



2023

PRELIMINARY

BUDGET

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**CITY OF FIRCREST, WASHINGTON
2023 PRELIMINARY BUDGET**

CITY OFFICIALS

Council: Brett L. Wittner (Mayor)
Joe Barrentine (Mayor Pro Tempore)
Jim Andrews
Nikki Bufford
Hunter T. George
Shannon Reynolds
David M. Viafore

City Manager: Colleen Corcoran
Finance Director: Lindsay Chambers

POPULATION: 7,215

2023 ASSESSED VALUATION REGULAR LEVY: \$1,469,548,786
REGULAR MILL LEVY: 1.15498
EMS MILL LEVY: 0.38246
PARK BOND LEVY: 0.30012

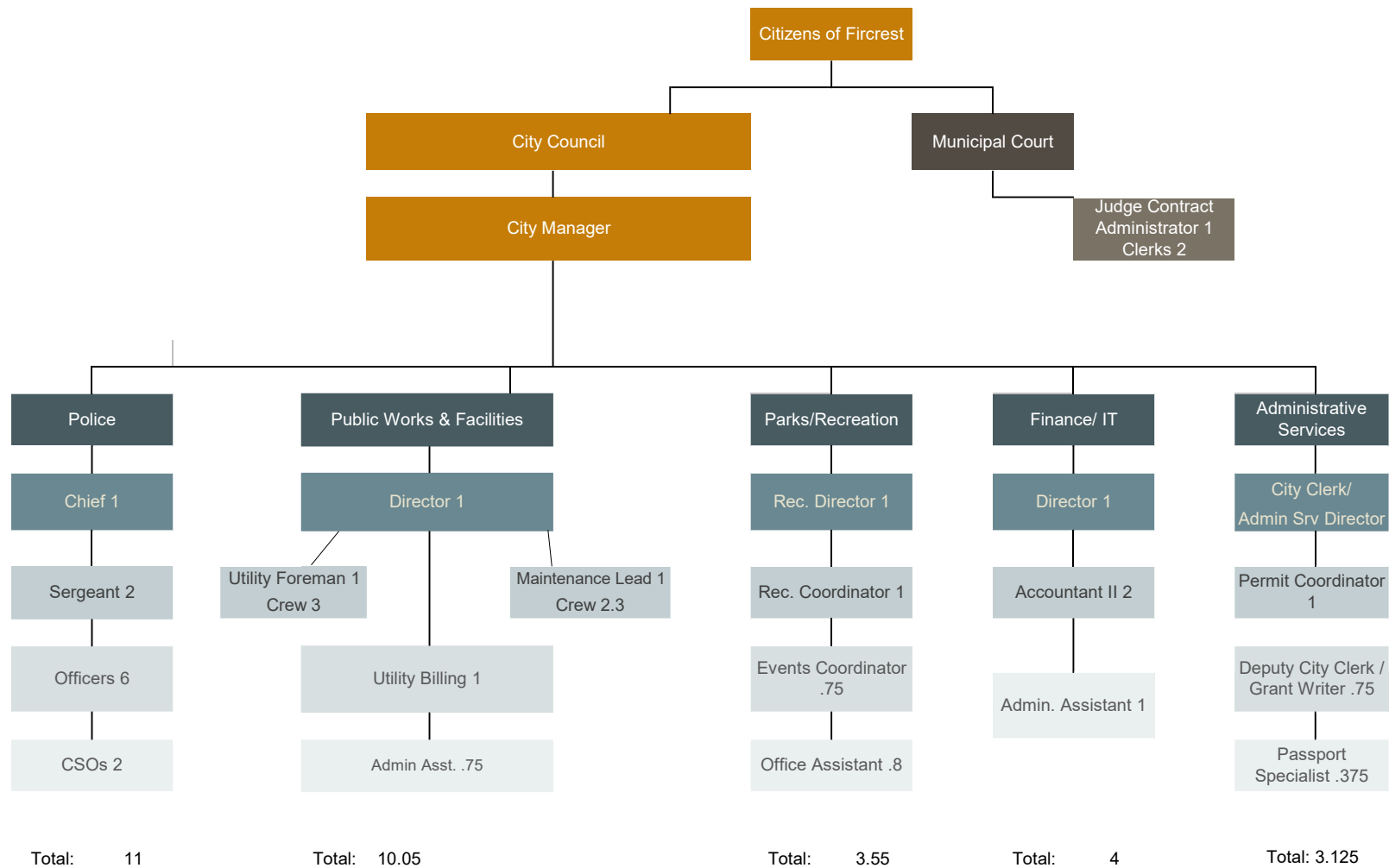
2023 REVENUES, EXPENDITURES & BALANCES BY FUND

General	11,896,183
Street	964,797
Park Bond Debt Service	725,016
Park Bond Capital	2,434,634
Storm Drain.....	876,585
Storm Drain Capital	903,048
Water.....	1,551,461
Water Capital	695,483
Sewer.....	4,191,064
Sewer Capital.....	1,164,460
Equipment Replacement	2,021,231
Police Investigation	12,750
Real Estate Excise Tax.....	2,855,958
Cumulative Reserve	2,506,577

TOTAL..... 32,799,247

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2022 Org Chart; will update before adoption



City of Fircrest 2022 Preliminary Budget

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Honorable Mayor, Councilmembers and Citizens of Fircrest:

I present to you the City of Fircrest 2023 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. 2023 operations are to be funded from 2023 operating revenues. Expenditures and revenues have been budgeted conservatively.

Generally, in June of each year, the City Council holds a Study Session to discuss goals and priorities for the next fiscal year's budget. This provides City staff direction for how to prioritize budget expenditures.

2023 CITY COUNCIL GOALS

- Complete Water Meter Replacements project.
- Update Landscape Policy/Design Standards: Primarily staff time in 2023.
- Complete Park Bond Projects/Complete Fircrest Park Improvements:
 - Fircrest Tennis Courts Resurface: ≈ \$32,000. \$16,000 is funded through a Recreation and Conservation Office (RCO) grant.
 - Fircrest Field Turf and Lighting Improvements: ≈ \$350,000. \$158,500 is funded through an RCO grant.
 - Fircrest Storage Garage: ≈ \$200,000.
 - New Backstops: ≈ \$35,000
 - Paved Pathways: ≈ \$73,000
 - Fox Property Improvements: ≈ \$250,000. This is a placeholder number as improvements to the Fox Property have not yet been determined.
- Whittier Park Master Plan: ≈ \$35,000.
- American Rescue Plan Act Projects for 2023:
 - HVAC Improvements at City Hall, Public Safety Building, and Public Works Facility: needs estimate.
 - Sound System for Council chambers.
 - Water Infrastructure.

- Establish Centennial Planning Committee: Staff, Council, and volunteer time for 2023.
- Establish Pool/Community Center Maintenance Fund: I am recommending the City Council establish a designated fund under the General Fund for Pool/Community Center Major Maintenance. For this first year, I recommend the City begin funding it with a portion of our 2022 General Fund savings. The City Council can initiate this with our first budget amendment in 2023 when the budget is adjusted to take into account our actual final revenues and expenditures for 2022.
- Establish a Sustainability Plan: Primarily staff time in 2023.

2023 BUDGET OVERVIEW

- Includes a COLA increase of 9.5% for all employees.
- Includes a 10% employee contribution for medical premiums.
- Includes revenue and expenditures for Ruston Court contracted services.

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 third year of a six-year EMS levy rate passed by voters.
- Transfers 15% of property tax collections to the Street Fund.
- Transfers \$52,680 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).
- Transfer of \$290,000 from General Fund to Water Capital Fund for capital projects with funds from ARPA Fund Balance.
- 9.5% increase applied to the Fire/EMS contract with Tacoma.
- Includes library reimbursements of \$67 charged by the City of Tacoma.

2022
Budgeted operating revenues:
 \$6,347,792

2023
Budgeted operating revenues:
 \$6,947,613

2022
Budgeted operating expenditures:
 \$6,348,468

2023
Budgeted operating expenditures:
 \$6,918,618

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	1,209,154
Street Fund	150,000
Water Fund	11,513
Sewer Fund	369,250
Total	\$1,739,917

In 2021 a three-year loan to the Park Bond Capital Fund in the amount of \$2,300,000 for cash flow purposes was established. The second of three yearly payments is due on August 31, 2023. Per ordinance, all interest will be receipted to the General Fund.

STREET FUND

Transfers in from General Fund include \$254,912 (15% Property Tax); \$52,680 (Street Light Maintenance); and \$10,000 (Beautification).

Capital consists of \$100,000 for major patching funded by a transfer in from REET 1 and design for two projects funded by a grant from Puget Sound Regional Council.

2022 Budgeted revenues
\$560,211

2023 Budgeted revenues
\$726,412

**2022 Budgeted expenditures
with Capital:**
\$560,710

**2023 Budgeted expenditures
with capital:**
\$703,432

Street Reserves will be increased by \$22,980.

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. The pool and community center projects are projected to be complete by the end of 2022. A \$2,300,000 loan was executed from the Cumulative Reserve Fund in 2021 for cash flow purposes to complete the project. Donations for the

project will be coming in after the pool and community center are completed and will be used to repay the loan. This budget includes other smaller park bond capital projects that will be completed in 2023.

STORM DRAIN OPERATING FUND

2022
Budgeted revenues:
\$550,600

2023
Budgeted revenues:
\$556,500

2022
Budgeted expenditures:
\$574,429

2023
Budgeted expenditures:
\$587,260

Reserves will be decreased by \$30,760.

STORM DRAIN CAPITAL FUND

Capital consists of \$411,400 for storm fall out improvements.

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

WATER OPERATING FUND

2022 Budgeted revenues:
\$1,177,350

2023 Budgeted revenues:
\$1,212,250

2022 Budgeted expenditures:
\$1,112,417

2023 Budgeted expenditures:
\$1,201,315

Reserves will be increased by \$10,935.

WATER CAPITAL FUND

Capital improvement includes funds for a water main upgrade funded by the American Rescue Plan Act (ARPA) and funding from Pierce County Flood District.

SEWER OPERATING FUND

2022
Budgeted revenues:
\$2,744,200

2023
Budgeted revenues:
\$3,007,800

2022
Budgeted expenditures:
\$2,863,127

2023
Budgeted expenditures:
\$2,856,599

Reserves will be decreased by \$162,179.

SEWER CAPITAL FUND

Capital improvement includes \$450,000 for the 44th Street lift station project and \$200,000 for pipe bursting projects on 100 block of Farallone and El Dorado.

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 more than \$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 2023 are detailed in the ERR Fund budget.

SUMMARY

In summary, the 2023 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. It is anticipated that we will generally still experience an increase in costs.

The Staff has tried to assure accuracy while understanding that 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 to provide quality services and amenities. Both of these continue to be priorities for the Council and staff. Both of these are addressed in the 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. Establishment of form-based code for the northwestern part of the City provides an incredible opportunity for the City, although it is one where we don't control the timing.

By clearly targeting resources and visioning for the future, the City will be able to provide quality services into the future. Especially as a small local government, the City will need to take opportunities to make necessary adjustments to continue to provide a high level of service to residents.

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 2023.

Sincerely,

Colleen Corcoran
Interim City Manager

<u>GENERAL FUND CHANGE IN FUND BALANCE REPORT</u>		
Operating Revenues		6,947,613
Operating Expenses		(6,918,618)
Operating Revenues Over/(Under) Operating Expenditures		28,995
Plus ARPA funds to be used for Capital		
Less Transfer Out to St. Lt. Maint. from Lt. Fund Balance		(52,680)
Less Capital Expenditures From 44th St Fund Balance		(35,000)
Less Capital Expenditures From General Fund- ARPA		(34,200)
Total Net Change in Total General Fund Balances		(92,885)
<u>GENERAL FUND SUMMARY REPORT</u>		
RESOURCES		
Desg. Beginning Fund Balance-Light		488,047
Desg. Beginning Fund Balance-44th Alameda		513,529
Desg. Beginning Fund Balance-ARPA		860,393
Undesignated Ending Fund Balance-Reserved for Cash Flow		1,400,000
Undesignated Beginning Fund Balance		1,686,601
Operating Revenues		6,947,613
ARPA Funds for Capital		0
Total Resources with Beginning Fund Balance		11,896,183
EXPENDITURES		
Operating Expenses		6,918,618
Transfer Out to Street for St. Lt. Maint./Cap from Lt. Fund Balance		52,680
Transfer Out to Water Capital Fund-ARPA		290,000
Capital Expenditures From 44th St Fund Balance		35,000
Capital Expenditures From General Fund- ARPA		34,200
Desg. Ending Fund Balance-Light		435,367
Desg. Ending Fund Balance-44th Alameda		478,529
Desg. Ending Fund Balance-ARPA		536,193
Undesignated Ending Fund Balance-Reserved for Cash Flow		1,400,000
Undesignated Ending Fund Balance		1,715,596
Total Expenditures with Ending Fund Balance		11,896,183

GENERAL FUND REVENUE

BARS	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
308-51-00-01	Des. Fund Bal/Light	593,258	557,005	528,647	488,047
308-51-00-02	Des. Fund Bal/44th Alameda	661,838	661,838	618,529	513,529
308-51-00-04	Des. Fund Bal/ARPA	0	0	473,948	860,393
308-91-00-00	Reserved for Cash Flow	1,400,000	1,400,000	1,400,000	1,400,000
308-91-00-01	Undes. Unres. Fund Balance	1,166,324	1,581,595	1,739,401	1,686,601
	Total Fund Balance	3,821,419	4,200,438	4,760,525	4,948,570
311-10-00-00	General Property Taxes	1,593,372	1,605,399	1,628,993	1,699,415
311-10-01-00	EMS Tax	333,764	537,960	554,700	562,040
313-11-00-00	Retail Sales & Use Tax	624,203	775,139	672,000	750,000
313-17-00-00	Zoo Tax	74,871	87,889	79,000	90,000
313-71-00-00	Local Criminal Justice Tax	134,774	159,046	141,000	165,000
316-40-00-00	Water Utility Tax	82,209	84,878	85,680	89,600
316-41-00-00	Sewage Utility Tax	162,694	164,247	163,020	177,480
316-42-00-01	Storm Drain Utility Tax	30,314	30,353	31,080	31,080
316-43-00-00	Gas Utility Tax	105,041	108,776	108,000	120,000
316-45-00-00	Garbage/Solid Waste Tax	109,446	123,081	125,000	138,000
316-46-00-00	Television Cable Tax	142,772	135,596	130,000	135,000
316-47-00-00	Telephone/Telegraph Tax	86,188	79,051	85,000	60,000
	Total Taxes	3,479,648	3,891,414	3,803,473	4,017,615
321-91-00-01	Non Comp Charge/Electric	291,051	291,649	300,000	320,000
321-91-00-02	Franchise Fee Water	7,252	7,404	7,300	7,500
321-91-00-03	Franchise Fee Cable TV	121,118	113,219	120,000	125,000
321-99-00-00	Business Licenses & Permits	59,079	61,411	62,000	62,000
322-10-00-00	Building Permit	69,106	39,796	30,000	30,000
322-10-00-01	Mechanical Permit	9,660	7,835	8,000	8,000
322-10-00-02	Plumbing Permit	7,070	3,220	5,000	5,000
322-10-00-05	Sign Permit	700	950	500	500
322-10-00-06	Investigation Fee	491	864	500	1,000
322-10-00-07	Fire Protection Permit	1,500	1,000	500	500
322-90-00-00	Other Licenses & Permits	465	355	500	500
	Total Licenses & Permits	567,492	527,704	534,300	560,000
332.92.10.01	ARPA Funds	318,267	954,920	504,000	0
333-20-60-00	OT Reimbur-Fed Passthru State Grant From Secretary of State	1,689	4,443	27,000	27,000
334-00-30-00	AOC-St of WA	0	0	14,680	0
334-01-20-00	Planning Grant-Dept of Comm	2,148	850	0	0
334-04-20-00	City-County Assistance	16,000	0	0	62,500
336-00-98-00	CJ-Population Based	109,309	167,275	115,000	170,000
336-06-21-00	CJ-Special Programs	2,121	2,258	2,400	2,600
336-06-26-00	Marijuana Excise Tax	7,590	35,132	8,500	9,165
336-06-42-00	DUI-Cities	7,747	8,925	7,600	10,000
336-06-51-00		984	1,124	1,000	1,000

336-06-94-00	Liquor Excise Tax	42,672	48,081	44,250	49,495
336-06-95-00	Liquor Board Profits	43,474	42,917	53,500	55,195
336-06-95-01	Liquor Board Profits-Public Sfty	10,869	10,729	11,000	11,000
337-00-00-00	Interlocal Grants, Entitlements,Others	0	0	0	0
Total Intergovernmental Revenues		562,870	1,276,655	788,930	397,955
341-43-00-00	Interdepartmental Service Chgs	676,913	675,145	675,698	755,622
341-49-00-00	Ruston Court Contract	236,000	238,360	242,000	254,100
341-99-00-00	Passport Fees	19,585	34,160	35,000	50,000
345-81-00-01	Planning Permit	5,491	7,977	6,000	6,000
345-81-00-02	Site Development Permit	1,350	204	2,000	2,000
345-83-00-00	Plan Checking	43,519	20,917	18,000	18,000
347-30-00-00	Swimming Pool Fees	0	111,516	102,000	150,000
347-30-00-02	Swim Team Fees	0	7,635	7,500	7,000
347-30-00-04	Recreation Fees	3,117	2,212	7,500	20,000
347-30-00-06	Adult Basketball Registration	0	0	1,500	1,500
347-30-00-07	Adult Baseball Registration	0	0	3,000	3,000
347-60-00-01	Youth Basketball Registration	940	14,610	12,500	15,000
347-60-00-02	Youth Baseball Registration	0	16,850	20,000	23,000
347-60-00-04	Indoor Soccer	0		2,000	2,000
347-60-00-05	Flag Football Registration	0		800	800
347-60-00-09	Instructor Based Revenue- Recreation	2,793	2,420	20,000	45,000
347-60-00-10	Swimming Instructions	0	54,999	64,000	64,000
347-60-00-11	Instructor Based Revenue-Pool	0	0	3,000	1,500
Total Charges for Goods & Services		989,707	1,187,005	1,222,498	1,418,522
353-10-00-01	Municipal Court	204,078	224,687	215,000	200,000
356-50-00-00	Investigative Fund Assessments	2,701	1,908	2,800	2,000
356-50-04-00	DUI Invest Fund Assessments	1,268	2,197	1,800	1,800
Total Fines & Forfeits		208,047	228,792	219,600	203,800
361-11-00-01	Investment Interest	54,210	7,424	26,500	129,686
361-40-00-01	Sales Interest	930	514	300	500
361-40-00-03	Int On Gen Property Taxes	767	149	500	500
361-40-00-04	Int On EMS Property Taxes	156	31	50	100
362-40-00-00	Space & Facility Rental	1,689	2,000	27,500	60,000
362-40-00-01	Soccer Field Rental	5,275	0	6,000	5,200
362-50-00-01	Land Rental-Interfund	77,055	77,830	82,730	90,595
362-50-00-02	Land Rental-ERR Garage	4,260	4,300	4,570	5,000
362-50-00-03	Time/Temp Sign Rental	2,640	2,640	2,640	2,640
362-50-00-04	Pool Rental Revenue	0	5,430	7,000	15,000
362-50-00-07	Pool Party Room Rental	0	6,283	14,000	5,000
367-00-00-01	Donations for Pool/Rec Center	0	0	0	0
367-00-00-02	Parks Donations	6,925	39,548	10,000	25,000
367-00-00-03	Police Donations	0	8,564	9,000	9,000
367-00-00-10	Firework Donations	1,715	1,140	1,000	1,000
367-00-00-11	AWC Seek Grant	0	0	25,780	0

369-10-00-00	Sale of Scrap	1,442	692	0	0
369-30-00-01	Confiscated & Forfeited Property	123	0	0	0
369-40-00-00	Judgements and Settlements	240	0	0	0
369-81-00-00	Cash Overage/Shortage	(142)	22	0	0
369-81-00-01	Cash Over/Short-Pool	0	(51)	0	0
369-90-00-01	Other Misc Revenue	551	299	500	500
Total Misc Revenue		157,835	156,816	218,070	349,721
Total Operating Revenue		5,965,600	7,268,385	6,786,871	6,947,613
386-00-00-00	Refundable Deposits	3,150	4,412	0	0
382-10-00-01	Permit Deposits	5,744	(7,400)	0	0
398-10-00-01	Insurance Recovery	0	0	0	0
TOTAL RESOURCES		9,795,913	11,465,835	11,547,396	11,896,183

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 of \$16,765 was levied by Council for tax year 2023. It also includes banked property tax revenue from 2020, 2021 and 2022 of \$47,550.

E.M.S. Taxes the EMS levy rate of .38246/1,000 of assessed property value was passed by the voters in 2020.

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

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

LICENSES & PERMITS

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.

Business Licenses & Permits are from business operation within Fircrest. 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.

INTERGOVERNMENTAL REVENUE

Federal Pass-thru Grant revenue is grants received by the Federal Government that are distributed through a state agency. This line includes \$8,000 for Police Reimbursable Overtime and \$19,000 for Police body cameras and tasers.

City-County 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 7,215. 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.

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

Planning, Site Development, and Plan Checking are 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 are 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.

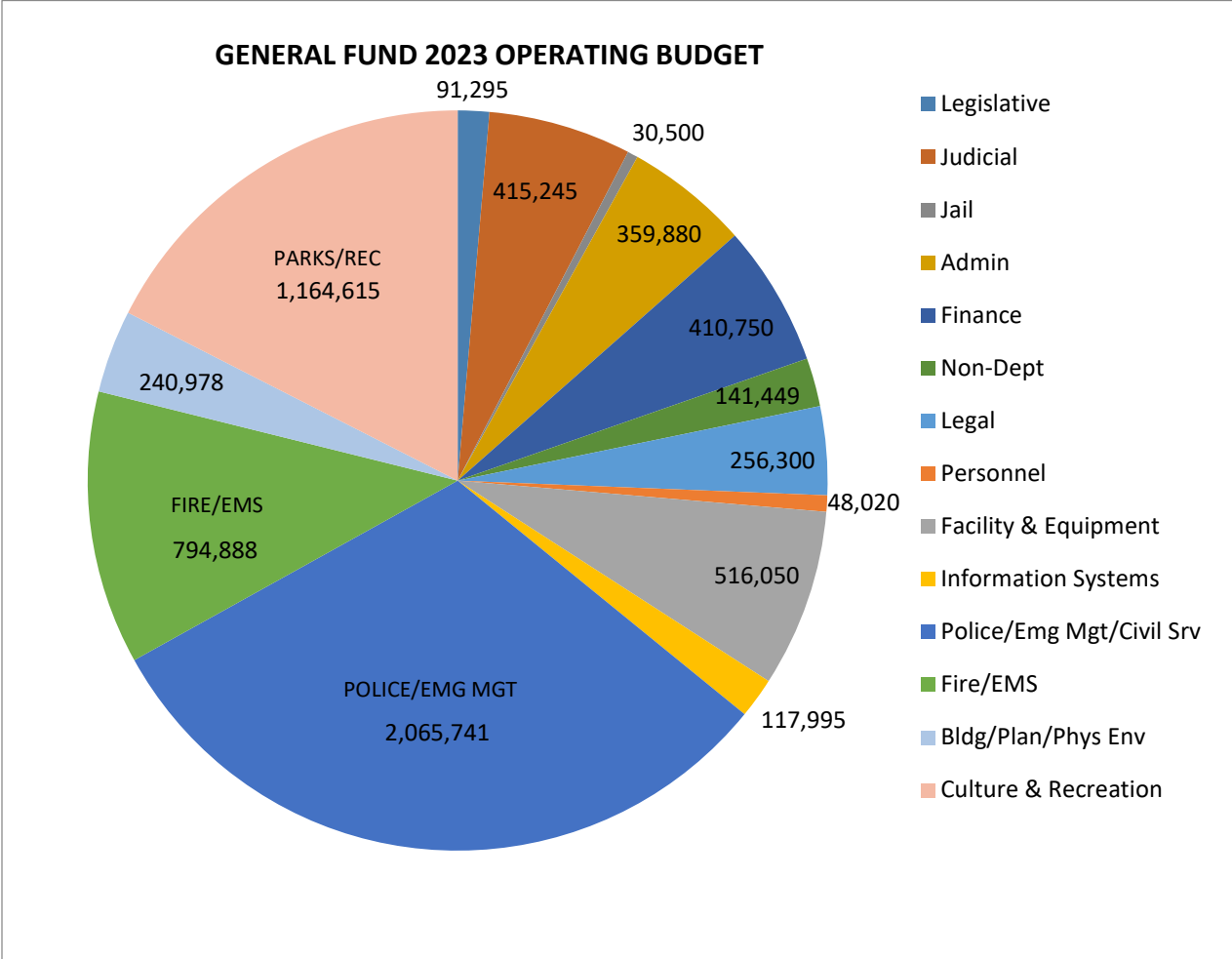
Land Rental ERR Garage is revenue from ERR for the land on which the ERR building is constructed.

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

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.

GENERAL FUND EXPENDITURE RECAP			
OPERATING BUDGET	2022 BUDGET	IN(DE)CREASE	2023 BUDGET
Legislative	92,845	(1,550)	91,295
Judicial	397,925	17,320	415,245
Admin	346,460	13,420	359,880
Finance	381,750	29,000	410,750
Legal	224,850	31,450	256,300
Other Employee Benefits	6,500	0	6,500
Non-Dept	239,069	(97,620)	141,449
Personnel	41,950	(430)	41,520
Facilities & Equipment	539,875	(23,825)	516,050
Information Systems	67,500	50,495	117,995
Civil Service	6,100	(1,225)	4,875
Police	1,888,276	162,360	2,050,636
Fire/EMS	725,925	68,963	794,888
Jail	30,500	0	30,500
Building	81,350	1,620	82,970
Emergency Mgmt	15,300	(5,070)	10,230
Physical Environment	14,742	538	15,280
Planning	69,200	71,320	140,520
Mental Health	2,140	68	2,208
Recreation	442,150	2,860	445,010
Participant Recreation	37,880	15,720	53,600
Library	12,000	(2,000)	10,000
Community Events	38,650	15,000	53,650
Swimming Pool	251,055	28,430	279,485
Parks	241,330	81,540	322,870
Total Departmental Operating Costs	6,195,322	458,384	6,653,706
Operating Transfer/Street Beautification	10,000	0	10,000
Operating Transfer/Property Tax	244,349	10,563	254,912
Total Operating Transfers	254,349	10,563	264,912
Total Operating Budget	6,449,671	468,947	6,918,618
Capital Budget			
Judicial	0	0	0
Facilities	400,000	(400,000)	0
Information Systems	0	0	0
Police	20,000	14,200	34,200
Recreation	0	0	0
Parks	105,000	(70,000)	35,000
Total Capital Budget	525,000	(455,800)	69,200
Transfer for Street Light Maintenance	40,600	12,080	52,680
Transfer to Water Capital Fund (ARPA)	350,000	(60,000)	290,000
Non Operating Expense	0	0	0
Total Equity Transfers	390,600	(47,920)	342,680
Undesignated Ending Fund Balance	1,686,601	28,995	1,715,596
Reserved for Cash Flow	1,400,000	0	1,400,000
Designated/Light	488,047	(52,680)	435,367
Designated/44th Alameda	513,529	(35,000)	478,529
Designated/ARPA	443,948	92,245	536,193
Total Ending Fund Balance	4,532,125	33,560	4,565,685
Total General Fund Budget	11,897,396	(1,213)	11,896,183



OPERATING BUDGET	2023 BUDGET	
Legislative	91,295	1.4%
Judicial	415,245	6.2%
Jail	30,500	0.5%
Admin	359,880	5.4%
Finance	410,750	6.2%
Non-Dept	141,449	2.1%
Legal	256,300	3.9%
Personnel	48,020	0.7%
Facility & Equipment	516,050	7.8%
Information Systems	117,995	1.8%
Police/Emg Mgt/Civil Srv	2,065,741	31.0%
Fire/EMS	794,888	11.9%
Bldg/Plan/Phys Env	240,978	3.6%
Culture & Recreation	1,164,615	17.5%
Total Operating Costs without transfers	6,653,706	100.0%

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

2022 Completed:

- Continued to increase electronic medium for correspondence between council, citizens, and staff.
- Participated on regional boards and commissions.
- Continued to provide remote access to public meetings along with transitioning back to in-person meetings.
- Held a Council goals workshop.

New for 2023:

- 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 Council Goals Workshop.
- Establish a Centennial Planning Committee.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	34,061	33,911	36,015	36,015
20	Personnel Benefits	2,761	2,766	2,880	2,880
30	Supplies	909	1,389	10,750	750
40	Services & Charges	10,049	12,758	23,200	31,650
50	Intergovt Charges	24,964	12,909	20,000	20,000
	Total	72,745	63,733	92,845	91,295

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	36,015	0	36,015
Personnel Benefits			
Personnel Benefits	2,880	0	2,880
Supplies			
Office & Operating Supplies	250	0	250
Small Tools & Minor Equipment	10,500	(10,000)	500
Services & Charges			
Professional Services	5,000	9,000	14,000
Advertising	2,000	(800)	1,200
Recording Software Services	150	0	150
Travel	1,500	0	1,500
Interfd ERR Replacement	0	0	0
Interfd ERR Repairs & Maint	100	100	200
Miscellaneous	100	0	100
A.W.C. Dues	4,500	150	4,650
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	20,000	0	20,000
Total	92,845	(1,550)	91,295

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 2022 general election costs.

STAFFING

	2020 Actual	2021 Actual	2022 Budget	2023 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 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	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	294,595	274,555	288,200	317,400
20	Personnel Benefits	83,736	69,108	82,000	69,470
30	Supplies	18,378	6,194	9,600	9,650
40	Services & Charges	6,676	6,164	18,125	18,725
60	Capital Outlay	0	0	0	0
	Total	403,386	356,020	397,925	415,245

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	287,700	29,200	316,900
Overtime	500	0	500
Personnel Benefits			
Personnel Benefits	82,000	(12,530)	69,470
Supplies			
Office & Operating Supplies	8,000	0	8,000
Publications-Court Rules	600	50	650
Small Tools & Minor Equipment	1,000	0	1,000
Services & Charges			
Prof Srvs - Pro Temp Judges	2,800	700	3,500
Prof Srvs - Interpreter	7,000	0	7,000
Recording Software	150	0	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	(100)	0
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
Total	397,925	17,320	415,245

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.

STAFFING

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Judge	0.25	0.25	0.25	0.25
Court Clerk I	2.00	1.00	1.00	1.00
Court Clerk I (1 Part Time)	0.70	0.70	0.50	0.50
Court Clerk II	0.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
Total	3.95	3.95	3.75	3.75

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

2022 Completed:

- Worked with Finance Department to coordinate and develop the 2023 Budget.
- Assisted Public Works with capital improvement projects.
- Continued to digitize archived ordinances, resolutions, minutes and agendas on City server.
- Implemented Accident Prevention Plan.
- 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.
- Continued partnership efforts with businesses, neighboring cities and regional agencies.
- Updated Fircrest Municipal Code.
- Updated Personnel Policies and Procedures Manual.

New for 2023:

- Present a Sustainability Plan to City Council.
- Assist Public Works with capital improvement projects.
- Continue to digitize archived ordinances, resolutions, minutes and agendas on City server.
- 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.
- Continue to update public records process.
- Develop partnerships with businesses, neighboring cities and other regional agencies.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	198,168	204,970	258,000	279,100
20	Personnel Benefits	69,580	69,214	77,700	74,100
30	Supplies	281	1,449	5,180	1,000
40	Services & Charges	2,446	3,947	5,580	5,680
	Total	270,474	279,580	346,460	359,880

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	258,000	21,100	279,100
Personnel Benefits			
Personnel Benefits	77,700	(3,600)	74,100
Supplies			
Office & Operating Supplies	930	(430)	500
Small Tools & Minor Equipment	4,250	(3,750)	500
Services & Charges			
Professional Services	300	0	300
Communication	930	0	930
Travel	400	0	400
Repairs & Maintenance	100	0	100
Interfd ERR Replacement	300	0	300
Interfd ERR Repairs & Maint	100	0	100
Miscellaneous	500	(400)	100
Registration & Tuition	1,250	0	1,250
Dues,Memberships,Subscriptions	1,700	500	2,200
Total	346,460	13,420	359,880

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 Northwest Regional Manager's Conference.

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

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
City Manager	1.00	1.00	1.00	1.00
City Clerk	0.67	0.67	0.00	0.00
Administrative Services Director	0.00	0.00	0.60	0.60
Admin. Assistant	0.50	0.50	0.75	0.75
Total	2.17	2.17	2.35	2.35

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

2022 Completed:

- Processed Budget Amendments as needed.
- Prepared 2021 Annual State Reports.
- Worked with Administration Department to develop the 2023 Budget.
- Updated financial policies.
- Worked with the State Auditor's Office on the 2021 financial and accountability audit.
- Assist Recreation and Building Department for online registration and payment services.
- Established a 5-year forecast for the Water Fund.

New for 2023:

- Work with Administration Department to develop the 2024 Budget.
- Prepare 2022 Annual State Reports.
- Establish a Pool and Community Center Major Maintenance Fund.
- Initiate an online filing system.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	230,182	239,496	262,700	288,600
20	Personnel Benefits	96,070	97,555	102,100	104,500
30	Supplies	107	803	900	900
40	Services & Charges	20,984	21,554	16,050	16,750
	Total	347,343	359,409	381,750	410,750

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	262,200	25,900	288,100
Overtime	500	0	500
Personnel Benefits			
Personnel Benefits	102,100	2,400	104,500
Supplies			
Office & Operating Supplies	200	0	200
Small Tools & Minor Equip	700	0	700
Services & Charges			
Professional Services	10,400	0	10,400
Travel	1,000	700	1,700
Interfd ERR Replacement	0	0	0
Interfd ERR Repairs & Maint	0	0	0
Miscellaneous	400	0	400
Registration & Tuition	2,650	0	2,650
Printing And Binding	1,200	0	1,200
Dues,Memberships,Subscriptions	400	0	400
Total	381,750	29,000	410,750

BUDGET NARRATIVE

Professional Services is for cloud-based maintenance for Springbrook software system.

Travel and Registration lines are for two 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

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Finance Director	0.85	0.90	0.90	0.90
Accountant II	1.00	2.00	2.00	1.50
Accountant I	1.00	0.00	0.00	1.00
Total	2.85	2.90	2.90	3.40

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	2020 Actual	2021 Actual	2022 Budget	2023 Budget
30	Supplies	0	0	0	0
40	Services & Charges	209,051	231,355	224,850	256,300
	Total	209,051	231,355	224,850	256,300

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Supplies			
Publications	0	0	0
Services & Charges			
Assigned Counsel	71,350	1,450	72,800
City Attorney	30,000	15,000	45,000
Special Legal Counsel	2,500	0	2,500
City Prosecutor	115,000	15,000	130,000
Conflict Council	6,000	0	6,000
Travel	0	0	0
Registrations	0	0	0
Memberships, Dues	0	0	0
Total	224,850	31,450	256,300

BUDGET NARRATIVE

Assigned Counsel provides defense counsel for indigent defendants.

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

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	2020 Actual	2021 Actual	2022 Budget	2023 Budget
0	Total Other Services & Charges	4,858	8,398	6,500	6,500
	Total	4,858	8,398	6,500	6,500

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Unemployment Comp	5,000	0	5,000
Health Program	1,000	0	1,000
Travel-Health Program	500	0	500
Total	6,500	0	6,500

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 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	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	20,469	21,099	22,400	24,200
20	Personnel Benefits	11,456	8,078	15,800	16,680
30	Supplies	28,949	5,048	7,700	7,700
40	Services & Charges	76,800	192,143	193,169	92,869
0	Transfers & Other Cost Allocations	285,259	779,167	644,949	607,592
	Total	422,934	1,005,536	884,018	749,041

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	22,200	1,800	24,000
Overtime	200	0	200
Personnel Benefits			
Personnel Benefits	15,800	880	16,680
Supplies			
Office & Operating Supplies	200	0	200
Central Office Supplies	6,000	0	6,000
Central Office Printing	1,000	0	1,000
Small Tools & Minor Equipment	500	0	500
Services & Charges			
Professional Services	20,000	0	20,000
Communication	10,800	1,700	12,500
Postage	13,000	1,000	14,000
Travel	100	0	100
Operating Rentals	4,000	0	4,000
Interfd ERR Replacement	2,719	0	2,719
Interfd ERR Repairs & Maint	2,000	0	2,000
Miscellaneous	23,000	4,000	27,000
Town Topics/Citizen Communication	13,000	(3,000)	10,000
Notary	250	0	250
Dues, Membership,Subscriptions	150	0	150
Registration & Tuition	150	0	150
ARPA Expenses	104,000	(104,000)	0
Transfers & Other Cost Allocations			
Transfer Out	10,000	0	10,000
Transfer Out-Property Tax	244,349	10,563	254,912
Transfer Out-Light Maint	40,600	12,080	52,680
Transfer Out to Water Capital (ARPA)	350,000	(60,000)	290,000
Total	884,018	(134,977)	749,041

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.

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; 15% of the property taxes collected to the Street Fund for operations; \$52,680 to the Street Fund from Designated Light Fund Balance to fund Street Light Maintenance and \$290,000 to the Water Capital Fund for capital projects.

STAFFING

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Office Assistant	0.40	0.00	0.00	0.00
Senior Office Assistant	0.00	0.40	0.00	0.00
Administrative Assistant	0.00	0.00	0.40	0.40
Total	0.40	0.40	0.40	0.40

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.
- Administer City's Risk Management Program.

GOALS AND WORK PLAN

2022 Completed:

- Continued personnel records management program.
- Completed new hires and assisted with summer hires.
- Recruited and replaced staff as needed.

New for 2023:

- Recruit and replace staff as needed.
- Provide various workplace training to Council, staff, and volunteers.
- Work with liability insurance provider to establish ongoing Diversity, Equity, and Inclusion training for all City staff.
- Formalize new employee orientation process and training.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	25,792	24,857	28,100	32,000
20	Personnel Benefits	6,537	5,846	6,100	6,870
30	Supplies	357	260	250	250
40	Services & Charges	1,961	7,291	7,500	2,400
	Total	34,647	38,255	41,950	41,520

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	28,100	3,900	32,000
Personnel Benefits			
Personnel Benefits	6,100	770	6,870
Supplies			
Office & Operating Supplies	100	0	100
Small Tools & Minor Equipment	150	0	150
Services & Charges			
Professional Services	1,000	0	1,000
Advertising	2,500	(2,500)	0
Drug & Alcohol Testing	750	0	750
Travel	1,300	(1,250)	50
Miscellaneous	100	0	100
Dues,Memberships,Subscriptions	200	0	200
Meals-Other Than Travel/Train.	50	0	50
Registration & Tuition	1,600	(1,350)	250
Total	41,950	(430)	41,520

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 tests 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 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

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
City Clerk	0.33	0.33	0.00	0.00
Administrative Services Director	0.00	0.00	0.30	0.30
Total	0.33	0.33	0.30	0.30

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.
- Provide cleaning of City Hall, Public Safety, Recreation and Public Works buildings.
- Supervise landscaping contract.

GOALS AND WORK PLAN

2022 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 2023:

- Provide timely and efficient maintenance and repair of all city buildings, grounds, and equipment.
- City Hall exterior column repair/replace.
- Identify interior and exterior paint needs in all facilities.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	81,983	34,769	145,200	135,300
20	Personnel Benefits	32,117	18,468	82,000	55,630
30	Supplies	16,031	11,554	19,000	19,000
40	Services & Charges	281,361	312,340	293,675	306,120
60	Capital Outlays	0	30,245	400,000	0
	Total	411,492	407,375	939,875	516,050

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	134,700	100	134,800
Casual & Seasonal Wages	10,000	(10,000)	0
Overtime	500	0	500
Personnel Benefits		0	
Personnel Benefits	82,000	(26,370)	55,630
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	1,500	0	1,500
Services & Charges			
Contract Maintenance	42,230	10,390	52,620
General Fund Prop Maintenance	1,500	0	1,500
Communications	1,460	(360)	1,100
Operating Rentals-Facil/Equip	2,000	(1,900)	100
Rental Space In Err Garage	4,285	415	4,700
Insurance	175,000	25,000	200,000
Insurance Deductible	1,000	0	1,000
Public Utility Services	14,000	1,000	15,000
Repairs & Maintenance	100	0	100
Repairs & Maint/Rec Bldg	9,200	(4,200)	5,000
Repairs & Maint/City Hall	16,500	(11,500)	5,000
Repairs & Maint/Public Works	6,000	0	6,000
Repairs & Maint/Public Safety	10,000	(5,000)	5,000
Repair Time & Temp Sign	700	0	700
Repairs & Maint/Park Struct	1,500	(1,000)	500
Interfd ERR Replacement	3,400	(300)	3,100
Interfd ERR Repairs & Maint	3,900	100	4,000
Miscellaneous	500	200	700
Alarm Monitoring-City Hall	400	(400)	0
Total	539,875	(23,825)	516,050

BUDGET NARRATIVE

Contract Maintenance includes \$52,620 for landscape 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

	2022 Budget	In(de)crease	2023 Budget
Building & Structures	0	0	0
Improvements	0	0	0
Machinery & Equipment	400,000	(400,000)	0
Total	400,000	(400,000)	0

STAFFING

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Public Works Director	0.00	0.00	0.05	0.05
Finance Director	0.15	0.00	0.00	0.00
Senior Maintenance Supervisor	0.70	0.70	0.00	0.00
Maintenance Lead	0.00	0.00	0.60	0.60
Maintenance Worker II	0.00	0.00	0.17	0.15
Maintenance Worker I	0.50	0.50	1.00	1.10
Custodian	0.00	0.00	0.30	0.00
Total	1.35	1.20	2.12	1.90

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

2022 Completed:

- Contracted for IT services.

New for 2023

- Contract for IT Services.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	7,114	0	0	34,200
20	Personnel Benefits	559	0	0	6,345
30	Supplies	56	560	2,500	2,500
40	Services & Charges	52,292	58,414	65,000	74,950
	Total	60,021	58,974	67,500	117,995

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	0	34,200	34,200
Personnel Benefits			
Personnel Benefits	0	6,345	6,345
Supplies			
Office & Operating Supplies	0	0	0
Small Tools And Minor Equip	2,500	0	2,500
Services & Charges			
Professional Services	48,000	(6,150)	41,850
Web Design/Maintenance	5,000	0	5,000
Communication	3,000	5,000	8,000
Repairs & Maintenance	0	0	0
Interfd ERR Replacement	0	0	0
Interfd ERR Repairs & Maint	0	0	0
Software Licenses	9,000	11,100	20,100
Total	67,500	50,495	117,995

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.

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

STAFFING

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Information Services Manager	0.00	0.00	0.00	0.50
Total	0.00	0.00	0.00	0.50

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

2022 Completed:

- Held monthly meetings to approve payroll certifications and conduct Commission business.
- Hired one Community Service Officer.

New for 2023:

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

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	2,592	2,681	2,800	3,065
20	Personnel Benefits	536	541	500	560
30	Supplies	0	0	50	50
40	Services & Charges	1,836	1,055	2,750	1,200
	Total	4,965	4,277	6,100	4,875

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	2,800	265	3,065
Personnel Benefits			
Personnel Benefits	500	60	560
Supplies			
Office Supplies	50	0	50
Small Tools & Minor Equipment	0	0	0
Services & Charges			
Professional Services	500	0	500
Advertising	1,000	(1,000)	0
Travel	650	(550)	100
Miscellaneous	50	0	50
Meals-Other Than Travel/Train	300	0	300
Registration And Tuition	250	0	250
Total	6,100	(1,225)	4,875

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

	2020 Actual	2021 Actual	2022 Budget	2023 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.
- Actively engage 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 and gatherings.
- Recruit and use volunteers to assist with departmental programs.

GOALS AND WORK PLAN

2022 Completed:

- Maintained high visibility enforcing traffic laws.
- Implemented Body Worn Camera program.
- Implemented new less lethal weapons Taser/Air Guns
- Selected and trained new detective/evidence custodian.
- Hired and trained two new Community Service Officers.
- Updated our Policy and Procedure Manual with Lexipol consultants.
- Continued strong relationship with Force Investigation Teams to conduct independent, thorough, accurate, open, and unbiased use of force investigations for all officer involved in use of deadly force incidents.
- Completed new procedures for electronic records destruction with SS-911.
- Joined FBI Law Enforcement Enterprise Portal- allows us to enter Use of Force data into national database.
- Participated in lock down and active shooter drills at area schools.
- Successfully completed WSCJTC Audit assuring all officers met minimum yearly training standards
- All officers completed additional Crises Intervention Training, de-escalation training, and diversity training.
- Continue to work closely with the WSLCB to ensure area businesses comply with requirements.
- 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 Kids, Cops and Kiwanis event
- Hosted Christmas "Sleigh Ride through the City" event.
- 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 Office to closely monitor our registered sex offender population.
- Started "Coffee with the Cops" program.
- Officers donated their time and talents at charitable events including, Special Olympics, Law Enforcement Youth Camp, Cops vs Teachers and Hoops 4 Hero's.

2023 Work Plan and Goals:

- Work with the Tacoma School District and participate in active shooter and lock down drills.
- Continue to explore ways to positively engage with our community.
- Maintain high visibility in the community by doing foot patrols, business checks, and enforcing traffic laws.
- Work with Lexipol to complete the update of our 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.
- 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 Office to closely monitor our registered sex offender population.
- Continue strong liaison with local schools 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, Easter Egg Hunt, Car Show, and others.
- Continue "Coffee with the Cops" program.
- Host Christmas Kids, Cops and Kiwanis event
- 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	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	936,959	956,164	1,068,500	1,182,800
20	Personnel Benefits	305,306	338,244	407,200	441,645
30	Supplies	4,239	4,574	8,400	8,650
40	Services & Charges	152,757	197,536	258,796	267,661
50	Intergovt'l Services	132,258	142,268	145,380	149,880
60	Capital	31,796	136,738	20,000	34,200
	Total	1,563,316	1,775,525	1,908,276	2,084,836

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	1,004,000	119,300	1,123,300
Overtime	30,000	0	30,000
Major Holiday Compensation	6,500	0	6,500
Emphasis Patrol Overtime	20,000	(5,000)	15,000
Reimbursable Overtime	8,000	0	8,000
Personnel Benefits		0	
Personnel Benefits	393,000	34,600	427,600
LEOFF I Medical Premiums	9,600	(155)	9,445
LEOFF I Long Term Care Prem	600	0	600
LEOFF I Other Medical Costs	4,000	0	4,000
Supplies			
Office & Operating Supplies	5,300	0	5,300
Small Tools & Minor Equipment	3,100	250	3,350
Services & Charges			
Professional Services	45,000	3,000	48,000
Communication	15,500	0	15,500
Travel	3,000	500	3,500
Operating Rental/Copier	5,385	0	5,385
Repairs & Maintenance	3,000	500	3,500
Interfd ERR Replacement	88,336	0	88,336
Interfd ERR Repairs & Maint	60,500	3,600	64,100
Miscellaneous	500	100	600
Uniforms/Clothing/Laundry	8,500	0	8,500
Registration & Tuition	10,000	0	10,000
Dues,Memberships,Subscriptions	575	0	575
CJF Program	8,500	665	9,165
Reimbursable Program	9,000	0	9,000
Community Outreach	1,000	500	1,500
Intergovernmental Services		0	
PC Radio Infrastructure	11,250	900	12,150
Dispatching	86,740	0	86,740
WACIC/NCIC	2,400	0	2,400
Records	11,990	960	12,950
IT Charges	33,000	2,640	35,640
Total	1,888,276	162,360	2,050,636

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. Also 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 \$14,794 for an inter-local cooperative agreement with the Pierce County Sheriff's Department. The agreement is made up of \$9,037 for major crime investigation, \$1,967 for Forensic Officers and \$3,790 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 \$6,454 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. Also included is \$19,000 for a body camera and taser lease program. The other amount included in this line item is \$7,752 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, obtain 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

Machinery & Equipment	20,000	14,200	34,200
Total	20,000	14,200	34,200

CAPITAL BUDGET NARRATIVE

Capital consists of:

- Nine shields \$28,600.
- Three officer desks \$5,600.

STAFFING

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Police Chief	0.95	0.95	0.95	0.95
Police Sergeant	2.00	2.00	2.00	2.00
Police Officer	6.00	6.00	6.00	6.00
CSO II	0.85	0.85	0.85	1.00
CSO I	0.93	0.93	0.93	1.00
Total	10.73	10.73	10.73	10.95

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	2020 Actual	2021 Actual	2022 Budget	2023 Budget
50	Intergovt & Other Interfund Pmt.	676,141	682,903	725,925	794,888
	Total	676,141	682,903	725,925	794,888

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Services & Charges			
Tacoma Contract Fire	171,225	61,623	232,848
Tacoma Contract EMS	554,700	7,340	562,040
Total	725,925	68,963	794,888

BUDGET NARRATIVE

This year's total Interlocal agreement with the City of Tacoma increased 9.5% for a total contract amount for both Fire and EMS of \$794,888.

This is the third 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 misdemeanor defendants for crimes committed within the City of Fircrest.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
50	Intergovt Services	13,490	24,438	30,500	30,500
	Total	13,490	24,438	30,500	30,500

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Services & Charges			
Prof Srvs - Jail	30,000	0	30,000
Prof Srvs - Jail (Medical Services)	500	0	500
Total	30,500	0	30,500

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

2022 Completed:

- Finalized Community Center Project.
- Completed retention of property files and implemented online permitting.
- Onboarded new Building Official.

New for 2023:

- Continue to issue permits and conduct inspections.
- Streamline the application process.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	56,867	47,353	40,800	45,280
20	Personnel Benefits	13,395	10,313	9,300	10,190
30	Supplies	523	1,058	1,350	750
40	Services & Charges	33,317	24,325	29,900	26,750
	Total	104,102	83,050	81,350	82,970

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	40,800	4,480	45,280
Personnel Benefits			
Personnel Benefits	9,300	890	10,190
Supplies			
Office & Operating Supplies	750	(250)	500
Small Tools & Minor Equipment	600	(350)	250
Services & Charges			
Bldg Inspec/Plan Review	23,000	0	23,000
Eng Inspec/Plan Review	2,000	(2,000)	0
Professional Services-BIAS	3,000	0	3,000
Communication	450	(250)	200
Travel	500	(300)	200
Interfd ERR Repairs & Maint	0	0	0
Dues,Memberships,Subscriptions	350	(200)	150
Registration & Tuition	600	(400)	200
Total	81,350	1,620	82,970

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 is now being charged under Professional Services in the Planning department.

Professional Services is for cloud-based maintenance service for Springbrook permitting software.

STAFFING

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Planning/Building Administrator	0.50	0.50	0.00	0.00
Administrative Services Director	0.00	0.00	0.05	0.05
Permit Coordinator	0.00	0.00	0.50	0.50
Office Assistant	0.00	0.00	0.19	0.19
Planning/Building Admin Asst.	0.35	0.35	0.00	0.00
Total	0.85	0.85	0.74	0.74

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.

2022 Completed

- Worked with DEM to request and ascertained Personnel Protective Equipment for employees and buildings.
- Completed Hazard Mitigation Plan. (Put on hold during COVID 19)
- Attended monthly meetings when they resumed in July.
- Host city wide preparedness meeting.

2023 Work Plan and Goals:

- Attend Pierce County Emergency Management meeting.
- Host citywide emergency preparedness class.
- Update City Emergency Management Plan

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	6,656	6,477	6,900	7,940
20	Personnel Benefits	1,863	1,934	2,100	2,290
50	Intergovt & Other Interfund Pmt.	0	0	6,300	0
	Total	8,519	8,411	15,300	10,230

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	6,900	1,040	7,940
Personnel Benefits			
Personnel Benefits	2,100	190	2,290
Intergovt & Other Interfund Pmt.			
Emergency Management Dues	6,300	(6,300)	0
Total	15,300	(5,070)	10,230

STAFFING

	2020 Actual	2021 Actual	2022 Budget	2023 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	2020 Actual	2021 Actual	2022 Budget	2023 Budget
40	Services & Charges	11,577	4,105	14,742	15,280
	Total	11,577	4,105	14,742	15,280

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Intergovt & Other Interfund Pmt.			
Pollution Control	4,742	538	5,280
Animal Control	10,000	0	10,000
Total	14,742	538	15,280

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

2022 Completed:

- Continued to streamline submittal processes and department procedures
- Provided reports to the County, State and Federal Agencies as needed.
- Implemented paperless permitting
- Continue to develop an ADU addressing policy

New for 2023

- Continue to streamline processes, including compliance.
- Develop 2024 Comprehensive Plan Periodic Update
- Continue to work with potential developers for the Mildred site
- Continue to develop an ADU addressing policy

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	56,867	47,353	40,800	45,280
20	Personnel Benefits	13,390	10,313	9,300	10,190
30	Supplies	495	1,276	950	750
40	Services & Charges	38,431	9,047	18,150	84,300
	Total	109,183	67,989	69,200	140,520

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	40,800	4,480	45,280
Personnel Benefits			
Personnel Benefits	9,300	890	10,190
Supplies			
Office & Operating Supplies	500	0	500
Small Tools & Minor Equipment	450	(200)	250
Services & Charges			
Prof Services/Reimbursable	15,000	67,500	82,500
Advertising	800	(300)	500
Recording Software Service	0	0	0
Communication	450	(250)	200
Travel	0	200	200
Interfd Replacement	300	0	300
Interfd ERR Repairs & Maint	0	200	200
Miscellaneous	50	0	50
Registration & Tuition	900	(700)	200
Dues,Memberships,Subscriptions	650	(500)	150
Total	69,200	71,320	140,520

BUDGET NARRATIVE

The Professional Services line consists of \$13,000 for planning consultant services, \$5,000 for Hearing Examiner services, \$2,000 for GIS consulting services and \$62,500 for the comprehensive plan update with grant funding from the Department of Commerce. 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.

STAFFING

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Planning/Building Administrator	0.50	0.50	0.00	0.00
Administrative Services Director	0.00	0.00	0.05	0.05
Planning/Building Admin Asst.	0.35	0.35	0.00	0.00
Permit Coordinator	0.00	0.00	0.50	0.50
Office Assistant	0.00	0.00	0.19	0.19
Total	0.85	0.85	0.74	0.74

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	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Transfers & Other Cost Allocations	1,944	2,038	2,140	2,208
Total	1,944	2,038	2,140	2,208

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Transfers & Other Cost Allocations			
Substance Abuse	2,140	68	2,208
Total	2,140	68	2,208

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 to provide a recreational soccer program in Fircrest.
- Provide well maintained facilities for year-round sports program for all ages.
- Provide diversified summer swim program at the Edwards Family Aquatic Center.
- Provide a youth after school program.
- Provide summer programming for youth.
- Offer facility rentals to the community at the Edwards Family Aquatic Center and Roy H. Murphy Community Center.
- Provide wellness fitness programs.
- Coordinate, implement and improve special events by working with volunteers and community groups such as the Fircrest Kiwanis Club.
- Secure alternative funding through grants, donations, 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.

2022 COMPLETED

- Opened the Roy H. Murphy Community Center on April 26, 2022.
- Continued to implement recreation management and registration software system.
- Offered a variety of new programming in the new Roy H. Murphy Community Center including pickleball, art classes, dance classes, and active adult programming.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	218,133	197,065	278,600	291,660
20	Personnel Benefits	80,112	74,084	80,000	108,700
30	Supplies	764	558	30,600	10,200
40	Services & Charges	5,472	4,886	52,950	34,450
60	Capital	0	0	0	0
	Total	304,481.02	276,593	442,150	445,010

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	213,200	22,900	236,100
Overtime	600	400	1,000
Casual & Seasonal Labor	64,800	(10,240)	54,560
Personnel Benefits			
Personnel Benefits	80,000	28,700	108,700
Supplies			
Office Supplies	600	0	600
Operating Supplies	1,000	0	1,000
Senior Supplies	15,400	(15,000)	400
Youth Supplies	6,600	(5,400)	1,200
Janitorial Supplies	6,000	0	6,000
Small Tools & Minor Equipment	1,000	0	1,000
Services & Charges			
Senior Trips	15,250	(15,000)	250
Professional Services	2,950	1,500	4,450
Postage	2,500	0	2,500
Travel	600	0	600
Operating Rentals/Copier	2,450	0	2,450
Public Utilities	25,000	(5,000)	20,000
Miscellaneous	2,000	0	2,000
Printing & Binding	1,000	0	1,000
Registration & Tuition	800	0	800
Dues,Memberships,Subscriptions	400	0	400
Total	442,150	2,860	445,010

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 Senior Trips 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 \$2,950 (67% of the receipting software fee) and \$1,500 for mood music.

The Postage line is for postage for miscellaneous mailings to groups and residents about program offerings.

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 activity and program flyers and mailings.

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

STAFFING

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Recreation Supervisor	0.90	0.90	0.00	0.00
Recreation Coordinator	0.00	0.00	0.85	1.00
Office Assistant	0.50	0.50	0.80	0.75
Community Events Coordinator	0.50	0.70	0.75	0.75
Maintenance Supervisor	0.10	0.10	0.00	0.00
Parks/Recreation Director	0.84	0.84	0.85	0.85
Total	2.84	3.04	3.25	3.35

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	2020 Actual	2021 Actual	2022 Budget	2023 Budget
40	Services & Charges	7,635	13,317	36,380	52,100
50	Intergovt Pmt.	4,015	0	1,500	1,500
	Total	11,651	13,317	37,880	53,600

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Services & Charges			
Referees/Basketball	1,500	0	1,500
Umpires/Baseball	2,000	0	2,000
Indoor Soccer	900	0	900
Flag Football	700	0	700
Instructor Fees	14,000	17,500	31,500
Youth Basketball	5,780	(1,780)	4,000
Adult Basketball	800	0	800
Youth Baseball	10,000	0	10,000
Adult Baseball	700	0	700
Intergovt Payments			
Excise Taxes	1,500	0	1,500
Total	37,880	15,720	53,600

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	2020 Actual	2021 Actual	2022 Budget	2023 Budget
40	Services & Charges	6,437	7,293	12,000	10,000
	Total	6,437	7,293	12,000	10,000

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Other Cost Allocations			
Library Services	12,000	(2,000)	10,000
Total	12,000	(2,000)	10,000

BUDGET NARRATIVE

Library Services includes funding for reimbursement of approximately 150 library cards at the full rate charged by the City of Tacoma which currently is \$67 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	2020 Actual	2021 Actual	2022 Budget	2023 Budget
40	Services & Charges	7,401	20,109	38,650	53,650
	Total	7,401	20,109	38,650	53,650

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Other Services & Charges			
Community Events	38,650	15,000	53,650
Total	38,650	15,000	53,650

BUDGET NARRATIVE

2023 Community Events include:

- | | |
|---|--|
| • \$1,500 for holiday tree lighting | \$200 for Lights of Fircrest Contest |
| • \$1,000 for the Strawberry Feed | \$200 for Medallion Madness |
| • \$500 for the Easter Egg Hunt | \$14,000 for Fun Days |
| • \$7,000 for fireworks for Fun Days | \$750 for advertising events |
| • \$1,250 for Daddy Daughter Dance | \$500 for Fish N Fun |
| • \$750 for Mother Son Fun Dance | \$500 for Halloween events |
| • \$2,000 for Car Show | \$1,750 for Market, Picnic and Movie in the Park |
| • \$5,000 bldg. opening celebration | \$1,750 for other miscellaneous events |
| • \$15,000 for events based on donations. | |

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 summertime.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	1,790	138,784	152,655	167,285
20	Personnel Benefits	937	23,911	27,800	34,100
30	Supplies	940	34,680	27,800	31,300
40	Services & Charges	9,702	33,729	33,800	34,800
50	Intergovt & Other Interfund Pmt.	0	11,644	9,000	12,000
60	Capital Outlays	0	0	0	0
	Total	13,369	242,747	251,055	279,485

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	22,900	5,675	28,575
Overtime	1,500	0	1,500
Casual & Seasonal Labor	128,255	8,955	137,210
Personnel Benefits			
Personnel Benefits	27,800	6,300	34,100
Supplies			
Office Supplies	300	0	300
Pool Supplies-Chemicals	18,000	2,000	20,000
Janitorial Supplies	1,000	2,000	3,000
Operating Supplies	7,500	(1,000)	6,500
Small Tools & Minor Equipment	1,000	500	1,500
Services & Charges			
Professional Services	2,000	1,000	3,000
Operating Rentals	300	0	300
Public Utility Services	27,000	(1,000)	26,000
Repairs & Maintenance-Pool	3,000	0	3,000
Printing & Binding	0	0	0
Miscellaneous	1,500	1,000	2,500
Intergovt & Other Interfund Pmt.			
Excise Taxes/Pool Revenue	9,000	3,000	12,000
Total	251,055	28,430	279,485

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, outside bathrooms, and office.

Operating Supplies includes lifeguard uniforms, kickboards, flags, swim meet ribbons, etc.

Professional Service line is for RecDesk maintenance and Hydro App programs.

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

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

STAFFING

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Parks/Recreation Director	0.06	0.06	0.10	0.10
Recreation Coordinator	0.12	0.12	0.15	0.00
Recreation Supervisor	0.10	0.10	0.00	0.00
Maintenance Lead	0.03	0.04	0.05	0.05
Maintenance Worker II	0.00	0.00	0.00	0.15
Maintenance Worker I	0.00	0.00	0.00	0.05
Total	0.31	0.32	0.30	0.35

Casual & Seasonal Labor

- Pool Cashiers 875 hours
- Lifeguards/Instructors/Coaches 5,150 hours
- Pool Openers 1,040 hours
- Pool Manager 600 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, asset management, 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, four baseball fields, one competition-sized swimming pool and pool house, and a Recreation Center with gym, gathering space, meeting rooms, fitness rooms, restrooms, and offices.
- Work with the Grant Writer to implement grant funding improvements and other park features.
- Foster partnerships with agencies such as Pierce Conservation District and Kiwanis for park stewardships.

GOALS AND WORK PLAN

- 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.

2022 COMPLETED

- Performed preventive maintenance activities.
- Assisted with grand opening of the Roy H. Murphy Community Center including all facility systems, identifying custodial and maintenance needs.

New for 2023

- Start purchasing replacement benches at Whittier Park.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	97,811	130,936	110,000	151,420
20	Personnel Benefits	44,552	59,176	47,600	78,800
30	Supplies	12,024	17,249	13,300	17,600
40	Services & Charges	80,969	73,661	70,430	75,050
60	Capital Outlays	0	43,308	105,000	35,000
	Total	235,356	324,330	346,330	357,870

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	88,500	44,900	133,400
Overtime	500	1,000	1,500
Casual & Seasonal Labor	21,000	(4,480)	16,520
Personnel Benefits			
Personnel Benefits	47,600	31,200	78,800
Supplies			
Office Supplies	100	0	100
Janitorial Supplies	1,000	0	1,000
Operating Supplies	11,000	4,000	15,000
Small Tools & Minor Equipment	1,200	300	1,500
Services & Charges			
Professional Services	3,000	(1,500)	1,500
Communication	3,380	(1,380)	2,000
Operating Rentals - Copier	300	0	300
Public Utility Services	25,000	5,000	30,000
Dumping Fees	400	1,100	1,500
Repairs & Maintenance	7,000	3,000	10,000
Interfd ERR Replacement	17,050	0	17,050
Interfd ERR Repairs & Maint	10,900	1,300	12,200
Miscellaneous	3,400	(2,900)	500
Total	241,330	81,540	322,870

BUDGET NARRATIVE

Casual and Seasonal Labor includes funds for maintenance workers.

Overtime has been budgeted for special events 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 \$500 for arborist services to evaluate the health of trees within the parks and \$1,000 for annual remote software for outdoor lights at Fircrest Park.

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. Community Center building utilities are included in the Recreation budget.

Repairs & Maintenance is increased for tree maintenance within the parks.

CAPITAL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Building Improvements	0	0	0
Improvements	85,000	(50,000)	35,000
Machinery & Equip	20,000	(20,000)	0
Total	105,000	(70,000)	35,000

CAPITAL NARRATIVE

Capital contains \$35,000 for the Whitter Park Master Plan with funding from 44th/Alameda funds.

STAFFING

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Parks/Recreation Director	0.10	0.10	0.05	0.05
Public Works Director	0.00	0.00	0.05	0.05
Parks Maintenance Supervisor	0.78	0.78	0.00	0.00
Maintenance Lead	0.15	0.15	0.25	0.25
Maintenance Worker II	0.00	0.00	0.80	0.70
Maintenance Worker I	0.33	0.33	0.00	0.85
Total	1.03	1.36	1.15	1.90

<u>STREET FUND CHANGE IN FUND BALANCE REPORT</u>		
Operating Revenues		173,820
Transfer In-Operating		317,592
Operating Expenses		(468,432)
Operating Revenues Over/(Under) Operating Expenditures		22,980
Transfers In-Capital		100,000
Grant Revenue for Capital		135,000
Capital Expenses		(235,000)
Net Change in Fund Balance		22,980
<u>STREET FUND SUMMARY REPORT</u>		
RESOURCES		
Undesignated Beginning Fund Balance		238,385
Operating Revenues		173,820
Grant Revenue		135,000
Transfers In-Operating		317,592
Transfer In-Capital		100,000
Total Resources with Beginning Fund Balance		964,797
EXPENDITURES		
Operating Expenses		468,432
Capital Expenses		235,000
Undesignated Ending Fund Balance		<u>261,365</u>
Total Expenditures with Ending Fund Balance		964,797

CITY STREET FUND REVENUE

		2020	2021	2022	2023
BARS	Description	Actual	Actual	Budget	Budget
308-91-01-01	Undes. Fund Balance	18,603	0	277,164	238,385
	Total Fund Balance	18,603	0	277,164	238,385
322-40-00-00	ROW Road Permits	11,686	0	5,000	10,000
	Total Licenses & Permits	11,686	0	5,000	10,000
333-20-20-04	Alameda Overlay Grant	162,337	0	0	0
333-20-20-05	Other Grants	1,500	0	0	135,000
334-03-81-00	Wa St TIB Grant	632,882	0	0	0
336-00-71-00	Multimodal Transportation	9,229	0	9,055	9,380
336-00-87-00	Motor Vehicle Fuel Tax	124,707	0	132,450	139,540
	Total Intergovernmental Revenues	930,655	0	141,505	283,920
361-11-00-01	Investment Interest	1,353	0	500	4,800
367-00-00-08	Beautification Donations	9,340	0	10,000	10,000
369-90-01-01	Miscellaneous Revenue	1,750	0	1,000	100
369-94-01-01	Reimbursements	0	0	0	0
	Total Miscellaneous Revenue	12,443	0	11,500	14,900
	Total Operating Revenues	954,784	0	158,005	308,820
395-20-00-00	Insurance Recovery	4,495	0	0	0
388.10.00.00	Prior Period Adjustment	19,690	0	0	0
	Total Non Revenue	24,185	0	0	0
397-00-00-02	Transfer In for Street Beautification	10,000	0	10,000	10,000
397-00-00-03	Transfer from Property Tax	239,006	0	244,349	254,912
397-00-00-04	Transfer from Light-St Maint	36,253	0	40,600	52,680
397-00-00-06	Transfer from REET 1-Capital	234,936	0	100,000	100,000
397-00-00-09	Transfer from REET 2-Capital	0	0	0	0
	Total Other Financing Sources	520,195	0	394,949	417,592
	TOTAL RESOURCES	1,517,766	0	830,118	964,797

REVENUE NARRATIVE

Grants from Puget Sound Regional Council will be used for capital projects.

Donations received in 2023 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- \$100,000 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

2022 Completed:

- Continued crack-seal program.
- Grind and overlay 100 block of Golden Gate.
- Installed traffic calming devices on Claremont.
- Performed street patching as needed.
- Painted all street, curb, and intersection markings throughout the City.
- Explored innovative options for pavement preservation.

New for 2023:

- Continue crack-seal program.
- Design grind and overlay Regents Blvd. from Alameda Ave. to 67th Ave.
- Design sidewalks and retaining walls on Emerson from Woodside Drive to 67th Street.
- Perform street patching as needed.
- Paint all street, curb, and intersection markings throughout the City.

PERFORMANCE MEASURES

	2020 Actual	2021 Actual	2022 Budget	2023 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	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	76,032	73,985	72,700	78,360
20	Personnel Benefits	28,508	26,955	26,300	27,965
30	Supplies	14,308	15,611	20,600	20,500
40	Services & Charges	106,731	110,020	133,714	125,904
60	Capital Outlays	0	25,400	100,000	235,000
90	Interfund Pmt. For Svcs.	97,035	72,261	76,846	84,788
	Total	322,614	324,233	430,160	572,517

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	51,700	4,050	55,750
Overtime	5,300	175	5,475
Casual & Seasonal Labor	15,700	1,435	17,135
Personnel Benefits			
Personnel Benefits	25,600	1,665	27,265
Contract Benefits	700	0	700
Supplies			
Office Supplies	600	(100)	500
Operating Supplies	13,000	0	13,000
Crack Sealing Supplies	5,000	0	5,000
Small Tools & Minor Equipment	2,000	0	2,000
Services & Charges			
Professional Services	12,000	(2,000)	10,000
Advertising	250	(150)	100
Communication	4,000	(1,500)	2,500
Travel	250	(200)	50
Operating Rentals-Copier Mach.	850	(100)	750
Land Rental	20,395	1,940	22,335
Dumping Fees	8,500	(5,500)	3,000
Electricity & Gas/Building	3,500	0	3,500
Electricity/Traffic Lights	1,000	0	1,000
Repairs & Maintenance	26,000	0	26,000
Interfd ERR Replacement	32,494	0	32,494
Interfd ERR Repairs & Maint	21,500	0	21,500
Miscellaneous	500	0	500
Judgements	1,000	0	1,000
Dues,Memberships,Subscriptions,Licenses	1,075	0	1,075
Registration & Tuition	400	(300)	100
Interfund Pmt. For Svcs.			
Interfd Service Charges	76,846	7,942	84,788
Total	330,160	7,357	337,517

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.

Dues, Membership, Subscriptions and Licenses include GIS/GPS maintenance fees and services.

CAPITAL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Machinery & Equipment	0	0	0
Improvements	100,000	0	100,000
Building Improvements	0	0	0
Project Engineering	0	135,000	135,000
Totals	100,000	135,000	235,000

CAPITAL BUDGET NARRATIVE

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

- Minor Street Improvements of \$100,000 is funded by a transfer in from REET 1.
- Design grind and overlay Regents Blvd. from Alameda Ave. to 67th Ave. \$82,000 with grant from Puget Sound Regional Council.
- Design sidewalks and retaining walls on Emerson from Woodside Drive to 67th Street. \$53,000 with grant from Puget Sound Regional Council.

STAFFING

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Utility Foreman	0.05	0.05	0.05	0.05
Utility Serv II	0.62	0.35	0.35	0.35
Utility Billing Clerk	0.10	0.10	0.10	0.10
PW Support Coordinator	0.15	0.00	0.00	0.00
Administrative Assistant	0.00	0.09	0.11	0.11
Public Works Director	0.05	0.05	0.05	0.05
Total	0.97	0.64	0.66	0.66

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

PROGRAM DESCRIPTION

Function: The Street Fund maintains streetlights.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	6,076	5,594	6,000	6,280
20	Personnel Benefits	2,593	2,460	2,600	2,850
30	Supplies	2,561	2,640	6,750	6,500
40	Services & Charges	17,275	17,662	25,250	22,050
60	Capital	7,748	0	0	15,000
	Total	36,253	28,357	40,600	52,680

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	5,800	280	6,080
Overtime	200	0	200
Personnel Benefits			
Personnel Benefits	2,600	250	2,850
Supplies			
Operating Supplies	6,000	0	6,000
Small Tools & Minor Equipment	750	(250)	500
Services & Charges			
Electricity/Street Lights	20,000	(5,000)	15,000
Repair & Maintenance St Lights	0	2,000	2,000
Pole Attachment Charge	5,000	0	5,000
Miscellaneous	250		50
Total	40,600	(2,720)	37,680

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

	2022 Budget	In(de)crease	2023 Budget
Improvements	0	15,000	15,000

Capital consists of \$15,000 to install two new light standards in the lower business district for hanging baskets.

STAFFING

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Wrk Utility Foreman	0.01	0.01	0.01	0.01
Utility Serv II	0.24	0.26	0.06	0.06
Total	0.25	0.07	0.07	0.07

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

2022 Completed:

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

New for 2023:

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

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	17,429	16,605	25,900	27,320
20	Personnel Benefits	7,380	7,104	10,700	11,565
30	Supplies	15,344	20,962	18,750	18,750
40	Services & Charges	29,322	25,439	35,200	35,600
	Total	69,475	70,109	90,550	93,235

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	20,600	1,105	21,705
Overtime	1,000	0	1,000
Casual & Seasonal Labor	4,300	315	4,615
Personnel Benefits			
Personnel Benefits	10,700	865	11,565
Supplies			
Operating Supplies	2,500	0	2,500
Flower Baskets	5,000	0	5,000
Beautification Supplies	9,000	0	9,000
Banners/Flags Supplies	2,000	0	2,000
Small Tools & Minor Equipment	250	0	250
Services & Charges			
Public Utility Services	200	400	600
Street Tree Maintenance (contracted)	15,000	0	15,000
Beautification (contracted)	20,000	0	20,000
Total	90,550	2,685	93,235

BUDGET NARRATIVE

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

Donations received in 2023 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. and San Juan Avenue.

STAFFING

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Utility Foreman	0.01	0.01	0.01	0.01
Utility Serv II	0.24	0.19	0.19	0.19
Maintenance Worker II	0.00	0.00	0.03	0.03
Maintenance Lead	0.03	0.03	0.03	0.03
Total	0.28	0.23	0.26	0.26

<u>PARK BOND DEBT SERVICE FUND CHANGE IN FUND BALANCE</u>		
Revenues		441,146
Expenses		(428,200)
Net Change in Fund Balance		12,946
<u>PARK BOND DEBT SERVICE FUND SUMMARY REPORT</u>		
RESOURCES		
Designated Beginning Fund Balance		283,870
Operation Revenues		441,146
Total Resources with Beginning Fund Balance		725,016
EXPENDITURES		
Operating Expenditures		428,200
Designated Ending Fund Balance		296,816
Total Expenditures with Ending Fund Balance		725,016

<u>PARK BOND DEBT SERVICE FUND - 201</u>					
		2020	2021	2022	2023
BARS	Description	Actual	Actual	Budget	Budget
308-31-02-01	Restricted Fund Balance	0	0	106,075	283,870
	Total Fund Balance	0	0	106,075	283,870
311-10-02-01	Bond Property Taxes	556,966	0	580,000	441,046
	Total Taxes	556,966	0	580,000	441,046
361-11-02-01	Investment Interest	50	0	10	100
	Total Misc Revenue	50	0	10	100
397-00-00-15	Transfer-In from Park Capital	100,000	0	0	0
	Total Non Revenue	100,000	0	0	0
	TOTAL RESOURCES	657,016	0	686,085	725,016

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	2020 Budget	2021 Actual	2022 Budget	2023 Budget
70	Debt Service: Principal	0	0	100,000	115,000
80	Debt Service: Interest And Related	0	0	316,200	313,200
	Total	0	0	416,200	428,200

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Debt Service			
Principal Payment	100,000	15,000	115,000
Interest	316,200	(3,000)	313,200
Total	416,200	12,000	428,200

<u>PARK BOND CAPITAL FUND CHANGE IN FUND BALANCE</u>		
Revenues		1,252,365
Expenses		(1,464,346)
Net Change in Fund Balance		<u>(211,981)</u>
<u>PARK BOND CAPITAL FUND SUMMARY REPORT</u>		
RESOURCES		
Designated Beginning Fund Balance		1,182,269
Revenues		1,252,365
Total Resources with Beginning Fund Balance		<u>2,434,634</u>
EXPENDITURES		
Expenditures		1,464,346
Designated Ending Fund Balance		970,288
Total Expenditures with Ending Fund Balance		<u>2,434,634</u>

<u>PARK BOND CAPITAL PROJECT FUND - 301</u>					
		2020	2021	2022	2023
BARS	Description	Actual	Actual	Budget	Budget
308-31-03-01	Undes. Unres. Fund Balance	7,331,463	0	2,039,673	1,182,269
	Total Fund Balance	7,331,463	0	2,039,673	1,182,269
	State Grant	727,500	980,000	174,515	0
	Total Intergovernmental Revenues	727,500	980,000	174,515	0
361-11-03-01	Investment Interest	37,128	2,668	100	2,365
367-00-03-01	Donations	1,651,100	1,321,979	1,250,000	1,250,000
	Total Misc Revenue	1,688,228	1,324,647	1,250,100	1,252,365
	TOTAL RESOURCES	9,747,190	2,304,647	3,464,288	2,434,634

Donations will be used to make the second of three payments for the 2021 loan from Cumulative reserves.

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	2020 Budget	2021 Actual	2022 Budget	2023 Budget
60	Capital Outlay	5,627,074	7,585,090	532,000	690,000
0	Transfers Out	100,000	0	774,346	774,346
	Total	5,727,074	7,585,090	1,306,346	1,464,346

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Capital			
Building & Structures	35,000	165,000	200,000
Other Improvements	497,000	(7,000)	490,000
Machinery & Equipment	0	0	0
TOTAL CAPITAL OUTLAY	532,000	158,000	690,000
Transfers & Other Cost Allocations			
Transfer Out	774,346	0	774,346
Total	1,306,346	158,000	1,464,346

CAPITAL NARRATIVE

Capital consists of the following projects:

- \$350,000 for Fircrest Park field improvements with funding of \$158,515 from the Recreation and Conservation Office (RCO) and \$191,485 from bond proceeds.
- \$32,000 for Fircrest Tennis Courts Resurface with funding of \$16,000 from the Recreation and Conservation Office (RCO) and \$16,000 from bond proceeds.
- \$200,000 for Fircrest Storage Garage improvements.
- \$35,000 for new backstops at Fircrest Park.
- \$73,000 for pave pathway improvements at Fircrest Park.

The transfer out is for the second of three payments for the repayment of the 2021 loan from Cumulative Reserve Fund. The transfer consists of \$766,660 for principal to the Cumulative Reserve Fund and \$7,686 to the General Fund for interest.

<u>STORM CHANGE IN FUND BALANCE REPORT</u>	
Operating Revenues	556,500
Operating Expenses	(505,360)
Operating Revenues Over/(Under) Operating Expenditures	51,140
Less Transfers Out	(81,900)
Net Change in Fund Balance	(30,760)
<u>STORM FUND SUMMARY REPORT</u>	
RESOURCES	
Beginning Fund Balance	204,085
Reserved for Cash Flow	116,000
Operating Revenues	556,500
Total Resources with Beginning Fund Balance	876,585
EXPENDITURES	
Operating Expenses	505,360
Transfers Out	81,900
Reserved for Cash Flow	116,000
Undesignated Ending Fund Balance	173,325
Total Expenditures with Ending Fund Balance	876,585

STORM FUND REVENUES

		2020	2021	2022	2023
BARS	Description	Actual	Actual	Budget	Budget
308-51-04-15	Reserved for Cash Flow	264,997	0	116,000	116,000
308-51-04-15	Undes. Unres. Fund Balance		0	173,226	204,085
	Total Fund Balance	264,997	0	289,226	320,085
334-03-10-00	Dept of Ecology NPDES Grant	7,544	0	25,000	25,000
	Total Intergovernmental Revenues	7,544	0	25,000	25,000
343-10-00-00	Storm Drain Fees & Charges	520,105	0	518,000	518,000
343-10-00-01	Setup Fees	433	0	500	500
343-10-00-02	Penalties	1,674	0	6,500	6,500
	Total Goods & Services	522,212	0	525,000	525,000
361-11-04-15	Investment Interest	2,490	0	500	6,400
369-90-04-15	Miscellaneous Revenue	0	0	100	100
	Total Miscellaneous Revenue	2,490	0	600	6,500
	Total Operating Revenues	532,246	0	550,600	556,500
372-00-04-15	Insurance Recovery	0	0	0	0
	Capital Contributions	0	0	0	0
	Total Other Revenue	0	0	0	0
	TOTAL RESOURCES	797,243	0	839,826	876,585

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

2022 Completed:

- Completed work for the Washington State Department of Ecology (DOE) Storm Water Capacity Grant.
- Completed and obtained DOE approval of the yearly NPDES Annual Report.
- DOE stormwater pretreatment outfall grant in design phase.

New for 2023:

- Inspect all catch basins within the City.
- Clean the catch basins that fail inspection.
- Complete and obtain DOE approval of the yearly NPDES Annual Report including an updated Storm Water Management Plan.
- Revamp handouts and delivery of water quality message for community outreach events.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	136,283	31,337	120,150	130,675
20	Personnel Benefits	59,043	13,672	56,600	59,920
30	Supplies	10,905	10,223	15,600	15,600
40	Services & Charges	107,054	107,876	171,761	170,456
50	Intergovt Servs & Taxes	38,739	39,211	41,080	41,080
90	Interfund Pmt. For Svcs.	74,092	78,649	87,338	87,629
0	Transfer Out	81,900	81,900	81,900	81,900
	Total	508,017	362,868	574,429	587,260

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	117,650	10,375	128,025
Overtime	1,000	0	1,000
Seasonal & Casual Labor	1,500	150	1,650
Personnel Benefits			
Personnel Benefits	55,900	3,320	59,220
Contract Benefits	700	0	700
Supplies			
Office Supplies	600	0	600
Operating Supplies	3,000	0	3,000
NPDES Public Outreach	10,000	0	10,000
Small Tools & Minor Equipment	2,000	0	2,000
Services & Charges			
Professional Services	44,000	(2,000)	42,000
Advertising	200		200
Communication	4,000	(1,500)	2,500
Postage	2,000	0	2,000
Operating Rentals-Copier Mach.	850	0	850
Land Rental	19,940	1,895	21,835
Dumping Fees	8,500	0	8,500
Public Utility Services/Bldg	3,500	0	3,500
Repairs & Maintenance	10,000	0	10,000
Interfd ERR Replacement	46,546	0	46,546
Interfd ERR Repairs & Maint	14,500	300	14,800
Miscellaneous	250	0	250
Operation Permit	11,000	0	11,000
Judgments	1,000	0	1,000
Printing & Binding	500	0	500
Registration & Tuition	500	0	500
Dues,Memberships,Subscript,Licenses	975	0	975
Mailing Service	3,500	0	3,500
Intergovt & Other Interfund Pmt.			
Excise Taxes	10,000	0	10,000
City Utility Tax	31,080	0	31,080
Interfund Pmt. For Svcs.			
Interfd Service Charges	87,338	291	87,629
Transfers			
Transfers Out	81,900	0	81,900
Total	574,429	12,831	587,260

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 outfalls to the headwaters of 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 \$3,600 for on-call engineering, \$35,000 for NPDES compliance activities including update to Storm Water Management Plan (SWMP), \$2,000 for upgrades to the GIS System and, \$1,400 for cloud-based maintenance for Springbrook software system.

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

PERFORMANCE MEASURES

	2020 Actual	2021 Actual	2022 Budget	2023 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

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Wrk Utility Foreman	0.10	0.10	0.10	0.10
Utility Serv II	0.73	0.73	0.47	0.47
Utility Billing Clerk	0.30	0.30	0.30	0.30
PW Support Coordinator	0.25	0.25	0.00	0.00
Administrative Assistant	0.00	0.00	0.35	0.35
Public Works Director	0.25	0.25	0.25	0.25
Office Assistant	0.20	0.20	0.00	0.00
Total	1.91	1.91	1.47	1.47

STORM CAPITAL CHANGE IN FUND BALANCE REPORT

Intergovernmental Revenue	360,240
Transfers In	81,900
Less Capital Expenditures	(460,200)
Net Change in Fund Balance	(18,060)

STORM CAPITAL FUND SUMMARY REPORT

RESOURCES	
Beginning Fund Balance	460,908
Intergovernmental Revenue	360,240
Transfers In	81,900
Total Resources with Beginning Fund Balance	903,048
EXPENDITURES	
Capital Expenses	460,200
Undesignated Ending Fund Balance	442,848
Total Expenditures with Ending Fund Balance	903,048

<u>STORM CAPITAL FUND - 416</u>					
		2020	2021	2022	2023
BARS	Description	Actual	Actual	Budget	Budget
308-51-04-16	Undes. Unres. Fund Balance	541,357	-	623,156	460,908
	Total Fund Balance	541,357	-	623,156	460,908
	Department of Ecology Grant	0	-	234,788	345,240
	Pierce County Flood District	0	-	78,263	15,000
	Total Intergovernmental Revenue	0	-	313,051	360,240
397-00-00-10	Transfer In from Storm Fund	81,900	-	81,900	81,900
	Total Transfers In Revenue	81,900	-	81,900	81,900
	TOTAL RESOURCES	623,257	-	1,018,107	903,048

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

New for 2023:

- Storm outfall improvements.

CAPITAL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Improvements	264,250	147,150	411,400
Project Engineering	48,800	0	48,800
Building Improvements	0	0	0
Machinery & Equipment	0	0	0
Total	313,050	147,150	460,200

CAPITAL BUDGET NARRATIVE

Capital Improvements consists of \$411,400 for storm water outfall improvements with funding from Department of Ecology grant rolled over from 2022 Budget and Pierce County Flood District funding.

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

<u>WATER CHANGE IN FUND BALANCE REPORT</u>	
Operating Revenues	1,212,250
Operating Expenses	(1,001,315)
Operating Revenues Over/(Under) Operating Expenditures	210,935
Less Transfer Out	(200,000)
Change in Fund Balance	10,935
<u>WATER FUND SUMMARY REPORT</u>	
RESOURCES	
Undesignated Beginning Fund Balance	339,211
Operating Revenues	1,212,250
Total Resources with Beginning Fund Balance	1,551,461
EXPENDITURES	
Operating Expenses	1,001,315
Transfer Out	200,000
Undesignated Ending Fund Balance	350,146
Total Expenditures with Ending Fund Balance	1,551,461

WATER FUND REVENUE

		2020	2021	2022	2023
BARS	Description	Actual	Actual	Budget	Budget
308-51-04-25	Beginning Fund Balance	289,348	296,083	314,952	339,211
	Total Fund Balance	289,348	296,083	314,952	339,211
333-93-42-00	Department of Health Grant	0	0	0	0
	Total Intergovernmental Revenues	0	0	0	0
343-40-00-00	Sale of Water	1,046,111	1,077,001	1,071,000	1,120,000
343-40-00-01	Service Connections	16,111	0	1,800	1,800
343-40-00-02	Setup Fees	1,287	1,638	1,500	1,500
343-40-00-03	Penalties	3,470	237	12,000	12,000
	Total Charges for Goods and Services	1,066,980	1,078,876	1,086,300	1,135,300
361-11-04-25	Investment Interest	1,917	499	250	6,800
362-50-00-05	Rent City Property/High Tank	54,591	63,686	55,000	32,350
362-50-00-06	Rent City Property/Golf Tank	34,768	37,853	35,000	37,000
369-10-00-03	Court Ordered Judgements-Water		0	0	0
369-90-04-25	Other Misc. Revenue	375	180	500	500
369-92-04-25	Backflow	225	270	300	300
	Total Misc. Revenues	91,876	102,488	91,050	76,950
372-00-04-25	Insurance Recovery				
379-00-04-25	Capital Contributions/Tap Fees				
	Total Capital Contributions	0	0	0	0
	TOTAL RESOURCES	1,448,204	1,477,446	1,492,302	1,551,461

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 other regulatory agencies.
- Provide water conservation education and outreach.
- Read water meters and provide billing services.

GOALS AND WORK PLAN

2022 Completed:

- Continued emphasis on water conservation outreach.
- Completed and mailed 2021 Consumer Confidence Report.
- Repaired and replaced existing fire hydrants as needed.
- Completed update to the Water System Plan.
- Completed 8-inch water main on 200 block of Contra Costa.

New for 2023:

- Continue emphasis on water conservation outreach.
- Continue AMI meter exchange.
- Repair and replace existing fire hydrants as needed. Anticipate two hydrants this year.
- Complete and mail 2022 Consumer Confidence Report.

PERFORMANCE MEASURES

	2020 Actual	2021 Actual	2022 Budget	2023 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	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	314,025	272,003	265,250	287,795
20	Personnel Benefits	141,501	123,809	117,080	124,520
30	Supplies	27,069	34,870	39,200	40,200
40	Services & Charges	230,229	273,178	219,034	220,034
50	Intergovt Charges	102,854	138,870	139,680	144,600
70	Debt Service: Principal	44,218	44,218	44,218	0
80	Debt Service: Interest And Related	3,316	2,211	1,105	0
90	Interfund Pmt. For Svcs.	180,749	205,848	178,690	184,166
0	Transfers Out	108,160	108,160	108,160	200,000
	Total	1,152,121	1,203,168	1,112,417	1,201,315

WATER	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	252,000	21,995	273,995
Overtime	6,850	0	6,850
Seasonal & Casual Labor	6,400	550	6,950
Personnel Benefits	116,380	7,440	123,820
Contract Benefits	700	0	700
Supplies			
Office Supplies	500	0	500
Fluoride	6,000	0	6,000
Operating Supplies	25,000	0	25,000
Chlorine	5,000	1,000	6,000
Small Tools & Minor Equipment	2,700	0	2,700
Services & Charges			
Professional Services	12,000	(2,000)	10,000
Advertising	200	0	200
Water Testing	7,500	0	7,500
Communication	4,000	1,000	5,000
Postage	2,500	0	2,500
Travel	1,000	1,000	2,000
Land Rental/Water Tank	16,080	240	16,320
Operating Rentals-Copier Mach.	850	0	850
Interfd Land Rental	20,615	1,960	22,575
Utility Services/Building	3,200	0	3,200
Utility Services/Pumping	70,000	0	70,000
Dumping Fees	5,000	(3,500)	1,500
Repairs & Maintenance	21,500	0	21,500
Interfd ERR Replacement	29,014	0	29,014
Interfund ERR Repairs & Maint	11,300	0	11,600
Miscellaneous	500	0	500
State Operating Permit	500	3,500	4,000
Registration & Tuition	1,000	2,000	3,000
Dues,Memberships,Subscriptions,Licenses	1,975	0	1,975
Printing & Binding	1,800	0	1,800
Judgements	1,000	0	1,000
Mailing Service	4,000	0	4,000
Intergovt & Other Interfund Pmt.			
State Excise Tax	54,000	1,000	55,000
City Utility Tax	85,680	3,920	89,600
Debt Service			
Principal Loan Payment	44,218	(44,218)	0
Interest PWTF	1,105	(1,105)	0
Interfund Pmt. For Svcs.			
Interfd Service Charges	178,690	5,476	184,166
Transfers			
Transfers Out	108,160	91,840	200,000
Total	1,108,917	92,098	1,201,315

BUDGET NARRATIVE

Professional services line item includes \$6,600 for on-call engineering services, \$2,000 for upgrades to the GIS system and, \$1,400 for cloud-based maintenance for Springbrook software system.

Communication line includes funds for alarm lines, telemetry line, cell phones, answering service and internet service for SCADA.

STAFFING

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Wrk Utility Foreman	0.45	0.45	0.45	0.45
Utility Serv II	2.27	1.92	1.93	1.93
Utility Billing Clerk	0.30	0.30	0.30	0.30
PW Support Coordinator	0.30	0.00	0.00	0.00
Public Works Director	0.35	0.35	0.30	0.30
Office Assistant	0.20	0.20	0.00	0.00
Administrative Assistant	0.07	0.22	0.46	0.46
Total	3.94	3.44	3.44	3.44

<u>WATER CAPITAL CHANGE IN FUND BALANCE REPORT</u>		
Capital Contributions		4,000
Transfers In		490,000
Less Capital Expenditures		(334,880)
Change in Fund Balance		159,120
<u>WATER CAPITAL FUND SUMMARY REPORT</u>		
RESOURCES		
Undesignated Beginning Fund Balance		200,838
Restricted Beginning Fund Balance ARPA		645
Capital Contributions		4,000
Transfers In		490,000
Total Resources with Beginning Fund Balance		695,483
EXPENDITURES		
Capital Expenses		334,880
Desingnated Ending Fund Balance-ARPA Funds		645
Undesignated Ending Fund Balance		359,958
Total Expenditures with Ending Fund Balance		695,483

<u>WATER CAPITAL FUND - 426</u>					
		2020	2021	2022	2023
BARS	Description	Actual	Actual	Budget	Budget
308.51.04.26	Beginning Fund Balance	208,092	0	168,827	200,838
308.31.04.26	Restricted BFB-Water-ARPA	0	0	14,962	645
	Total Fund Balance	208,092	0	168,827	201,483
332.92.10.02	ARPA Funds	0	0	400,000	0
334.04.20.02	State Grant from Dept of Commerce	118,747	0	0	0
	Total State Grants	118,747	0	400,000	0
368.10.04.26	Capital Contributions/Tap Fees	79,200	0	4,000	4,000
	Total Capital Contributions	79,200	0	4,000	4,000
397.00.00.11	Transfer In from Water Fund	115,679	0	108,160	200,000
	Transfer In from General Fund ARPA	0	0	350,000	290,000
397.00.00.13	Transfer In from REET 2	0	0	0	0
	Total Transfer In	115,679	0	458,160	490,000
	TOTAL RESOURCES	521,718	0	1,030,987	695,483

<u>WATER CAPITAL FUND - 426</u>					
		2020	2021	2022	2023
BARS	Description	Actual	Actual	Budget	Budget
308.51.04.26	Beginning Fund Balance	208,092	0	168,827	200,838
308.31.04.26	Restricted BFB-Water-ARPA	0	0	14,962	645
	Total Fund Balance	208,092	0	168,827	201,483
332.92.10.02	ARPA Funds	0	0	400,000	0
334.04.20.02	State Grant from Dept of Commerce	118,747	0	0	0
	Total State Grants	118,747	0	400,000	0
368.10.04.26	Capital Contributions/Tap Fees	79,200	0	4,000	4,000
	Total Capital Contributions	79,200	0	4,000	4,000
397.00.00.11	Transfer In from Water Fund	115,679	0	108,160	200,000
	Transfer In from General Fund ARPA	0	0	350,000	290,000
397.00.00.13	Transfer In from REET 2	0	0	0	0
	Total Transfer In	115,679	0	458,160	490,000
	TOTAL RESOURCES	521,718	0	1,030,987	695,483

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.

What we do:

- Perform capital upgrades, system maintenance, and repairs consistent with adopted Water System Plan documents.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	16,084	18,843	29,200	30,250
20	Personnel Benefits	5,482	7,574	13,200	14,630
60	Capital Outlays	162,828	579,114	350,000	290,000
	Total	184,394	605,530	392,400	334,880

CAPITAL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	29,000	1,050	30,050
Overtime	200	0	200
Casual Labor-Capital	1,011	(1,011)	0
Personnel Benefits	13,200	1,430	14,630
Improvements	250,000	30,000	280,000
Project Engineering	40,000	(30,000)	10,000
Building Improvements	0	0	0
Machinery & Equipment	60,000	(60,000)	0
Total	393,411	(58,531)	334,880

CAPITAL BUDGET NARRATIVE

Improvements include \$280,000 for watermain replacement on Rose Street from Contra Costa to Del Monte, and Yale Street from Contra Costa to Del Monte using ARPA funds.

Project Engineering is for the above-mentioned projects using ARPA funds.

<u>SEWER CHANGE IN FUND BALANCE REPORT</u>	
Operating Revenues	3,007,800
Operating Expenses	(2,626,599)
Operating Revenues Over/(Under) Operating Expenditures	381,201
Debt Service	(313,380)
Transfer Out	(230,000)
Change in Fund Balance	(162,179)
<u>SEWER FUND SUMMARY REPORT</u>	
RESOURCES	
Undesignated Beginning Fund Balance	617,764
Reserved for Cash Flow	565,500
Operating Revenues	3,007,800
Total Resources with Beginning Fund Balance	4,191,064
EXPENDITURES	
Operating Expenses	2,626,599
Debt Service	313,380
Transfer Out	230,000
Reserved for Cash Flow	565,500
Undesignated Ending Fund Balance	455,585
Total Expenditures with Ending Fund Balance	4,191,064

SEWER FUND REVENUE

		2020	2021	2022	2023
BARS	Description	Actual	Actual	Budget	Budget
308-51-04-30	Reserved for Cash Flow	565,500	0	565,500	565,500
308-51-04-30	Beginning Fund Balance	514,265	0	471,220	617,764
	Total Fund Balance	1,079,765	0	1,036,720	1,183,264
343-50-00-00	Sewer Revenues	2,717,907	0	2,717,000	2,958,000
343-50-00-01	Service Connections	4,200	0	1,100	1,100
343-50-00-02	Setup Fees	518	0	600	600
343-50-00-03	Penalties	7,243	0	24,000	24,000
	Total Charges for Goods and Services	2,729,867	0	2,742,700	2,983,700
361-11-04-30	Investment Interest	10,681	0	1,000	23,600
369-90-04-30	Other Misc. Revenue	1,316	0	500	500
369-94-04-30	Reimbursements	0	0	0	0
	Total Misc. Revenues	11,997	0	1,500	24,100
	TOTAL RESOURCES	3,821,629	0	3,780,920	4,191,064

Revenue Narrative

Sewer revenue contains a rate adjustment to cover the increased cost of 2022 sewage treatment.

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 seven 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

2022 Completed:

- Upgraded SCDA/Telemetry, and GIS mapping systems.

New for 2023:

- Continue maintenance of the SCDA/Telemetry, and GIS mapping systems.
- Proactive and reactive jetting of sewer mains.
- Lift station cleaning and maintenance.

PERFORMANCE MEASURES

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Total Accounts Services	2,908	2,908	2,908	2,908
Total Sewer System Miles	23	23	23	23

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	157,868	135,745	194,300	209,930
20	Personnel Benefits	66,557	59,472	84,000	89,565
30	Supplies	4,204	3,384	7,600	6,600
40	Services & Charges	142,138	117,892	148,795	156,465
50	Intergovt Charges	1,544,446	212,832	1,551,800	1,765,000
70	Debt Service Principal	258,795	261,297	263,870	266,515
80	Debt Service Interest	55,865	52,937	49,938	46,865
90	Interfund Pmt. For Svcs.	325,037	318,387	332,824	399,039
0	Transfers & Other Cost Allocations	230,000	230,000	230,000	230,000
	Total	2,784,910	1,391,946	2,863,127	3,169,979

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	185,300	15,495	200,795
Overtime	7,500	0	7,500
Seasonal & Casual	1,500	135	1,635
Personnel Benefits		0	
Personnel Benefits	83,300	5,565	88,865
Contract Benefits	700	0	700
Supplies			
Office Supplies	1,000	0	1,000
Operating Supplies	5,000	(1,000)	4,000
Small Tools & Minor Equipment	1,600	0	1,600
Services & Charges		0	
Professional Services	12,000	(2,000)	10,000
Advertising	250	0	250
Communication	4,000	0	4,000
Postage	2,000	0	2,000
Travel	500	0	500
Operating Rentals-Copier Mach.	850	0	850
Interfd Land Rental	21,780	2,070	23,850
Utility Services/Building	3,000	100	3,100
Utility Services/Pumping	23,000	0	23,000
Dumping Fees	2,000	(1,000)	1,000
Repairs & Maintenance	31,000	9,500	40,500
Interfd ERR Replacement	29,015	0	29,015
Interfund Repairs & Maint	11,300	300	11,600
Miscellaneous	1,000	0	1,000
Registration & Tuition	500	0	500
Dues,Memberships,Subscriptions	600	400	1,000
Printing & Binding	1,500	(1,000)	500
Judgements	1,000	0	1,000
Mailing Service	3,500	(700)	2,800
Intergovt & Other Interfund Pmt.			
Sewage Treatment	1,348,000	202,000	1,550,000
State Excise Tax	47,800	2,200	50,000
City Utility Tax	156,000	9,000	165,000
Interfund Pmt. For Svcs.			
Interfd Service Charges	332,824	66,215	399,039
Transfers & Other Cost Allocations			
Principal Loan Payment	263,870	2,645	266,515
Interest Loan Payment	49,938	(3,073)	46,865
Transfer to Sewer Capital Fund	230,000	0	230,000
Total	2,863,127	306,852	3,169,979

BUDGET NARRATIVE

The Professional Services line item includes \$6,600 for on-call engineering services, \$2,000 for upgrades to the GIS system and, \$1,400 for cloud-based maintenance for Springbrook software system.

STAFFING

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Wrk Utility Foreman	0.38	0.38	0.38	0.38
Utility Serv II	1.18	1.00	1.00	1.00
Utility Billing Clerk	0.30	0.30	0.30	0.30
PW Support Coordinator	0.30	0.00	0.00	0.00
PW Director	0.35	0.35	0.30	0.30
Office Assistant II	0.20	0.20	0.00	0.00
Administrative Assistant	0.04	0.19	0.43	0.43
Total	2.75	2.42	2.41	2.41

SEWER CAPITAL CHANGE IN FUND BALANCE REPORT

Capital Contributions	4,000
Transfer In	230,000
Capital Expenses	(680,205)
Change in Fund Balance	(446,205)

SEWER CAPITAL FUND SUMMARY REPORT

RESOURCES	
Undesignated Beginning Fund Balance	930,460
Capital Contributions	4,000
Transfer In	230,000
Total Resources with Beginning Fund Balance	1,164,460
EXPENDITURES	
Capital Expenses	680,205
Undesignated Ending Fund Balance	484,255
Total Expenditures with Ending Fund Balance	1,164,460

<u>STORM CAPITAL FUND - 416</u>					
		2020	2021	2022	2023
BARS	Description	Actual	Actual	Budget	Budget
308-51-04-16	Undes. Unres. Fund Balance	541,357	-	623,156	460,908
	Total Fund Balance	541,357	-	623,156	460,908
	Department of Ecology Grant	0	-	234,788	345,240
	Pierce County Flood District	0	-	78,263	15,000
	Total Intergovernmental Revenue	0	-	313,051	360,240
397-00-00-10	Transfer In from Storm Fund	81,900	-	81,900	81,900
	Total Transfers In Revenue	81,900	-	81,900	81,900
	TOTAL RESOURCES	623,257	-	1,018,107	903,048

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/conveyance 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, comply with the City's adopted Wastewater Pretreatment Program.

GOALS AND WORK PLAN

2022 Completed:

- Lift station upgrades at Estate Place
- Engineer design for the 44th Street W lift station.
- Backyard sewer main pipe bursting project on Annapolis.

New for 2023:

- Backyard sewer main pipe bursting projects on 100 block of Farallone and El Dorado.
- Construction of the 44th Street lift station.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	3,742	13,830	14,000	13,780
20	Personnel Benefits	1,158	4,655	6,000	6,425
60	Capital Outlays	184,698	449,960	420,000	660,000
	Total	189,599	468,445	440,000	680,205

CAPITAL DETAILED BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	14,000	(220)	13,780
Personnel Benefits			
Personnel Benefits	6,000	425	6,425
Other Improvements	330,000	320,000	650,000
Project Engineering	90,000	(80,000)	10,000
Building Improvements	0	0	0
Machinery & Equip	0	0	0
Total	440,000	240,205	680,205

CAPITAL BUDGET NARRATIVE

Other Improvements include:

- \$200,000 for pipe bursting projects on 100 block of Farallone and El Dorado.
- \$450,000 to upgrade the lift station at 44th St W.

Project Engineering includes \$10,000 for engineering services related to the above projects.

<u>ERR FUND CHANGE IN FUND BALANCE REPORT</u>	
Operating Revenues	158,992
Operating Expenses	(176,200)
Operating Revenues Over/Under Operating Expenses	(17,208)
Capital Replacement Transferred In	248,874
Capital Expenses	(17,500)
Net Change in Fund Balance	214,166
<u>ERR FUND SUMMARY REPORT</u>	
RESOURCES	
Designated Beginning Fund Balance	1,613,365
Operating Revenues	158,992
Capital Replacement Transferred In	248,874
Total Resources with Beginning Fund Balance	2,021,231
EXPENDITURES	
Operating Expenses	176,200
Capital Expenses	17,500
Designated Ending Fund Balance	1,827,531
	2,021,231

		2020	2021	2022	2023
BARS	Description	Actual	Actual	Budget	Budget
308-51-05-01	Beginning Fund Balance	1,311,468	0	1,642,055	1,613,365
	Total Beginning Fund Balance	1,311,468	0	1,642,055	1,613,365
348-30-00-00	General Fund Replacement	99,184	107,822	108,705	111,805
348-30-01-00	City Street Fund Replacement	28,705	38,374	32,494	32,494
348-30-03-00	Water/Sewer Fund Replacement	54,054	65,014	58,029	58,029
348-30-04-00	Storm Sewer Replacement	46,230	48,305	46,546	46,546
348-30-08-00	General Fund O & M	58,600	72,930	0	82,800
348-30-09-00	City Street Fund O & M	19,759	16,057	0	21,500
348-30-11-00	Water/Sewer Fund O & M	37,921	16,694	11,300	23,200
348-30-12-00	Storm Sewer O & M	7,248	9,124	0	14,800
	Total Charges for Goods & Services	351,702	374,320	257,074	391,174
361-11-05-01	Investment Interest	8,301	1,548	1,200	12,000
362-40-05-01	Rental Revenue	3,987	4,030	4,285	4,692
369-10-00-05	Sale of Scrap	0	10,977	0	0
369-90-05-01	Other Miscellaneous Revenue	0	0	0	0
	Total Misc. Revenues	12,288	16,555	5,485	16,692
398-10-05-01	Insurance Recovery	0	0	0	0
	Total Other Revenues	0	0	0	0
	Total Operating Revenue	363,990	390,875	262,559	407,866
	TOTAL RESOURCES	1,675,458	390,875	1,904,614	2,021,231

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

2022 Completed:

- Emission tested all vehicles as required by the State.
- Purchased new computers and equipment.

New for 2022:

- Assist with purchase of new equipment as needed.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget
10	Salaries & Wages	5,369	15,422	18,000	19,800
20	Personnel Benefits	2,813	5,406	7,000	7,000
30	Supplies	31,039	49,773	48,500	51,100
40	Services & Charges	97,344	68,263	93,370	98,300
60	Capital Outlays	98,226	32,273	268,427	17,500
	Total	234,791	171,136	435,297	193,700

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Salaries & Wages			
Salaries & Wages	18,000	1,800	19,800
Personnel Benefits			
Personnel Benefits	7,000	0	7,000
Supplies			
Non-Dept Gas	400	0	400
Facilities Gas	1,500	0	1,500
Police Gas	23,000	7,000	30,000
Parks/Rec Gas	3,000	1,000	4,000
Street Gas	10,000	0	10,000
Storm Gas	3,000	0	3,000
Wtr/Swr Gas	7,000	1,000	8,000
Central Motor Vehicle Supplies	500	0	500
Operating Supplies-ERR Garage	100	0	100
Services & Charges			
Land Rental-ERR Garage	4,570	435	5,005
Non-Dept Insurance	600	0	600
Facilities Insurance	1,400	0	1,400
Police Insurance	12,500	2,500	15,000
Parks/Rec Insurance	2,400	600	3,000
Street Insurance	4,400	600	5,000
Storm Insurance	3,000	300	3,300
Wtr/Swr Insurance	4,600	600	5,200
Utilities Shop/Garage	600	1,000	1,600
O & M - Facilities Garage	500	(400)	100
O & M - Legislative Equipment	100	100	200
O & M - Court Equipment	100	100	200
O & M - Admin. Equipment	100	0	100
O & M - Finance Equipment	0	0	0
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	0	0	0
O & M - Police Vehicles/Equip	25,000	0	25,000
O & M - Building Equipment	0	0	0
O & M - Planning Equipment	0	200	200
O & M - Parks/Rec Vehicles/Equip	5,500	0	5,500
O & M - Street Vehicles/Equip	6,500	0	6,500
O & M - Storm Sewer Vehicles/Equip	8,500	0	8,500
O & M - Wtr/Swr Vehicles/Equip	11,000	0	11,000
Miscellaneous	0	0	0
Total	166,870	16,835	183,705

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

	2022 Budget	In(de)crease	2023 Budget
Legislative	1,200	(1,200)	0
Court	3,557	(3,557)	0
Administration	1,200	(1,200)	0
Finance	3,600	(3,600)	0
Non Dept	0	0	0
Facilities	0	0	0
Information Systems	0	0	0
Police	0	0	0
Building	0	0	0
Planning	0	0	0
Parks/Rec	0	17,500	17,500
Street	162,650	(162,650)	0
Storm	0	0	0
Water/Sewer	96,220	(96,220)	0
Total	268,427	(250,927)	17,500

CAPITAL BUDGET NARRATIVE

Capital consists of:

- Parks-Replace 1999 John Deere 455 Mower

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.

STAFFING

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Finance Director	0.00	0.10	0.10	0.10
Senior Maintenance Supervisor	0.09	0.09	0.00	0.00
Maintenance Lead	0.00	0.00	0.07	0.07
Total	0.09	0.19	0.17	0.17

<u>POLICE INVESTIGATION FUND CHANGE IN FUND BALANCE</u>		
Operating Revenues		250
Operating Expenses		(12,750)
	Net Change in Fund Balance	<u>(12,500)</u>
<u>POLICE INVESTIGATION FUND SUMMARY REPORT</u>		
	RESOURCES	
Designated Beginning Fund Balance		12,500
Operation Revenues		250
	Total Resources with Beginning Fund Balance	<u>12,750</u>
	EXPENDITURES	
Operating Expenditures		12,750
Designated Ending Fund Balance		0
	Total Expenditures with Ending Fund Balance	<u>12,750</u>

<u>POLICE INVESTIGATION FUND</u>					
		2020	2021	2022	2023
BARS	Description	Actual	Actual	Budget	Budget
308-31-01-05	Beginning Fund Balance	12,322	0	12,500	12,500
	Total Beginning Fund Balance	12,322	0	12,500	12,500
357-50-00-00	Investigative Confiscations	0	0	0	0
	Total Fines & Forfeits	0	0	0	0
361-11-01-05	Investment Interest	76	0	0	250
	Total Misc. Revenues	76	0	0	250
	TOTAL RESOURCES	12,398	0	12,500	12,750

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	2020 Actual	2021 Actual	2022 Budget	2023 Budget
40	Services & Charges	0	0	12,500	12,750
	Total	0	0	12,500	12,750

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Services & Charges			
Miscellaneous Investigations	12,500	250	12,750
Total	12,500	250	12,750

BUDGET NARRATIVE

These funds are available for expenditures as authorized by State law as needed in 2023.

<u>REET FUND CHANGE IN FUND BALANCE</u>	
Revenues-REET 1	182,300
Revenues-REET 2	203,200
Transfers Out REET 1	(100,000)
Transfers Out REET 2	0
Net Change in Fund Balance	<u>285,500</u>
<u>REET FUND SUMMARY REPORT</u>	
RESOURCES	
Designated Beginning Fund Balance (1st 1/4)	712,846
Designated Beginning Fund Balance (2nd 1/4)	1,757,612
Revenues-REET 1	182,300
Revenues-REET 2	203,200
Total Resources with Beginning Fund Balances	<u>2,855,958</u>
EXPENDITURES	
Transfers Out REET 1	100,000
Transfers Out REET 2	0
Designated Ending Fund Balance (1st 1/4)	795,146
Designated Ending Fund Balance (2nd 1/4)	1,960,812
Total Expenditures with Ending Fund Balances	<u>2,855,958</u>

<u>REET FUND</u>					
		2020	2021	2022	2023
BARS	Description	Actual	Actual	Budget	Budget
308-31-03-11	Beginning Fund Balance (1st 1/4)	450,943	389,798	612,446	712,846
308-31-03-12	Beginning Fund Balance (2nd 1/4)	1,136,762	1,307,682	1,556,612	1,757,612
	Total Beginning Fund Balance	1,587,705	1,697,481	2,169,058	2,470,458
317-34-00-00	Capital Improvement 1	171,064	247,530	200,000	168,000
317-35-00-00	Growth Management 1	171,064	247,529	200,000	168,000
	Total Taxes	342,128	495,059	400,000	336,000
361-11-03-11	Investment Interest (1st 1/4)	2,727	518	400	14,300
361-11-03-12	Investment Interest (2nd 1/4)	7,375	1,400	1,000	35,200
	Total Misc Revenue	10,102	1,918	1,400	49,500
	TOTAL RESOURCES	1,939,935	2,194,458	2,570,458	2,855,958

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	2020 Actual	2021 Actual	2022 Budget	2023 Budget
0	Transfers & Other Cost Allocations	242,455	25,400	100,000	100,000
	Total	242,455	25,400	100,000	100,000

DETAIL BUDGET

	2022 Budget	In(de)crease	2023 Budget
Transfers & Other Cost Allocations			
Transfer (From 1st 1/4)	100,000	0	100,000
Transfer (From 2nd 1/4)	0	0	0
Total	100,000	0	100,000

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.

\$100,000 is budgeted to be transferred from REET 1 to the Street Fund for Street Improvements.

<u>CUMULATIVE RESERVE FUND SUMMARY REPORT</u>	
Designated Beginning Fund Balance - General Fund	1,209,154
Designated Beginning Fund Balance - Street Fund	150,000
Designated Beginning Fund Balance - Water Fund	11,513
Designated Beginning Fund Balance - Sewer Fund	369,250
Transfer In from General Fund	0
Loan Repayment from Park Capital Fund	766,660
Total Resources with Beginning Fund Balance	<u>2,506,577</u>
Transfer Out to Park Capital Fund	
Designated Ending Fund Balance - General Fund	1,975,814
Designated Ending Fund Balance - Street Fund	150,000
Designated Ending Fund Balance - Water Fund	11,513
Designated Ending Fund Balance - Sewer Fund	369,250
Total Expenditures with Ending Fund Balance	<u>2,506,577</u>

CUMULATIVE RESERVE FUND

		2020	2021	2022	2023
BARS	Description	Actual	Actual	Budget	Budget
308-41-00-01	Beginning Fund Bal-General	3,250,000	0	446,308	1,209,154
308-41-00-11	Beginning Fund Balance-Street	150,000	0	150,000	150,000
308-41-00-42	Beginning Fund Balance- Water	11,513	0	11,513	11,513
308-41-00-43	Beginning Fund Balance-Sewer	<u>369,250</u>	<u>0</u>	<u>369,250</u>	<u>369,250</u>
	Total Fund Balance	3,780,763	0	977,071	1,739,917
397-10-00-05	Transfer In from General Fund	0	0	0	0
397-10-00-06	Loan Payment from Cap Bond Fd	0	0	0	766,660
	Total Non-Revenues	0	0	0	766,660
	TOTAL RESOURCES	3,780,763	0	977,071	2,506,577

BUDGET NARRATIVE

The Cumulative Reserve Fund accounts for principal only. Interest earnings are accrued back to participating funds.

DEPARTMENT: Finance
DIVISION: Cumulative 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.

On September 1, 2021, a \$2,300,000 loan to the Park Bond Capital Fund was executed for cash flow purpose. The second of three annual payments is due on August 31, 2023. The interest received from this loan will go to the General Fund. The funding for the payments will be from donations.