600	0	600
Services & Charges			
Bldg Inspec/Plan Review	25,000	(2,000)	23,000
Eng Inspec/Plan Review	2,000	0	2,000
Communication	450	0	450
Travel	700	(200)	500
Interfd ERR Repairs & Maint	1,600		1,700
Dues,Memberships,Subscriptions	350	0	350
Registration & Tuition	600	0	600
Total	104,200	(890)	103,410

**BUDGET NARRATIVE**

Bldg. Inspec/Plan Review line is for plan review and inspection services to cover costs associated with contract plan review and building services.

Eng Inspec/Plan Review line covers contract engineering review services related to building project permits. Most of these costs are offset by “pass-through” costs to an applicant in the review of a specific project application. This also applies to miscellaneous projects for which no application is pending (such as a pre-application conference).

Travel/Registration & Tuition is for attendance at the WSAPT and PAW conferences.

**STAFFING**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Planning/Building Administrator	0.50	0.50	0.50	0.50
Planning/Building Admin Asst.	0.25	0.35	0.35	0.35
Total	0.75	0.85	0.85	0.85

**DEPARTMENT:** Police  
**DIVISION:** Emergency Management  
**PROGRAM:** N/A

**PROGRAM DESCRIPTION**

**Function:** The Emergency Management Division protects the public peace, health, and safety and preserves lives and property against existing and possible occurrence of major emergencies or disasters, either man-made or from natural causes. The City contracts with Pierce County to share and coordinate services in the event of an emergency situation and to assist in implementation of a Fircrest Emergency Management Plan.

**What we do:**

- Attend Pierce County Emergency Management meetings.
- Host citywide preparedness classes.
- Implement Fircrest Emergency Management Plan.

**2020 Completed:**

- Completed 2020-2025 City Hazard Mitigation Plan.
- Worked with Pierce County Department of Emergency Management, and Pierce County Health Department and developed standards for locking down buildings during COVID-19.
- Worked with DEM to request and ascertain Personnel Protective Equipment for employees and buildings.
- Worked with Pierce County DEM and Health Department to set up COVID-19 testing site for community.

**2021 Work Plan and Goals:**

- Attend Pierce County Emergency Management meeting.
- Work on City Comprehensive Emergency Management Plan.
- Work closely with Pierce County DEM as we come out of COVID-19 restrictions.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	5,600	6,278	6,415	6,480
20	Personnel Benefits	1,705	1,802	1,875	1,960
50	Intergovt & Other Interfund Pmt.	5,644	5,703	6,195	6,300
	<b>Total</b>	<b>12,949</b>	<b>13,783</b>	<b>14,485</b>	<b>14,740</b>

**DETAIL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Salaries & Wages			
	Salaries & Wages	6,415	65	6,480
	Personnel Benefits			
	Personnel Benefits	1,875	85	1,960
	Intergovt & Other Interfund Pmt.			
	Emergency Management Dues	6,195	105	6,300
	<b>Total</b>	<b>14,485</b>	<b>255</b>	<b>14,740</b>

**STAFFING**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Police Chief	0.05	0.05	0.05	0.05
Total	0.05	0.05	0.05	0.05



**DEPARTMENT:** Administration  
**DIVISION:** N/A  
**PROGRAM:** Physical Environment

**PROGRAM DESCRIPTION**

**Function:** The City's physical environment program currently consists of two main programs: air pollution control and animal control. Pollution control is accomplished by participation (mandatory) in the Puget Sound Air Pollution Control Agency. Animal control is administered by the City or contracted with another jurisdiction.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
40	Services & Charges	9,917	14,555	19,530	19,610
	<b>Total</b>	9,917	14,555	19,530	19,610

**DETAIL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Intergovt & Other Interfund Pmt.			
	Pollution Control	4,530	80	4,610
	Animal Control	15,000	0	15,000
	<b>Total</b>	<b>19,530</b>	<b>80</b>	<b>19,610</b>

**DEPARTMENT:** Planning and Building  
**DIVISION:** Planning  
**PROGRAM:** Current Planning/Growth Management

### **PROGRAM DESCRIPTION**

**Function:** The Planning Division works with the City Council, the Planning Commission and the Community to develop a consensus on how the City should grow and then works to accomplish that vision through long-term and short-term planning activities.

#### **What we do:**

- Provide professional customer service to residents and the general public by answering land use questions, explaining the permit process, offering real-property information, and discussing other related topics.
- Process land use permit applications (i.e. site plans, conditional use permits, administrative use permits, variances, development plans, and plats).
- Prepares updates to the Comprehensive Plan and development.
- Provide code compliance for land use issues.
- Maintain the City’s Geographic Information System (GIS) to assist City staff, the residents and the development community by preparing and interpreting orthophotos, maps and other graphics.
- Coordinate contracts with our consultants.

### **GOALS AND WORK PLAN**

#### **2020 Completed:**

- Adopt a form-based code for the 19<sup>th</sup> and Mildred area.
- Adopt Comprehensive Plan and development code updates.
- Provide Interactive Online GIS mapping.

#### **New for 2021**

- Research and consider opportunities to create “missing middle” housing.
- Update form-based code with urban landscaping design.
- Update public building design guidelines and standards.
- Review and amend small cell wireless codes, as needed to meet Federal guidelines.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	45,121	52,562	56,575	59,390
20	Personnel Benefits	11,390	12,451	13,575	14,070
30	Supplies	1,119	830	1,350	950
40	Services & Charges	12,783	16,476	44,140	18,750
	<b>Total</b>	<b>70,413</b>	<b>82,319</b>	<b>115,640</b>	<b>93,160</b>

**DETAIL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Salaries & Wages			
	Salaries & Wages	56,575	2,815	59,390
	Personnel Benefits			
	Personnel Benefits	13,575	495	14,070
	Supplies			
	Office & Operating Supplies	750	(250)	500
	Small Tools & Minor Equipment	600	(150)	450
	Services & Charges			
	Prof Services/Reimbursable	40,000	(25,000)	15,000
	Advertising	800	0	800
	Recording Software Service	0	0	0
	Communication	450	0	450
	Travel	700	(200)	500
	Interfd Replacement	540	(240)	300
	Interfd ERR Repairs & Maint	100	0	100
	Miscellaneous	50	0	50
	Registration & Tuition	900	0	900
	Dues,Memberships,Subscriptions	600	50	650
	<b>Total</b>	<b>115,640</b>	<b>(22,480)</b>	<b>93,160</b>

**BUDGET NARRATIVE**

The Professional Services line consists of \$8,000 for planning consultant services, \$2,000 for GIS consulting services and \$5,000 for form-based code urban landscaping consulting service plan. Some costs are offset by “pass-through” costs to an applicant in the review of a specific project application. This amount also applies to miscellaneous projects for which no application is pending.

Registration and Travel is for the WSAPT, PAW and APA Planning Director’s conferences.

Dues, Membership and Subscriptions increased for 1/5<sup>th</sup> the cost for the State Imagery Consortium.

**STAFFING**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Planning/Building Administrator	0.50	0.50	0.50	0.50
Planning/Building Admin Asst.	0.25	0.35	0.35	0.35
<b>Total</b>	<b>0.75</b>	<b>0.85</b>	<b>0.85</b>	<b>0.85</b>

**DEPARTMENT:** Finance and Administration

**DIVISION:** N/A

**PROGRAM:** Health

**PROGRAM DESCRIPTION**

**Function:** The Health Program consists of State mandated requirements to provide public health services and alcohol treatment. Alcohol treatment is through Pierce County at a rate of 2% of the City's share of liquor taxes.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
0	Transfers & Other Cost Allocations	1,699	1,921	2,152	2,146
	Total	1,699	1,921	2,152	2,146

**DETAIL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Transfers & Other Cost Allocations			
	Substance Abuse	2,152	(6)	2,146
	Total	2,152	(6)	2,146

**DEPARTMENT:** Parks and Recreation  
**DIVISION:** Recreation  
**PROGRAM:** N/A

### **PROGRAM DESCRIPTION**

**Function:** The Recreation Department promotes and provides social, physical and personal recreation activities for all ages during their leisure time. The Recreation Department services approximately 20,000 people including those coming from the neighboring communities of Tacoma and University Place.

#### **What we do:**

- Conduct diversified recreational programs and events for the community.
- Provide a Senior Citizen Program.
- Work with the Fircrest Soccer Club.
- Provide facilities for year-round sports programs for all ages.
- Provide summer swim program and playground program.
- Provide a Youth After School Program.
- Provide a Youth Summer Program.
- Provide fitness programs.
- Work closely with the Fircrest Kiwanis.
- Coordinate, implement and improve special events.
- Secure alternative funding through grants, donation, and partnerships.

### **GOALS AND WORK PLAN**

- Provide adequate recreational opportunities to meet the leisure needs for all age and interest groups that engage a broad cross-section of the community.
- Develop, staff, train and support a professional Parks and Recreation Department that effectively serves the community in the realization of the above listed goals and objectives.

#### **2020 COMPLETED**

- Supported volunteer coordination in cooperation with other partners such as community businesses, church groups, civic groups, Kiwanis, Rotary, Pierce Conservation District, etc.
- Worked cooperatively with the Pierce Conservation District to facilitate the maintenance of Whittier Park and Thelma Gilmur Park trails.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	191,896	244,367	227,380	201,530
20	Personnel Benefits	69,511	75,219	77,210	76,705
30	Supplies	3,403	3,049	4,200	4,200
40	Services & Charges	9,243	4,454	14,550	17,350
60	Capital	0	0	25,000	0
	<b>Total</b>	<b>274,053.02</b>	<b>327,089.00</b>	<b>348,340.00</b>	<b>299,785</b>

**DETAIL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Salaries & Wages			
	Salaries & Wages	191,320	(7,390)	183,930
	Overtime	600	0	600
	Casual & Seasonal Labor	35,460	(18,460)	17,000
	Personnel Benefits			
	Personnel Benefits	77,210	(505)	76,705
	Supplies			
	Office Supplies	600	0	600
	Operating Supplies	1,000	0	1,000
	Senior Supplies	400	0	400
	Youth Supplies	1,200	0	1,200
	Small Tools & Minor Equipment	1,000	0	1,000
	Services & Charges			
	Trips & Tours	250	0	250
	Professional Services	0	2,950	2,950
	Postage	4,500	0	4,500
	Travel	600	0	600
	Operating Rentals/Copier	2,100	350	2,450
	Miscellaneous	400	0	400
	Printing & Binding	5,500	(500)	5,000
	Registration & Tuition	800	0	800
	Dues,Memberships,Subscriptions	400	0	400
	<b>Total</b>	<b>323,340</b>	<b>(23,555)</b>	<b>299,785</b>

**BUDGET NARRATIVE**

Casual and Seasonal Labor is for a Senior Bus Driver and Recreation Leaders. A complete list with the pay scale is included in the back of the budget.

The Operating Supply line is used for items needed to run the daily programs within the Recreation Department.

The Senior Supply line is used to purchase supplies for several senior activities and groups.

Youth Supplies includes arts and crafts, food supplies and trips.

The Small Tools and Minor Equipment line is for mechanical or electronic tools used in the Community Center.

The money budgeted for Trips & Tours includes costs of ferry tolls, parking, and more activities. The bus driver’s food is also budgeted out of senior trips. Wages for the bus driver are included in Casual and Seasonal labor.

The professional service line is for 67% of the receipting software fee.

The Postage line is for postage for three seasonal activity schedules and miscellaneous mailings to groups.

Travel includes meals and transportation for scheduled training.

The Operating Rentals/Copier is used for the lease on the Parks/Recreation’s copy machine.

The Printing and Binding line is used for the Recreation activity brochures.

The Registration and Tuition line includes the Washington Recreation and Park Association’s (WRPA) Annual Conference and miscellaneous other courses.

The Dues, Membership, Subscriptions line is used for staff memberships to WRPA, the Tacoma Athletic Commission and the NRPA. The benefits of these professional memberships include continued education, support resources and networking.

**CAPITAL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Machinery & Equip	25,000	(25,000)	0



**STAFFING**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Recreation Supervisor	0.00	0.00	0.90	0.90
Recreation Coordinator	1.00	1.00	0.00	0.00
Office Assistant	0.50	0.50	0.50	0.50
Community Events Coordinator	0.50	0.50	0.50	0.70
Maintenance Supervisor	0.10	0.10	0.10	0.10
Custodian	0.05	0.00	0.00	0.00
Parks/Recreation Director	0.84	0.84	0.84	0.84
<b>Total</b>	<b>2.99</b>	<b>2.94</b>	<b>2.94</b>	<b>3.04</b>

**DEPARTMENT:** Parks and Recreation  
**DIVISION:** Recreation  
**PROGRAM:** Participant Recreation

**PROGRAM DESCRIPTION**

**Function:** Participant Recreation promotes and provides social, physical, instructional and personal recreation activities to meet the leisure needs for all age and interest groups that engage a broad cross-section of the community.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
40	Services & Charges	31,122	27,823	36,000	30,700
50	Intergovt Pmt.	423	484	1,500	1,500
	<b>Total</b>	<b>31,544</b>	<b>28,307</b>	<b>37,500</b>	<b>32,200</b>

**DETAIL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Services & Charges			
	Referees/Basketball	1,500	0	1,500
	Umpires/Baseball	2,500	0	2,500
	Indoor Soccer	900	0	900
	Flag Football	700	0	700
	5K Race	1,000	(1,000)	0
	Instructor Fees	13,000	(2,000)	11,000
	Youth Basketball	3,000	0	3,000
	Adult Basketball	400	0	400
	Youth Baseball	12,000	(2,000)	10,000
	Adult Baseball	1,000	(300)	700
	Intergovt Payments			
	Excise Taxes	1,500	0	1,500
	<b>Total</b>	<b>37,500</b>	<b>(5,300)</b>	<b>32,200</b>

**BUDGET NARRATIVE**

The Participant budget does not include expenditures for Parks maintenance and recreation salaries, field preparation supplies or field lighting. These expenses are included in the Parks/Rec budgets. It is intended that Participant Recreation expenses are covered by revenue from registration fees.

The Instructor Fees are paid at 70% of revenue collected.

**DEPARTMENT:** Finance and Administration  
**DIVISION:** N/A  
**PROGRAM:** Library Services

**PROGRAM DESCRIPTION**

**Function:** The Library Services program reimburses residents’ library card fees.

**What we do:**

- Reimburse residents for library cards.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
40	Services & Charges	10,119	11,073	14,000	14,000
	<b>Total</b>	10,119	11,073	14,000	14,000

**DETAIL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Other Cost Allocations			
	Library Services	14,000	0	14,000
	<b>Total</b>	<b>14,000</b>	<b>0</b>	<b>14,000</b>

**BUDGET NARRATIVE**

Library Services includes funding for reimbursement of approximately 237 library cards at the full rate charged by the City of Tacoma which currently is \$59 per year.

**DEPARTMENT:** Recreation  
**DIVISION:** N/A  
**PROGRAM:** Community Events

**PROGRAM DESCRIPTION**

**Function:** The Community Events program promotes community recognition and holds special cultural events.

**What we do:**

- Provide community events as gathering places for families and social groups, as well as for individuals of all ages and economic status, regardless of their ability to pay for access
- Provide opportunities for participation, skills development, volunteering and social, cultural economic and environmental developments

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
40	Services & Charges	20,521	35,690	26,400	26,400
	<b>Total</b>	<b>20,521</b>	<b>35,690</b>	<b>26,400</b>	<b>26,400</b>

**DETAIL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Other Services & Charges			
	Community Events	26,400	0	26,400
	<b>Total</b>	<b>26,400</b>	<b>0</b>	<b>26,400</b>

**BUDGET NARRATIVE**

2021 Community Events include \$550 for holiday tree lighting; \$1,020 for the Strawberry Feed; \$500 for the Easter Egg Hunt; \$12,000 for Fun Days; \$6,000 for fireworks for Fun Days; \$750 for advertising events; \$900 for Daddy Daughter Dance; \$750 for Mother Son Fun Dance; \$200 for Halloween events; \$2,000 for Car Show; \$500 for 5K Run and \$1,230 for other miscellaneous events that will be scheduled.

**DEPARTMENT:** Parks and Recreation

**DIVISION:** Recreation

**PROGRAM:** Swimming Pool

**PROGRAM DESCRIPTION**

**Function:** Swimming Pool provides social, physical, instructional and personal recreation activities for all ages during summer time.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	85,463	77,614	98,460	129,410
20	Personnel Benefits	17,349	13,906	19,870	23,590
30	Supplies	22,496	22,282	26,600	28,900
40	Services & Charges	47,831	10,756	21,350	36,345
50	Intergovt & Other Interfund Pmt.	4,805	3,906	5,000	9,000
60	Capital Outlays	0	0	0	0
	<b>Total</b>	<b>177,944</b>	<b>128,464</b>	<b>171,280</b>	<b>227,245</b>

**DETAIL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Salaries & Wages			
	Salaries & Wages	22,840	(1,415)	21,425
	Overtime	1,500	0	1,500
	Casual & Seasonal Labor	74,120	32,365	106,485
	Personnel Benefits			
	Personnel Benefits	19,870	3,720	23,590
	Supplies			
	Office Supplies	300	0	300
	Pool Supplies-Chemicals	18,000	0	18,000
	Janitorial Supplies	600	0	600
	Operating Supplies	7,500	1,500	9,000
	Small Tools & Minor Equipment	200	800	1,000
	Services & Charges			
	Professional Services	0	1,995	1,995
	Operating Rentals	300	0	300
	Public Utility Services	17,000	13,000	30,000
	Repairs & Maintenance-Pool	3,000	0	3,000
	Printing & Binding	200	0	200
	Miscellaneous	850	0	850
	Intergovt & Other Interfund Pmt.			
	Excise Taxes/Pool Revenue	5,000	4,000	9,000
	<b>Total</b>	<b>171,280</b>	<b>55,965</b>	<b>227,245</b>

## BUDGET NARRATIVE

Casual and Seasonal labor is for a variety of positions. A complete list with the pay scale is included in the back of the budget.

Janitorial Supplies are for the supplies necessary for the pool locker rooms, showers and office.

Operating Supplies includes replacement of skimmers on the pool edges, lifeguard uniforms, kickboards, flags, swim meet ribbons, etc.

Operating Rentals are for equipment needed primarily to prepare the pool for the season.

The Printing and Binding line item is for the printing of the pool schedule and various cards and forms such as cashier reports, membership cards, and swim lesson certificates.

The Excise Taxes/Pool Revenue is based on revenue collected.

### STAFFING

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Parks/Recreation Director	0.06	0.06	0.06	0.06
Parks Maintenance Supervisor	0.12	0.12	0.12	0.12
Recreation Supervisor	0.00	0.00	0.10	0.10
Senior Maintenance Supervisor	0.04	0.04	0.03	0.04
<b>Total</b>	<b>0.22</b>	<b>0.22</b>	<b>0.31</b>	<b>0.32</b>

#### Casual & Seasonal Labor

- Pool Cashiers 875 hours
- Lifeguards/Instructors/Coaches 5,220 hours
- Pool Openers 1,040 hours

**DEPARTMENT:** Parks and Recreation  
**DIVISION:** Parks  
**PROGRAM:** N/A

### **PROGRAM DESCRIPTION**

**Function:** The Parks Department develops and maintains the park system of the City and enhances and extends the usefulness of the park system through the application of improved materials, preventive maintenance, new methods and more efficient equipment.

#### **What we do:**

- Maintain community's park system of 26 acres including two multi-use parks that contain six competition size tennis courts, three outdoor basketball courts, seven soccer fields, two playgrounds, two bocce courts, four baseball fields, one competition-sized swimming pool, a wading pool and a 10,000 sq. ft. Recreation Center with gym, four meeting rooms, restrooms and offices.
- Foster partnerships with agencies such as Rotary and Kiwanis for park stewardships.
- Assist in setting up and taking down equipment for special events.

### **GOALS AND WORK PLAN**

- The centerpiece of the Fircrest Parks and Recreation Department will be Fircrest Park and the Roy H. Murphy Community Center and will provide a wide variety of recreation facilities and activities.
- Enhance a high quality, diversified system of parks, recreation facilities, and open spaces that are attractive, safe, functional, and available to all segments of the population.
- Develop athletic facilities that meet the highest quality competitive playing standards and requirements for all age groups, skill levels, and recreational interests.
- Provide a park, recreation and open space system that is efficient to administer and maintain.
- Plan for the future so adequate open space, historical elements, recreation facilities and programs are provided for future generations.

### **2020 COMPLETED**

- Added FIBAR wood chips to playgrounds.
- Removed old swing set at Tot Lot.
- Installed new Tot-Lot Swing Set.
- Continue to work with service groups on the maintenance of Thelma Gilmur and Whittier Parks.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	80,048	80,558	111,820	100,270
20	Personnel Benefits	35,101	36,567	47,270	48,120
30	Supplies	12,796	11,811	19,065	19,300
40	Services & Charges	78,489	83,066	93,468	92,077
60	Capital Outlays	316,640	1,399,762	63,700	15,000
	<b>Total</b>	<b>523,074</b>	<b>1,611,764</b>	<b>335,323</b>	<b>274,767</b>

**DETAIL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Salaries & Wages			
	Salaries & Wages	92,055	(11,895)	80,160
	Overtime	500	0	500
	Casual & Seasonal Labor	19,265	345	19,610
	Personnel Benefits			
	Personnel Benefits	47,270	850	48,120
	Supplies			
	Office Supplies	100	0	100
	Janitorial Supplies	6,950	50	7,000
	Operating Supplies	11,000	0	11,000
	Small Tools & Minor Equipment	1,015	185	1,200
	Services & Charges			
	Professional Services	1,000	0	1,000
	Communication	3,380	0	3,380
	Operating Rentals - Copier	300	0	300
	Public Utility Services	50,000	0	50,000
	Dumping Fees	400	0	400
	Repairs & Maintenance	3,500	0	3,500
	Interfd ERR Replacement	20,366	(1,391)	18,975
	Interfd ERR Repairs & Maint	11,122	0	11,122
	Miscellaneous	3,400	0	3,400
	<b>Total</b>	<b>271,623</b>	<b>(11,856)</b>	<b>259,767</b>



**BUDGET NARRATIVE**

Casual and Seasonal Labor includes funds for maintenance workers.

Overtime has been budgeted for special events during the summer that require weekend or night attendance (National Night Out, Fun Days, etc.).

Janitorial supplies are for maintaining park facilities including the Recreation Building, Tot Lot, and Whittier Restrooms.

The Operating Supply line item is for supplies used for maintenance in the parks.

The Professional Service line includes \$1,000 for arborist services to evaluate the health of trees within the parks.

The Communication line is for alarm lines and cell phones.

Public Utility Services line item is for all park facilities. Utility charges for the pool are included in the pool budget.

Miscellaneous includes a service that exchanges the Community Center’s dust mops and entry floor mats.

**CAPITAL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
Improvements	38,700	(23,700)	15,000
Machinery & Equip	25,000	(25,000)	0
<b>Total</b>	<b>63,700</b>	<b>(48,700)</b>	<b>15,000</b>

**CAPITAL NARRITIVE**

Capital is for improvements at Whittier Park.

**STAFFING**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Parks/Recreation Director	0.10	0.10	0.10	0.10
Parks Maintenance Supervisor	0.78	0.78	0.78	0.78
Maintenance Lead	0.15	0.15	0.15	0.15
Maintenance Worker I	0.00	0.00	0.33	0.33
<b>Total</b>	<b>1.03</b>	<b>1.03</b>	<b>1.36</b>	<b>1.36</b>

<b><u>STREET FUND CHANGE IN FUND BALANCE REPORT</u></b>	
Operating Revenues	171,820
Transfer In-Operating	288,955
Operating Expenses	(443,240)
<b>Operating Revenues Over/(Under) Operating Expenditures</b>	<b>17,535</b>
Transfers In-Capital	60,000
Grant Revenue for Capital	0
Capital Expenses	(62,000)
<b>Net Change in Fund Balance</b>	<b>15,535</b>
<b><u>STREET FUND SUMMARY REPORT</u></b>	
<b>RESOURCES</b>	
Undesignated Beginning Fund Balance	103,804
Operating Revenues	171,820
Grant Revenue	0
Transfers In-Operating	288,955
Transfer In-Capital	60,000
<b>Total Resources with Beginning Fund Balance</b>	<b>624,579</b>
<b>EXPENDITURES</b>	
Operating Expenses	443,240
Capital Expenses	62,000
Undesignated Ending Fund Balance	<u>119,339</u>
<b>Total Expenditures with Ending Fund Balance</b>	<b>624,579</b>

## CITY STREET FUND REVENUE

BARS	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget
308-80-01-01	Undes. Fund Balance	258,184	243,328	18,603	103,804
	<b>Total Fund Balance</b>	<b>258,184</b>	<b>243,328</b>	<b>18,603</b>	<b>103,804</b>
322-40-00-00	ROW Road Permits	6,837	13,435	8,000	5,000
	<b>Total Licenses &amp; Permits</b>	<b>6,837</b>	<b>13,435</b>	<b>8,000</b>	<b>5,000</b>
333-20-20-04	Alameda Overlay Grant	0	6,117	163,307	
333-20-20-05	Traffic Signal Grant	260,011		1,500	
334-03-81-00	Wa St TIB Grant	0		1,206,990	
336-00-71-00	Multimodal Transportation	9,373	9,347	9,100	9,100
336-00-87-00	Motor Vehicle Fuel Tax	145,850	142,350	142,600	144,220
	<b>Total Intergovernmental Revenues</b>	<b>415,234</b>	<b>157,814</b>	<b>1,523,497</b>	<b>153,320</b>
361-11-00-01	Investment Interest	3,106	5,309	2,500	2,500
367-00-00-08	Beautification Donations	7,733	10,185	10,000	10,000
369-90-01-01	Miscellaneous Revenue	685	11	1,000	1,000
369-94-01-01	Reimbursements	0	0	0	0
	<b>Total Miscellaneous Revenue</b>	<b>11,524</b>	<b>15,505</b>	<b>13,500</b>	<b>13,500</b>
	<b>Total Operating Revenues</b>	<b>433,594</b>	<b>186,754</b>	<b>1,544,997</b>	<b>171,820</b>
395-20-00-00	Insurance Recovery	10,420	729	0	0
	<b>Total Non Revenue</b>	<b>10,420</b>	<b>729</b>	<b>0</b>	<b>0</b>
397-00-00-02	Transfer In for Street Beautification	10,000	10,000	10,000	10,000
397-00-00-03	Transfer from Property Tax	196,294	199,811	240,007	240,000
397-00-00-04	Transfer from Light-St Maint	97,365	82,556	69,665	38,955
397-00-00-06	Transfer from REET 1-Capital	75,000	56,916	194,300	60,000
397-00-00-09	Transfer from REET 2-Capital	7,031	0	0	500,000
	<b>Total Other Financing Sources</b>	<b>385,690</b>	<b>349,283</b>	<b>513,972</b>	<b>848,955</b>
	<b>TOTAL RESOURCES</b>	<b>1,087,888</b>	<b>780,094</b>	<b>2,077,572</b>	<b>1,124,579</b>

## REVENUE NARRATIVE

Donations received in 2021 will be used for baskets, banners, flags, flowers and other beautification projects throughout the City.

Transfer In of \$10,000 is to cover a portion of the Street Beautification Budget.

Transfer from Property Tax is figured at 15% of General Fund Property Tax received.

Transfer from Light-St Maint is to cover the Street Light Maintenance Operating Budget.

Transfer from REET 1- \$60,000 for minor street repairs.

**DEPARTMENT:** Public Works  
**DIVISION:** Streets  
**PROGRAM:** Street Maintenance

### **PROGRAM DESCRIPTION**

**Function:** The Street Fund provides and maintains an attractive, efficient and safe traffic circulation system for vehicles, pedestrians and bicycles.

**What we do:**

- Provide street and right-of-way maintenance, repair, and rehabilitation activities consistent with the goals and direction of the City Council and City Manager, as well as the policies outlined in the Six Year Comprehensive Transportation Program and City Comprehensive Planning Documents.
- Provide pavement markings, traffic control devices, and street lighting.
- Paint all street, curb, and intersection markings throughout the City.

### **GOALS AND WORK PLAN**

**2020 Completed:**

- Alameda Avenue grind and overlay project, Regents to Electron.
- Emerson Sidewalks from Alameda to Thelma Gilmore Park.
- Continued crack-seal program.
- Performed street patching as needed.
- Painted all street, curb, and intersection markings throughout the City.

**New for 2021:**

- Continue crack-seal program.
- Perform street patching as needed.
- Paint all street, curb, and intersection markings throughout the City.

**PERFORMANCE MEASURES**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Lane Miles Streets Painted	20	20	20	20
Traffic Devices Installed	0	0	0	0
Lane Miles Street Crack Sealed	5	5	5	5
Miles of Street Maintained	26	26	26	26

\*One lane mile equals a ten-foot-wide section, one mile long.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	82,050	97,099	92,755	63,330
20	Personnel Benefits	34,089	40,254	37,550	25,285
30	Supplies	19,419	16,290	17,100	19,300
40	Services & Charges	108,829	102,538	144,860	132,219
60	Capital Outlays	144,029	0	1,402,770	62,000
90	Interfund Pmt. For Svcs.	73,981	100,166	119,054	78,516
	Total	462,397	356,347	1,814,089	380,650

**DETAIL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
Salaries & Wages			
Salaries & Wages	73,145	(25,320)	47,825
Overtime	5,200	(150)	5,050
Casual & Seasonal Labor	14,410	(3,955)	10,455
Personnel Benefits			
Personnel Benefits	36,850	(12,265)	24,585
Contract Benefits	700	0	700
Supplies			
Office Supplies	300	0	300
Operating Supplies	10,000	2,000	12,000
Crack Sealing Supplies	5,000	0	5,000
Small Tools & Minor Equipment	1,800	200	2,000
Services & Charges			
Professional Services	34,500	(24,500)	10,000
Advertising	250	0	250
Communication	4,000	0	4,000
Travel	250	0	250
Operating Rentals-Copier Mach.	800	50	850
Land Rental	18,995	190	19,185
Dumping Fees	3,000	0	3,000
Electricity & Gas/Building	3,100	400	3,500
Electricity/Traffic Lights	900	50	950
Repairs & Maintenance	25,000	1,000	26,000
Interfd ERR Replacement	28,705	9,669	38,374
Interfd ERR Repairs & Maint	22,360	500	22,860
Miscellaneous	1,000	0	1,000
Judgements	1,000	0	1,000
Dues,Memberships,Subscriptions	600	0	600
Registration & Tuition	400	0	400
Interfund Pmt. For Svcs.			
Interfd Service Charges	119,054	(40,538)	78,516
<b>Total</b>	<b>411,319</b>	<b>(92,669)</b>	<b>318,650</b>

**BUDGET NARRATIVE**

The Crack Sealing Supplies line reflects material and rental of the crack sealing equipment.

Professional Services line item includes \$8,000 for on-call services for general engineering, and \$2,000 for GIS upgrades.

Repairs & Maintenance includes minor street repairs and GIS/GPS maintenance fees and services.

**CAPITAL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
Machinery & Equipment	0	2,000	2,000
Improvements	1,151,000	(1,091,000)	60,000
Building Improvements	0	0	0
Project Engineering	251,770	(251,770)	0
<b>Totals</b>	<b>1,402,770</b>	<b>(1,340,770)</b>	<b>62,000</b>

**CAPITAL BUDGET NARRATIVE**

Machinery & Equipment is for 25% of tables and chairs for the Public Works Facility.

Street Improvement projects reflect projects identified in the Six Year Comprehensive Transportation Program:

- Minor Street Improvements of \$60,000 is funded by a transfer in from REET 1.

**STAFFING**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Utility Foreman	0.05	0.05	0.05	0.05
Utility Serv II	0.40	0.40	0.62	0.35
Utility Billing Clerk	0.10	0.10	0.10	0.10
PW Support Coordinator	0.15	0.15	0.15	0.00
Administrative Assistant	0.00	0.00	0.00	0.09
Public Works Director	0.05	0.05	0.05	0.05
Custodian	0.07	0.00	0.00	0.00
<b>Total</b>	<b>0.82</b>	<b>0.75</b>	<b>0.97</b>	<b>0.64</b>

**DEPARTMENT:** Public Works  
**DIVISION:** Streets  
**PROGRAM:** Streets Light Maintenance

**PROGRAM DESCRIPTION**

**Function:** The Street Fund maintains streetlights.

**What we do:**

- Provide maintenance of street lighting.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	14,577	11,088	18,765	4,665
20	Personnel Benefits	7,153	5,187	9,050	2,290
30	Supplies	7,718	3,941	6,750	6,750
40	Services & Charges	53,278	31,159	25,100	25,250
60	Capital	36,644	31,182	10,000	0
	<b>Total</b>	<b>119,369</b>	<b>82,557</b>	<b>69,665</b>	<b>38,955</b>

**DETAIL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Salaries & Wages			
	Salaries & Wages	18,565	(14,100)	4,465
	Overtime	200	0	200
	Personnel Benefits			
	Personnel Benefits	9,050	(6,760)	2,290
	Supplies			
	Operating Supplies	6,000	0	6,000
	Small Tools & Minor Equipment	750	0	750
	Services & Charges			
	Electricity/Street Lights	20,000	0	20,000
	Pole Attachment Charge	5,000	0	5,000
	Miscellaneous	100		250
	<b>Total</b>	<b>59,665</b>	<b>(20,860)</b>	<b>38,955</b>



**BUDGET NARRATIVE**

Operating Supplies includes funds to replace two light standards.

Electricity/Street Lights line item reflects the cost of providing this service.

**CAPITAL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
Improvements	10,000	(10,000)	0
<b>Total</b>	<b>10,000</b>	<b>(10,000)</b>	<b>0</b>

**STAFFING**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Wrk Utility Foreman	0.01	0.01	0.01	0.01
Utility Serv II	0.46	0.28	0.24	0.06
<b>Total</b>	<b>0.47</b>	<b>0.29</b>	<b>0.25</b>	<b>0.07</b>

**DEPARTMENT:** Public Works  
**DIVISION:** Streets  
**PROGRAM:** Streets Beautification

**PROGRAM DESCRIPTION**

**Function:** The Street Beautification Department maintains decorations for boulevards and gateways.

**What we do:**

- Maintain the hanging baskets.
- Maintain the beautification program.
- Maintain traffic islands.
- Maintain holiday decorations.
- Maintain Kwanzan Cherry Trees on Regents Boulevard.

**GOALS AND WORK PLAN**

**2020 Completed:**

- Planted summer and winter foliage.
- Hanging Baskets, Flags & Banners and Holiday decorations.

**New for 2021:**

- Plant summer and winter foliage.
- Hanging Baskets, Flags & Banners and Holiday decorations.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	12,339	18,239	25,390	20,200
20	Personnel Benefits	5,410	8,193	11,375	9,185
30	Supplies	12,813	12,677	19,750	20,750
40	Services & Charges	22,250	32,634	33,500	35,500
	Total	52,812	71,743	90,015	85,635

**DETAIL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
Salaries & Wages			
Salaries & Wages	20,490	(4,105)	16,385
Overtime	1,020	(20)	1,000
Casual & Seasonal Labor	3,880	(1,065)	2,815
Personnel Benefits			
Personnel Benefits	11,375	(2,190)	9,185
Supplies			
Operating Supplies	2,500	0	2,500
Flower Baskets	5,000	1,000	6,000
Beautification Supplies	10,000	0	10,000
Banners/Flags Supplies	2,000	0	2,000
Small Tools & Minor Equipment	250	0	250
Services & Charges			
Public Utility Services	500	0	500
Street Tree Maintenance (contracted)	13,000	2,000	15,000
Beautification (contracted)	20,000	0	20,000
<b>Total</b>	<b>90,015</b>	<b>(4,380)</b>	<b>85,635</b>

**BUDGET NARRATIVE**

The Flower Baskets line is for the purchase of the hanging baskets with funds from donations.

Donations received in 2021 will be used for baskets, banners, flags, flowers and other beautification projects throughout the City.

The Beautification line is for contract landscaping services for maintaining the traffic islands.

Street Tree Maintenance is for contracted landscaping services for maintaining the street trees along Regents Blvd.

**STAFFING**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Utility Foreman	0.01	0.01	0.01	0.01
Utility Serv II	0.24	0.24	0.24	0.19
Senior Maintenance Supervisor	0.03	0.03	0.03	0.03
<b>Total</b>	<b>0.28</b>	<b>0.28</b>	<b>0.28</b>	<b>0.23</b>

<b><u>PARK BOND DEBT SERVICE FUND CHANGE IN FUND BALANCE</u></b>		
Revenues		574,100
Expenses		(573,700)
<b>Net Change in Fund Balance</b>		<b>400</b>
<b><u>PARK BOND DEBT SERVICE FUND SUMMARY REPORT</u></b>		
RESOURCES		
Designated Beginning Fund Balance		100,940
Operation Revenues		574,100
<b>Total Resources with Beginning Fund Balance</b>		<b>675,040</b>
EXPENDITURES		
Operating Expenditures		573,700
Designated Ending Fund Balance		101,340
<b>Total Expenditures with Ending Fund Balance</b>		<b>675,040</b>

<b><u>PARK BOND DEBT SERVICE FUND - 201</u></b>					
		2018	2019	2020	2021
BARS	Description	Actual	Actual	Budget	Budget
308-10-02-01	Restricted Fund Balance	0	0	0	100,940
	<b>Total Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,940</b>
311-10-02-01	Bond Property Taxes	0	0	591,440	574,000
	<b>Total Taxes</b>	<b>0</b>	<b>0</b>	<b>591,440</b>	<b>574,000</b>
361-11-02-01	Investment Interest	0	0	100,000	100
	<b>Total Misc Revenue</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100</b>
	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>691,440</b>	<b>675,040</b>

**DEPARTMENT:** Park Bond Debt Service

**DIVISION:** N/A

**PROGRAM:** N/A

**PROGRAM DESCRIPTION**

**Function:** The Park Bond Debt Service Fund is used to account for the principal and interest payments related to park bond debt.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
70	Debt Service: Principal	0	0	572,000	250,000
80	Debt Service: Interest And Related	0	0	18,500	323,700
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>590,500</b>	<b>573,700</b>

**DETAIL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Debt Service			
	Principal Payment	572,000	(322,000)	250,000
	Interest	18,500	305,200	323,700
	<b>Total</b>	<b>590,500</b>	<b>(16,800)</b>	<b>573,700</b>

<b><u>PARK BOND CAPITAL FUND CHANGE IN FUND BALANCE</u></b>		
Revenues		5,573,782
Expenses		(9,050,285)
	<b>Net Change in Fund Balance</b>	<b><u>(3,476,503)</u></b>
<b><u>PARK BOND CAPITAL FUND SUMMARY REPORT</u></b>		
RESOURCES		
Designated Beginning Fund Balance		3,476,503
Revenues		5,573,782
	<b>Total Resources with Beginning Fund Balance</b>	<b><u>9,050,285</u></b>
EXPENDITURES		
Expenditures		9,050,285
Designated Ending Fund Balance		0
	<b>Total Expenditures with Ending Fund Balance</b>	<b><u>9,050,285</u></b>

<b>PARK BOND CAPITAL PROJECT FUND - 301</b>					
		2018	2019	2020	2021
BARS	Description	Actual	Actual	Budget	Budget
308-10-03-01	Undes. Unres. Fund Balance	0	0	7,331,462	3,476,503
	<b>Total Fund Balance</b>	<b>0</b>	<b>0</b>	<b>7,331,462</b>	<b>3,476,503</b>
	State Grant	0	0	727,000	970,000
	<b>Total Intergovernmental Revenues</b>	<b>0</b>	<b>0</b>	<b>727,000</b>	<b>970,000</b>
361-11-03-01	Investment Interest	0	0	100,000	35,000
367-00-03-01	Donations	0	0	1,500,000	1,265,090
	<b>Total Misc Revenue</b>	<b>0</b>	<b>0</b>	<b>1,600,000</b>	<b>1,300,090</b>
391-10-03-01	Bond Proceeds Face Value	0	8,750,000	0	0
391-10-03-02	Bond Proceeds Face Value	0	1,249,811	0	0
397-00-00-00	Transfer In From Cum. Rrsv	0	0	0	2,803,692
397-00-00-00	Transfer in From REET	0	0	0	500,000
	<b>Total Transfers In Revenue</b>	<b>0</b>	<b>9,999,811</b>	<b>0</b>	<b>3,303,692</b>



**DEPARTMENT:** Park Bond Capital  
**DIVISION:** N/A  
**PROGRAM:** N/A

**PROGRAM DESCRIPTION**

**Function:** The Park Bond Debt Capital Fund is used to account for capital outlay expenses related to the park bond project.

**TOTAL PROGRAM OBJECT BUDGET**

Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
60 Capital Outlay	0	1,346,407	7,500,000	9,050,285
0 Transfers Out	0	1,215,454	0	0
<b>Total</b>	<b>0</b>	<b>2,561,861</b>	<b>7,500,000</b>	<b>9,050,285</b>

**DETAIL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
<b>Capital</b>			
Building & Structures	7,500,000	1,550,285	9,050,285
Other Improvements	0	0	0
Machinery & Equipment	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>7,500,000</b>	<b>1,550,285</b>	<b>9,050,285</b>
<b>Transfers &amp; Other Cost Allocations</b>			
Transfer Out	0	0	0
<b>Total</b>	<b>7,500,000</b>	<b>1,550,285</b>	<b>9,050,285</b>

<b><u>STORM CHANGE IN FUND BALANCE REPORT</u></b>	
Operating Revenues	530,500
Operating Expenses	(478,290)
<b>Operating Revenues Over/(Under) Operating Expenditures</b>	<b>52,210</b>
Less Transfers Out	(81,900)
<b>Net Change in Fund Balance</b>	<b>(29,690)</b>
<b><u>STORM FUND SUMMARY REPORT</u></b>	
RESOURCES	
Beginning Fund Balance	104,441
Reserved for Cash Flow	116,000
Operating Revenues	530,500
<b>Total Resources with Beginning Fund Balance</b>	<b>750,941</b>
EXPENDITURES	
Operating Expenses	478,290
Transfers Out	81,900
Reserved for Cash Flow	116,000
Undesignated Ending Fund Balance	74,751
<b>Total Expenditures with Ending Fund Balance</b>	<b>750,941</b>

## STORM FUND REVENUES

BARS	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget
308-80-04-15	Reserved for Cash Flow	118,573	112,800	112,800	116,000
308-80-04-15	Undes. Unres. Fund Balance	516,094	97,649	152,197	104,441
	<b>Total Fund Balance</b>	<b>634,667</b>	<b>210,449</b>	<b>264,997</b>	<b>220,441</b>
334-03-10-00	Dept of Ecology NPDES Grant	16,969	33,031	25,000	25,000
	<b>Total Intergovernmental Revenues</b>	<b>16,969</b>	<b>33,031</b>	<b>25,000</b>	<b>25,000</b>
343-10-00-00	Storm Drain Fees & Charges	492,546	519,642	495,000	495,000
343-10-00-01	Setup Fees	605	490	500	500
343-10-00-02	Penalties	6,240	6,124	6,500	6,500
	<b>Total Goods &amp; Services</b>	<b>499,391</b>	<b>526,256</b>	<b>502,000</b>	<b>502,000</b>
361-11-04-15	Investment Interest	2,950	4,239	3,000	3,000
369-90-04-15	Miscellaneous Revenue	44	24	500	500
	<b>Total Miscellaneous Revenue</b>	<b>2,994</b>	<b>4,263</b>	<b>3,500</b>	<b>3,500</b>
	<b>Total Operating Revenues</b>	<b>519,353</b>	<b>563,550</b>	<b>530,500</b>	<b>530,500</b>
372-00-04-15	Insurance Recovery	0	0	0	0
	Capital Contributions	0	0	0	0
	<b>Total Other Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL RESOURCES</b>	<b>1,154,020</b>	<b>773,999</b>	<b>795,497</b>	<b>750,941</b>

**DEPARTMENT:** Public Works  
**DIVISION:** Storm Drain  
**PROGRAM:** N/A

**PROGRAM DESCRIPTION**

**Function:** The Storm Drain Department operates the storm water collection system, including all 530 catch basins, storm water lines, and publicly owned retention systems. The system consists of over 22 miles of storm water mainlines of various sizes and materials. The maintenance activities include general system maintenance, pollution prevention, and rehabilitation of the existing system.

**What we do:**

- Provide general maintenance of the existing collection system.
- Provide street sweeping to prevent pollution from sediments that drain into the storm water collection system.
- Provide rehabilitation activities, including but not limited to repair/replacement of catch basins and pipelines, and review/approval of additions to the overall system.
- Provide oversight/enforcement of privately maintained storm water systems.

**GOALS AND WORK PLAN**

**2020 Completed:**

- Completed work for the Washington State Department of Ecology (DOE) Storm Water Capacity Grant.
- Completed and obtained DOE approval of the yearly NPDES Compliance Report.

**New for 2021:**

- Clean and inspect 265 catch basins (1/2 of City total).
- Complete and obtain DOE approval of the yearly NPDES Compliance Report.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	131,819	136,347	146,650	111,435
20	Personnel Benefits	63,276	61,704	68,355	52,935
30	Supplies	2,354	15,589	14,400	14,400
40	Services & Charges	117,783	100,880	146,812	170,822
50	Intergovt Servs & Taxes	35,950	37,647	38,780	38,780
90	Interfund Pmt. For Svcs.	62,390	74,935	78,159	89,918
0	Transfer Out	530,000	81,900	81,900	81,900
	<b>Total</b>	<b>943,571</b>	<b>509,002</b>	<b>575,056</b>	<b>560,190</b>

**DETAIL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
Salaries & Wages			
Salaries & Wages	144,290	(33,855)	110,435
Overtime	1,020	(20)	1,000
Seasonal & Casual Labor	1,340	(1,340)	0
Personnel Benefits			
Personnel Benefits	67,655	(15,420)	52,235
Contract Benefits	700	0	700
Supplies			
Office Supplies	300	0	300
Operating Supplies	2,000	0	2,000
NPDES Public Outreach	10,000	0	10,000
Small Tools & Minor Equipment	2,100	0	2,100
Services & Charges			
Professional Services	21,500	20,500	42,000
Advertising	250		200
Communication	4,000	0	4,000
Postage	2,000	0	2,000
Operating Rentals-Copier Mach.	800	50	850
Land Rental	18,575	185	18,760
Dumping Fees	8,000	500	8,500
Public Utility Services/Bldg	3,200	0	3,200
Repairs & Maintenance	10,000	0	10,000
Interfd ERR Replacement	46,230	2,075	48,305
Interfd ERR Repairs & Maint	15,157	500	15,657
Miscellaneous	500	(250)	250
Operation Permit	11,000	0	11,000
Judgments	1,000	0	1,000
Printing & Binding	600	0	600
Registration & Tuition	500	0	500
Dues,Memberships,Subscriptions	500	0	500
Mailing Service	3,000	500	3,500
Intergovt & Other Interfund Pmt.			
Excise Taxes	9,080	0	9,080
City Utility Tax	29,700	0	29,700
Interfund Pmt. For Svcs.			
Interfd Service Charges	78,159	11,759	89,918
Transfers			
Transfers Out	81,900	0	81,900
<b>Total</b>	<b>575,056</b>	<b>(14,816)</b>	<b>560,190</b>

## BUDGET NARRATIVE

The system consists of approximately 530 catch basins and approximately 22 miles of storm lines. The streets, curbs and gutters act as collectors for the storm water runoff. The majority of the area within the City is tributary to Leach Creek.

The NPDES Public Outreach line will be used for the City calendar and other public outreach projects.

The Professional Services line consists of \$5,000 for on-call engineering, \$35,000 for NPDES compliance activities including update to Storm Water Management Plan, and \$2,000 for upgrades to the GIS System.

Repair & Maintenance is for repairing or replacing catch basins, curbs and gutters as needed.

## PERFORMANCE MEASURES

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Lane Miles of Street Swept*	280	280	280	280
Miles of Storm lines	22	22	22	22
Number Catch Basins Cleaned	265	265	265	265

\* One lane mile equals a ten-foot wide section, one mile long.

## STAFFING

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Wrk Utility Foreman	0.10	0.10	0.10	0.10
Utility Serv II	0.73	0.73	0.73	0.47
Utility Billing Clerk	0.30	0.30	0.30	0.30
PW Support Coordinator	0.25	0.25	0.25	0.00
Administrative Assistant	0.00	0.00	0.00	0.12
Public Works Director	0.25	0.25	0.25	0.25
Office Assistant	0.20	0.20	0.20	0.20
Custodian	0.08	0.08	0.08	0.00
Total	1.91	1.91	1.91	1.44

<b><u>STORM CAPITAL CHANGE IN FUND BALANCE REPORT</u></b>	
Intergovernmental Revenue	288,665
Transfers In	81,900
Less Capital Expenditures	<u>(315,050)</u>
<b>Net Change in Fund Balance</b>	<b><u>55,515</u></b>
<b><u>STORM CAPITAL FUND SUMMARY REPORT</u></b>	
RESOURCES	
Beginning Fund Balance	512,260
Intergovernmental Revenue	288,665
Transfers In	<u>81,900</u>
<b>Total Resources with Beginning Fund Balance</b>	<b><u>882,825</u></b>
EXPENDITURES	
Capital Expenses	315,050
Undesignated Ending Fund Balance	<u>567,775</u>
<b>Total Expenditures with Ending Fund Balance</b>	<b><u>882,825</u></b>

<b>STORM CAPITAL FUND - 416</b>					
		2018	2019	2020	2,021
BARS	Description	Actual	Actual	Budget	Budget
308-80-04-16	Undes. Unres. Fund Balance	0	505,918	541,357	512,260
	<b>Total Fund Balance</b>	<b>0</b>	<b>505,918</b>	<b>541,357</b>	<b>512,260</b>
	Department of Ecology Grant	0	0	0	234,265
	Pierce County Flood District	0	0	0	54,400
	<b>Total Intergovernmental Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>288,665</b>
397-00-00-10	Transfer In from Storm Fund	530,000	81,900	81,900	81,900
	<b>Total Transfers In Revenue</b>	<b>530,000</b>	<b>81,900</b>	<b>81,900</b>	<b>81,900</b>
	<b>TOTAL RESOURCES</b>	<b>530,000</b>	<b>587,818</b>	<b>623,257</b>	<b>882,825</b>



**DEPARTMENT:** Public Works  
**DIVISION:** Storm Drain Capital Fund  
**PROGRAM:** N/A

**PROGRAM DESCRIPTION**

**Function:** The Storm Drain Capital Fund is funded by transfers from the Storm Drain fund and performs capital projects necessary for the operation of the storm water collection system, including all 530 catch basins, storm water lines, and publicly owned retention systems. The system consists of over 22 miles of storm water mainlines of various sizes and materials.

**What we do:**

- Provide necessary capital projects of the storm water collection system.
- Provide rehabilitation activities, including but not limited to repair/replacement of catch basins and pipelines, and review/approval of additions to the overall system.

**GOALS AND WORK PLAN**

**2020 Completed:**

- Completed new storage bins for street sweeping debris.

**New for 2021:**

- Storm outfall improvements.

**CAPITAL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
Improvements	80,000	184,250	264,250
Project Engineering	25,000	23,800	48,800
Building Improvements	0	0	0
Machinery & Equipment	6,000	(4,000)	2,000
<b>Total</b>	<b>111,000</b>	<b>204,050</b>	<b>315,050</b>

**CAPITAL BUDGET NARRATIVE**

Capital Improvements consists of \$264,250 for storm water outfall improvements with funding from Department or Ecology grant and Pierce County Flood District.

Project Engineering consists of \$48,800 for engineering related to the above projects.

Machinery & Equipment is for the Storm’s portion (25%) of the upgraded chairs for the conference/break room chairs.

<b><u>WATER CHANGE IN FUND BALANCE REPORT</u></b>	
Operating Revenues	1,157,100
Operating Expenses	(990,187)
<b>Operating Revenues Over/(Under) Operating Expenditures</b>	<b>166,914</b>
Less Transfer Out	(108,160)
<b>Change in Fund Balance</b>	<b>58,754</b>
<b><u>WATER FUND SUMMARY REPORT</u></b>	
RESOURCES	
Undesignated Beginning Fund Balance	263,516
Operating Revenues	1,157,100
<b>Total Resources with Beginning Fund Balance</b>	<b>1,420,616</b>
EXPENDITURES	
Operating Expenses	990,187
Transfer Out	108,160
Undesignated Ending Fund Balance	322,270
<b>Total Expenditures with Ending Fund Balance</b>	<b>1,420,616</b>

## WATER FUND REVENUE

		2018	2019	2020	2021
BARS	Description	Actual	Actual	Budget	Budget
308-80-04-25	Beginning Fund Balance	773,815	304,821	289,348	263,516
	<b>Total Fund Balance</b>	<b>773,815</b>	<b>304,821</b>	<b>289,348</b>	<b>263,516</b>
333-93-42-00	Department of Health Grant	0	0	0	0
	<b>Total Intergovernmental Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
343-40-00-00	Sale of Water	1,019,251	1,030,557	1,100,000	1,050,000
343-40-00-01	Service Connections	360	11,665	5,000	5,000
343-40-00-02	Setup Fees	1,658	1,384	1,500	1,500
343-40-00-03	Penalties	10,351	11,421	12,000	12,000
	<b>Total Charges for Goods and Services</b>	<b>1,031,620</b>	<b>1,055,027</b>	<b>1,118,500</b>	<b>1,068,500</b>
361-11-04-25	Investment Interest	3,994	4,927	3,600	3,600
362-50-00-05	Rent City Property/High Tank	51,103	53,088	45,000	50,000
362-50-00-06	Rent City Property/Golf Tank	30,460	29,996	30,000	30,000
369-10-00-03	Court Ordered Judgements-Water	340	0	0	0
369-90-04-25	Other Misc. Revenue	1,279	1,174	2,000	2,000
369-92-04-25	Backflow	270	450	300	300
	<b>Total Misc. Revenues</b>	<b>87,446</b>	<b>89,635</b>	<b>80,900</b>	<b>85,900</b>
372-00-04-25	Insurance Recovery	0			
379-00-04-25	Capital Contributions/Tap Fees	0			
	<b>Total Capital Contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL RESOURCES</b>	<b>1,892,881</b>	<b>1,449,483</b>	<b>1,488,748</b>	<b>1,417,916</b>

**DEPARTMENT:** Public Works  
**DIVISION:** Water  
**PROGRAM:** N/A

### **PROGRAM DESCRIPTION**

**Function:** The Water Division operates and maintains the water supply and water distribution systems of the City. The system consists of over 31 miles of water mains of varying sizes, five groundwater wells, one booster station, and three water storage reservoirs that provide 1.8 million gallons of storage.

#### **What we do:**

- Maintain and rehabilitate the general system.
- Produce, transmit, and distribute potable water supplies.
- Provide consistent adherence to all drinking water regulations, policies, and guidelines as directed by Washington State Department of Health, Department of Ecology, Tacoma/Pierce County Health Department and others.
- Provide water conservation education and outreach.
- Read water meters and provide billing services.

### **GOALS AND WORK PLAN**

#### **2020 Completed**

- Continued emphasis on water conservation outreach.
- Completed and mailed 2019 Consumer Confidence Report.
- Repaired and replaced existing fire hydrants as needed.
- Completed update to the Water System Plan.

#### **New for 2021:**

- Continue emphasis on water conservation outreach.
- Repair and replace existing fire hydrants as needed. Anticipate two hydrants this year.
- Complete and mail 2020 Consumer Confidence Report.

**PERFORMANCE MEASURES**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Million Gallons Water	269	269	269	269
Total Accounts Services	2,800	2,800	2,800	2,800
Total Water System Miles	31	31	31	31

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	294,671	323,261	296,010	252,820
20	Personnel Benefits	182,414	151,863	138,530	114,805
30	Supplies	27,383	32,329	46,500	47,000
40	Services & Charges	167,580	175,674	281,377	216,087
50	Intergovt Charges	127,960	129,987	141,526	137,526
70	Debt Service: Principal	44,218	44,218	44,218	44,218
80	Debt Service: Interest And Related	5,527	4,422	3,316	2,211
90	Interfund Pmt. For Svcs.	155,973	190,221	165,596	175,520
0	Transfers Out	621,000	108,160	108,160	108,160
	<b>Total</b>	<b>1,626,727</b>	<b>1,160,135</b>	<b>1,225,233</b>	<b>1,098,347</b>

	2020 Budget	In(de)crease	2021 Budget
Salaries & Wages			
Salaries & Wages	283,075	(41,345)	241,730
Overtime	7,095	(245)	6,850
Seasonal & Casual Labor	5,840	(1,600)	4,240
Personnel Benefits	137,830	(23,725)	114,105
Contract Benefits	700	0	700
Supplies			
Office Supplies	300	0	300
Fluoride	6,000	0	6,000
Operating Supplies	32,000	0	32,000
Chlorine	6,000	0	6,000
Small Tools & Minor Equipment	2,200	500	2,700
Services & Charges			
Professional Services	84,500	(74,500)	10,000
Advertising	200	0	200
Water Testing	7,500	0	7,500
Communication	4,300	(300)	4,000
Postage	2,000	0	2,000
Travel	2,000	0	2,000
Land Rental/Water Tank	15,535	235	15,770
Operating Rentals-Copier Mach.	850	0	850
Interfd Land Rental	19,200	195	19,395
Utility Services/Building	3,000	100	3,100
Utility Services/Pumping	65,000	5,000	70,000
Dumping Fees	1,000	0	1,000
Repairs & Maintenance	21,500	0	21,500
Interfd ERR Replacement	27,027	5,480	32,507
Interfund ERR Repairs & Maint	12,065	0	12,565
Miscellaneous	500	0	500
State Operating Permit	6,000	(2,000)	4,000
Registration & Tuition	1,000	0	1,000
Dues,Memberships,Subscriptions	2,000	0	2,000
Printing & Binding	1,700	0	1,700
Judgements	1,000	0	1,000
Mailing Service	3,500	0	3,500
Intergovt & Other Interfund Pmt.			
State Excise Tax	53,526	0	53,526
City Utility Tax	88,000	(4,000)	84,000
Debt Service			
Principal Loan Payment	44,218	0	44,218
Interest PWTF	3,316	(1,105)	2,211
Interfund Pmt. For Svcs.			
Interfd Service Charges	165,596	9,924	175,520
Transfers			
Transfers Out	108,160	0	108,160
<b>Total</b>	<b>1,225,233</b>	<b>(127,386)</b>	<b>1,098,347</b>

## BUDGET NARRATIVE

Professional services line item includes \$8,000 for on-call engineering services and \$2,000 for upgrades to the GIS system.

Debt service includes payment for the DWSRF loan.

### STAFFING

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Wrk Utility Foreman	0.45	0.45	0.45	0.45
Utility Serv II	2.20	2.27	2.27	1.92
Utility Billing Clerk	0.30	0.30	0.30	0.30
PW Support Coordinator	0.30	0.30	0.30	0.00
Administrative Assistant	0.00	0.00	0.00	0.22
Public Works Director	0.35	0.35	0.35	0.35
Office Assistant	0.20	0.20	0.20	0.20
Administrative Assistant	0.00	0.00	0.07	0.07
Custodian	0.08	0.00	0.00	0.00
<b>Total</b>	<b>3.88</b>	<b>3.87</b>	<b>3.94</b>	<b>3.51</b>

<b><u>WATER CAPITAL CHANGE IN FUND BALANCE REPORT</u></b>		
Capital Contributions		64,800
Transfers In		108,160
Less Capital Expenditures		(192,470)
	<b>Change in Fund Balance</b>	<b><u>(19,510)</u></b>
<b><u>WATER CAPITAL FUND SUMMARY REPORT</u></b>		
	<b>RESOURCES</b>	
Undesignated Beginning Fund Balance		224,352
Capital Contributions		64,800
Transfers In		108,160
	<b>Total Resources with Beginning Fund Balance</b>	<b><u>397,312</u></b>
	<b>EXPENDITURES</b>	
Capital Expenses		192,470
Undesignated Ending Fund Balance		204,842
	<b>Total Expenditures with Ending Fund Balance</b>	<b><u>397,312</u></b>



<b><u>WATER CAPITAL FUND - 426</u></b>					
BARS	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget
308-80-04-26	Beginning Fund Balance	0	184,261	208,092	224,352
	<b>Total Fund Balance</b>	<b>0</b>	<b>184,261</b>	<b>208,092</b>	<b>224,352</b>
379-00-04-26	Capital Contributions/Tap Fees	4,000	125,400	74,800	64,800
	<b>Total Capital Contributions</b>	<b>4,000</b>	<b>125,400</b>	<b>74,800</b>	<b>64,800</b>
397-00-00-11	Transfer In	621,000	274,138	115,679	108,160
	<b>Total Transfer In</b>	<b>621,000</b>	<b>274,138</b>	<b>115,679</b>	<b>108,160</b>
	<b>TOTAL RESOURCES</b>	<b>625,000</b>	<b>583,799</b>	<b>398,571</b>	<b>397,312</b>

**DEPARTMENT:** Public Works  
**DIVISION:** Water Capital Fund  
**PROGRAM:** N/A

**PROGRAM DESCRIPTION**

**Function:** The Water Capital Fund is funded by transfers from the Water Fund and performs capital projects necessary for the operation and maintenance of the water supply and water distribution systems of the City. The system consists of over 31 miles of water mains of varying sizes, five groundwater wells, one emergency well, one booster station, and three water storage reservoirs that provide 1.8 million gallons of storage.

**What we do:**

- Perform capital upgrades, system maintenance, and repairs consistent with adopted Comprehensive Plan documents and the direction of the City Council and City Manager.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	4,177	13,640	7,965	27,315
20	Personnel Benefits	1,507	5,663	3,735	13,155
60	Capital Outlays	435,055	356,403	162,519	152,000
	<b>Total</b>	<b>440,739</b>	<b>375,706</b>	<b>174,219</b>	<b>192,470</b>

**CAPITAL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Salaries & Wages			
	Salaries & Wages	7,765	19,350	27,115
	Overtime	200	0	200
	Casual Labor-Capital	0	0	0
	Personnel Benefits	3,735	9,420	13,155
	Improvements	157,519	(7,519)	150,000
	Project Engineering	5,000	(5,000)	0
	Building Improvements	0	0	0
	Machinery & Equipment	0	2,000	2,000
	<b>Total</b>	<b>174,219</b>	<b>18,251</b>	<b>192,470</b>

**CAPITAL BUDGET NARRATIVE**

Improvements are for the meter replacement program.

Machinery & Equipment is for the Water’s portion (25%) of the upgraded chairs for the conference/break room chairs.

<b><u>SEWER CHANGE IN FUND BALANCE REPORT</u></b>	
Operating Revenues	2,745,400
Operating Expenses	(2,310,695)
<b>Operating Revenues Over/(Under) Operating Expenditures</b>	<b>434,705</b>
Debt Service	(314,234)
Transfer Out	(230,000)
<b>Change in Fund Balance</b>	<b>(109,529)</b>
<b><u>SEWER FUND SUMMARY REPORT</u></b>	
RESOURCES	
Undesignated Beginning Fund Balance	436,020
Reserved for Cash Flow	565,500
Operating Revenues	2,745,400
<b>Total Resources with Beginning Fund Balance</b>	<b>3,746,920</b>
EXPENDITURES	
Operating Expenses	2,310,695
Debt Service	314,234
Transfer Out	230,000
Reserved for Cash Flow	565,500
Undesignated Ending Fund Balance	326,491
<b>Total Expenditures with Ending Fund Balance</b>	<b>3,746,920</b>

**SEWER FUND REVENUE**

BARS	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget
308-80-04-30	Reserved for Cash Flow	581,587	523,045	523,045	565,500
308-80-04-30	Beginning Fund Balance	2,033,451	334,182	556,720	436,020
	<b>Total Fund Balance</b>	<b>2,615,038</b>	<b>857,227</b>	<b>1,079,765</b>	<b>1,001,520</b>
343-50-00-00	Sewer Revenues	2,619,060	2,703,958	2,700,000	2,700,000
343-50-00-01	Service Connections	275	9,450	1,100	1,100
343-50-00-02	Setup Fees	658	555	600	600
343-50-00-03	Penalties	24,863	22,036	24,000	24,000
	<b>Total Charges for Goods and Services</b>	<b>2,644,856</b>	<b>2,735,999</b>	<b>2,725,700</b>	<b>2,725,700</b>
361-11-04-30	Investment Interest	17,487	21,374	19,200	19,200
369-90-04-30	Other Misc. Revenue	2,575	898	500	500
369-94-04-30	Reimbursements	0		0	0
	<b>Total Misc. Revenues</b>	<b>20,062</b>	<b>22,272</b>	<b>19,700</b>	<b>19,700</b>
372-00-04-30	Insurance Recovery	0		0	
391-80-04-31	Loans Received-BYSM	0		0	
397-00-00-01	Transfer In from Sewer to BYSM	0		0	
397-00-00-08	Transfer In from REET 2	0		0	
379-00-04-30	Capital Contributions/Tap Fees	0		0	
	<b>Total Non Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL RESOURCES</b>	<b>5,279,957</b>	<b>3,615,498</b>	<b>3,825,165</b>	<b>3,746,920</b>

**DEPARTMENT:** Public Works  
**DIVISION:** Sewer  
**PROGRAM:** N/A

**PROGRAM DESCRIPTION**

**Function:** The Sewer Division operates and maintains the wastewater collection system in the City. The system consists of approximately 23 miles of sewer mains of various sizes and six sewer lift stations. The maintenance activities include general system maintenance and rehabilitation.

**What we do:**

- Maintain and rehabilitate the general system.
- Repair/maintain seven lift stations.

**GOALS AND WORK PLAN**

**2020 Completed:**

- Continued to upgrade GIS mapping system.

**New for 2021:**

- Upgrade telemetry and GIS mapping system as needed.

**PERFORMANCE MEASURES**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Total Accounts Services	2,907	2,908	2,908	2,908
Total Sewer System Miles	23	23	23	23

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	167,668	170,808	200,320	187,860
20	Personnel Benefits	79,028	75,736	87,160	81,980
30	Supplies	4,796	3,760	7,600	8,100
40	Services & Charges	101,350	120,216	145,477	151,162
50	Intergovt Charges	1,351,086	1,329,585	1,532,000	1,532,000
70	Debt Service Principal	253,996	256,362	258,795	261,297
80	Debt Service Interest	61,517	58,725	55,865	52,937
90	Interfund Pmt. For Svcs.	265,038	290,541	306,428	349,593
0	Transfers & Other Cost Allocations	2,138,250	230,000	230,000	230,000
	<b>Total</b>	<b>4,422,729</b>	<b>2,535,733</b>	<b>2,823,645</b>	<b>2,854,929</b>

	2020 Budget	In(de)crease	2021 Budget
Salaries & Wages			
Salaries & Wages	191,445	(12,085)	179,360
Overtime	7,500	0	7,500
Seasonal & Casual	1,375	(375)	1,000
Personnel Benefits		0	
Personnel Benefits	86,460	(5,180)	81,280
Contract Benefits	700	0	700
Supplies			
Office Supplies	500	0	500
Operating Supplies	5,000	0	5,000
Small Tools & Minor Equipment	2,100	500	2,600
Services & Charges		0	
Professional Services	11,500	0	11,500
Advertising	250	0	250
Communication	4,400	0	4,400
Postage	2,000	0	2,000
Travel	1,000	0	1,000
Operating Rentals-Copier Mach.	850	0	850
Interfd Land Rental	20,285	205	20,490
Utility Services/Building	3,000	0	3,000
Utility Services/Pumping	22,000	0	22,000
Dumping Fees	2,000	0	2,000
Repairs & Maintenance	31,000	0	31,000
Interfd ERR Replacement	27,027	5,480	32,507
Interfund Repairs & Maint	12,065	0	12,065
Miscellaneous	1,000	0	1,000
Registration & Tuition	1,000	0	1,000
Dues,Memberships,Subscriptions	600	0	600
Printing & Binding	1,000	0	1,000
Judgements	1,000	0	1,000
Mailing Service	3,500	0	3,500
Intergovt & Other Interfund Pmt.			
Sewage Treatment	1,348,000	0	1,348,000
State Excise Tax	28,000	0	28,000
City Utility Tax	156,000	0	156,000
Interfund Pmt. For Svcs.			
Interfd Service Charges	306,428	43,165	349,593
Transfers & Other Cost Allocations			
Principal Loan Payment	258,795	2,502	261,297
Interest Loan Payment	55,865	(2,928)	52,937
Transfer to Sewer Capital Fund	230,000	0	230,000
<b>Total</b>	<b>2,823,645</b>	<b>31,284</b>	<b>2,854,929</b>

**BUDGET NARRATIVE**

The Professional Services line item includes \$9,500 for on-call engineering services and \$2,000 for upgrades to the GIS system.

**STAFFING**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Wrk Utility Foreman	0.38	0.38	0.38	0.38
Utility Serv II	1.07	1.18	1.18	1.00
Utility Billing Clerk	0.30	0.30	0.30	0.30
PW Support Coordinator	0.30	0.30	0.30	0.00
PW Director	0.35	0.35	0.35	0.35
Office Assistant	0.20	0.20	0.20	0.20
Administrative Assistant	0.00	0.00	0.04	0.19
Custodian	0.08	0.00	0.00	0.00
<b>Total</b>	<b>2.68</b>	<b>2.71</b>	<b>2.75</b>	<b>2.42</b>

<b><u>SEWER CAPITAL CHANGE IN FUND BALANCE REPORT</u></b>	
Capital Contributions	75,000
Transfer In	230,000
Capital Expenses	<u>(500,225)</u>
<b>Change in Fund Balance</b>	<b><u>(195,225)</u></b>
<b><u>SEWER CAPITAL FUND SUMMARY REPORT</u></b>	
RESOURCES	
Undesignated Beginning Fund Balance	1,334,986
Capital Contributions	75,000
Transfer In	<u>230,000</u>
<b>Total Resources with Beginning Fund Balance</b>	<b><u>1,639,986</u></b>
EXPENDITURES	
Capital Expenses	500,225
Undesignated Ending Fund Balance	1,139,761
<b>Total Expenditures with Ending Fund Balance</b>	<b><u>1,639,986</u></b>



<b>SEWER CAPITAL FUND - 432</b>					
		2018	2019	2020	2021
BARS	Description	Actual	Actual	Budget	Budget
308-80-04-32	Beginning Fund Balance	0	1,215,571	1,394,771	1,334,986
	<b>Total Fund Balance</b>	<b>0</b>	<b>1,215,571</b>	<b>1,394,771</b>	<b>1,334,986</b>
379-00-04-32	Capital Contributions/Tap Fees	4,000	135,000	85,000	75,000
397-00-00-12	Transfer In	2,138,250	230,000	230,000	230,000
	<b>Total Revenue</b>	<b>2,142,250</b>	<b>365,000</b>	<b>315,000</b>	<b>305,000</b>
	<b>TOTAL RESOURCES</b>	<b>2,142,250</b>	<b>1,580,571</b>	<b>1,709,771</b>	<b>1,639,986</b>

**DEPARTMENT:** Public Works  
**DIVISION:** Sewer Capital Fund  
**PROGRAM:** N/A

**PROGRAM DESCRIPTION**

**Function:** The Sewer Capital Fund is funded by transfers from the Sewer Fund and performs capital projects necessary for the operation and maintenance of the wastewater collection system in the City. The system consists of approximately 23 miles of sewer mains of various sizes and seven sewer lift stations.

**What we do:** Perform capital upgrades and repairs consistent with the adopted Comprehensive Plan documents and the direction of the City Council.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	7,912	395	18,945	12,460
20	Personnel Benefits	3,589	149	9,840	5,765
60	Capital Outlays	915,007	185,255	346,000	482,000
	<b>Total</b>	<b>926,508</b>	<b>185,799</b>	<b>374,785</b>	<b>500,225</b>

**CAPITAL DETAILED BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Salaries & Wages			
	Salaries & Wages	18,945	(6,485)	12,460
	Personnel Benefits			
	Personnel Benefits	9,840	(4,075)	5,765
	Other Improvements	300,000	100,000	400,000
	Project Engineering	40,000	40,000	80,000
	Building Improvements	0	0	0
	Machinery & Equip	6,000	(4,000)	2,000
	<b>Total</b>	<b>374,785</b>	<b>125,440</b>	<b>500,225</b>

**CAPITAL BUDGET NARRATIVE**

Other Improvements include:

- \$400,000 for pipe bursting projects on Amherst and Cornell backyard sewers.

Project Engineering includes \$80,000 for engineering services to finalize the plans and specifications and provide as builds for the pipe bursting projects.

Machinery and Equipment is for 25% of upgrades for chairs in the conference/break rooms.

<b><u>ERR FUND CHANGE IN FUND BALANCE REPORT</u></b>	
Operating Revenues	157,902
Operating Expenses	(183,081)
<b>Operating Revenues Over/Under Operating Expenses</b>	<b>(25,180)</b>
Capital Replacement Transferred In	259,515
Capital Expenses	(10,800)
<b>Net Change in Fund Balance</b>	<b><u>223,536</u></b>
<b><u>ERR FUND SUMMARY REPORT</u></b>	
RESOURCES	
Designated Beginning Fund Balance	1,319,274
Operating Revenues	157,902
Capital Replacement Transferred In	259,515
Total Resources with Beginning Fund Balance	<u>1,736,691</u>
EXPENDITURES	
Operating Expenses	183,081
Capital Expenses	10,800
Designated Ending Fund Balance	1,542,810
	<u>1,736,691</u>

<b>EQUIPMENT REPLACEMENT FUND - 501</b>					
		2018	2019	2020	2021
BARS	Description	Actual	Actual	Budget	Budget
308-10-05-01	Beginning Fund Balance	1,427,188	1,439,669	1,311,468	1,319,274
	<b>Total Beginning Fund Balance</b>	<b>1,427,188</b>	<b>1,439,669</b>	<b>1,311,468</b>	<b>1,319,274</b>
348-30-00-00	General Fund Replacement	90,965	86,493	99,184	107,822
348-30-01-00	City Street Fund Replacement	29,376	29,807	28,705	38,374
348-30-03-00	Water/Sewer Fund Replacement	38,679	37,720	54,054	65,014
348-30-04-00	Storm Sewer Replacement	42,231	42,476	46,230	48,305
348-30-08-00	General Fund O & M	75,017	70,758	81,625	87,725
348-30-09-00	City Street Fund O & M	18,887	16,642	22,360	22,860
348-30-11-00	Water/Sewer Fund O & M	16,397	15,792	24,129	24,630
348-30-12-00	Storm Sewer O & M	12,680	11,956	15,157	15,657
	<b>Total Charges for Goods &amp; Services</b>	<b>324,232</b>	<b>311,644</b>	<b>371,444</b>	<b>410,387</b>
361-11-05-01	Investment Interest	27,737	31,726	29,000	3,000
362-40-05-01	Rental Revenue	3,785	3,920	3,987	4,030
369-10-00-05	Sale of Scrap	0	7,501	0	0
369-90-05-01	Other Miscellaneous Revenue	5,301	0	0	0
	<b>Total Misc. Revenues</b>	<b>36,823</b>	<b>43,147</b>	<b>32,987</b>	<b>7,030</b>
398-10-05-01	Insurance Recovery	0	0	0	0
	<b>Total Other Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Operating Revenue</b>	<b>361,055</b>	<b>354,791</b>	<b>404,431</b>	<b>417,417</b>
	<b>TOTAL RESOURCES</b>	<b>1,788,243</b>	<b>1,794,460</b>	<b>1,715,899</b>	<b>1,736,691</b>

**DEPARTMENT:** Finance  
**DIVISION:** Equipment Rental and Replacement  
**PROGRAM:** N/A

**PROGRAM DESCRIPTION**

**Function:** The Equipment Rental and Replacement Fund acquires and replaces needed vehicles and equipment having a value in excess of \$1,000.

**What we do:**

- Maintain City equipment assigned to the ERR Replacement Fund.
- Complete annual Equipment Rental inspections.
- Purchase and surplus all vehicles and equipment.

**GOALS AND WORK PLANS**

**2020 Completed:**

- Emission tested all vehicles as required by the State.
- Purchased new computers and servers.
- Purchased new vehicle for Police Chief.
- Purchased new vehicle for Public Works.

**New for 2021:**

- Assist with purchase of new equipment as needed.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
10	Salaries & Wages	3,842	5,258	5,640	18,235
20	Personnel Benefits	2,113	3,528	3,720	7,475
30	Supplies	42,295	41,802	49,000	50,000
40	Services & Charges	85,245	78,017	100,281	107,371
60	Capital Outlays	215,078	354,385	237,984	10,800
	Total	348,574	482,990	396,625	193,881

**DETAIL BUDGET**

	2020 Budget	In(de)crease	2021 Budget
Salaries & Wages			
Salaries & Wages	5,640	12,595	18,235
Personnel Benefits			
Personnel Benefits	3,720	3,755	7,475
Supplies			
Non-Dept Gas	400	0	400
Facilities Gas	1,000	0	1,000
Police Gas	21,000	1,000	22,000
Parks/Rec Gas	3,000	0	3,000
Street Gas	10,000	0	10,000
Storm Gas	4,000	0	4,000
Wtr/Swr Gas	9,000	0	9,000
Central Motor Vehicle Supplies	500	0	500
Operating Supplies-ERR Garage	100	0	100
Services & Charges			
Land Rental-ERR Garage	4,260	40	4,300
Non-Dept Insurance	736	0	736
Facilities Insurance	1,403	0	1,403
Police Insurance	15,864	0	15,864
Parks/Rec Insurance	2,622	0	2,622
Street Insurance	6,360	0	6,360
Storm Insurance	3,157	0	3,157
Wtr/Swr Insurance	5,129	0	5,129
Utilities Shop/Garage	600	0	600
O & M - Facilities Garage	500	0	500
O & M - Legislative Equipment	100	0	100
O & M - Court Equipment	100	0	100
O & M - Admin. Equipment	100	0	100
O & M - Finance Equipment	6,000	0	6,000
O & M - Non-Dept. Vehicles/Equip	1,000	0	1,000
O & M - Facilities Vehicles/Equip	1,000	0	1,000
O & M - Info Systems/Equip	100	0	100
O & M - Police Vehicles/Equip	20,000	5,000	25,000
O & M - Building Equipment	1,600	100	1,700
O & M - Planning Equipment	100	0	100
O & M - Parks/Rec Vehicles/Equip	5,500	0	5,500
O & M - Street Vehicles/Equip	6,000	500	6,500
O & M - Storm Sewer Vehicles/Equip	8,000	500	8,500
O & M - Wtr/Swr Vehicles/Equip	10,000	1,000	11,000
Miscellaneous	50	(50)	0
<b>Total</b>	<b>158,641</b>	<b>24,440</b>	<b>183,081</b>

## BUDGET NARRATIVE

ERR shop/garage is assumed to be used evenly (50:50) by Facilities and ERR. As such Facilities pays for its proportionate usage.

The estimated undesignated ending ERR Fund balance constitutes the reserve which has been contributed and dedicated towards the replacement of equipment in the Fund.

Gas, Insurance and O & M expenses are originally paid by the ERR Fund and charged back to the respective departments.

## CAPITAL BUDGET

	2020 Budget	In(de)crease	2021 Budget
Legislative	440	760	1,200
Court	2,840	(1,640)	1,200
Administration	0	0	0
Finance	99,634	(99,634)	0
Non Dept	0	1,200	1,200
Facilities	0	0	0
Information Systems	6,776	(6,776)	0
Police	49,909	(47,509)	2,400
Building	0	1,200	1,200
Planning	1,420	(1,420)	0
Parks/Rec	3,600	(3,600)	0
Street	3,760	(3,000)	760
Storm	13,884	(13,004)	880
Water/Sewer	55,721	(53,761)	1,960
<b>Total</b>	<b>237,984</b>	<b>(227,184)</b>	<b>10,800</b>

## CAPITAL BUDGET NARRATIVE

Capital consists of:

- Legislative-\$1,200 computer for Council office
- Court-\$1,200 computer for Court Clerk
- Non-Department-\$1,200 computer for front desk
- Police-\$1,200 computer for CSO
- Police-\$1,200 computer for Chief
- Building-\$1,200 computer for Administrative Assistant
- Public Works- \$3,600 for three computers: PW Director, Utility Foreman, Billing Clerk

It should be noted that requests for equipment not currently in the ERR fund are budgeted in the capital outlay accounts of the respective departmental budgets. Upon acquisition, these pieces of equipment may be transferred to the ERR fund. The Police budget includes funding for two new vehicles which will be transferred to ERR for replacement.

**STAFFING**

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Finance Director	0.00	0.00	0.00	0.10
Senior Maintenance Supervisor	0.15	0.15	0.09	0.09
Total	0.15	0.15	0.09	0.19



<b><u>POLICE INVESTIGATION FUND CHANGE IN FUND BALANCE</u></b>	
Operating Revenues	100
Operating Expenses	(12,540)
<b>Net Change in Fund Balance</b>	<b><u>(12,440)</u></b>
<b><u>POLICE INVESTIGATION FUND SUMMARY REPORT</u></b>	
RESOURCES	
Designated Beginning Fund Balance	12,440
Operation Revenues	100
<b>Total Resources with Beginning Fund Balance</b>	<b><u>12,540</u></b>
EXPENDITURES	
Operating Expenditures	12,540
Designated Ending Fund Balance	0
<b>Total Expenditures with Ending Fund Balance</b>	<b><u>12,540</u></b>

<b><u>POLICE INVESTIGATION FUND</u></b>					
		2018	2019	2020	2021
BARS	Description	Actual	Actual	Budget	Budget
308-10-01-05	Beginning Fund Balance	11,927	12,108	12,322	12,440
	<b>Total Beginning Fund Balance</b>	<b>11,927</b>	<b>12,108</b>	<b>12,322</b>	<b>12,440</b>
357-50-00-00	Investigative Confiscations	50	0	0	0
	<b>Total Fines &amp; Forfeits</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>
361-11-01-05	Investment Interest	131	214	0	100
	<b>Total Misc. Revenues</b>	<b>131</b>	<b>214</b>	<b>0</b>	<b>100</b>
	<b>TOTAL RESOURCES</b>	<b>12,108</b>	<b>12,322</b>	<b>12,322</b>	<b>12,540</b>

**DEPARTMENT:** Police  
**DIVISION:** N/A  
**PROGRAM:** Investigation

**PROGRAM DESCRIPTION**

**Function:** This fund is set up to receive and disburse funds that have been acquired through police seizures. By State law, all monies received from the result of seizures, drug raids, etc. are required to be spent for police purposes.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
40	Services & Charges	0	0	12,322	12,540
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>12,322</b>	<b>12,540</b>

**DETAIL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Services & Charges			
	Miscellaneous Investigations	12,322	218	12,540
	<b>Total</b>	<b>12,322</b>	<b>218</b>	<b>12,540</b>

**BUDGET NARRATIVE**

These funds are available for expenditures as authorized by State law as needed in 2021.

	<b><u>REET FUND CHANGE IN FUND BALANCE</u></b>	
	Revenues-REET 1	121,000
	Revenues-REET 2	125,000
	Transfers Out REET 1	(60,000)
	Transfers Out REET 2	(500,000)
	<b>Net Change in Fund Balance</b>	<b><u>(314,000)</u></b>
	<b><u>REET FUND SUMMARY REPORT</u></b>	
	RESOURCES	
	Designated Beginning Fund Balance (1st 1/4)	380,143
	Designated Beginning Fund Balance (2nd 1/4)	1,261,243
	Revenues-REET 1	121,000
	Revenues-REET 2	125,000
	<b>Total Resources with Beginning Fund Balances</b>	<b><u>1,887,386</u></b>
	EXPENDITURES	
	Transfers Out REET 1	60,000
	Transfers Out REET 2	500,000
	Designated Ending Fund Balance (1st 1/4)	441,143
	Designated Ending Fund Balance (2nd 1/4)	886,243
	<b>Total Expenditures with Ending Fund Balances</b>	<b><u>1,887,386</u></b>

<b>REET FUND</b>					
		2018	2019	2020	2021
BARS	Description	Actual	Actual	Budget	Budget
308-10-03-11	Beginning Fund Balance (1st 1/4)	323,624	388,965	450,943	380,143
308-10-03-12	Beginning Fund Balance (2nd 1/4)	1,027,166	1,169,600	1,136,762	1,261,243
	<b>Total Beginning Fund Balance</b>	<b>1,350,790</b>	<b>1,558,565</b>	<b>1,587,705</b>	<b>1,641,386</b>
317-34-00-00	Capital Improvement 1	136,755	111,719	120,000	120,000
317-35-00-00	Growth Management 1	136,755	111,719	120,000	120,000
	<b>Total Taxes</b>	<b>273,511</b>	<b>223,438</b>	<b>240,000</b>	<b>240,000</b>
361-11-03-11	Investment Interest (1st 1/4)	3,586	7,174	3,500	1,000
361-11-03-12	Investment Interest (2nd 1/4)	12,709	21,422	12,000	5,000
	<b>Total Misc Revenue</b>	<b>16,295</b>	<b>28,596</b>	<b>15,500</b>	<b>6,000</b>
	<b>TOTAL RESOURCES</b>	<b>1,640,596</b>	<b>1,810,599</b>	<b>1,843,205</b>	<b>1,887,386</b>

**DEPARTMENT:** Finance  
**DIVISION:** N/A  
**PROGRAM:** Real Estate Excise Tax

**PROGRAM DESCRIPTION**

**Function:** The Capital Projects Fund was set up to receive and expend the optional first and second quarter (1/4% on each real estate transaction in Fircrest) Real Estate Excise Tax as provided by law. The second quarter of the tax is limited to capital projects, and was passed by the State legislature as part of the Growth Management Act.

**TOTAL PROGRAM OBJECT BUDGET**

	Program Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget
0	Transfers & Other Cost Allocations	82,031	222,894	201,819	560,000
	<b>Total</b>	<b>82,031</b>	<b>222,894</b>	<b>201,819</b>	<b>560,000</b>

**DETAIL BUDGET**

		2020 Budget	In(de)crease	2021 Budget
	Transfers & Other Cost Allocations			
	Transfer (From 1st 1/4)	194,300	(134,300)	60,000
	Transfer (From 2nd 1/4)	7,519	492,481	500,000
	<b>Total</b>	<b>201,819</b>	<b>358,181</b>	<b>560,000</b>

**BUDGET NARRATIVE**

Under State law, Fircrest can spend its real estate excise tax receipts only on capital projects specified in the capital facilities plan element of its comprehensive plan. Such capital projects are defined in FMC 3.36.040(d) and FMC 3.40.020.

\$60,000 is budgeted to be transferred from REET 1 to the Street Fund for Street Improvements.

\$500,000 is budgeted to be transferred from REET 2 to the Park Capital Fund.

**CUMULATIVE RESERVE FUND SUMMARY REPORT**

Designated Beginning Fund Balance - General Fund	3,250,000
Designated Beginning Fund Balance - Street Fund	150,000
Designated Beginning Fund Balance - Water Fund	11,513
Designated Beginning Fund Balance - Sewer Fund	369,250
<b>Total</b>	<b><u>3,780,763</u></b>

Transfer Out to Park Capital Fund	2,803,692
Designated Ending Fund Balance - General Fund	446,308
Designated Ending Fund Balance - Street Fund	150,000
Designated Ending Fund Balance - Water Fund	11,513
Designated Ending Fund Balance - Sewer Fund	369,250
<b>Total</b>	<b><u>3,780,763</u></b>

**CUMULATIVE RESERVE FUND**

BARS	Description	2018 Actual	2019 Actual	2020 Budget	2021 Budget
308-10-00-01	Beginning Fund Bal-General	3,000,000	3,000,000	3,250,000	3,250,000
308-10-00-11	Beginning Fund Balance-Street	150,000	150,000	150,000	150,000
308-10-00-42	Beginning Fund Balance-Water	11,513	11,513	11,513	11,513
308-10-00-43	Beginning Fund Balance-Sewer	<u>369,250</u>	<u>369,250</u>	<u>369,250</u>	<u>369,250</u>
	Total Fund Balance	3,530,763	3,530,763	3,780,763	3,780,763
397-10-00-05	Transfer In from General Fund	0	250,000		0
	Total Nonrevenues	0	250,000	0	0
	<b>TOTAL RESOURCES</b>	<b>3,530,763</b>	<b>3,780,763</b>	<b>3,780,763</b>	<b>3,780,763</b>

**BUDGET NARRATIVE**

The Cumulative Reserve Fund accounts for principal only. Interest earnings are accrued back to participating funds. Thus, there are no operating accounts (i.e., revenue and expenditure) to report, except for transfer-in and transfer-out.



**DEPARTMENT:** Finance  
**DIVISION:** Cum. Reserve  
**PROGRAM:** N/A

### **PROGRAM DESCRIPTION**

**Function:** The Cumulative Reserve sets aside emergency funds for participating funds.

**What we do:**

- Provide means of separate accounting for emergency reserves.

### **BUDGET NARRATIVE**

This fund is strictly a vehicle to account for emergency reserves. Set by Council rule, a super-majority vote by ordinance is necessary to transfer funds out of the Cumulative Reserve Fund. The transfer out of \$2,803,692 is to the Park Bond Capital Fund to cover cash flow needs. As revenue is rescieved in the future, these funds are anticipated to be transfered back to the Cunmulative Reserve Fund.