



THE CITY OF FIRCREST

2024

PRELIMINARY

BUDGET

**CITY OF FIRCREST, WASHINGTON
2024 ADOPTED 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: Dawn Masko
Finance Director: Colleen Corcoran

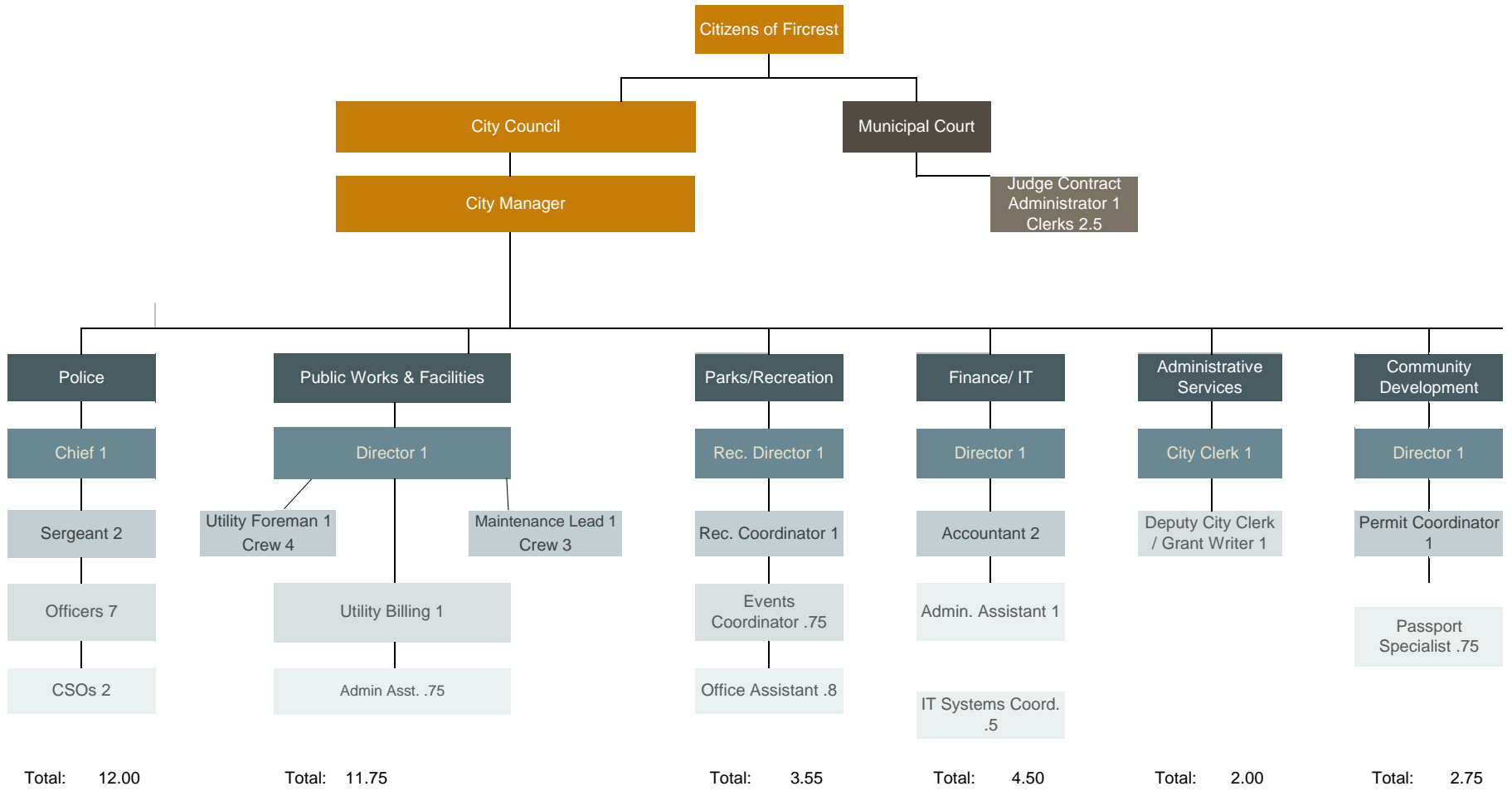
POPULATION: 7,235

2024 ASSESSED VALUATION REGULAR LEVY: \$1,477,386,280
REGULAR MILL LEVY: 1.160951
EMS MILL LEVY: 0.383989
PARK BOND LEVY: 0.30963

2024 REVENUES, EXPENDITURES & BALANCES BY FUND

General	11,977,925
Street	2,315,346
Park Bond Debt Service	602,303
Park Bond Capital	3,225,655
Storm Drain.....	1,046,742
Storm Drain Capital	823,178
Water.....	1,342,337
Water Capital	517,988
Sewer.....	3,939,150
Sewer Capital.....	1,489,792
Equipment Replacement	2,499,012
Police Investigation	13,551
Real Estate Excise Tax.....	3,161,372
Cumulative Reserve	2,750,000
TOTAL.....	35,704,351

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City of Fircrest 2024 Adopted Budget

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Honorable Mayor, Councilmembers, and Citizens of Fircrest:

It is my pleasure to present to you the City of Fircrest 2024 Preliminary Budget. This policy document represents our continued commitment to prudent fiscal management and effective service delivery. This document reflects our commitment to allocating your tax dollars to address the critical issues and mandates facing Fircrest and providing our residents with the highest level of service within existing City resources. As a 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.

Strong effort has been made to maximize the level of public services while minimizing the level of debt and maintaining necessary reserves. 2024 operating expenditures are funded from 2024 operating revenues. Expenditures and revenues have been budgeted conservatively while considering recent historical trends and current economic indicators.

Adequate reserve levels are a necessary component of the City's overall financial management strategy and a key factor in external agencies' measurement of the City's financial strength. The City of Fircrest maintains appropriate reserve levels in the General Fund as required by the Fircrest Municipal Code (FMC) by following "best practices" established by the Government Finance Officers Association (GFOA).

2024 City Council Goals

The City Council holds a Study Session in June of each year to discuss goals and priorities for the next fiscal year's budget. This provides City staff with valuable direction on how to prioritize budget expenditures and allocate resources effectively.

Highlights of the City Council goal discussions for 2024 include:

- Establish a Communications Plan and Program: Primarily staff time in 2024.
- Centennial Celebration Planning and Preparation: \$5,000 has been added to the Community Events budget for celebration planning. It is anticipated that sponsorships and fundraising efforts will pay for a large portion of other associated costs. City beautification efforts will be incorporated into the appropriate budgets.
- Establish an Employee Training and Development Program: Department Directors have included adequate funding in the 2024 budget to address initial employee training needs.
- Develop a Sustainability Plan: Primarily staff time in 2024 for planning.
- Develop a Pedestrian Safety Plan: Primarily staff time in 2024 for planning. Additional safety measures will be brought forward for Council consideration in 2024.
- Implement Whittier Park Master Plan: The planning process kicked off in Fall 2023. Once that process is complete, recommended project components and funding options will be brought forward for Council discussion.

Budget Overview

The 2024 Preliminary Budget totals \$18,260,420 in all funds, including \$12,346,782 in operating funds. The General Fund budget is balanced using conservative revenue estimates in compliance with the City's Financial Policies. The 2024 proposed budget of \$7,690,398 is 5% less than the 2023 revised budget of \$8.1 million.

Revenues

Total preliminary resources for 2024 are \$35,704,351, including a projected beginning fund balance for all funds in 2024 of \$17,516,295 and total revenues of \$18,188,056.

The proposed budget includes a 1% inflationary increase in the regular property tax levy as allowed by state law. Total assessed City property values increased by \$10.3 million (0.7%) to just under \$1.148 billion. Of this increase, just under \$1 million was the result of new construction and improvements, which added \$1,140 to the City's property tax levy. The 1% statutorily allowed inflationary increase adds an additional \$16,970 to the tax levy. The City's 2024 estimated regular property tax levy is \$1.7 million. Based on a 2024 regular property tax rate of \$1.16 per \$1,000 of assessed valuation, the City's share of regular property tax on a house valued at \$568,639 would be \$660 annually. The estimated total 2024 City levy rate of \$1.85 includes an EMS property tax rate of \$0.38 and the voted park bond debt levy of \$0.31. The actual increase or decrease in each taxpayer's individual property taxes will depend primarily on how much their property value changed in relation to the citywide average.

Expenditures

Total budgeted expenditures for 2024 are \$18,260,420, almost \$1 million or 5.1% less than 2023 budgeted expenditures. The decrease is primarily due to capital spending in 2023, including over \$460,000 for stormwater outfall improvements, the purchase of a backhoe and bucket truck, lift station and water main projects, field improvements at Fircrest Park, and the updated audio-visual system in Council chambers.

The 2024 operating expenditure budget (total expenditures minus transfers, debt service, and capital outlays) is \$12,346,782 compared to \$12,058,179 budgeted operating expenses in 2023. The General Fund operating budget includes all expenses not classified as capital, interfund transfers, or lease payments. These expenses include all personnel costs, supplies, and professional services.

Fund Balances

By the end of 2024, the ending fund balances are expected to be \$17.4 million, which is 6% higher than the 2023 budgeted ending fund balance. The increase can be attributed to timing issues of capital projects and the loan repayment from the Park Bond Capital Fund to the Cumulative Reserve Fund.

In terms of the General Fund, a projected ending fund balance of approximately \$4.3 million is anticipated for 2024. Out of this amount, \$1.2 million is unassigned, \$1.9 million is reserved for cash flow, \$250,000 is restricted for ARPA purposes, and nearly \$900,000 is assigned for special purposes. It's worth noting that this exceeds the financial policy goal of maintaining an ending fund balance equivalent to at least 3 months of the General Fund operating budget.

2024 Budget Assumptions

- Includes a COLA increase of 4.5% for all employees.
- Includes a 10% employee contribution for medical premiums.
- Includes revenues and expenditures for Ruston Court contracted services.

Staffing Changes

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

Following a management evaluation of City operations and corresponding staffing needs, the City began incrementally implementing recommended changes in late 2023. The 2024 Budget includes several staffing changes related to this organizational evaluation to address operational effectiveness and workload needs. Staffing changes include:

- A Community Development Director has been added.
- The Administrative Services Director has been replaced with a City Clerk position.
- A Recreation Specialist position is recommended but has not yet been added to the budget. Staff is exploring revenue enhancements and program additions to help fund this new position.

Challenges, Accomplishments, and Opportunities

This past year has brought continued changes, challenges, and growth to the City in terms of how we operate. Unforeseen events, significant staffing transitions, and mandates beyond our control have necessitated continuous adaptation to maintain a high level of service to our community, meet statutory requirements, and plan for our future.

This budget is our best estimate of revenues based on historical data, adjustments based on new information, and what is anticipated in economic forecasts. We are intentionally conservative in many of our projections. Our department managers have been conservative in budget planning and have strived to balance available funds with expected service levels. Staff have made every effort to ensure accuracy while acknowledging that legislative or operational events may occur, which could render projections inaccurate. They have implemented cost containment measures whenever possible; however, we anticipate a general increase in costs.

Indeed, there are factors that impose real constraints on the City's future capacity to address community needs and desires. Inflation year-over-year has come down, but prices remain high.

The Consumer Price Index (CPI-W) for Seattle-Tacoma-Bellevue has risen by 5.1% compared to last year (August 2022 to August 2023). This increase reflects the continued rising costs of labor, goods, and services to the region. Extraordinary fuel prices affect everything from capital projects to the fuel we utilize for our vehicles and equipment. Supply chain demands continue to wreak havoc with the ability to obtain infrastructure materials. Unfortunately, our city's liability insurance, Cities Insurance Association of Washington, will see another significant increase this year. We continue to face a tight employment market, making finding and retaining qualified personnel more crucial than ever.

The City recognizes the importance of growing and diversifying its revenue base to meet the community's needs. Focusing on economic development and sustainability will be crucial in providing quality services and amenities. The City will continue to work on development and redevelopment opportunities. Establishing a form-based code for the northwestern part of the City has provided an incredible opportunity for the City despite the lack of control over timing. We will continue to collaborate with the City Council to address new State laws pertaining to housing and growth, ensuring compliance while considering the unique needs of our community. The addition of a Community Development Director provides much-needed internal support for these critical areas.

Balancing the budget while meeting citizen expectations is an ongoing challenge that requires careful management. However, there is still much that needs to be accomplished. Improving communication with our residents, enhancing records management, managing public records requests, ensuring code compliance, prioritizing employee safety, increasing staff training and development, tackling growth and housing mandates, and addressing deferred maintenance of City facilities are just a few of the issues we continue to face. Every City department strives to provide high-quality customer service while seeking to find further efficiencies.

By strategically allocating resources and developing a forward-looking vision, the City will be well-positioned to deliver high-quality services into the future. As a small local government, the City must capitalize on available opportunities and make necessary adjustments to ensure continued exemplary service to residents.

Much was accomplished in 2023. The City hired a new City Manager, a Community Development Director, a part-time Information Technology Coordinator, and a new Police Chief. Longtime Police Chief John Cheesman retired after 40 years of exemplary service. His dedication and contributions to the community are greatly appreciated. We celebrated the first anniversary of our beautiful Community Center, which has become a hub for various activities and events. Recreation programs and community events saw a record number of participants. A new audio-visual system was installed in Council Chambers to enhance communication and accessibility during City Council meetings and Municipal Court proceedings. Public Works acquired a bucket truck, enabling efficient maintenance and repairs of City infrastructure. The Police Department should be fully staffed by the end of 2023. Numerous street, sidewalk, and utility repairs and improvements were completed, contributing to the safety and functionality of the City's infrastructure. The Fircrest Park tennis court resurfacing project was completed, and

improvements to the athletic field at Fircrest Park are underway, which will enhance playability. We look forward to more activities, improvements, and accomplishments in the coming year.

Summary

In summary, the 2024 General Operating Preliminary Budget is balanced. We continue to invest in the quality of life that we all cherish in Fircrest, doing so with the continued tradition of fiscal conservatism in our annual budgeting. Such conservatism has guaranteed a healthy reserve and a balanced annual budget.

This budget is the result of many hours of preparation and financial projections by department managers and their staff, who have all demonstrated exceptional dedication to achieving a balanced budget. I especially want to thank our Finance Director, Colleen Corcoran, and Accountant Julie Dunbar, who invested countless hours in compiling this budget. Fircrest is truly fortunate to have such a dedicated staff whose unwavering commitment to service sets our community apart from so many others.

On behalf of the entire City staff, we thank the City Council and citizens for their invaluable support and the opportunity to serve the City of Fircrest. City staff are fully committed to assisting the City Council in finalizing the budget for fiscal year 2024.

Sincerely,

Dawn Masko
City Manager

Budget Development Process

The 2024 Budget for the City of Fircrest sets the financial operating plan for the City. The budget includes estimated expenditure (costs) of providing services and the estimated revenues (income) to pay for those services. In accordance with the Revised Code of Washington (RCW) 35A.33.075, the City must adopt a balanced budget. This means that budgeted appropriations are, therefore, limited to the total estimated revenues for the upcoming year plus any fund balance estimated to be available at the close of the 2023 fiscal year. The City's intent is to pay for all current expenditures with current revenues (a structurally balanced budget).

The City's budget process is defined by Chapter 35A.34 RCW. In Washington State, city government fiscal years follow the calendar year of January 1st to December 31st. Cities are required to hold public hearings during the budget preparation process. The first public hearing covers revenue sources for the coming year's budget, including the property tax levy. An additional public hearing is required to cover the proposed preliminary budget.

The City's budget process is a continuous cycle. The City Manager, City Council, and City staff work together to develop the budget. The City recognizes its ethical and fiduciary responsibility to its citizens to carefully account for public funds, wisely manage municipal finances, and plan adequate funding for the services and facilities desired and needed by the public. While the budget is being created, all parties must make decisions on how to utilize the limited revenues that the City receives to produce the greatest benefit to its citizens. Each phase of the budget process requires a coordinated effort between the City Manager, City Council, and City administration. The development, adoption, monitoring, and evaluation of the City budget is a continual process that leads from one budget cycle to the next.

The budget is constantly monitored throughout the year to ensure the City does not expend more than its available resources. Periodic reports are made to the City Council on the status of the budget. In addition, City staff continually assesses trends, changes in laws/statutes, and other factors that may impact the City's sources of revenues and expenditure limitations. The Finance Department also prepares annual financial reports, which are audited by the Washington State Auditor's Office.

Procedures for Adopting the Original Budget

The City's budget process and the time limits under which the budget must be prepared are defined by RCW 35A.34. The budget process steps are:

1. Prior to the beginning of the City's next fiscal year and before November 2nd, the City Manager submits a proposed budget to the City Council. This budget is based on priorities established through the City Manager by Department Directors/Managers after analyzing revenues, expenditures, and statutory requirements.
2. The City Council conducts public hearings on the proposed budget before the statutory deadline in December.

3. The City Council makes its adjustments to the proposed budget and adopts, by ordinance, a final balanced budget no later than December 31st.
4. Within 30 days of adoption, the final budget is available to the public.

Budget Amendments

The budget, as adopted, constitutes the legal authority for expenditures. The City's budget is adopted at the fund level so that expenditures may not legally exceed appropriations at that level of detail. The City Manager and Finance Director may transfer budgeted amounts from one line item to another within any fund; however, any revisions that alter the total expenditures of a fund to be greater than the adopted appropriated amount or that affect the number of authorized employee positions or salary ranges must be approved by the City Council.

Any budget amendments made during the year are adopted by City Council ordinance. These amendments allow for necessary adjustments to the budget that could not have been planned for during the normal budgeting process and ensure that the budget remains in balance. Typical amendments include administrative adjustments, carry-forward appropriations resulting from projects that were not completed at year-end, and new grant revenues awarded after the budget adoption.

Budget Document

The budget document serves two distinct purposes:

1. To present the City Council and the public with a clear picture of the services the City provides, the cost of those services, and the policy decision underlying the financial decisions.
2. To provide City management with a financial and operating plan that guides the actions of the day-to-day activities to meet City Council goals and policy direction.

Basis Of Accounting and Budgeting

Basis of Accounting

The City of Fircrest's budget and financial statements for governmental funds (General, Special Revenue, Debt Service, and Capital Projects Funds) and proprietary funds (Utilities and Internal Service Funds) are prepared using a cash basis of accounting. Revenues are recognized when received, and expenditures are recognized when paid.

Basis of Presentation – Fund Accounting

The accounts of the City are organized on the basis of funds and account groups. Each fund is a separate accounting entity with a self-balancing group of accounts. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The City uses 14 separate funds for budgeting purposes.

Except for the General Fund, money within each fund cannot be used in other funds. Many of the revenues received in each fund are restricted in use by law and/or by legislative action. Funds may make interfund loans to other funds. However, any interfund loan must be paid back based on a predetermined schedule and must pay prevailing interest rates (usually the interest rate earned through the Local Government Investment Pool). The General Fund can make transfers to other funds if money is available.

Basis of Budgeting

The City uses the same revenue and expenditure recognition principles for budgeting as for accounting.

Balanced Budget

State law prescribes a balanced budget where total expenditures and other uses cannot exceed total resources (revenue plus beginning fund balance). Best budget practices also specify that “ongoing expenditures” should not exceed “ongoing revenues”.

Budgetary Fund Balance

Budgetary fund balance is the difference between current liabilities (expenditures) and current assets (revenues) of a fund. This is the amount available for appropriation during the budget period.

Budgeting, Accounting and Reporting System (BARS)

The City of Fircrest uses the revenue and expenditure classifications contained in the Budgeting, Accounting, and Reporting System (BARS) Manual, as prescribed by the Washington State Auditor’s Office, under the authority of Washington State law, Chapter 43.09 RCW. This system provides a uniform chart of accounts for all Washington State local governments and provides useful comparative data to the state regarding local spending.

Budget Fund Structure

Governments utilize a fund accounting system that emphasizes accountability rather than profitability. In this system, a fund is a self-balancing set of accounts segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations. In governmental accounting, the expenditure side of the budget is called an “appropriation” and is the legal authority to provide a given level of service. It is illegal to spend more than the fund’s appropriation. The budget appropriation is not just a forecast of the amount the City expects to spend; it is the maximum amount that may be spent.

The City maintains fourteen appropriated funds in the 2024 budget, which does not include three fiduciary funds that are not budgeted funds. Although not budgeted, the fiduciary funds are reported in the audited financial statements.

The City currently utilizes the following two fund types for budgetary purposes:

- **Governmental Fund Types**

- **General Fund** – to account for all financial resources except those required to be accounted for in another fund.
- **Special Revenue Funds** – to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.
- **Debt Service Fund** – to account for the accumulation of resources for and the payment of general long-term debt principal and interest.
- **Capital Project Funds** – to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

- **Proprietary Funds**

- **Enterprise Funds** – to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
- **Internal Service Fund** – to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Legal budgetary control is established at the fund level, i.e., expenditures for a fund may not exceed the total appropriation amount. The City Manager may authorize transfers of appropriations within a fund, but the City Council must approve by ordinance any increase in total fund appropriations. Any unexpended appropriations for budgeted funds lapse at the end of the year.

The legal restraints specific to each fund type are summarized below.

- The **General Fund** is the City’s main operating fund and accounts for all activities not required to be accounted for in some other fund. The General Fund includes police, fire, parks and recreation, building and planning, municipal court, legal and financial services, community events, facilities maintenance, and general administration expenditures. Additionally, the General Fund subsidizes street operations and maintenance.
- **Special Revenue Funds** account for the proceeds of specific revenue sources (other than trust funds or for major capital projects) that are legally restricted to expenditures for specific purposes. The City’s special revenue funds are the ***Street Fund, Police Investigation Fund,*** and the ***Cumulative Reserve Fund.***

- **Debt Service Funds** account for the accumulation of resources for and the payment of principal and interest on the City’s bonds issued in support of governmental activities. The City’s debt service fund is the ***Park Bond Debt Service Fund***.
- **Capital Project Funds** account for the acquisition, construction, or improvements of major capital facilities except for those financed by proprietary or trust funds. The City has a ***Park Bond Capital Fund*** and a ***REET (Real Estate Excise Tax) Fund***. A portion of the revenues received into the Capital Project Funds (such as Real Estate Excise Taxes) are restricted by law to be used for general capital improvements.
- **Enterprise Funds** are self-supporting through user rates and charges. The ***Water Fund, Sewer Fund, Storm Drain Fund, Water Improvement Fund, Sewer Improvement Fund, Storm Drain Improvement Fund, Stormwater Capital Improvement Fund,*** and the ***Utility Trust Fund*** are enterprise funds.
- **Internal Service Funds** are used to account for the financing of goods or services to other departments or funds of the City on a cost-reimbursement basis. The ***Equipment Rental Fund*** is an internal service fund that provides for the repair and maintenance, replacement, and operation of the City’s vehicles and heavy equipment.

2024 Preliminary Budget Summary

Fund	Fund Name	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
001	General Fund	\$ 4,564,720	\$ 7,413,205	\$ 7,690,398	\$ 4,287,527
101	City Street Fund	358,090	1,957,256	2,002,391	312,955
105	Police Investigation Fund	12,951	600	13,551	-
150	Cumulative Reserve Fund	1,979,506	770,494	-	2,750,000
201	Park Bond Debt Service Fund	148,762	453,541	439,750	162,553
301	Park Bond Capital Fund	1,895,655	1,330,000	974,347	2,251,308
310	REET (Real Estate Excise Tax) Fund	2,745,557	415,815	220,213	2,941,159
415	Storm Drain Operating Fund	393,242	653,500	551,193	495,549
416	Storm Capital Improvement Fund	741,278	81,900	116,250	706,928
425	Water Operating Fund	119,387	1,222,950	1,211,845	130,492
426	Water Capital Improvement Fund	313,988	204,000	429,375	88,613
430	Sewer Operating Fund	1,004,366	2,934,784	3,371,092	568,058
432	Sewer Capital Improvement Fund	1,255,792	234,000	887,740	602,052
501	Equipment Replacement Fund	1,983,001	516,011	352,275	2,146,737
GRAND TOTAL:		<u>\$ 17,516,295</u>	<u>\$ 18,188,056</u>	<u>\$ 18,260,420</u>	<u>\$ 17,443,931</u>

GENERAL FUND

- Includes the fourth year of a six-year EMS levy rate passed by voters.
- Transfers 15% of property tax collections to the Street Fund.
- Transfers \$51,205 from General Fund Light reserves 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).
- 4.5% increase applied to the Fire/EMS contract with Tacoma.
- Includes library reimbursements of \$78 charged by the City of Tacoma.

**2023 Budgeted
Operating Revenues:**

\$7,032,384

**2024 Budgeted
Operating Revenues:**

\$7,413,205

**2023 Budgeted
Operating Expenditures:**

\$7,495,967

**2024 Budgeted
Operating Expenditures:**

\$7,411,138

CUMULATIVE RESERVE FUND

The City also has a cumulative reserve fund that was set up by ordinance. This fund has emergency reserves set aside of \$2,750,000 that can only be used by the General Fund and requires Council approval by ordinance to utilize these funds.

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 third and final of three annual payments is due on August 31, 2024. Per ordinance, all interest will be receipted into the General Fund.

STREET FUND

The Street Fund provides for all maintenance and operation functions for the City's transportation infrastructure, including streets, sidewalks, signs, streetlights, and beautification.

- Transfers-in from the General Fund include \$257,594 (15% Property Tax), \$51,205 (Street Light Maintenance), and \$10,000 (Beautification).
- Street Capital consists of 25% of the cost of a new Public Works building alarm system.
- Minor street improvements of \$100,000 funded by a transfer from REET 1.
- Sidewalks and retaining walls on Emerson from Woodside Drive to 67th Ave W. Total project cost is \$448,270 with a 90% grant of \$403,443 and a 10% local match of \$44,827 to be funded with a transfer from REET 1.

- Construction of the South Orchard Street ground and overlay from Regents Blvd to Holly Drive. The total project cost is \$753,857, with a 90% grant from the Transportation Improvement Board (TIB) of \$678,471 and a 10% local match of \$75,386 funded by a transfer from REET 1.
- Construction of lighted crosswalk at Contra Costa and Electron Way with full funding of \$153,000 from Department of Commerce.

2023 Budgeted Revenues:

\$1,404,883

2024 Budgeted Revenues:

\$1,804,256

**2023 Budgeted Expenditures
including Capital:**

\$1,457,288

**2024 Budgeted Expenditures
including Capital:**

\$1,845,433

- Street Reserves will decrease by \$45,135.

PARK BOND DEBT SERVICE FUND

The Park Bond Debt Service 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 park bond projects. A \$2,300,000 three-year loan was executed from the Cumulative Reserve Fund in 2021 for cash flow purposes to complete the project. The 2024 Budget contains the final payment for the interfund loan. This budget includes other smaller park bond capital projects that will be completed in 2024.

STORM DRAIN OPERATING FUND

The Storm Drain Operating Fund provides for the maintenance and operation of the City’s storm water collection system, including cleaning catch basins and street sweeping.

2023 Budgeted Revenues:

\$614,900

2024 Budgeted Revenues:

\$653,500

2023 Budgeted Expenditures:

\$590,764

2024 Budgeted Expenditures:

\$551,193

- Reserves will increase by \$102,307.

STORM DRAIN CAPITAL FUND

Capital consists of \$100,000 for storm fall-out improvements plus project engineering of \$10,000, and 25% of the cost for a new Public Works building alarm system.

WATER OPERATING FUND

The Water Operating Fund provides for the maintenance and operation of the City’s water distribution system and provides for the delivery of safe drinking water for all water customers.

2023 Budgeted Revenues:

\$1,212,250

2024 Budgeted Revenues:

\$1,222,950

2023 Budgeted Expenditures:

\$1,201,315

2024 Budgeted Expenditures:

\$1,211,845

- Reserves will increase by \$11,105.

WATER CAPITAL FUND

Capital consists of \$200,000 for watermain replacement on South Orchard Street from Holly Drive to Regents Blvd., 25% of the cost for a new Public Works building alarm system, reconstruction of Well #4, and purchase of an emergency backup generator for Well #6/7.

SEWER OPERATING FUND

The Sewer Operating Fund provides for the wastewater collection and conveyance system in compliance with Department of Ecology water quality standards. The utility operates and maintains sewer lift stations and sewer mains.

2023 Budgeted Revenues:

\$2,833,384

2024 Budgeted Revenues:

\$2,934,784

2023 Budgeted Expenditures:

\$3,215,229

2024 Budgeted Expenditures:

\$3,371,092

- Reserves will decrease by \$436,308.

SEWER CAPITAL FUND

Capital improvements include \$650,000 for the 44th Street lift station project, \$210,000 for pipe-bursting projects on the 1100 block between Linwood and Crestwood, and 25% of the cost for a new Public Works building alarm system.

EQUIPMENT RENTAL AND REPLACEMENT FUND

The Equipment Rental and Replacement Fund serves as a central fund for acquiring and replacing vehicles and equipment valued at more than \$1,000. To ensure the availability of funds for equipment replacement, each department is charged an annual replacement contribution. By allocating a yearly replacement contribution, departments can proactively plan for the replacement of their equipment. This approach helps ensure that when a piece of equipment reaches the end of its useful life, sufficient funds are available for its replacement.

The purchases budgeted in Equipment Rental and Replacement in 2024 are detailed in the ERR Fund budget.

2024 Revenue Summary by Fund

Fund	Fund Name	2021 Actual	2022 Actual	2023 Budget	2024 Preliminary
001	General Fund	\$ 11,465,835	\$ 11,983,350	\$ 12,594,131	\$ 11,977,925
101	City Street Fund	701,434	972,686	1,830,378	2,315,346
105	Police Investigation Fund	12,410	12,701	12,951	13,551
150	Cumulative Reserve Fund	4,280,763	1,743,609	1,979,506	2,750,000
201	Park Bond Debt Service Fund	693,760	552,016	576,962	602,303
301	Park Bond Capital Fund	9,624,763	3,521,994	3,102,521	3,225,655
310	REET (Real Estate Excise Tax) Fund	2,194,458	2,544,526	2,845,557	3,161,372
415	Storm Drain Operating Fund	852,116	879,729	959,006	1,046,742
416	Storm Capital Improvement Fund	649,541	695,695	1,546,717	823,178
425	Water Operating Fund	1,477,446	1,506,553	1,456,402	1,342,337
426	Water Capital Improvement Fund	870,737	1,074,450	709,312	517,988
430	Sewer Operating Fund	3,770,321	4,389,755	4,219,595	3,939,150
432	Sewer Capital Improvement Fund	1,755,172	1,526,460	1,585,997	1,489,792
501	Equipment Replacement Fund	1,833,409	2,058,133	2,316,722	2,499,012
CITY TOTAL		\$ 40,182,165	\$ 33,461,657	\$ 35,735,757	\$ 35,704,351

2024 Expenditure Summary by Fund

Fund	Fund Name	2021 Actual	2022 Actual	2023 Budget	2024 Preliminary
001	General Fund	\$ 6,705,311	\$ 6,421,604	\$ 8,097,023	\$ 7,690,398
101	City Street Fund	424,269	547,190	1,457,288	2,002,391
105	Police Investigation Fund	-	-	12,951	13,551
201	Park Bond Debt Service Fund	573,700	416,200	428,200	439,750
301	Park Bond Capital Fund	7,585,090	1,846,353	1,479,866	974,347
310	REET (Real Estate Excise Tax) Fund	25,400	84,470	100,000	220,213
415	Storm Drain Operating Fund	508,203	510,623	587,764	551,193
416	Storm Capital Improvement Fund	35,746	14,620	869,081	116,250
425	Water Operating Fund	1,203,168	1,262,402	1,201,315	1,211,845
426	Water Capital Improvement Fund	605,530	859,138	394,680	429,375
430	Sewer Operating Fund	2,587,056	3,003,544	3,169,979	3,371,092
432	Sewer Capital Improvement Fund	468,713	174,462	980,205	887,740
501	Equipment Replacement Fund	175,006	149,277	466,834	352,275
CITY TOTAL		\$ 20,897,192	\$ 15,289,883	\$ 19,245,186	\$ 18,260,420

2024 Revenue & Other Sources Summary

Description	2021 Actual	2022 Actual	2023 Budget	2024 Preliminary
Beginning Fund Balances	19,546,009	15,984,974	17,641,012	17,516,295
Property Tax	2,731,434	2,619,781	2,702,501	2,738,253
Sales Tax	1,022,074	1,044,771	1,030,000	1,055,000
Utility Taxes	725,982	743,811	741,199	795,199
Real Estate Excise Tax	495,059	337,431	336,000	300,000
Franchise Fees	412,272	360,716	452,500	462,500
Licenses & Permits	123,632	125,901	117,500	122,500
Intergovernmental	2,514,436	1,538,017	2,368,603	1,816,099
Charges for Goods & Services	1,187,005	1,427,089	1,425,522	1,518,199
Utility Collections	4,329,263	4,417,610	4,478,284	4,478,284
Interfund Charges for Services	376,186	366,983	391,174	423,108
Fines & Penalties	228,792	181,991	203,800	203,800
Interest & Miscellaneous	1,618,381	2,091,422	1,853,510	2,445,708
Capital Contributions	-	18,800	8,000	8,000
Interfund Transfers	4,874,628	1,409,677	1,219,492	1,050,912
Other Financing Sources & Non-Revenues	(2,988)	792,683	766,660	770,494
Total Revenue From All Sources	\$ 40,182,165	\$ 33,461,657	\$ 35,735,757	\$ 35,704,351

2024 Expenditure & Other Uses Summary

Description	2021 Actual	2022 Actual	2023 Budget	2024 Preliminary
Operations Expenditures				
Legislative	\$ 63,733	\$ 92,656	\$ 91,295	\$ 86,615
Court Services	356,020	324,091	415,245	430,797
Administration	279,580	329,986	454,110	414,100
Finance	359,409	335,267	410,750	395,910
Legal Services	231,355	293,257	322,800	281,500
Employee Benefit Programs	8,398	2,573	21,500	2,500
Non-Departmental	223,092	184,642	133,342	135,224
Personnel	38,255	35,447	47,020	37,915
Facilities	377,165	493,965	526,050	642,285
Information Technology Services	58,974	69,539	151,395	136,400
Civil Service	4,277	3,939	8,575	5,010
Law Enforcement	1,636,871	1,835,147	2,323,626	2,230,474
Fire & EMS Services	682,903	725,926	794,888	830,658
Jail Services	24,438	26,638	30,500	30,500
Building	83,050	71,937	102,370	147,195
Emergency Management	8,412	8,950	10,230	10,765
Streets Maintenance	396,876	446,097	468,043	525,625
Conservation & Environmental Services	8,712	13,442	15,280	15,570
Planning & Community Development	67,989	83,869	160,120	185,180
Social Services	2,038	2,123	2,208	2,185
Culture & Recreation	288,387	401,368	522,395	543,240
Library Services	7,293	10,503	10,000	10,000
Community Events	20,109	55,241	53,650	57,500
Swimming Pool	242,747	283,175	302,485	308,035
Parks	280,852	293,064	322,728	338,695
Total Operations Expenditures	5,750,935	6,422,842	7,700,605	7,803,878
Proprietary Expenditures				
Storm Drain Utility	425,880	428,300	505,475	468,904
Water Utility	1,058,730	1,108,850	1,029,485	1,043,022
Sewer Utility	2,061,152	2,464,778	2,646,414	2,849,238
Equipment Rental & Replacement	142,733	143,014	176,200	181,740
Total Proprietary Expenditures	3,688,495	4,144,942	4,357,574	4,542,904
Total Operating Expenditures	9,439,430	10,567,784	12,058,179	12,346,782
Other Financing Uses				
Capital Expenditures	8,919,442	2,257,143	4,422,267	3,305,962
Debt Service	958,780	803,124	770,902	782,417
Interfund Transfers	1,574,628	890,414	1,227,178	1,054,765
Other Decreases in Fund Balance	4,912	771,418	766,660	770,494
Total Other Financing Uses	11,457,762	4,722,099	7,187,007	5,913,638
Total Expenditures & Other Uses	20,897,192	15,289,883	19,245,186	18,260,420
Ending Fund Balances	19,284,975	18,171,773	16,490,571	17,443,931
Total Expenditures, Other Uses & Fund Balances	\$ 40,182,167	\$ 33,461,656	\$ 35,735,757	\$ 35,704,351

General Fund 2024 Revenue & Other Sources Summary

Description	2021 Actual	2022 Actual	2023 Budget	2024 Preliminary
Beginning Fund Balance				
Restricted	\$ -	\$ 473,948	\$ 800,393	\$ 320,669
Assigned	1,218,843	1,147,176	1,070,521	947,841
Reserved for Cash Flow	1,400,000	1,400,000	1,400,000	1,925,000
Unassigned	1,581,595	1,739,401	2,290,833	1,371,210
Beginning Fund Balance	4,200,438	4,760,525	5,561,747	4,564,720
Revenues & Other Sources				
Property Tax	2,143,359	2,187,981	2,261,455	2,285,312
Sales Tax	1,022,074	1,044,771	1,030,000	1,055,000
Utility Taxes	725,982	743,811	741,199	795,199
Franchise Fees	412,272	360,716	452,500	462,500
Licenses & Permits	115,431	112,396	107,500	112,500
Intergovernmental	1,276,655	794,180	397,955	364,955
Charges for Goods & Services	1,187,005	1,427,089	1,425,522	1,518,199
Fines & Penalties	228,792	181,991	203,800	203,800
Interest & Miscellaneous	156,816	342,581	412,453	615,740
Total Operating Revenues	7,268,386	7,195,516	7,032,384	7,413,205
Other Increases in Fund Resources	(2,988)	17,321	-	-
Other Financing Sources	-	9,989	-	-
Total Revenues & Other Sources	7,265,398	7,222,826	7,032,384	7,413,205
Total Revenues From All Sources	\$ 11,465,836	\$ 11,983,351	\$ 12,594,131	\$ 11,977,925

General Fund

2024 Expenditure & Other Uses Summary

Description	2021 Actual	2022 Actual	2023 Budget	2024 Preliminary
Operating Expenditures				
Legislative	\$ 63,733	\$ 92,656	\$ 91,295	\$ 86,615
Court Services	356,020	324,091	415,245	430,797
Administration	279,580	329,986	454,110	414,100
Finance	359,409	335,267	410,750	395,910
Legal Services	231,355	293,257	322,800	281,500
Employee Benefit Programs	8,398	2,573	21,500	2,500
Non-Departmental	223,092	184,642	133,342	135,224
Personnel	38,255	35,447	47,020	37,915
Facilities	377,165	493,965	526,050	642,285
Information Technology Services	58,974	69,539	151,395	136,400
Civil Service	4,277	3,939	8,575	5,010
Law Enforcement	1,636,871	1,835,147	2,310,675	2,216,923
Fire & EMS Services	682,903	725,926	794,888	830,658
Jail Services	24,438	26,638	30,500	30,500
Building	83,050	71,937	102,370	147,195
Emergency Management	8,411	8,950	10,230	10,765
Conservation & Environmental Services	8,712	13,442	15,280	15,570
Planning & Community Development	67,989	83,869	160,120	185,180
Social Services	2,038	2,123	2,208	2,185
Culture & Recreation	288,387	401,368	522,395	543,240
Library Services	7,293	10,503	10,000	10,000
Community Events	20,109	55,241	53,650	57,500
Swimming Pool	242,747	283,175	302,485	308,035
Parks	280,852	293,064	322,728	338,695
Total Operating Expenditures	5,354,058	5,976,745	7,219,611	7,264,702
Other Financing Uses				
Lease Payments	6,883	10,049	11,444	11,597
Buildings & Structures	17,986	-	-	70,300
Capital Improvements	43,309	51,854	70,000	-
Capital Equipment	148,996	-	188,376	25,000
Interfund Transfers Out	1,129,167	374,384	607,592	318,799
Other Decreases in Fund Balance	4,912	8,572	-	-
Total Other Financing Uses	1,351,253	444,859	877,412	425,696
Total Expenditures & Other Uses	6,705,311	6,421,604	8,097,023	7,690,398
Ending Fund Balance				
Restricted	473,948	800,393	380,581	253,057
Assigned	1,147,176	1,070,520	913,896	896,636
Reserved for Cash Flow	1,400,000	1,400,000	1,400,000	1,925,000
Unassigned	1,739,401	2,290,833	1,802,631	1,212,834
Ending Fund Balance	4,760,525	5,561,746	4,497,108	4,287,527
Total General Fund Budget	\$ 11,465,836	\$ 11,983,350	\$ 12,594,131	\$ 11,977,925

Ending Fund Balances

Fund	Ending Fund Balance			
	2021 Actual	2022 Actual	2023 Budget	2024 Preliminary
General Fund	\$ 4,760,525	\$ 5,561,746	\$ 4,497,108	\$ 4,287,527
City Street Fund	277,165	425,496	373,090	312,955
Police Investigation Fund	12,410	12,701	-	-
Cumulative Reserve Fund	4,280,763	1,743,609	1,979,506	2,750,000
Park Bond Debt Service Fund	120,060	135,816	148,762	162,553
Park Bond Capital Fund	2,039,673	1,675,641	1,622,655	2,251,308
REET Fund	2,169,058	2,460,056	2,745,557	2,941,159
Storm Drain Operating Fund	343,913	369,106	371,242	495,549
Storm Capital Improvement Fund	613,795	681,075	677,636	706,928
Water Operating Fund	274,278	244,151	255,087	130,492
Water Capital Improvement Fund	265,207	215,312	314,632	88,613
Sewer Operating Fund	1,183,265	1,386,211	1,049,616	568,058
Sewer Capital Improvement Fund	1,286,459	1,351,998	605,792	602,052
Equipment Rental Fund	1,658,403	1,908,856	1,849,888	2,146,737
Total	\$ 19,284,974	\$ 18,171,774	\$ 16,490,571	\$ 17,443,931

General Fund Ending Fund Balances

General Fund	Ending Fund Balance			
	2021 Actual	2022 Actual	2023 Budget	2024 Preliminary
Restricted - ARPA Funds	\$ 473,948	\$ 800,393	\$ 380,581	\$ 253,057
Assigned - Light	528,647	502,126	435,367	398,241
Assigned - 44th/Alameda	618,529	568,394	478,529	498,395
Unassigned - Reserved for Cash Flow	1,400,000	1,400,000	1,400,000	1,925,000
Unassigned	1,739,401	2,290,833	1,802,631	1,212,834
Total	\$ 4,760,525	\$ 5,561,746	\$ 4,497,108	\$ 4,287,527

<u>GENERAL FUND CHANGE IN FUND BALANCE REPORT</u>		
Operating Revenues		7,413,205
ARPA used for Police Officer (rollover from 2023)		67,612
Banked Property Tax for Police Officer (rollover from 2023)		65,143
Operating Expenses		(7,543,893)
Operating Revenues Over/(Under) Operating Expenditures		2,067
Less Transfer Out to St. Lt. Maint. from Lt. Fund Balance		(51,205)
Less Capital Expenditures From General Fund		(95,300)
Less Capital Expenditures From 44th St Fund Balance		0
Less Capital Expenditures From General Fund-ARPA		<u>0</u>
Total Net Change in Total General Fund Balances		(144,438)
<u>GENERAL FUND SUMMARY REPORT</u>		
RESOURCES		
Assigned Beginning Fund Balance-Light		449,446
Assigned Beginning Fund Balance-44th Alameda		498,395
Restricted Beginning Fund Balance-ARPA		320,669
Unassigned Beginning Fund Balance-Reserved for Cash Flow		1,925,000
Unassigned Beginning Fund Balance		1,371,210
Operating Revenues		<u>7,413,205</u>
Total Resources with Beginning Fund Balance		<u>11,977,925</u>
EXPENDITURES		
Operating Expenses		7,543,893
Transfer Out to Street for St. Lt. Maint./Cap from Lt. Fund Balance		51,205
Capital Expenditures From General Fund		95,300
Capital Expenditures From 44th St Fund Balance		0
Capital Expenditures From General Fund-ARPA		0
Assigned Ending Fund Balance-Light		398,241
Assigned Ending Fund Balance-44th Alameda		498,395
Restricted Ending Fund Balance-ARPA		253,057
Unassigned Ending Fund Balance-Reserved for Cash Flow		1,925,000
Unassigned Ending Fund Balance		<u>1,212,834</u>
Total Expenditures with Ending Fund Balance		<u>11,977,925</u>

GENERAL FUND REVENUE

BARS	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
308-51-00-01	Assigned BFB - Light	557,005	528,647	502,126	449,446
308-51-00-02	Assigned BFB - 44th Alameda	661,838	618,529	568,395	498,395
308-31-00-01	Restricted BFB - ARPA	0	473,948	800,393	320,669
308-91-00-01	Reserved for Cash Flow	1,400,000	1,400,000	1,400,000	1,925,000
308-91-00-01	Unassigned BFB - General	1,581,595	1,739,401	2,290,833	1,371,210
	Total Fund Balance	4,200,438	4,760,526	5,561,747	4,564,720
311-10-00-00	General Property Taxes	1,605,399	1,632,421	1,699,415	1,717,295
311-10-01-00	EMS Taxes	537,960	555,560	562,040	568,017
313-11-00-00	Retail Sales & Use Tax	775,139	775,647	775,000	785,000
313-17-00-00	Zoo Tax	87,889	96,323	90,000	95,000
313-71-00-00	Local Criminal Justice Tax	159,046	172,801	165,000	175,000
316-40-00-00	Water Utility Tax	84,878	84,170	89,600	89,600
316-41-00-00	Sewer Utility Tax	164,247	165,447	167,015	167,015
316-42-00-01	Storm Drain Utility Tax	30,353	30,401	31,584	31,584
316-43-00-00	Gas Utility Tax	108,776	122,015	120,000	150,000
316-45-00-00	Garbage/Solid Waste Tax	123,081	132,958	138,000	147,000
316-46-00-00	Television Cable Tax	135,596	150,139	135,000	150,000
316-47-00-00	Telephone/Telegraph Tax	79,051	58,681	60,000	60,000
	Total Taxes	3,891,414	3,976,561	4,032,654	4,135,511
321-91-00-01	Non-Comp Charge/Electric	291,649	228,446	320,000	330,000
321-91-00-02	Franchise Fee Water	7,404	7,277	7,500	7,500
321-91-00-03	Franchise Fee Cable TV	113,219	124,993	125,000	125,000
321-99-00-00	Business Licenses & Permits	61,411	58,739	62,000	62,000
322-10-00-00	Building Permit	39,796	36,248	30,000	35,000
322-10-00-01	Mechanical Permit	7,835	9,273	8,000	8,000
322-10-00-02	Plumbing Permit	3,220	5,250	5,000	5,000
322-10-00-05	Sign Permit	950	600	500	500
322-10-00-06	Investigation Fee	864	1,661	1,000	1,000
322-10-00-07	Fire Protection Permit	1,000	450	500	500
322-90-00-00	Other Licenses & Permits (Alarm)	355	175	500	500
	Total Licenses & Permits	527,704	473,112	560,000	575,000
332-92-10-00	ARPA Grant	954,920	504,920	0	0
333-20-60-00	Reimb - St of WA (Fed Passthru)	4,443	7,443	27,000	8,000
334-00-30-00	State Grant From Secretary of State	0	12,352	0	0
334-01-20-00	State Grant From AOC	850	0	0	0
334-04-20-00	State Grant From Dept of Commerce	0	0	62,500	62,500
336-00-98-00	City Assistance	167,275	139,076	170,000	150,000
336-06-21-00	CJ Population	2,258	2,473	2,600	2,750
336-06-26-00	CJ Special Programs	35,132	8,768	9,165	9,770
336-06-42-00	Marijuana Excise Tax	8,925	11,653	10,000	13,000
336-06-51-00	DUI-Cities	1,124	824	1,000	1,000
336-06-94-00	Liquor Excise Tax	48,081	50,870	49,495	52,310
336-06-95-00	Liquor Board Profits	42,917	44,642	55,195	54,625
336-06-95-01	Liquor Board Profits - Public Safety	10,729	11,160	11,000	11,000

	Total Intergovernmental Revenues	1,276,655	794,180	397,955	364,955
341-43-00-00	Interdepartmental Service Chg	675,145	755,019	755,622	768,164
341-49-00-00	Ruston Court Contract	238,360	242,000	254,100	265,535
341-99-00-00	Passport Fees	34,160	52,290	50,000	54,000
342-40-00-00	Special Inspection Fees	0	200	0	0
345-81-00-01	Planning Permit	7,977	26,054	13,000	26,000
345-81-00-02	Site Development Permit	204	1,654	2,000	3,000
345-83-00-00	Plan Checking	20,917	16,890	18,000	25,000
347-30-00-00	Swimming Pool Fees	111,516	165,709	150,000	185,000
347-30-00-02	Swim Team Fees	7,635	7,025	7,000	7,000
347-30-00-04	Recreation Fees	2,212	30,448	20,000	35,000
347-30-00-10	Participation Fees-Adult	0	1,630	4,500	4,000
347-60-00-12	Participation Fees-Youth	31,460	44,630	40,800	45,000
347-60-00-09	Instructor Based Revenue	2,420	36,008	45,000	45,000
347-60-00-10	Swimming Instruction Fees	54,999	47,532	64,000	55,000
347-60-00-11	Instructor Based Revenue - Pool	0	0	1,500	500
	Total Charges for Goods & Services	1,187,005	1,427,089	1,425,522	1,518,199
353-10-00-01	Municipal Court	224,687	178,929	200,000	200,000
356-50-00-00	Investigative Fund Assessments	1,908	1,565	2,000	2,000
356-50-04-00	DUI Invest Fund Assessments	2,197	1,497	1,800	1,800
	Total Fines & Forfeits	228,792	181,991	203,800	203,800
361-11-00-01	Investment Interest - General	7,424	98,053	192,418	335,000
361-40-00-01	Sales Interest	514	830	500	4,000
361-40-00-03	Int On Gen Property Taxes	149	2,028	500	5,000
361-40-00-04	Int On EMS Property Taxes	31	416	100	1,000
361-40-00-04	Interest Payment from PCBF	0	11,500	0	0
362-40-00-00	Rental Revenue - Space & Facility	2,000	38,296	60,000	80,000
362-40-00-01	Rental Revenue - Soccer Field	0	10,983	5,200	5,200
362-40-00-02	Rental Revenue - Cancellation Fees	0	40	0	0
362.40.00.03	Rental Rvenue - Recreation Equipment	0	0	0	2,000
362-50-00-01	Land Rental - Gen Fund Property	77,830	82,730	90,595	94,675
362-50-00-02	Land Rental - ERR Garage	4,300	4,570	5,000	5,225
362-50-00-03	Rental Revenue - Time/Temp Sign	2,640	2,640	2,640	2,640
362-50-00-04	Rental Revenue - Pool	5,430	7,969	15,000	8,000
362-50-00-07	Rental Revenue - Pool Party Room	6,283	11,876	5,000	16,000
367-00-00-02	Donations - Parks	39,548	36,490	25,000	40,000
367-00-00-03	Donations - Police	8,564	14,800	9,000	10,000
367-00-00-10	Donations - Fireworks	1,140	1,270	1,000	2,000
367-00-00-11	Private Grants	0	15,168	0	0
369-10-00-00	Sale of Surplus - General	692	0	0	0
369-40-00-00	Judgements and Settlements	0	50	0	0
369-81-00-00	Cash Over/Short	22	(70)	0	0
369-81-00-01	Cash Over/Short - Pool	(51)	0	0	0
369-91-00-01	Other Misc Revenue - General	299	2,942	500	5,000
	Total Misc Revenue	156,816	342,581	412,453	615,740
	Total Operating Revenue	7,268,385	7,195,514	7,032,384	7,413,205

382-10-00-00	Refundable Deposits	4,412	14,969	0	0
382-10-00-01	Permit Deposits	(7,400)	2,102	0	0
382-10-00-02	Rec Household Credit	0	250	0	0
398-10-00-01	Insurance Recovery Non Capital	0	9,989	0	0
TOTAL RESOURCES		11,465,835	11,983,350	12,594,131	11,977,925

General Fund Revenue Sources

This summary describes each of the major General Fund revenue sources in the 2024 budget.

Beginning Fund Balance

The Beginning Fund Balance is the estimate of the amount of cash and investments on hand in the General Fund at the beginning of each year. The City continues to maintain its target General Fund reserve.

Taxes

General Property Taxes include anticipated revenue from new construction provided by the Pierce County Assessor-Treasurer’s office. The 1% inflationary increase for general property taxes allowed by state law is included in the budget assumptions for tax year 2024.

EMS Taxes fund emergency medical services. The current EMS levy was passed by voters in 2020. 2024 is the 4th year of the six-year levy.

Retail Sales & Use Taxes are collected from customers of businesses operating within Fircrest city limits. The State collects and distributes sales tax on the sale of most consumer goods (except most food products), some services, and construction. The amount of sales tax fluctuates annually due to changes in the economy, the buying habits of consumers, and the level of construction taking place in the City.

Zoo/Trek Authority Sales Tax was established in 2001 to support the Point Defiance Zoo & Aquarium, Northwest Trek Wildlife Park, and local parks in Pierce County. The City receives a portion of this sales tax to help fund our park system.

Criminal Justice Sales Tax is levied by Pierce County to support criminal justice programs. The State collects this tax and distributes a portion to cities and towns based on population. The revenue must be used exclusively for criminal justice purposes.

Utility Taxes are imposed by the City on the gross income of various utility services provided within the boundaries of the City. A listing of utility tax rates is included in the back of the budget document. These rates 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 percent (6%).

Cable TV Franchise Fees are received from the two cable companies that provide services to the City of Fircrest. The fees are levied at a rate of 5% of gross revenues on private utilities for the right to use public properties.

Business Licenses & Permits are received from businesses operating within Fircrest city limits. The City has partnered with the Washington State Department of Revenue (DOR) to provide one source for business licenses and renewals.

Development Fees are charged for building permits, mechanical permits, plumbing permits, and sign permits. Fees imposed for permits are based on project valuation for new and remodeling construction activity in Fircrest.

Intergovernmental Revenue

Intergovernmental revenues consist of federal, state, and local grants as well as State Shared revenues. State Shared revenues consist of taxes collected by other jurisdictions, which the City receives a portion of based primarily on a per capita basis. The City's population, as determined by the Office of Financial Management for state-shared revenue distributions, is 7,235.

Federal Pass-thru Grants are grants from the federal government that are distributed through a state agency. This line item includes \$8,000 for Police reimbursable overtime.

State Grants are grants received from Washington State. This line item includes \$62,500 for the second half of a Department of Commerce grant for the Comprehensive Plan Update.

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.

Criminal Justice Shared Revenues are distributed based partially on crime rates as well as on a per capita basis. These funds are required to be spent on some combination of innovative law enforcement programs, domestic violence prevention programs, and/or child abuse prevention programs.

Marijuana Excise Tax is distributed to cities, towns, and counties based on a complex formula with a "per capita share" to cities, towns, and counties that allow the siting of producers, processors, and retailers.

Liquor Excise Tax is collected by the State, with 35% of collections being distributed to counties, cities, and towns based on populations (less a permanent transfer to the state general fund).

Liquor Board Profits are collected by the State in the form of license fees from distributors and retailers. The City must devote at least 2% of its liquor profits distribution to support an approved alcohol or drug addiction program, as well as enhanced public safety programs.

Charges for Good and Services

Interdepartmental Service Charges are for services performed by the General Fund for Street, Storm Drain, Water, and Sewer Funds. The charges are determined on a percentage basis of operating expenditure 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 are the City's share of revenue for processing passport applications.

Development-related Charges are fees assessed for planning and building activities, including planning permits, site development permits, and plan checking fees for new construction and land use activity in Fircrest.

Swimming Pool Fees include fees from admissions, lessons, and the swim team.

Participation Fees are charged to participants in team activities such as baseball, basketball, pickleball, etc.

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 budget.

Fines & Forfeits

Fines, forfeits, and penalties are revenue received from the Fircrest Municipal Court for traffic violations, traffic and parking infractions, misdemeanors, and DWI violations.

Miscellaneous Revenue

Investment Interest is interest earnings received from City bank accounts and investments, primarily from the Local Government Investment Pool (LGIP).

Rental Revenue is received for rentals of the Parks and Recreation facilities, including fields, the pool, and the pool party room.

Land Rental Revenue is revenue from Public Works for the land on which the Public Works building is constructed and from ERR for the land on which the ERR building is constructed.

Park 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.

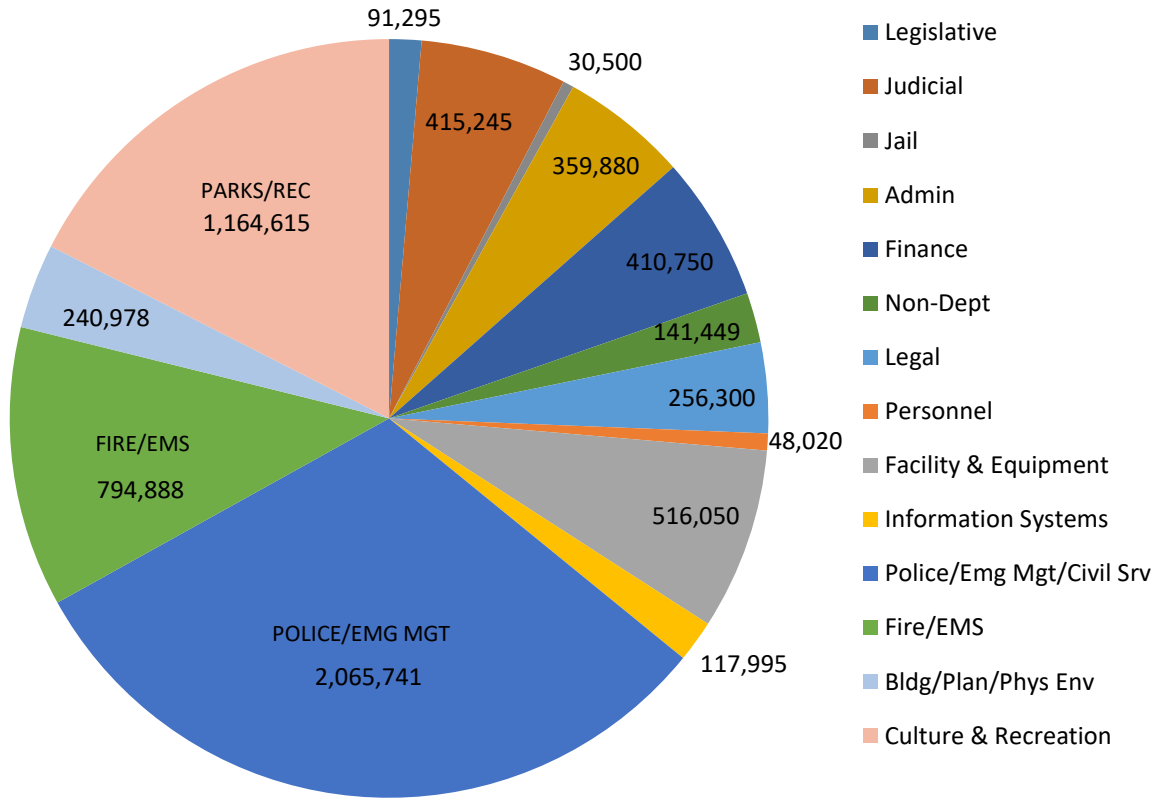
Other Miscellaneous Revenue consists of alarm permits, NSF fees, refund expenses from prior years, etc.

Other Financing Sources

Other financing sources are one-time funding sources or non-recurring in nature. Examples include insurance recoveries, restitution, and interfund transfers. Non-revenues include refundable deposits and permit deposits.

GENERAL FUND EXPENDITURE RECAP			
OPERATING BUDGET	2023 BUDGET	IN(DE)CREASE	2024 BUDGET
Legislative	91,295	(4,680)	86,615
Judicial	415,245	15,552	430,797
Admin	454,110	(40,010)	414,100
Finance	410,750	(14,840)	395,910
Legal	322,800	(41,300)	281,500
Other Employee Benefits	21,500	(19,000)	2,500
Non-Dept	141,449	2,035	143,484
Personnel	47,020	(9,105)	37,915
Facilities & Equipment	526,050	116,235	642,285
Information Systems	151,395	(14,995)	136,400
Civil Service	8,575	(3,565)	5,010
Police	2,312,591	(93,752)	2,218,839
Fire/EMS	794,888	35,770	830,658
Jail	30,500	0	30,500
Building	102,370	44,825	147,195
Emergency Mgmt	10,230	535	10,765
Physical Environment	15,280	290	15,570
Planning	160,120	25,060	185,180
Mental Health	2,208	(23)	2,185
Recreation	523,674	20,845	544,519
Library	10,000	0	10,000
Community Events	53,650	3,850	57,500
Swimming Pool	302,485	5,550	308,035
Parks	322,870	15,967	338,837
Total Departmental Operating Costs	7,231,055	45,244	7,276,299
Operating Transfer/Street Beautification	10,000	0	10,000
Operating Transfer/Property Tax	254,912	2,682	257,594
Total Operating Transfers	264,912	2,682	267,594
Total Operating Budget	7,495,967	47,926	7,543,893
Capital Budget			
Legislative	88,000	(88,000)	0
Facilities	9,333	60,967	70,300
Information Systems	11,100	(6,100)	5,000
Police	62,391	(42,391)	20,000
Parks	87,552	(87,552)	0
Total Capital Budget	258,376	(163,076)	95,300
Transfer for Street Light Maintenance	52,680	(1,475)	51,205
Transfer to Water Capital Fund (ARPA)	290,000	(290,000)	0
Total Equity Transfers	342,680	(291,475)	51,205
Unassigned Ending Fund Balance	1,896,210	(683,376)	1,212,834
Reserved for Cash Flow	1,400,000	525,000	1,925,000
Assigned-Light	449,446	(51,205)	398,241
Assigned-44th Alameda	498,395	0	498,395
Restricted-ARPA	253,057	0	253,057
Total Ending Fund Balance	4,497,108	(209,581)	4,287,527
Total General Fund Budget	12,594,131	(616,206)	11,977,925

GENERAL FUND 2023 OPERATING BUDGET



OPERATING BUDGET	2023 BUDGET	
Legislative	91,295	1.3%
Judicial	415,245	6.1%
Jail	30,500	0.4%
Admin	379,610	5.6%
Finance	410,750	6.0%
Non-Dept	141,449	2.1%
Legal	256,300	3.8%
Personnel	48,020	0.7%
Facility & Equipment	516,050	7.6%
Information Systems	117,995	1.7%
Police/Emg Mgt/Civil Srv	2,198,496	32.2%
Fire/EMS	794,888	11.6%
Bldg/Plan/Phys Env	247,978	3.6%
Culture & Recreation	<u>1,182,115</u>	<u>17.3%</u>
Total Operating Costs without transfers	6,830,691	100.0%

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

PROGRAM DESCRIPTION

Function: The City Council is the legislative governing body for the City of Fircrest and assures citizen representation in local government. The City Council is responsible for all legislative actions and policy direction for the City.

Responsibilities:

- Pass motions, ordinances, and resolutions.
- Appropriate funds for various City activities by adopting the annual budget.
- Adopt updated comprehensive and capital improvement plans as required.
- Authorize interlocal agreements and major contracts.
- Make appointments to boards and commissions.
- Represent the City on local and regional committees and with the public.
- Engage citizen input and participation in City business.
- Regularly respond to citizen questions and concerns.
- Provide oversight to the Administration to ensure compliance with Council policy.
- Stay apprised of local government issues and trends.

GOALS AND WORK PLAN

2023 Accomplishments:

- Continued to enhance communications with residents and businesses to increase transparency.
- Continued to increase electronic communications between council, citizens, and staff.
- Represented the City on regional boards and commissions.
- Hired a new City Manager.
- Installed a new audio-visual system in Council Chambers.
- Held a Council Goals Workshop.
- Established a Centennial Celebration Committee.

2024 Department Goals:

- Continue to enhance communications with residents and businesses to increase transparency.
- Continue to participate on regional boards and commissions.
- Hold a Council Goals Workshop.
- Adopt Comprehensive Plan Update.
- Engage the community to participate in Centennial Committee planning opportunities.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget
10	Salaries & Wages	33,911	35,661	36,015	36,015
20	Personnel Benefits	2,766	2,917	2,880	2,880
30	Supplies	1,389	10,792	750	750
40	Services & Charges	12,758	20,320	31,650	23,970
50	Intergovt Charges	12,909	22,966	20,000	23,000
	Total	63,733	92,656	91,295	86,615

DETAIL BUDGET

		2023 Budget	In(de)crease	2024 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	500	0	500
	Services & Charges			
	Professional Services	14,000	(8,000)	6,000
	Advertising	1,200	(300)	900
	Recording Software Services	150	20	170
	Travel	1,500	1,050	2,550
	Interfd ERR Replacement	0	0	0
	Interfd ERR Repairs & Maint	200	(200)	0
	Miscellaneous	100	0	100
	A.W.C. Dues	4,650	650	5,300
	Dues, Memberships, Subscriptions	2,650	100	2,750
	Codification Costs	5,500	(1,000)	4,500
	Meals	500	0	500
	Registrations	1,200	0	1,200
	Intergovt & Other Interfund Pmt.			
	Special Elections & Voter Reg	20,000	3,000	23,000
	Total	91,295	(4,680)	86,615

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 to review future issues of the City.

The 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 meetings (2 per month) and 16 special meetings (12 monthly study sessions and 4 extra meetings).

Professional Services includes expenses for American Sign Language interpreters.

Travel and Registration lines provide funding for Councilmembers to attend the Annual AWC conference and City Action Days.

Advertising is for the 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 2023 general election costs.

CAPITAL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Machinery & Equip	88,000	(88,000)	0
Total Capital	88,000	(88,000)	0

CAPITAL BUDGET NARRATIVE

In 2023, a new ARPA-funded audio-visual system was installed in the Council Chambers. There are no capital projects anticipated for 2024.

STAFFING

	2021 Actual	2022 Budget	2023 Budget	2024 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.

GOALS AND WORK PLAN

- Pilot Court in the new Statewide Court Management system.
- Implement e-Filing and paperless environment.
- Review and implement any enacted 2024 legislation affecting the Court.
- Identify areas for process improvement.
- Update local court rules and law table.
- Have staff attend the Administrative Office of Courts training and continued education.

TOTAL PROGRAM OBJECT BUDGET

Program Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget
10 Salaries & Wages	274,555	254,600	317,400	337,600
20 Personnel Benefits	69,108	57,460	69,470	70,825
30 Supplies	6,194	5,263	9,650	6,700
40 Services & Charges	6,164	6,769	18,725	15,672
60 Capital Outlay	0	0	0	0
Total	356,020	324,091	415,245	430,797

DETAIL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Salaries & Wages			
Salaries & Wages	316,900	20,200	337,100
Overtime	500	0	500
Personnel Benefits			
Personnel Benefits	69,470	1,355	70,825
Supplies			
Office & Operating Supplies	8,000	(4,000)	4,000
Publications-Court Rules	650	50	700
Small Tools & Minor Equipment	1,000	1,000	2,000
Services & Charges			
Prof Srvs - Pro Temp Judges - FMC & RMC	3,500	0	3,500
Prof Srvs - Interpreter - FMC & RMC	7,000	(1,600)	5,400
Recording Software	150	20	170
Travel	2,700	0	2,700
Operating Rentals & Leases	775	(575)	200
Repairs & Maintenance	0	0	0
Interfd ERR Repairs & Maint	0	0	0
Miscellaneous	500	0	500
Registration & Tuition	750	0	750
Dues,Memberships,Subscriptions	600	0	600
Juror Costs	1,200	(700)	500
Witness Costs	225	(125)	100
Lease Payments - Court	1,325	(74)	1,252
Total	415,245	15,552	430,797

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

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Judge	0.25	0.25	0.25	0.25
Court Clerk I	1.00	1.00	1.00	1.00
Court Clerk I (1 Part Time)	0.70	0.50	0.50	0.50
Court Clerk II	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
Total	3.95	3.75	3.75	3.75

DEPARTMENT: Administration
DIVISION: Administration
PROGRAM: Administration Services

PROGRAM DESCRIPTION

Function: The City Manager implements the policies and goals of the City Council, manages the overall operations of the City, and provides leadership for City departments and programs.

The Administration Department includes the City Clerk who is designated as the Public Records Officer and supports the Council, City departments, and citizens by maintaining the official records of the City in a manner that is responsive to the public and consistent with State law.

Responsibilities:

- 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.
- Facilitate communication among City Council, staff, and the community.
- Monitor all franchises, permits, and contracts.
- Perform all other duties for the effective operation of the City.
- Ensures that citizen concerns are addressed accurately, sensitively, and in a timely manner.
- 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

2023 Accomplishments:

- Worked with the Finance Department to coordinate and develop the 2024 Budget.
- Hired a new Police Chief and Community Development Director.
- Assisted Public Works with capital improvement projects.
- Continued to digitize archived ordinances, resolutions, minutes, and agendas on City server.
- Continued to make website adjustments to increase transparency.
- Continued enhancement of the records management program and implemented records retention schedule to ensure compliance with State regulations.
- Coordinated grant writing process resulting in several grant awards for various City projects.
- Coordinated with City Attorney on lawsuits and other legal claims.
- Continued partnership efforts with businesses, neighboring cities, and regional agencies.
- Updated Fircrest Municipal Code.
- Continued updates to the Personnel Policies and Procedures Manual.

2024 Department Goals:

- Continue organizational assessment to address staffing needs and succession planning.
- Oversee Centennial Celebration planning process.
- Develop Sustainability Plan.
- Ensure Comprehensive Plan Update is adopted as required.
- Provide support to Public Works with capital improvement projects.
- Continue to digitize archived ordinances, resolutions, minutes, and agendas.
- Continue to enhance the records management program and public records process.
- Update Fircrest Municipal Code.
- Establish an employee training and development program.
- Coordinate with Police and Public Works on the development of a pedestrian safety plan.
- Oversee Whittier Park Master Plan process.
- Work with departments to ensure completion of projects and work plans.
- Work with Community Development to coordinate Mildred Street development project.
- Negotiate successor contract with Teamsters Union representing Public Works employees.
- Continue partnerships with businesses, neighboring cities, and other regional agencies.

TOTAL PROGRAM OBJECT BUDGET

		2021	2022	2023	2024
	Program Object	Actual	Actual	Budget	Budget
10	Salaries & Wages	204,970	252,695	295,755	302,100
20	Personnel Benefits	69,214	67,311	77,175	101,800
30	Supplies	1,449	5,917	1,000	1,000
40	Services & Charges	3,947	4,062	80,180	9,200
	Total	279,580	329,986	454,110	414,100

DETAIL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Salaries & Wages			
Salaries & Wages	295,755	6,345	302,100
Personnel Benefits			
Personnel Benefits	77,175	24,625	101,800
Supplies			
Office & Operating Supplies	500	0	500
Small Tools & Minor Equipment	500	0	500
Services & Charges			
Professional Services	67,800	(67,800)	0
Communication	930	(430)	500
Travel	5,900	(1,900)	4,000
Repairs & Maintenance	100	(100)	0
Interfd ERR Replacement	300	0	300
Interfd ERR Repairs & Maint	100	(100)	0
Miscellaneous	1,100	(1,000)	100
Registration & Tuition	1,750	350	2,100
Dues, Memberships, Subscriptions	2,200	0	2,200
Total	454,110	(40,010)	414,100

BUDGET NARRATIVE

The Registration & Tuition line item is for the Northwest Clerks Institute Municipal Clerk Certificate training and conference, Washington City/County Management Association (WCMA) Annual Conference, International City Manager Association Annual Conference, and Association of Washington Cities training.

The Dues, Memberships, and Subscriptions line is for membership in the Pierce County Clerks & Finance Officers Association (PCCFOA), membership in the Washington Municipal Clerks Association (WMCA), 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

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
City Manager	1.00	1.00	1.00	1.00
City Clerk	0.67	0.00	0.00	0.67
Administrative Services Director	0.00	0.60	0.60	0.00
Admin. Assistant	0.50	0.75	1.00	1.00
Total	2.17	2.35	2.60	2.67

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

PROGRAM DESCRIPTION

Function: The 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

2023 Completed:

- Processed Budget Amendments as needed.
- Prepared 2023 Annual State Reports.
- Worked with Administration Department to develop the 2024 Budget.
- Updated financial policies.
- Worked with the State Auditor’s Office on the 2022 financial and accountability audit.
- Assisted Recreation and Building Department for online registration and payment services.
- Initiated an online accounts payable filing system (LaserFiche).
- Researched electronic timesheet program.

2024 Department Goals:

- Work with Administration Department to develop the 2025 Budget.
- Prepare 2023 Annual State Reports.
- Implement electronic timesheet program.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget
10	Salaries & Wages	239,496	234,437	288,600	292,100
20	Personnel Benefits	97,555	84,420	104,500	73,410
30	Supplies	803	1,095	900	900
40	Services & Charges	21,554	15,315	16,750	29,500
	Total	359,409	335,267	410,750	395,910

DETAIL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Salaries & Wages			
Salaries & Wages	288,100	3,000	291,100
Overtime	500	500	1,000
Personnel Benefits			
Personnel Benefits	104,500	(31,090)	73,410
Supplies			
Office & Operating Supplies	200	0	200
Small Tools & Minor Equip	700	0	700
Services & Charges			
Professional Services	10,400	12,600	23,000
Travel	1,700	0	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	150	550
Total	410,750	(14,840)	395,910

BUDGET NARRATIVE

Professional Services is for cloud-based maintenance for Springbrook software system and an electronic time sheet program.

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

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Finance Director	0.90	0.90	0.90	0.90
Accountant II	2.00	2.00	1.50	1.50
Accountant I	0.00	0.00	1.00	1.00
Total	2.90	2.90	3.40	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	2021 Actual	2022 Actual	2023 Budget	2024 Budget
40	Services & Charges	231,355	293,257	322,800	281,500
	Total	231,355	293,257	322,800	281,500

DETAIL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Services & Charges			
Assigned Counsel	72,800	2,200	75,000
City Attorney	85,000	(35,000)	50,000
Special Legal Counsel	8,500	(6,000)	2,500
City Prosecutor	150,500	0	150,500
Conflict Council	6,000	(2,500)	3,500
Total	322,800	(41,300)	281,500

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	2021 Actual	2022 Actual	2023 Budget	2024 Budget
40	Total Other Services & Charges	8,398	2,573	21,500	2,500
	Total	8,398	2,573	21,500	2,500

DETAIL BUDGET

		2023 Budget	In(de)crease	2024 Budget
	Unemployment Comp	20,000	(19,000)	1,000
	Health Program	1,000	0	1,000
	Travel-Health Program	500	0	500
	Total	21,500	(19,000)	2,500

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.
- Order general supplies and printing for the City.
- Provide notary services.
- Prepare Town Topics.
- Maintain City website.
- Maintain City Wellness Program.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget
10	Salaries & Wages	21,099	21,295	24,200	24,350
20	Personnel Benefits	8,078	5,200	16,680	8,715
30	Supplies	5,048	3,667	7,700	5,700
40	Services & Charges	192,143	160,919	92,869	104,719
50	Transfers & Other Cost Allocations	1,129,167	374,384	607,592	318,799
	Total	1,355,536	565,466	749,041	462,283

DETAIL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Salaries & Wages			
Salaries & Wages	24,000	150	24,150
Overtime	200	0	200
Personnel Benefits			
Personnel Benefits	16,680	(7,965)	8,715
Supplies			
Office & Operating Supplies	200	0	200
Central Office Supplies	6,000	(2,000)	4,000
Central Office Printing	1,000	0	1,000
Small Tools & Minor Equipment	500	0	500
Services & Charges			
Professional Services	20,000	1,000	21,000
Communication	8,514	6,486	15,000
Postage	12,194	806	13,000
Travel	100	0	100
Operating Rentals	1,685	315	2,000
Interfd ERR Replacement	2,719	0	2,719
Interfd ERR Repairs & Maint	2,000	90	2,090
Miscellaneous	27,000	2,000	29,000
Town Topics/Citizen Communication	10,000	1,000	11,000
Notary	250	0	250
Dues, Membership,Subscriptions	150	0	150
Registration & Tuition	150	0	150
Judgements & Settlements	0	0	0
ARPA Expenses	0	0	0
Lease Payments - Non-Dept	8,107	153	8,260
Transfers & Other Cost Allocations			
Transfer Out	10,000	0	10,000
Transfer Out-Property Tax	254,912	2,682	257,594
Transfer Out-Light Maint	52,680	(1,475)	51,205
Transfer Out to Water Capital (ARPA)	290,000	(290,000)	0
Total	749,041	(286,758)	462,283

BUDGET NARRATIVE

The Professional Services line is for the 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; and \$51,205 to the Street Fund from Designated Light Fund Balance to fund Street Light Maintenance.

STAFFING

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Senior Office Assistant	0.40	0.00	0.00	0.00
Administrative Assistant	0.00	0.40	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

2023 Accomplishments:

- Continued updating personnel records management program.
- Worked with recruitment firms on recruitment of new City Manager and new Police Chief.
- Facilitated interview processes for new City employees.
- Coordinated recruitment process for new hires and summer hires and completed onboarding.
- Received Association of Washington Cities (AWC) Well City Award and 2% medical premium discount.
- Updated Personnel Policies to add Health Reimbursement Account language.
- Began updating onboarding process.

2024 Department Goals:

- Coordinate the recruitment process of new staff as needed and for summer hires.
- Work with liability insurance provider to establish ongoing training program for all City staff, including Diversity, Equity, and Inclusion training and harassment training.
- Formalize new employee orientation process and training.
- Provide various workplace training opportunities to Council, staff, and volunteers.

TOTAL PROGRAM OBJECT BUDGET

		2021	2022	2023	2024
	Program Object	Actual	Actual	Budget	Budget
10	Salaries & Wages	24,857	27,490	32,000	27,800
20	Personnel Benefits	5,846	5,950	6,870	5,100
30	Supplies	260	49	250	150
40	Services & Charges	7,291	1,957	7,900	4,865
	Total	38,255	35,447	47,020	37,915

DETAIL BUDGET

	2023		2024
	Budget	In(de)crease	Budget
Salaries & Wages			
Salaries & Wages	32,000	(4,200)	27,800
Personnel Benefits			
Personnel Benefits	6,870	(1,770)	5,100
Supplies			
Office & Operating Supplies	100	0	100
Small Tools & Minor Equipment	150	(100)	50
Services & Charges			
Professional Services	6,500	(5,500)	1,000
Advertising	0	1,000	1,000
Drug & Alcohol Testing	750	250	1,000
Travel	50	680	730
Miscellaneous	100	0	100
Dues, Memberships, Subscriptions	200	435	635
Meals-Other Than Travel/Training	50	(50)	0
Registration & Tuition	250	150	400
Total	47,020	(9,105)	37,915

BUDGET NARRATIVE

Professional Services includes funding for expert advice for non-represented employment issues (union legal issue costs are charged to the specific department) and for recruitments. 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 and SHRM.

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

STAFFING

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
City Clerk	0.33	0.00	0.00	0.33
Administrative Services Director	0.00	0.30	0.30	0.00
Total	0.33	0.30	0.30	0.33

DEPARTMENT: Facilities
DIVISION: Facilities
PROGRAM: N/A

PROGRAM DESCRIPTION

Function: The Facilities Department maintains all City facilities.

Responsibilities:

- Maintain all City facilities and property.
- Provide cleaning of City Hall, Public Safety, Community Center, Pool, and Public Works buildings.
- Supervise landscaping contract.
- Provide timely and efficient maintenance and repair of all city buildings, grounds, and equipment.

GOALS AND WORK PLAN

2023 Accomplishments:

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

2024 Department Goals:

- Upgrade security and fire systems.
- City Hall exterior column repair/replace.
- Identify interior and exterior paint needs in all facilities.
- Work with the Department of Enterprise Services for Energy Audit and HVAC upgrades.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget
10	Salaries & Wages	34,769	86,924	135,300	148,220
20	Personnel Benefits	18,468	37,117	55,630	57,040
30	Supplies	11,554	15,396	19,000	19,000
40	Services & Charges	312,340	354,493	316,120	418,025
60	Capital Outlays	30,244	0	9,333	70,300
	Total	407,375	493,929	535,383	712,585

DETAIL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Salaries & Wages			
Salaries & Wages	134,800	12,920	147,720
Casual & Seasonal Wages	0	0	0
Overtime	500	0	500
Personnel Benefits			
Personnel Benefits	55,630	1,410	57,040
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	52,620	2,380	55,000
General Fund Prop Maintenance	1,500	0	1,500
Communications	1,100	0	1,100
Operating Rentals-Facil/Equip	100	(100)	0
Rental Space In Err Garage	4,700	200	4,900
Insurance	200,000	106,500	306,500
Insurance Deductible	1,000	0	1,000
Public Utility Services	15,000	1,000	16,000
Repairs & Maintenance	100	(100)	0
Repairs & Maint/Rec Bldg	5,000	0	5,000
Repairs & Maint/City Hall	8,000	(3,000)	5,000
Repairs & Maint/Public Works	13,000	(7,000)	6,000
Repairs & Maint/Public Safety	5,000	0	5,000
Repair Time & Temp Sign	700	0	700
Repairs & Maint/Park Struct	500	0	500
Interfd ERR Replacement	3,100	0	3,100
Interfd ERR Repairs & Maint	4,000	25	4,025
Miscellaneous	700	0	700
Alarm Monitoring-City Hall	0	2,000	2,000
Total	526,050	116,235	642,285

BUDGET NARRATIVE

Contract Maintenance includes \$55,000 for the 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 supplies for city 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 Maintenance Facility, Pavilion, Tot Lot restrooms, Whittier restrooms, and the picnic shelter repairs.

CAPITAL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Building & Structures	0	70,300	70,300
Improvements	0	0	0
Machinery & Equipment	9,333	(9,333)	0
Total	9,333	60,967	70,300

CAPITAL BUDGET NARRATIVE

Capital consists of \$39,300 for the time and temperature sign, \$20,000 for alarm system for City Hall, and \$11,000 to replace the entry columns at City Hall.

STAFFING

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Public Works Director	0.00	0.05	0.05	0.05
Senior Maintenance Supervisor	0.70	0.00	0.00	0.00
Maintenance Lead	0.00	0.60	0.60	0.60
Maintenance Worker II	0.00	0.17	0.15	0.15
Maintenance Worker I	0.50	1.00	1.10	1.10
Custodian	0.00	0.30	0.00	0.00
Total	1.20	2.12	1.90	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

2023 Accomplished:

- Hired part-time Information Service Coordinator.
- Contracted for new IT managed services.
- Installed new A/V system in Council chambers.
- Documented network design.
- Created a new inventory program for all IS equipment.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget
10	Salaries & Wages	0	4,950	34,200	39,745
20	Personnel Benefits	0	930	6,345	7,000
30	Supplies	560	281	2,500	500
40	Services & Charges	58,414	63,378	108,350	89,155
60	Capital	-	-	11,100	5,000
	Total	58,974	69,539	162,495	141,400

DETAIL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Salaries & Wages			
Salaries & Wages	34,200	5,545	39,745
Personnel Benefits			
Personnel Benefits	6,345	655	7,000
Supplies			
Office & Operating Supplies	0	0	0
Small Tools And Minor Equip	2,500	(2,000)	500
Services & Charges			
Professional Services	71,850	(12,395)	59,455
Web Design/Maintenance	5,000	(1,400)	3,600
Communication	8,000	(2,000)	6,000
Repairs & Maintenance	0	0	0
Interfd ERR Replacement	0	0	0
Interfd ERR Repairs & Maint	0	0	0
Software Licenses	23,500	(3,400)	20,100
Total	151,395	(14,995)	136,400

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.

CAPITAL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Machinery & Equipment	11,100	(6,100)	5,000
Total	11,100	(6,100)	5,000

CAPITAL BUDGET NARRATIVE

Capital is for network equipment.

STAFFING

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Information Services Coordinator	0.00	0.00	0.50	0.50
Total	0.00	0.00	0.50	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

2023 Accomplished:

- Held monthly meetings to approve payroll certifications and conduct Commission business.
- Hired new Police Chief.
- Hired one Police Officer.
- Started process to hire two additional Police Officers.
- Appointed new Civil Service Secretary.

2024 Department Goals:

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

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget
10	Salaries & Wages	2,681	2,796	3,065	3,200
20	Personnel Benefits	541	506	560	560
30	Supplies	0	54	50	50
40	Services & Charges	1,055	582	4,900	1,200
	Total	4,277	3,939	8,575	5,010

DETAIL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Salaries & Wages			
Salaries & Wages	3,065	135	3,200
Personnel Benefits			
Personnel Benefits	560	0	560
Supplies			
Office Supplies	50	0	50
Small Tools & Minor Equipment	0	0	0
Services & Charges			
Professional Services	1,700	(1,200)	500
Advertising	0	0	0
Travel	100	0	100
Miscellaneous	1,550	(1,500)	50
Meals-Other Than Travel/Train	1,300	(1,000)	300
Registration And Tuition	250	0	250
Total	8,575	(3,565)	5,010

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

	2021 Actual	2022 Budget	2023 Budget	2024 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 (FPD) 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.

Fircrest Police Department values are *Trust, Respect, Courage, Service, Integrity, and Honor.*

What we do:

- Respond to routine and emergency calls for services of both criminal and community caretaking nature, in service and protection of 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.
- Assist those in crisis with resources and connections to obtain help.
- Engage with citizens, businesses, and visitors to address their concerns.
- Maintain the City's identity of a safe community through high visibility traffic safety activities.
- Apply for grants that improve public safety with criminal justice resources, training, and equipment.
- Maintain a strong liaison with area schools and community.
- Host community events/meetings and gatherings that bring Citizens and their police department together to reduce crime and increase trust through shared understanding.
- Foster strong mutual aid relationships with neighboring agencies and city departments.
- Recruit and use volunteers to assist with departmental programs.

GOALS AND WORK PLAN

2023 Accomplished:

- Protected city's identity by maintaining high visibility traffic enforcement.
- Completed 6,950 calls for service – emergency, routine, traffic, community caretaking, etc.
- The entire staff completed new less lethal weapons (Taser/Air Guns) training and fully equipped.
- Updated our Policy and Procedure Manual with Lexipol consultants.
- Completed WSCJTC Training Audit; verifying all commissioned officers met annual training requirements – including Crises Intervention Team (CIT) Training, de-escalation training, duty to intervene, and diversity training.
- Maintained a strong liaison with our community area schools and surrounding jurisdictions
- Received several grants for law enforcement equipment, training, and community outreach.
- Organized, participated, or hosted community outreach events including National Night Out, Sleigh Ride through City, Shop with a Cop, Coffee with a Cop, Trick-or-Treat at PD, Holiday "Adopt a Family", Scarecrows of Fircrest, and Easter Egg Hunt
- Recruited and hired Police Officer.

2024 Department Goals:

- Protect city's identity by maintaining high visibility traffic enforcement.
- Refine our internal Force Response reporting that will maintain our use of the FBI's Law Enforcement Enterprise Portal, which allows agencies to enter Force Response data into national database.
- Mandate all commissioned officers complete the State's minimum 24 hours of training.

- Maintain a strong liaison with our community area schools and surrounding jurisdictions, including participating in lock down and active shooter drills in local schools and lunch buddies’ program.
- Recruit, hire and train new police officers as vacancies arise.
- Provide Fircrest/Ruston Court security.
- Participate in and provide safety for City events.
- Explore Vehicle Dash Camera systems through Axon.

TOTAL PROGRAM OBJECT BUDGET

		2021	2022	2023	2024
	Program Object	Actual	Actual	Budget	Budget
10	Salaries & Wages	956,164	1,064,071	1,315,495	1,308,230
20	Personnel Benefits	338,244	387,429	488,205	485,540
30	Supplies	4,574	5,323	8,650	7,300
40	Services & Charges	197,536	237,794	350,361	257,879
50	Intergovt'l Services	142,268	142,445	149,880	159,890
60	Capital	136,738	0	62,391	20,000
	Total	1,775,525	1,837,063	2,374,982	2,238,839

DETAIL BUDGET

	2023		2024
	Budget	In(de)crease	Budget
Salaries & Wages			
Salaries & Wages	1,255,995	(7,265)	1,248,730
Overtime	30,000	0	30,000
Major Holiday Compensation	6,500	0	6,500
Emphasis Patrol Overtime	15,000	0	15,000
Reimbursable Overtime	8,000	0	8,000
Personnel Benefits			
Personnel Benefits	474,160	(3,230)	470,930
LEOFF I Medical Premiums	9,445	565	10,010
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	3,350	(1,350)	2,000
Services & Charges			
Professional Services	130,700	(85,700)	45,000
Communication	15,500	(5,500)	10,000
Travel	3,500	(750)	2,750
Copier usage	3,469	(1,469)	2,000
Repairs & Maintenance	3,500	(1,500)	2,000
Interfd ERR Replacement	88,336	(6,443)	81,893
Interfd ERR Repairs & Maint	64,100	7,250	71,350
Miscellaneous	600	0	600
Uniforms/Clothing/Laundry	8,500	0	8,500
Registration & Tuition	10,000	0	10,000
Dues, Memberships, Subscriptions	575	25	600
CJF Program	9,165	605	9,770
Reimbursable Program	9,000	1,000	10,000
Community Outreach	1,500	0	1,500
Lease Payments - Police	1,916	(0)	1,916
Intergovernmental Services			
PC Radio Infrastructure (DEM)	12,150	3,290	15,440
Dispatching (Communications)	86,740	6,510	93,250
WACIC/NCIC	2,400	200	2,600
Records (CPL Permitting)	12,950	2,490	15,440
IT Charges (RMS)	35,640	(2,480)	33,160
Total	2,312,591	(93,752)	2,218,839

BUDGET NARRATIVE

Overtime is used to pay officers who work over 40 hours in a work week due to minimum staffing shift coverage or required to hold over for staffing or investigation. This account also includes when an officer is subpoenaed into court outside their regularly scheduled hours, as well Ruston Court bailiff contract.

Major Holiday Compensation 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.

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.

Reimbursable Overtime is reimbursed by another agency and usually targets a problem such as DUI, seatbelt emphasis, etc.

LEOFF Benefit 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.

Office & Operation Supplies is used to purchase items that are unique to the police department and include things as Sector ticket thermal rolls, ammunition, evidence kits, drug test kits, and police forms.

Small Tools and Minor Equipment is used to purchase equipment and tools to assist the department with small repairs and maintenance. The 2024 budget includes evidence room keys, jumper boxes, small toolboxes, and lock boxes for each patrol vehicle.

Professional Services pays for contracted service the Pierce County Sheriff's Department, Lexipol, Axon, preemployment screening services, and Police Guild negotiations, contract compliance issues and other attorney fees. The Pierce County Sheriff's Department contract includes major crime scene investigations, Forensic Offices, Pierce County SWAT team, and K-9 services. Due to regionalized grants that we have supported we are not charged for lab teams or hazardous device teams.

Communications pays for monthly cellular service and air cards.

Travel is used to pay per diem when department personnel travel for training courses, conferences, or required meetings outside of normal commuting distances.

Copier Usage is for copier usage on the leased copy machine.

Repairs and Maintenance is for certification of our in-car and handheld speed measuring devices (radar) and repair or troubleshooting of mobile and portal 800 MHz radios, service provided by Pierce County Communications (Radio Shop). This expense does not include items included in ERR.

Miscellaneous is used to purchase items that support employee wellness, morale, and foster a positive working environment.

Uniforms/Clothing is used to purchase new or replacement uniforms and some equipment – jumpsuits, vest carriers, uniform shirts and pants, pistol belt equipment and holsters.

Registration, Tuition is used to pay the tuition cost of CJTC and contracted training courses. Prioritized courses are Leadership, Liability Reduction (Force Response), Patrol Tactics (de-escalation), and investigation. This account is also used to pay for pre-approved college or trade school tuition.

Dues, Memberships, Subscriptions funds are used to maintain memberships with the International Association of Chiefs of Police, WASPC, and other organizations that provide professional development to police.

Criminal Justice Fund (CJF) are limited to Community Oriented Policing Services (COPS) that advances the practice of community policing by the nation’s state, local, and tribal law enforcement agencies through information and grant resources.

Programs are matched by amounts budgeted in the General Fund revenue budget under CJF-Special Programs.

Reimbursable Programs are funds provided to the department through donations and will be spent only if the money is received and on specified events and activities.

P. C. Radio Infrastructure (DEM) pays for the network of towers owned by DEM that enable portable and mobile radio systems to be operable through the county and in emergencies in the state.

Dispatching (Communications) pays for our Dispatching Services, provided by SS911.

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 vehicle checks, and is our communication with other agencies in a secure format.

Records (CPL Permitting) pays for contract with SS911 to receive, process, complete background checks, and issue and revoke CPLs for Fircrest residents.

IT Charges (RMS) pays for Records Management System (RMS) at SS911. Every report generated and inquiry made by Fircrest officers go through NetMenu and SS911 Records Management. In addition, we pay for technical service support by SS911 Help Desk who troubleshoots officer connection issues, firewall problems, and training notifications to maintain access, etc.

CAPITAL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Machinery & Equipment	62,391	(42,391)	20,000
Total	62,391	(42,391)	20,000

CAPITAL BUDGET NARRATIVE

Capital is for vehicle dash cameras and patrol rifle noise suppression.

STAFFING

	2021 Actual	2022 Budget	2023 Budget	2024 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	7.00	7.00
CSO II	0.85	0.85	1.00	1.00
CSO I	0.93	0.93	1.00	1.00
Total	10.73	10.73	11.95	11.95

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.

What we do:

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

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget
50	Intergovt & Other Interfund Pmt.	682,903	725,926	794,888	830,658
	Total	682,903	725,926	794,888	830,658

DETAIL BUDGET

		2023 Budget	In(de)crease	2024 Budget
	Services & Charges			
	Tacoma Contract Fire	232,848	31,810	264,658
	Tacoma Contract EMS	562,040	3,960	566,000
	Total	794,888	35,770	830,658

BUDGET NARRATIVE

This year's total Interlocal agreement with the City of Tacoma increased 4.5% for a total contract amount for both Fire and EMS of \$830,658.

This is the fourth year of a six-year levy. The amount collected for EMS is limited to .50 cents per \$1,000 of assessed value. The 2024 levy amount is 0.38 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	2021 Actual	2022 Actual	2023 Budget	2024 Budget
50	Intergovt Services	24,438	26,638	30,500	30,500
	Total	24,438	26,638	30,500	30,500

DETAIL BUDGET

		2023 Budget	In(de)crease	2024 Budget
	Services & Charges			
	Prof Svcs - Jail	30,000	0	30,000
	Prof Svcs - Jail (Medical Services)	500	0	500
	Total	30,500	0	30,500

BUDGET NARRATIVE

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 regulates and enforces the International Codes and related ordinances to ensure the health, safety, and welfare of the 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. This division provides support throughout project development, construction, completion, occupancy permits, and code enforcement.

What we do:

- Provide professional customer service to residents and the 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

2023 Accomplishments:

- Streamlined the application process.
- Issued building permits and conducted inspections.

2024 Department Goals:

- Continue to issue permits and conduct inspections.
- Identify opportunities to streamline or enhance department processes.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget
10	Salaries & Wages	47,353	36,593	45,280	87,865
20	Personnel Benefits	10,313	8,064	22,790	30,130
30	Supplies	1,058	1,624	750	1,000
40	Services & Charges	24,325	25,657	33,550	28,200
	Total	83,050	71,937	102,370	147,195

DETAIL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Salaries & Wages			
Salaries & Wages	45,280	42,585	87,865
Personnel Benefits			
Personnel Benefits	22,790	7,340	30,130
Supplies			
Office & Operating Supplies	500	250	750
Small Tools & Minor Equipment	250	0	250
Services & Charges			
Bldg Inspec/Plan Review	29,800	(6,800)	23,000
Professional Services-BIAS	3,000	(1,000)	2,000
Communication	200	0	200
Travel	200	1,300	1,500
Interfd ERR Repairs & Maint	0	0	0
Dues,Memberships,Subscriptions	150	350	500
Registration & Tuition	200	800	1,000
Total	102,370	44,825	147,195

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.

Professional Services is for Springbrook permitting software.

STAFFING

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Community Service Director	0.00	0.00	0.00	0.20
Planning/Building Administrator	0.50	0.00	0.00	0.00
Administrative Services Director	0.00	0.05	0.05	0.00
Permit Coordinator	0.00	0.50	0.50	0.50
Office Assistant	0.00	0.19	0.19	0.19
Planning/Building Admin Asst.	0.35	0.00	0.00	0.00
Total	0.85	0.74	0.74	0.89

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.

2023 Accomplished:

- Attended monthly meetings.
- Hosted city-wide preparedness meeting.

2024 Department Goals:

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

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget
10	Salaries & Wages	6,477	6,880	7,940	8,360
20	Personnel Benefits	1,934	2,070	2,290	2,405
	Total	8,411	8,950	10,230	10,765

DETAIL BUDGET

		2023 Budget	In(de)crease	2024 Budget
	Salaries & Wages			
	Salaries & Wages	7,940	420	8,360
	Personnel Benefits			
	Personnel Benefits	2,290	115	2,405
	Total	10,230	535	10,765

STAFFING

	2021 Actual	2022 Budget	2023 Budget	2024 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 service is contracted with City of Tacoma and boarding service is contracted with Humane Society of Tacoma.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget
40	Services & Charges	8,712	13,442	15,280	15,570
	Total	8,712	13,442	15,280	15,570

DETAIL BUDGET

		2023 Budget	In(de)crease	2024 Budget
	Intergovt & Other Interfund Pmt.			
	Pollution Control	5,280	290	5,570
	Animal Control	10,000	0	10,000
	Total	15,280	290	15,570

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

PROGRAM DESCRIPTION

Function: The Planning Division prepares and administers plans, policies, and regulations pursuant to authority in Federal and State laws to protect public health, safety, and welfare, and collaborates with the City Council, the Planning Commission, and the community to establish a shared understanding of how the City should grow and then works to implement that vision through long-term and short-term planning initiatives.

What we do:

- Provide professional customer service to residents and the public by answering land use questions, explaining the permit process, providing information on real property, and discussing 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 codes.
- 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 City consultants.

GOALS AND WORK PLAN

2023 Accomplishments:

- Continued to streamline submittal processes, including code compliance.
- Provided reports to the County, State, and Federal Agencies as needed.
- Continued development of an ADU addressing policy.
- Continued to work with potential developers for the Mildred Street site.
- Worked on the state mandated Comprehensive Plan Update process, including community outreach meetings and a community survey.
- Researched and submitted grant applications for Middle Housing, Climate Control, and Comprehensive Plan Update.
- Researched recent legislative mandates regarding middle housing and ADUs, and City housing planning tools and provided educational information to City Council, the Planning Commission, and the community.
- Provided staff support to the Planning Commission.

2024 Department Goals:

- Continue to streamline planning and submittal processes.
- Finish Comprehensive Plan Update.
- Continue to work with potential developers for the Mildred Street site.

- Develop strategy to address growth mandates in a manner consistent with City Council vision.
- Continue to develop an ADU addressing policy.
- Apply for available grants for Planning projects and initiatives.
- Participate in Regional Planning Groups.
- Coordinate with Public Works on enhancement of GIS mapping resources.
- Continue to process applications and plan reviews as efficiently as possible.

TOTAL PROGRAM OBJECT BUDGET

		2021	2022	2023	2024
	Program Object	Actual	Actual	Budget	Budget
10	Salaries & Wages	47,353	36,592	45,280	102,760
20	Personnel Benefits	10,313	8,064	22,790	34,020
30	Supplies	1,276	1,627	750	1,000
40	Services & Charges	9,047	37,586	91,300	47,400
	Total	67,989	83,869	160,120	185,180

DETAIL BUDGET

	2023		2024
	Budget	In(de)crease	Budget
Salaries & Wages			
Salaries & Wages	45,280	57,480	102,760
Personnel Benefits			
Personnel Benefits	22,790	11,230	34,020
Supplies			
Office & Operating Supplies	500	250	750
Small Tools & Minor Equipment	250	0	250
Services & Charges			
Prof Services/Reimbursable	89,500	(49,500)	40,000
Advertising	500	0	500
Recording Software Service	0	0	0
Communication	200	0	200
Travel	200	1,300	1,500
Interfd Replacement	300	0	300
Interfd ERR Repairs & Maint	200	(200)	0
Miscellaneous	50	50	100
Registration & Tuition	200	800	1,000
Dues, Memberships, Subscriptions	150	3,650	3,800
Total	160,120	25,060	185,180

BUDGET NARRATIVE

The Professional Services line consists of \$5,000 for planning consultant services, \$3,000 for Hearing Examiner services, \$2,000 for GIS consulting services and \$30,000 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.

Dues, Memberships, Subscriptions line consists of dues and memberships for SSHAP, WABO, PAW and other miscellaneous memberships.

STAFFING

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Community Service Director	0.00	0.00	0.00	0.60
Planning/Building Administrator	0.50	0.00	0.00	0.00
Administrative Services Director	0.00	0.05	0.05	0.00
Planning/Building Admin Asst.	0.35	0.00	0.00	0.00
Permit Coordinator	0.00	0.50	0.50	0.50
Office Assistant	0.00	0.19	0.19	0.19
Total	0.85	0.74	0.74	1.29

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	2021 Actual	2022 Actual	2023 Budget	2024 Budget
0	Transfers & Other Cost Allocations	2,038	2,123	2,208	2,185
	Total	2,038	2,123	2,208	2,185

DETAIL BUDGET

		2023 Budget	In(de)crease	2024 Budget
	Transfers & Other Cost Allocations			
	Substance Abuse	2,208	(23)	2,185
	Total	2,208	(23)	2,185

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

MISSION STATEMENT

The mission of the Department of Parks and Recreation is blending community needs and available resources to create and develop the highest quality recreational, athletic and social programs for the City of Fircrest.

PROGRAM DESCRIPTION

Function: The Fircrest Parks and Recreation Department offers opportunities for active living and recreation within a safe and inclusive environment. Operating the Roy H. Murphy Community Center, community members can gather, engage in recreational or educational activities, access information, and foster community connections. Additionally, the Parks and Recreation Department is dedicated to making a positive impact on the lives of younger individuals by providing a secure space for them to explore new activities and create lasting memories. The Recreation Department serves approximately 20,000 people including those coming from the neighboring communities of Tacoma, Lakewood, Gig Harbor, and University Place.

Responsibilities:

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

2023 Accomplishments:

- Celebrated one year of operating the new Roy H. Murphy Community Center on April 26, 2023.
- Issued 755 Resident Family Season Pass membership cards through RecDesk.
- Expanded the Senior Mornings Program to capacity levels in the Gathering Room on Mondays, Wednesdays, and Fridays with donations from the Edwards Family.
- Increased our Senior Trip program to offering one trip a month with donations from the Edwards Family.

- Expanded gym opportunities to include more opportunities for pickleball, open gym volleyball, basketball, and table tennis.
- Worked collectively with the maintenance team to facilitate minor facility upgrades to ensure safe and enjoyable spaces for staff and program participants.
- Received donations from Fircrest Parks and Recreation Foundation for additional supplies and programs for youth programs, active adult programs and community event volunteer appreciation.

2024 Department Goals:

- Continuously improve the quality of recreational, athletic, and social programs to ensure they meet the highest standards of excellence for our community members.
- Foster active community involvement by seeking input and feedback from residents to tailor programs that address their needs and preferences.
- Efficiently allocate available resources to maximize the impact and reach of our programs, ensuring accessibility to a wide range of residents.
- Offer a variety of youth-focused programs that encourage personal growth, skill development, and positive engagement in a supportive and secure space.
- Build strong partnerships with local organizations, schools, and businesses to expand program offerings, resources, and community impact.
- Establish clear metrics and evaluation methods to assess the effectiveness and success of our programs, enabling data-driven decisions for continuous improvement.
- 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.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget
10	Salaries & Wages	197,065	236,666	296,160	313,990
20	Personnel Benefits	74,084	84,700	108,700	110,950
30	Supplies	12,668	44,715	46,800	51,100
40	Services & Charges	6,093	36,601	70,514	66,979
50	Intergovt Srvs & Taxes	0	211	1,500	1,500
	Total	289,910	402,892	523,674	544,519

DETAIL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Salaries & Wages			
Salaries & Wages	236,100	17,875	253,975
Overtime	5,500	(2,500)	3,000
Casual & Seasonal Labor	54,560	2,455	57,015
Personnel Benefits			
Personnel Benefits	108,700	2,250	110,950
Supplies			
Office Supplies	600	400	1,000
Operating Supplies	1,000	1,000	2,000
Senior Supplies	15,400	0	15,400
Youth Supplies	1,200	0	1,200
Janitorial Supplies	6,000	2,000	8,000
Participation Program Supplies-Adult	1,500	(300)	1,200
Participation Program Supplies-Youth	19,100	1,200	20,300
Small Tools & Minor Equipment	2,000	0	2,000
Services & Charges			
Senior Trips	4,814	(814)	4,000
Professional Services	4,450	(450)	4,000
Postage	2,500	(2,500)	0
Travel	600	400	1,000
Copier Usage	1,171	(871)	300
Public Utilities	20,000	0	20,000
Miscellaneous	2,000	0	2,000
Printing & Binding	1,000	0	1,000
Registration & Tuition	800	600	1,400
Dues, Memberships, Subscriptions	400	100	500
Instructor Fees	31,500	0	31,500
Lease Payments - Recreation	1,279	(0)	1,279
Intergovernmental Servs & Taxes			
Excise Taxes	1,500	0	1,500
Total	523,674	20,845	544,519

BUDGET NARRATIVE

Beginning this year, the Participation Department budget is merged into the Recreation Department budget.

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 such as balls, gym supplies, and art supplies 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 including the Senior Morning program. This line is funded by a donation from the Edwards Family Foundation.

Youth Supplies includes arts and crafts, food supplies, gym equipment, and Teen Room supplies and equipment.

Participation Program Supplies – Adult/Youth is for expenses related to organized programs such as basketball, baseball, pickleball leagues, etc.

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. This line is subsidized by a donation from the Edwards Family Foundation.

The Professional Service line is for (67%) of the receipting software fee, and for ASCAP music.

The Postage line is no longer necessary. All postage is charged through the Non-Departmental Postage line.

Travel includes meals and transportation for scheduled training.

The Copier usage line is used to pay for copier usage on the Parks/Recreation's copy machine. The rental expense has been moved to a new line called Lease Payments.

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 for two staff and an event planning conference for one staff.

The Dues, Membership, Subscriptions line is used for two staff memberships to WRPA, one membership to WFEA, and one staff membership to NRPA. The benefits of these professional memberships include continued education, support resources and networking.

The Instructor Fees are paid at 70% of revenue collected from participants registering for classes.

STAFFING

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Recreation Supervisor	0.90	0.00	0.00	0.00
Recreation Coordinator	0.00	0.85	1.00	1.00
Office Assistant	0.50	0.80	0.75	0.75
Community Events Coordinator	0.70	0.75	0.75	0.75
Maintenance Supervisor	0.10	0.00	0.00	0.00
Parks/Recreation Director	0.84	0.85	0.85	0.85
Total	3.04	3.25	3.35	3.35

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	2021 Actual	2022 Actual	2023 Budget	2024 Budget
40	Services & Charges	7,293	10,503	10,000	10,000
	Total	7,293	10,503	10,000	10,000

DETAIL BUDGET

		2023 Budget	In(de)crease	2024 Budget
	Other Cost Allocations			
	Library Services	10,000	0	10,000
	Total	10,000	0	10,000

BUDGET NARRATIVE

Library Services includes funding for reimbursement of approximately 130 library cards at the full rate charged by the City of Tacoma which currently is \$78 per year.

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

PROGRAM DESCRIPTION

Function: The Community Events program is a dynamic and engaging series of events offered throughout the year, designed to cultivate and enhance social connections within the Fircrest community. The Parks and Recreation Department offers a diverse range of events and activities that facilitate meaningful interactions, promote shared experiences, and forge lasting relationships among residents. By prioritizing inclusivity, collaboration, and civic engagement, the program aims to create a tightly knit community where individuals feel connected, supported, and valued.

Responsibilities:

- Provide community events as gathering places for families and social groups, as well as for individuals of all ages and economic status.
- Provide opportunities for participation, skills development, volunteering, and social, cultural, economic, and environmental developments.
- Partner with local nonprofits or community organizations for events.
- Advertise volunteer opportunities and clearly communicate their impact.
- Highlight local artists, musicians, and performers in event programming.
- Establish long-term partnerships with local businesses and organizations.

2023 Accomplishments:

- Offered 16 community events throughout the year.
- Continued to enhance our community events program.
- Continued to network with local businesses and donors for community events sponsorships.
- The Annual Strawberry Festival, the Fircrest Picnic and Rod Run, and Fircrest Fun Days all had record attendance numbers in 2023.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget
40	Services & Charges	20,109	55,241	53,650	57,500
	Total	20,109	55,241	53,650	57,500

DETAIL BUDGET

		2023 Budget	In(de)crease	2024 Budget
	Other Services & Charges			
	Community Events	53,650	3,850	57,500
	Total	53,650	3,850	57,500

BUDGET NARRATIVE

2024 Community Events include:

\$1,500 for holiday tree lighting	\$500 for Lights of Fircrest Contest
\$1,000 for the Strawberry Feed	\$500 for Medallion Madness
\$750 for the Easter Egg Hunt	\$15,500 for Fun Days
\$7,000 for fireworks for Fun Days	\$750 for advertising events
\$1,250 for Daddy Daughter Dance	\$500 for Scarecrows of Fircrest
\$1,000 for Mother Son Fun Dance	\$500 for Haunted Trails
\$2,000 for Car Show	\$2,000 for Market, Picnic and Movie in the Park
\$7,000 for other miscellaneous events	\$750 Volunteer Recognition
\$15,000 for events based on donations	

DEPARTMENT: Parks and Recreation
DIVISION: Recreation
PROGRAM: Swimming Pool

PROGRAM DESCRIPTION

Function: Embodying our Parks and Recreation Department mission, the Edwards Family Aquatic Center serves as a vibrant hub from Memorial Day weekend to Labor Day offering the community a place to enjoy high-quality aquatic experiences. The pool functions as a space where community needs for leisure, physical activity, and social interaction are met through a range of recreational, athletic, and social programs. The Edwards Family Aquatic Center offers a welcoming environment for people of all ages to engage in aquatic activities, foster community connections, and promote healthy lifestyles in the heart of Fircrest.

Responsibilities:

- The Edwards Family Aquatic Center includes a 25-yard pool with six lap lanes, one diving board, one vortex whirlpool, a zero-entry tot pool, locker rooms, and a rentable party room.
- Swimming Lessons are offered for children ages 4 and up and that are 32 inches tall at the top of the shoulder. All lessons are offered every half hour, 5 days a week for two consecutive weeks.
- The Fircrest Amateur Swim Team (FAST) provides a positive and enjoyable environment for developing swim skills and fostering a love for competitive swimming.
- Adult Lap Swim and Water Walking are offered in the early morning hours Monday - Friday.
- Open Swim Sessions feature alternating diving board and deep-end swim time. Admission is required for all individuals aged 6 and above.
- Family Swim is a special swim session that is only open to children and their parents or guardians. Kids & teens 17 and under must be accompanied by a parent or guardian during Family Swim.
- Themed Swim Events are planned once a month throughout the summer.

GOALS AND WORK PLAN

- Foster a strong sense of community by providing a dynamic aquatic center that offers diverse programs and activities, encouraging residents of all ages to participate, interact, and build lasting relationships.
- Prioritize the safety and development of young swimmers by offering comprehensive and structured swim lessons that cater to children's diverse abilities, ensuring they develop essential water skills.
- Continue to nurture the growth of aspiring swimmers through the Fircrest Amateur Swim Team (FAST), providing a positive and enjoyable environment for developing swim skills and fostering a love for competitive swimming.
- Create a family-friendly atmosphere by offering dedicated Family Swim sessions, enabling parents and guardians to bond with their children in a safe and enjoyable aquatic environment.

2023 Accomplishments:

- In 2023, we successfully accomplished our goal of enhancing the entry experience for Fircrest Residents. Through careful planning, we introduced the Resident Season Pass Cardholder Express Entry, offering seamless access and convenience throughout every swim session.
- Our early morning Adult Lap Swim and Water Walking sessions gained popularity, encouraging community members to embrace aquatic fitness routines for improved health and well-being.
- Expanded open swim offerings by introducing a new session on weekends from 11 am to 2 pm, providing the community with an extra opportunity to enjoy the Edwards Family Aquatic Center.

TOTAL PROGRAM OBJECT BUDGET

		2021	2022	2023	2024
	Program Object	Actual	Actual	Budget	Budget
10	Salaries & Wages	138,784	159,714	167,285	175,670
20	Personnel Benefits	23,911	37,138	34,100	32,265
30	Supplies	34,680	33,424	35,300	35,300
40	Services & Charges	33,729	35,548	48,800	47,800
50	Intergovt & Other Interfund Pmt.	11,644	17,351	17,000	17,000
	Total	242,747	283,175	302,485	308,035

DETAIL BUDGET

	2023		2024
	Budget	In(de)crease	Budget
Salaries & Wages			
Salaries & Wages	28,575	2,210	30,785
Overtime	1,500	0	1,500
Casual & Seasonal Labor	137,210	6,175	143,385
Personnel Benefits			
Personnel Benefits	34,100	(1,835)	32,265
Supplies			
Office Supplies	300	0	300
Pool Supplies-Chemicals	24,000	0	24,000
Janitorial Supplies	3,000	0	3,000
Operating Supplies	6,500	(2,000)	4,500
Swim Team Supplies	0	2,000	2,000
Small Tools & Minor Equipment	1,500	0	1,500
Services & Charges			
Professional Services	3,000	0	3,000
Travel - Pool	0	200	200
Operating Rentals	300	0	300
Public Utility Services	30,000	2,000	32,000
Repairs & Maintenance-Pool	13,000	(8,000)	5,000
Printing & Binding	0	300	300
Miscellaneous	2,500	300	2,800
Swim Team League Registration	0	3,000	3,000
Registration and Tuition	0	1,200	1,200
Intergovt & Other Interfund Pmt.			
Excise Taxes/Pool Revenue	17,000	0	17,000
Total	302,485	5,550	308,035

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.

Travel is for coaches to travel to away swim meets.

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

Swim Team League Registration is for the swim meet software usage.

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

STAFFING

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Parks/Recreation Director	0.06	0.10	0.10	0.10
Recreation Coordinator	0.12	0.15	0.00	0.00
Recreation Supervisor	0.10	0.00	0.00	0.00
Maintenance Lead	0.04	0.05	0.05	0.05
Maintenance Worker II	0.00	0.00	0.15	0.15
Maintenance Worker I	0.00	0.00	0.05	0.05
Total	0.32	0.30	0.35	0.35

Casual & Seasonal Labor

- Pool Cashiers 875 hours
- Lifeguards/Instructors/Coaches 5,150 hours
- Pool Openers 1,040 hours
- Pool Manager 900 hours (two pool managers at 30 hours/week)

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

PROGRAM DESCRIPTION

Function: The Parks Department develops, maintains, and enhances the City's park system. This is achieved through the application of improved materials, preventive maintenance, asset management, and the utilization of more efficient equipment.

Responsibilities:

- Maintain the City's Park system of 26 acres including two multi-use parks that contain six tennis courts, six pickleball courts, two outdoor basketball courts, seven soccer fields, two playgrounds, four baseball fields, one competition-sized swimming pool and pool house, and a community center with gym, gathering space, meeting rooms, fitness rooms, restrooms, and offices.
- Apply for and implement grant funding improvements and other park features.
- Cultivate partnerships with organizations like the Pierce Conservation District and the Kiwanis Club of Fircrest to support park stewardship initiatives.

GOALS AND WORK PLAN

- Enhance the 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.

2023 Accomplishments:

- Performed preventive maintenance activities.
- Completed Fircrest Park Athletic Field Improvements with 50% RCO grant funding.
- Completed Fircrest Park Tennis/Pickleball Court resurfacing with 50% RCO grant funding.
- Began master plan process for Whittier Park.

2024 Department Goals:

- Initiate enhancements across various parks, focusing on improving aesthetics, safety, and accessibility for all community members. This involves maintaining walking paths, updating landscaping, and restoring or replacing worn picnic tables and benches.

- Continue to collaborate with local conservation organizations such as Pierce Conservation District to restore and protect natural habitats within parks. This could involve projects like planting native vegetation, establishing wildlife-friendly areas, and promoting sustainable practices.
- Improve the digital presence of the park system, ensuring that information about facilities, events, and programs is easily accessible to all community members through user-friendly websites and mobile apps.
- Start purchasing replacement benches at Whittier Park.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget
10	Salaries & Wages	130,936	137,858	151,420	164,535
20	Personnel Benefits	59,176	70,606	78,800	80,455
30	Supplies	17,249	10,424	17,600	18,000
40	Services & Charges	73,661	74,345	75,050	75,847
60	Capital Outlays	43,308	51,854	87,552	0
	Total	324,330	345,087	410,422	338,837

DETAIL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Salaries & Wages			
Salaries & Wages	133,400	12,375	145,775
Overtime	1,500	0	1,500
Casual & Seasonal Labor	16,520	740	17,260
Personnel Benefits			
Personnel Benefits	78,800	1,655	80,455
Supplies			
Office Supplies	100	(100)	0
Janitorial Supplies	1,000	500	1,500
Operating Supplies	15,000	0	15,000
Small Tools & Minor Equipment	1,500	0	1,500
Services & Charges			
Professional Services	1,500	0	1,500
Communication	2,000	(800)	1,200
Operating Rentals - Copier	158	(103)	55
Public Utility Services	30,000	0	30,000
Dumping Fees	1,500	0	1,500
Repairs & Maintenance	10,000	0	10,000
Interfd ERR Replacement	17,050	0	17,050
Interfd ERR Repairs & Maint	12,200	1,200	13,400
Miscellaneous	500	0	500
Uniforms/Clothing/Laundry	0	500	500
Lease Payments - Parks	142	(0)	142
Total	322,870	15,967	338,837

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 cell phone services.

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 for repairing lights and tree maintenance within the parks.

Lease payments are for the copier.

Uniform, Clothing and Laundry is for boots, shirts, and Carhart’s for maintenance staff.

CAPITAL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Improvements	35,000	(35,000)	0
Machinery & Equip	17,552	(17,552)	0
Total	52,552	(52,552)	0

CAPITAL NARRATIVE

Improvements in 2023 was for the Whitter Park Master Plan. Machinery & Equipment in 2023 was for the purchase of a new gator.

No capital projects are budgeted in 2024.

STAFFING

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Parks/Recreation Director	0.10	0.05	0.05	0.05
Public Works Director	0.00	0.05	0.05	0.05
Parks Maintenance Supervisor	0.78	0.00	0.00	0.00
Maintenance Lead	0.15	0.25	0.25	0.25
Maintenance Worker II	0.00	0.80	0.70	0.70
Maintenance Worker I	0.33	0.00	0.85	0.85
Total	1.36	1.15	1.90	1.90

<u>STREET FUND CHANGE IN FUND BALANCE REPORT</u>	
Operating Revenues	183,330
Transfer In-Operating	303,799
Operating Expenses	(526,014)
Operating Revenues Over/(Under) Operating Expenditures	(38,885)
Transfers In-Capital	235,213
Grant Revenue for Capital	1,234,914
Capital Expenses	(1,476,377)
Net Change in Fund Balance	(45,135)
<u>STREET FUND SUMMARY REPORT</u>	
RESOURCES	
Unassigned Beginning Fund Balance	358,090
Operating Revenues	183,330
Grant Revenue	1,234,914
Transfers In-Operating	303,799
Transfer In-Capital	235,213
Total Resources with Beginning Fund Balance	2,315,346
EXPENDITURES	
Operating Expenses	526,014
Capital Expenses	1,476,377
Unassigned Ending Fund Balance	312,955
Total Expenditures with Ending Fund Balance	2,315,346

CITY STREET FUND REVENUE

		2021	2022	2023	2024
BARS	Description	Actual	Actual	Budget	Budget
308-91-01-01	Unassigned BFB-Street	236,306	277,164	425,495	358,090
	Total Fund Balance	236,306	277,164	425,495	358,090
322-40-00-00	ROW Road Permits	8,201	13,505	10,000	10,000
	Total Licenses & Permits	8,201	13,505	10,000	10,000
333-20-20-05	Other Grants	0	0	135,000	-
334-03-81-00	Wa St TIB Grant	0	0	678,471	1,234,914
336-00-71-00	Multimodal Transportation	9,211	9,477	9,380	9,260
336-00-87-00	Motor Vehicle Fuel Tax	130,861	135,078	139,540	131,970
	Total Intergovernmental Revenues	140,072	144,554	962,391	1,376,144
361-11-00-01	Investment Interest	367	7,467	4,800	20,000
367-00-00-08	Beautification Donations	11,920	11,600	10,000	12,000
369-91-01-01	Miscellaneous Revenue		15	100	100
369-94-01-01	Reimbursements	0	0	0	-
	Total Miscellaneous Revenue	12,287	19,082	14,900	32,100
	Total Operating Revenues	160,560	177,141	987,291	1,418,244
398-10-01-01	Insurance Recovery	0	2,527	0	0
	Total Non Revenue	0	2,527	0	0
397-00-00-02	Transfer In for Street Beautification	10,000	10,000	10,000	10,000
397-00-00-03	Transfer from Property Tax	240,810	244,863	254,912	257,594
397-00-00-04	Transfer from Light-St Maint	28,358	26,521	52,680	51,205
397-00-00-06	Transfer from REET 1-Capital	25,400	84,470	100,000	220,213
397-00-01-51	Transfer from Cumulative Reserve	0	150,000	0	-
	Total Other Financing Sources	304,568	515,854	417,592	539,012
	TOTAL RESOURCES	701,434	972,686	1,830,378	2,315,346

REVENUE NARRATIVE

A grant from the Transportation Improvements Board (TIB) will be used for the South Orchard Street grind and overlay project.

A grant from the Federal Highway Administration will be used for the Emerson sidewalk project.

A grant from Department of Commerce will be used for the lighted crosswalk at Contra Costa and Electron Way.

RCW 47.30.050 requires 0.42% of MVFT funds to be spent on pedestrian trails. The estimated amount of \$555 will be used to pay for miscellaneous trail upkeep including salaries and wages.

Donations received in 2024 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, \$44,827 city share of Emerson sidewalk project, and \$75,386 for city share of Orchard Street overlay project.

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.

Responsibilities:

- 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 Improvement 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

2023 Accomplishments:

- Continued crack-seal program.
- Performed street patching as needed.
- Painted all street, curb, and intersection markings throughout the City.
- Explored innovative options for pavement preservation.
- Designed sidewalks and retaining walls on Emerson from Woodside Drive to 67th Ave W.
- Applied for TIB Grant for the grind and overlay of Claremont St from 67th Ave W to Claremont Ct.
- Grind and overlay of Summit Avenue from Columbia Street to South Orchard in conjunction with Puget Sound Energy.
- Painted school zone pavement markings.

2024 Department Goals:

- Continue crack-seal program.
- Explore innovative options for pavement preservation.
- Design and prepare for construction of the grind and overlay project on Regents Blvd. from Alameda Ave. to 67th Ave W.
- Construct sidewalks and retaining walls on Emerson from Woodside Drive to 67th Ave W.
- Perform street patching as needed.
- Paint all street, curb, and intersection markings throughout the city.
- Design and prepare for the grind and overlay project on South Orchard Street from Regents Blvd. to Holly Drive.
- Install lighted crosswalk at Contra Costa and Electron.

PERFORMANCE MEASURES

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Lane Miles Streets Painted	20	20	20	20
Traffic Devices Installed	0	0	3	3
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	2021 Actual	2022 Actual	2023 Budget	2024 Budget
10	Salaries & Wages	73,985	93,116	78,360	84,110
20	Personnel Benefits	26,955	32,723	27,965	28,330
30	Supplies	15,611	22,043	18,500	18,500
40	Services & Charges	110,020	122,031	127,904	145,570
60	Capital Outlays	26,970	100,670	988,856	1,461,377
90	Interfund Pmt. For Svcs.	72,261	80,485	84,788	116,209
	Total	325,803	451,067	1,326,373	1,854,096

DETAIL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Salaries & Wages			
Salaries & Wages	55,750	2,955	58,705
Overtime	5,475	2,025	7,500
Casual & Seasonal Labor	17,135	770	17,905
Personnel Benefits			
Personnel Benefits	27,265	365	27,630
Contract Benefits	700	0	700
Supplies			
Office Supplies	500	0	500
Operating Supplies	13,000	0	13,000
Crack Sealing Supplies	3,000	0	3,000
Small Tools & Minor Equipment	2,000	0	2,000
Services & Charges			
Professional Services	10,000	0	10,000
Advertising	100	0	100
Communication	2,500	0	2,500
Travel	50	0	50
Copier Usage	361	(61)	300
Equipment Rentals - Street Reg	2,000	0	2,000
Land Rental	22,335	1,005	23,340
Dumping Fees	3,000	0	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	16,087	48,581
Interfd ERR Repairs & Maint	21,500	635	22,135
Miscellaneous	500	0	500
Judgements	1,000	0	1,000
Dues, Memberships, Subscriptions, Licenses	1,075	0	1,075
Registration & Tuition	100	0	100
Lease Payments - Street	389	(0)	389
Interfund Pmt. For Svcs.			
Interfd Service Charges	84,788	31,421	116,209
Total	337,517	55,202	392,719

BUDGET NARRATIVE

The Crack Sealing Supplies line reflects material. Rental of the crack sealing equipment is budgeted in Equipment Rentals.

The 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

	2023 Budget	In(de)crease	2024 Budget
Building Improvements - Street	0	6,250	6,250
Machinery & Equipment	0	0	0
Improvements	769,753	685,374	1,455,127
Project Engineering	219,103	(219,103)	0
Totals	988,856	472,521	1,461,377

CAPITAL BUDGET NARRATIVE

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

- Street Capital’s share (25%) of a new public works building alarm system. Total cost is \$25,000 split between Street Capital, Water Capital, Sewer Capital, and Stormwater Capital, \$6,250 each.
- Minor Street Improvements of \$100,000 will be funded by a transfer in from REET 1.
- Construct sidewalks and retaining walls on Emerson from Woodside Drive to 67th Ave W. Total project cost is \$448,270 with a 90% funding from Federal Highway Administration of \$403,443 and a 10% local match of \$44,827 to be funded with a transfer from REET 1.
- Construction of the South Orchard Street grind and overlay from Regents Blvd to Holly Dr. Total project cost is \$753,857 with a 90% grant from the Transportation Improvement Board (TIB) of \$678,471 and a 10% local match of \$75,386 will be funded by a transfer from REET 1.
- Installation of a lighted crosswalk at Contra Costa and Electron Way with full funding of \$153,000 from Department of Commerce.

STAFFING

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Utility Foreman	0.05	0.05	0.05	0.05
Utility Serv II	0.35	0.35	0.35	0.35
Utility Billing Clerk	0.10	0.10	0.10	0.10
PW Support Coordinator	0.00	0.00	0.00	0.00
Administrative Assistant	0.09	0.11	0.11	0.11
Public Works Director	0.05	0.05	0.05	0.05
Total	0.64	0.66	0.66	0.66

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

PROGRAM DESCRIPTION

Function: The Street Fund maintains streetlights.

TOTAL PROGRAM OBJECT BUDGET

		2021	2022	2023	2024
	Program Object	Actual	Actual	Budget	Budget
10	Salaries & Wages	5,594	3,039	6,280	6,760
20	Personnel Benefits	2,460	1,468	2,850	2,895
30	Supplies	2,640	954	6,500	3,500
40	Services & Charges	17,662	21,059	22,050	23,050
60	Capital	0	0	0	15,000
	Total	28,357	26,521	37,680	51,205

DETAIL BUDGET

	2023	In(de)crease	2024
	Budget		Budget
Salaries & Wages			
Salaries & Wages	6,080	480	6,560
Overtime	200	0	200
Personnel Benefits			
Personnel Benefits	2,850	45	2,895
Supplies			
Operating Supplies	6,000	(3,000)	3,000
Small Tools & Minor Equipment	500	0	500
Services & Charges			
Electricity/Street Lights	15,000	1,000	16,000
Repair & Maintenance St Lights	2,000	0	2,000
Pole Attachment Charge	5,000	0	5,000
Miscellaneous	50	0	50
Total	37,680	(1,475)	36,205

BUDGET NARRATIVE

Electricity/Street Lights line item reflects the cost of providing this service including a 3 ½% Tacoma Public Utilities rate increase.

Pole Attachment Charge is the charge for the city to attach streetlights to City of Tacoma owned electrical poles.

CAPITAL BUDGET

	2023 Budget	In(de)crease	2024 Budget
60 Improvements	0	15,000	15,000
Total	0	15,000	15,000

CAPITAL NARRATIVE

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

STAFFING

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Wrk Utility Foreman	0.01	0.01	0.01	0.01
Utility Serv II	0.06	0.06	0.06	0.06
Total	0.07	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.

Responsibilities:

- 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

2023 Accomplishments:

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

2024 Department Goals:

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

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget
10	Salaries & Wages	16,605	14,280	27,320	27,110
20	Personnel Benefits	7,104	5,882	11,565	10,630
30	Supplies	20,962	19,558	18,750	18,750
40	Services & Charges	25,439	29,883	35,600	40,600
	Total	70,109	69,602	93,235	97,090

DETAIL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Salaries & Wages			
Salaries & Wages	21,705	(415)	21,290
Overtime	1,000	0	1,000
Casual & Seasonal Labor	4,615	205	4,820
Personnel Benefits			
Personnel Benefits	11,565	(935)	10,630
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	600	0	600
Street Tree Maintenance	15,000	5,000	20,000
Beautification (contracted)	20,000	0	20,000
Total	93,235	3,855	97,090

BUDGET NARRATIVE

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

Donations received in 2024 will be used for baskets, banners, flags, flowers, and other beautification projects throughout the city.

Street Tree Maintenance is for landscaping services for maintaining the street trees along Regents Blvd., San Juan Avenue, and Emerson Street.

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

STAFFING

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Utility Foreman	0.01	0.01	0.01	0.01
Utility Serv II	0.19	0.19	0.19	0.19
Maintenance Worker II	0.00	0.03	0.03	0.03
Maintenance Lead	0.03	0.03	0.03	0.03
Total	0.23	0.26	0.26	0.26

<u>PARK BOND DEBT SERVICE FUND CHANGE IN FUND BALANCE</u>		
Revenues		453,541
Expenses		(439,750)
Net Change in Fund Balance		13,791
<u>PARK BOND DEBT SERVICE FUND SUMMARY REPORT</u>		
RESOURCES		
Restricted Beginning Fund Balance		148,762
Operation Revenues		453,541
Total Resources with Beginning Fund Balance		602,303
EXPENDITURES		
Operating Expenditures		439,750
Restricted Ending Fund Balance		162,553
Total Expenditures with Ending Fund Balance		602,303

<u>PARK BOND DEBT SERVICE FUND - 201</u>					
		2021	2022	2023	2024
BARS	Description	Actual	Actual	Budget	Budget
308-31-02-01	Restricted BFB-Park Bond Fund	105,673	120,060	135,816	148,762
	Total Fund Balance	105,673	120,060	135,816	148,762
311-10-02-01	Bond Property Taxes	588,075	431,800	441,046	452,941
	Total Taxes	588,075	431,800	441,046	452,941
361-11-02-01	Investment Interest	12	156	100	600
	Total Misc Revenue	12	156	100	600
397-00-00-15	Transfer-In from Park Capital	0	0	0	-
	Total Non Revenue	0	0	0	-
	TOTAL RESOURCES	693,760	552,016	576,962	602,303

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	2021 Actual	2022 Actual	2023 Budget	2024 Budget
70	Debt Service: Principal	250,000	100,000	115,000	130,000
80	Debt Service: Interest And Related	323,700	316,200	313,200	309,750
	Total	573,700	416,200	428,200	439,750

DETAIL BUDGET

		2023 Budget	In(de)crease	2024 Budget
	Debt Service			
	Principal Payment	115,000	15,000	130,000
	Interest	313,200	(3,450)	309,750
	Total	428,200	11,550	439,750

<u>PARK BOND CAPITAL FUND CHANGE IN FUND BALANCE</u>		
Revenues		1,330,000
Expenses		(974,347)
Net Change in Fund Balance		355,653
<u>PARK BOND CAPITAL FUND SUMMARY REPORT</u>		
RESOURCES		
Restricted Beginning Fund Balance		1,895,655
Revenues		1,330,000
Total Resources with Beginning Fund Balance		3,225,655
EXPENDITURES		
Expenditures		974,347
Restricted Ending Fund Balance		2,251,308
Total Expenditures with Ending Fund Balance		3,225,655

PARK BOND CAPITAL PROJECT FUND - 301					
		2021	2022	2023	2024
BARS	Description	Actual	Actual	Budget	Budget
308-31-03-01	Restricted BFB-Park Capital	4,020,116	2,039,673	1,675,641	1,895,655
	Total Fund Balance	4,020,116	2,039,673	1,675,641	1,895,655
334.04.20.01	State Grant	980,000	0	174,515	-
	Total Intergovernmental Revenues	980,000	0	174,515	-
361-11-03-01	Investment Interest	2,668	32,321	2,365	80,000
367-00-03-01	Donations	1,321,979	1,450,000	1,250,000	1,250,000
	Total Misc Revenue	1,324,647	1,482,321	1,252,365	1,330,000
381-10-01-50	Transfer-In from Cumulative Reserve	3,300,000	0	0	-
	Total Transfer-In	3,300,000	0	0	-
	TOTAL RESOURCES	9,624,763	3,521,994	3,102,521	3,225,655

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

PROGRAM DESCRIPTION

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

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget
60	Capital Outlay	7,585,090	1,072,006	705,520	200,000
0	Transfers Out	0	774,346	774,346	774,347
	Total	7,585,090	1,846,353	1,479,866	974,347

DETAIL BUDGET

		2023 Budget	In(de)crease	2024 Budget
	Capital			
	Building & Structures	200,000	0	200,000
	Other Improvements	505,520	(505,520)	0
	Machinery & Equipment	0	0	0
	TOTAL CAPITAL OUTLAY	705,520	(505,520)	200,000
	Transfers & Other Cost Allocations			
	Transfer Out	774,346	1	774,347
	Total	1,479,866	(505,519)	974,347

CAPITAL NARRATIVE

Capital consists of the following projects:

- \$200,000 for Fircrest Storage Garage improvements.

The transfer is for the third and final payment for the repayment of the 3-year 2021 interfund loan from Cumulative Reserve Fund. The transfer consists of \$770,494 for principal to the Cumulative Reserve Fund and \$3,853 to the General Fund for interest.

<u>STORM DRAIN CHANGE IN FUND BALANCE REPORT</u>	
Operating Revenues	653,500
Operating Expenses	(469,293)
Operating Revenues Over/(Under) Operating Expenditures	184,207
Less Transfers Out	(81,900)
Net Change in Fund Balance	102,307
<u>STORM DRAIN FUND SUMMARY REPORT</u>	
RESOURCES	
Assigned Beginning Fund Balance	275,242
Reserved for Cash Flow	118,000
Operating Revenues	653,500
Total Resources with Beginning Fund Balance	1,046,742
EXPENDITURES	
Operating Expenses	469,293
Transfers Out	81,900
Reserved for Cash Flow	118,000
Assigned Ending Fund Balance	377,549
Total Expenditures with Ending Fund Balance	1,046,742

STORM DRAIN FUND REVENUES

		2021	2022	2023	2024
BARS	Description	Actual	Actual	Budget	Budget
308-51-04-15	Reserved for Cash Flow	289,226	116,000	116,000	118,000
308-51-04-15	Assigned BFB-Storm	0	227,914	253,106	275,242
	Total Fund Balance	289,226	343,914	369,106	393,242
334-03-10-00	Dept of Ecology NPDES Grant	42,456	0	50,000	75,000
	Total Intergovernmental Revenues	42,456	0	50,000	75,000
343-10-00-00	Storm Drain Fees & Charges	518,699	514,788	526,400	526,400
343-10-00-01	Setup Fees	588	405	500	500
343-10-00-02	Penalties	215	4,784	6,500	6,500
	Total Goods & Services	519,502	519,977	533,400	533,400
361-11-04-15	Investment Interest	932	15,809	6,400	45,000
369-91-04-15	Miscellaneous Revenue	0	29	100	100
	Total Miscellaneous Revenue	932	15,839	6,500	45,100
	Total Operating Revenues	562,890	535,816	589,900	653,500
	TOTAL RESOURCES	852,116	879,729	959,006	1,046,742

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.
- Inspect and clean catch basins per the City’s NPDES Permit.
- 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

2023 Accomplishments:

- 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.
- Prepared and submitted the City’s watershed inventory.
- Prepared and submitted the City’s updated SWPPP for heavy equipment and maintenance yards.

2024 Department Goals:

- 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 Program Plan.
- Revamp handouts and delivery of water quality message for community outreach events.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget
10	Salaries & Wages	118,687	107,774	130,675	139,005
20	Personnel Benefits	53,105	43,955	59,920	56,935
30	Supplies	4,811	10,906	15,600	15,600
40	Services & Charges	131,840	149,299	170,456	141,039
50	Intergovt Servs & Taxes	39,211	39,333	41,584	41,584
90	Interfund Pmt. For Svcs.	78,649	77,455	87,629	75,130
0	Transfer Out	81,900	81,900	81,900	81,900
	Total	508,203	510,623	587,764	551,193

DETAIL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Salaries & Wages			
Salaries & Wages	128,025	5,755	133,780
Overtime	1,000	2,500	3,500
Seasonal & Casual Labor	1,650	75	1,725
Personnel Benefits			
Personnel Benefits	59,220	(2,985)	56,235
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	37,000	(24,000)	13,000
Advertising	200	0	200
Communication	2,500	0	2,500
Postage	2,000	0	2,000
Copier Usage	461	(161)	300
Land Rental	21,835	985	22,820
Dumping Fees	8,500	0	8,500
Public Utility Services/Bldg	3,500	0	3,500
Repairs & Maintenance	15,000	(10,000)	5,000
Interfd ERR Replacement	46,546	1,209	47,755
Interfd ERR Repairs & Maint	14,800	1,550	16,350
Miscellaneous	250	0	250
Operation Permit	11,000	1,000	12,000
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
Lease Payments - Storm	389	(0)	389
Intergovt & Other Interfund Pmt.			
Excise Taxes	10,000	0	10,000
City Utility Tax	31,584	0	31,584
Interfund Pmt. For Svcs.			
Interfd Service Charges	87,629	(12,499)	75,130
Transfers			
Transfers Out	81,900	0	81,900
Total	587,764	(36,571)	551,193

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 item includes \$6,000 for on-call engineering and SWMP update services, \$3,000 for asset management software program, \$2,000 for upgrades to the GIS system and, \$2,000 for cloud-based maintenance for Springbrook software system.

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

PERFORMANCE MEASURES

	2021 Actual	2022 Actual	2023 Budget	2024 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

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Wrk Utility Foreman	0.10	0.10	0.10	0.10
Utility Serv II	0.73	0.47	0.47	0.47
Utility Billing Clerk	0.30	0.30	0.30	0.30
PW Support Coordinator	0.25	0.00	0.00	0.00
Administrative Assistant	0.00	0.35	0.35	0.35
Public Works Director	0.25	0.25	0.25	0.25
Office Assistant	0.20	0.00	0.00	0.00
Total	1.83	1.47	1.47	1.47

<u>STORM DRAIN CAPITAL CHANGE IN FUND BALANCE REPORT</u>	
Transfers In	81,900
Less Capital Expenditures	(116,250)
Net Change in Fund Balance	(34,350)
<u>STORM DRAIN CAPITAL FUND SUMMARY REPORT</u>	
RESOURCES	
Assigned Beginning Fund Balance	741,278
Transfers In	81,900
Total Resources with Beginning Fund Balance	823,178
EXPENDITURES	
Capital Expenses	116,250
Assigned Ending Fund Balance	706,928
Total Expenditures with Ending Fund Balance	823,178

STORM DRAIN CAPITAL FUND - 416					
		2021	2022	2023	2024
BARS	Description	Actual	Actual	Budget	Budget
308-51-04-16	Assigned BFB-Storm Capital	567,641	613,795	681,075	741,278
	Total Fund Balance	567,641	613,795	681,075	741,278
334-03-10-01	Department of Ecology Grant	-	-	690,479	
337-00-00-01	Pierce County Flood District	-	-	93,263	
	Total Intergovernmental Revenue	-	-	783,742	-
397-00-00-10	Transfer In from Storm Fund	81,900	81,900	81,900	81,900
	Total Transfers In Revenue	81,900	81,900	81,900	81,900
	TOTAL RESOURCES	649,541	695,695	1,546,717	823,178

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

2023 Accomplished:

- Stormwater outfall improvements.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget
60	Capital Outlays	35,746	14,620	869,081	116,250
	Total	35,746	14,620	869,081	116,250

CAPITAL BUDGET

		2023 Budget	In(de)crease	2024 Budget
	Improvements	786,101	(686,101)	100,000
	Project Engineering	82,980	(72,980)	10,000
	Building Improvements	0	6,250	6,250
	Machinery & Equipment	0	0	0
	Total	869,081	(752,831)	116,250

CAPITAL BUDGET NARRATIVE

- Capital Improvements consists of \$100,000 for catch basin upgrade projects to continue efforts in protecting the headwaters of Leach Creek.
- Project Engineering is for above mentioned projects.
- Building Improvement is for Storm’s share of an alarm system for Public Works.

<u>WATER CHANGE IN FUND BALANCE REPORT</u>		
Operating Revenues		1,222,950
Operating Expenses		(1,011,845)
Operating Revenues Over/(Under) Operating Expenditures		211,105
Less Transfer Out		(200,000)
Change in Fund Balance		11,105
<u>WATER FUND SUMMARY REPORT</u>		
RESOURCES		
Assigned Beginning Fund Balance		119,387
Operating Revenues		1,222,950
Total Resources with Beginning Fund Balance		1,342,337
EXPENDITURES		
Operating Expenses		1,011,845
Transfer Out		200,000
Assigned Ending Fund Balance		130,492
Total Expenditures with Ending Fund Balance		1,342,337

WATER FUND REVENUE

BARS	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
308-51-04-25	Assigned BFB-Water	296,083	274,278	244,152	119,387
	Total Fund Balance	296,083	274,278	244,152	119,387
343-40-00-00	Sale of Water	1,077,001	1,086,364	1,120,000	1,120,000
343-40-00-01	Service Connections	0	7,371	1,800	1,800
343-40-00-02	Setup Fees	1,638	1,118	1,500	1,500
343-40-00-03	Penalties	237	9,387	12,000	12,000
343-40-00-04	Backflow	270	225	300	300
	Total Charges for Goods and Services	1,079,146	1,104,465	1,135,600	1,135,600
361-11-04-25	Investment Interest	499	13,144	6,800	17,500
362-50-00-05	Rent City Property/High Tank	63,686	64,623	32,350	32,350
362-50-00-06	Rent City Property/Golf Tank	37,853	36,714	37,000	37,000
369-91-04-25	Other Misc. Revenue	180	1,816	500	500
	Total Misc. Revenues	102,218	116,297	76,650	87,350
397-00-01-52	Transfer-In from Cumulative Reserve	0	11,513	0	-
	Total Capital Contributions	0	11,513	0	-
	TOTAL RESOURCES	1,477,446	1,506,553	1,456,402	1,342,337

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

PROGRAM DESCRIPTION

Function: The Water Division operates and maintains a safe, healthy water supply for the City. The water distribution and supply systems consist 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. The Fircrest water supply is treated with chlorine (since 2016) and fluoride (since 1958) and serves over 7200 residents, businesses, and two public schools.

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

2023 Accomplished:

- Continued emphasis on water conservation outreach.
- Completed and mailed 2022 Consumer Confidence Report.
- Repaired and replaced existing fire hydrants as needed.
- Completed update to the Water System Plan.
- Completed 8-inch water main on Rose St.
- Completed asphalt pave back of the 100-300 block Summit Ave water main replacement project.
- Ongoing AMI water meter exchange program.

2024 Department Goals:

- Continue emphasis on water conservation outreach.
- Continue AMI water meter exchange program.
- Repair and replace existing fire hydrants as needed. Anticipate two hydrants this year.
- Complete and mail 2023 Consumer Confidence Report.

PERFORMANCE MEASURES

	2021 Actual	2022 Actual	2023 Budget	2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Budget
10	Salaries & Wages	272,003	326,269	287,795	304,485
20	Personnel Benefits	123,809	138,266	124,520	121,745
30	Supplies	34,870	29,976	40,200	40,200
40	Services & Charges	273,178	254,587	220,034	232,742
50	Intergovt Charges	138,870	137,795	144,600	144,600
70	Debt Service: Principal	44,218	44,218	0	0
80	Debt Service: Interest	2,211	1,078	0	0
90	Interfund Pmt. For Svcs.	205,848	222,052	184,166	168,073
0	Transfers Out	108,160	108,160	200,000	200,000
	Total	1,203,168	1,262,402	1,201,315	1,211,845

DETAIL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Salaries & Wages			
Salaries & Wages	273,995	13,135	287,130
Overtime	6,850	3,250	10,100
Seasonal & Casual Labor	6,950	305	7,255
Personnel Benefits	123,820	(2,775)	121,045
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	6,000	0	6,000
Small Tools & Minor Equipment	2,700	0	2,700
Services & Charges			
Professional Services	10,000	8,700	18,700
Advertising	200	0	200
Water Testing	7,500	0	7,500
Communication	5,000	(2,900)	2,100
Postage	2,500	0	2,500
Travel	2,000	0	2,000
Copier usage	460	(160)	300
Interfd Land Rental	22,575	1,015	23,590
Utility Services/Building	3,200	400	3,600
Utility Services/Pumping	70,000	0	70,000
Dumping Fees	1,500	0	1,500
Repairs & Maintenance	21,500	0	21,500
Interfd ERR Replacement	29,014	3,918	32,932
Interfund ERR Repairs & Maint	11,600	1,498	13,098
Miscellaneous	500	0	500
State Operating Permit	4,000	0	4,000
Registration & Tuition	3,000	0	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
Lease Payments - Water Admin	16,710	238	16,948
Intergovt & Other Interfund Pmt.			
State Excise Tax	55,000	0	55,000
City Utility Tax	89,600	0	89,600
Interfund Pmt. For Svcs.			
Interfd Service Charges	184,166	(16,093)	168,073
Transfers			
Transfers Out	200,000	0	200,000
Total	1,201,315	10,530	1,211,845

BUDGET NARRATIVE

Professional services line item includes \$6,000 for on-call engineering services, \$3,000 for asset management software program, \$3,200 for AMI support software, \$2,500 for AMI license, \$2,000 for upgrades to the GIS system and, \$2,000 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

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Wrk Utility Foreman	0.45	0.45	0.45	0.45
Utility Serv II	1.92	1.93	1.93	1.93
Utility Billing Clerk	0.30	0.30	0.30	0.30
PW Support Coordinator	0.00	0.00	0.00	0.00
Public Works Director	0.35	0.30	0.30	0.30
Office Assistant	0.20	0.00	0.00	0.00
Administrative Assistant	0.22	0.46	0.46	0.46
Total	3.44	3.44	3.44	3.44

<u>WATER CAPITAL CHANGE IN FUND BALANCE REPORT</u>	
Capital Contributions	4,000
Transfers In	200,000
Less Capital Expenditures	(429,375)
Change in Fund Balance	(225,375)
<u>WATER CAPITAL FUND SUMMARY REPORT</u>	
RESOURCES	
Assigned Beginning Fund Balance	313,988
Capital Contributions	4,000
Transfers In	200,000
Total Resources with Beginning Fund Balance	517,988
EXPENDITURES	
Capital Expenses	429,375
Assigned Ending Fund Balance	88,613
Total Expenditures with Ending Fund Balance	517,988

WATER CAPITAL FUND - 426					
		2021	2022	2023	2024
BARS	Description	Actual	Actual	Budget	Budget
308-31-04-26	Restricted BFB - Water ARPA	0	14,962	644	-
308-51-04-26	Assigned BFB - Water Capital	337,324	250,246	214,668	313,988
	Total Fund Balance	337,324	265,207	215,312	313,988
332-92-10-02	ARPA Funds	0	450,000	0	0
333-11-00-00	Indirect Dept of Commerce	0	149,283	0	0
334-04-20-02	State Grant from Dept of Commerce	75,253	0	0	0
	Total State Grants	75,253	599,283	0	0
368-10-04-26	Capital Contributions/Tap Fees	0	8,800	4,000	4,000
	Total Capital Contributions	0	8,800	4,000	4,000
397-00-00-11	Transfer In from Water Fund	108,160	108,160	200,000	200,000
397-00-00-13	Transfer In from REET 2	0	0	0	0
397-00-00-14	Transfer In from General Fund (ARPA)	350,000	93,000	290,000	0
	Total Transfer In	458,160	201,160	490,000	200,000
	TOTAL RESOURCES	870,737	1,074,450	709,312	517,988

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	2021 Actual	2022 Actual	2023 Budget	2024 Budget
10	Salaries & Wages	18,843	11,632	30,250	33,155
20	Personnel Benefits	7,574	4,775	14,630	14,970
60	Capital Outlays	579,114	842,731	349,800	381,250
	Total	605,530	859,138	394,680	429,375

CAPITAL BUDGET

		2023 Budget	In(de)crease	2024 Budget
	Salaries & Wages			
	Salaries & Wages	30,050	2,905	32,955
	Overtime	200	0	200
	Casual Labor-Capital	0	0	0
	Personnel Benefits	14,630	340	14,970
	Improvements	280,000	(80,000)	200,000
	Project Engineering	10,000	0	10,000
	Building Improvements	0	121,250	121,250
	Machinery & Equipment	59,800	(9,800)	50,000
	Total	394,680	34,695	429,375

CAPITAL BUDGET NARRATIVE

Improvements include \$200,000 for watermain replacement on South Orchard St from Holly Dr to Regents.

Building Improvements is \$6,250 for Water’s portion of the alarm system for Public Works and \$115,000 for reconstruction of well #4.

Machinery and equipment is for an emergency backup generator for well #6/7.

<u>SEWER CHANGE IN FUND BALANCE REPORT</u>	
Operating Revenues	2,934,784
Operating Expenses	(2,828,138)
Operating Revenues Over/(Under) Operating Expenditures	106,647
Debt Service	(312,954)
Transfer Out	(230,000)
Change in Fund Balance	(436,308)
<u>SEWER FUND SUMMARY REPORT</u>	
RESOURCES	
Assigned Beginning Fund Balance	261,366
Reserved for Cash Flow	743,000
Operating Revenues	2,934,784
Total Resources with Beginning Fund Balance	3,939,150
EXPENDITURES	
Operating Expenses	2,828,138
Debt Service	312,954
Transfer Out	230,000
Reserved for Cash Flow	743,000
Assigned Ending Fund Balance	(174,942)
Total Expenditures with Ending Fund Balance	3,939,150

SEWER FUND REVENUE

BARS	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
308-51-04-30	Reserved for Cash Flow	565,500	565,500	565,500	743,000
308-51-04-30	Assigned BFB-Sewer	471,220	617,764	820,711	261,366
	Total Fund Balance	1,036,720	1,183,264	1,386,211	1,004,366
343-50-00-00	Sewer Revenues	2,729,023	2,773,554	2,783,584	2,783,584
343-50-00-01	Service Connections	0	700	1,100	1,100
343-50-00-02	Setup Fees	658	458	600	600
343-50-00-03	Penalties	934	18,456	24,000	24,000
	Total Charges for Goods and Services	2,730,615	2,793,168	2,809,284	2,809,284
361-11-04-30	Investment Interest	2,986	44,219	23,600	125,000
369-90-04-30	Other Misc. Revenue	0	(146)	500	500
397-00-01-53	Transfer-In from Cumulative Reserve	0	369,250	0	-
	Total Misc. Revenues	2,986	413,323	24,100	125,500
	TOTAL RESOURCES	3,770,321	4,389,755	4,219,595	3,939,150

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

PROGRAM DESCRIPTION

Function: The Sewer Department operates and maintains the Wastewater Collection and Conveyance system in the City. The City’s Wastewater Collection System consists of seven lift stations and approximately 33 miles of sewer main. Wastewater is pumped to the City of Tacoma for treatment.

What we do:

- Inspect, maintain, and rehabilitate the general system.
- Provide 24-hour response 365 days per year.
- Lift station and pump cleaning.

GOALS AND WORK PLAN

2023 Accomplishments:

- Upgraded SCADA/Telemetry, and updates to the GIS mapping systems.

2024 Department Goals:

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

PERFORMANCE MEASURES

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Total Accounts Services	2,908	2,908	2,908	2,908
Total Sewer System Miles	23	23	23	23

TOTAL PROGRAM OBJECT BUDGET

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
10 Salaries & Wages	135,745	136,119	209,930	268,450
20 Personnel Benefits	59,472	55,270	89,565	98,940
30 Supplies	3,384	1,882	6,600	7,400
40 Services & Charges	117,892	176,758	156,465	179,596
50 Intergovt Charges	1,407,942	1,714,681	1,765,000	1,865,000
70 Debt Service Principal	261,297	263,870	266,515	269,236
80 Debt Service Interest	52,937	49,938	46,865	43,718
90 Interfund Pmt. For Svcs.	318,387	375,026	399,039	408,752
0 Transfers & Other Cost Allocations	230,000	230,000	230,000	230,000
Total	2,587,056	3,003,544	3,169,979	3,371,092

DETAIL BUDGET

	2023		2024
	Budget	In(de)crease	Budget
Salaries & Wages			
Salaries & Wages	200,795	55,250	256,045
Overtime	7,500	3,200	10,700
Seasonal & Casual	1,635	70	1,705
Personnel Benefits			
Personnel Benefits	88,865	9,375	98,240
Contract Benefits	700	0	700
Supplies			
Office Supplies	1,000	0	1,000
Operating Supplies	4,000	800	4,800
Small Tools & Minor Equipment	1,600	0	1,600
Services & Charges			
Professional Services	10,000	5,500	15,500
Advertising	250	0	250
Communication	4,000	0	4,000
Postage	2,000	0	2,000
Travel	500	0	500
Copier Usage	460	(160)	300
Interfd Land Rental	23,850	1,075	24,925
Utility Services/Building	3,100	100	3,200
Utility Services/Pumping	23,000	0	23,000
Dumping Fees	1,000	500	1,500
Repairs & Maintenance	40,500	10,000	50,500
Interfd ERR Replacement	29,015	3,918	32,933
Interfund Repairs & Maint	11,600	1,498	13,098
Miscellaneous	1,000	0	1,000
Registration & Tuition	500	0	500
Dues,Memberships,Subscriptions	1,000	0	1,000
Printing & Binding	500	0	500
Judgements	1,000	0	1,000
Mailing Service	2,800	700	3,500
Lease Payments - Sewer	390	0	390
Intergovt & Other Interfund Pmt.			
Sewage Treatment	1,550,000	100,000	1,650,000
State Excise Tax	50,000	0	50,000
City Utility Tax	165,000	0	165,000
Interfund Pmt. For Svcs.			
Interfd Service Charges	399,039	9,713	408,752

Transfers & Other Cost Allocations			
Principal Loan Payment	266,515	2,721	269,236
Interest Loan Payment	46,865	(3,147)	43,718
Transfer to Sewer Capital Fund	230,000	0	230,000
Total	3,169,979	201,113	3,371,092

BUDGET NARRATIVE

Professional services line item includes \$6,000 for on-call engineering services, \$3,000 for asset management software program, \$2,500 for AMI license, \$2,000 for upgrades to the GIS system and, \$2,000 for cloud-based maintenance for Springbrook software system.

STAFFING

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Wrk Utility Foreman	0.38	0.38	0.38	0.38
Utility Serv II	1.00	1.00	1.00	1.00
Utility Billing Clerk	0.30	0.30	0.30	0.30
Community Service Director	0.00	0.00	0.00	0.20
Public Works Director	0.35	0.30	0.30	0.30
Office Assistant II	0.20	0.00	0.00	0.00
Administrative Assistant	0.19	0.43	0.43	0.43
Total	2.42	2.41	2.41	2.61

<u>SEWER CAPITAL CHANGE IN FUND BALANCE REPORT</u>	
Capital Contributions	4,000
Transfer In	230,000
Capital Expenses	(887,740)
Change in Fund Balance	(653,740)
<u>SEWER CAPITAL FUND SUMMARY REPORT</u>	
RESOURCES	
Assigned Beginning Fund Balance	1,255,792
Capital Contributions	4,000
Transfer In	230,000
Total Resources with Beginning Fund Balance	1,489,792
EXPENDITURES	
Capital Expenses	887,740
Assigned Ending Fund Balance	602,052
Total Expenditures with Ending Fund Balance	1,489,792

SEWER CAPITAL FUND - 432					
		2021	2022	2023	2024
BARS	Description	Actual	Actual	Budget	Budget
308-51-04-32	Assigned BFB-Sewer Capital	1,525,172	1,286,460	1,351,997	1,255,792
	Total Fund Balance	1,525,172	1,286,460	1,351,997	1,255,792
379-00-04-32	Capital Contributions/Tap Fees	0	10,000	4,000	4,000
397-00-00-12	Transfer In	230,000	230,000	230,000	230,000
	Total Revenue	230,000	240,000	234,000	234,000
	TOTAL RESOURCES	1,755,172	1,526,460	1,585,997	1,489,792

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. Wastewater is pumped to the City of Tacoma for treatment. The system consists of approximately 33 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

2023 Accomplished:

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

2024 Department Goals:

- Construction of the 44th Street lift station.
- Backyard sewer main pipe bursting project on 1100 block between Linwood and Crestwood.
- Inflow and Infiltration program.

TOTAL PROGRAM OBJECT BUDGET

		2021	2022	2023	2024
	Program Object	Actual	Actual	Budget	Budget
10	Salaries & Wages	14,097	4,146	13,780	14,915
20	Personnel Benefits	4,655	1,319	6,425	6,575
60	Capital Outlays	449,960	168,998	960,000	866,250
	Total	468,713	174,462	980,205	887,740

CAPITAL DETAILED BUDGET

	2023 Budget	In(de)crease	2024 Budget
Salaries & Wages			
Salaries & Wages	13,780	1,135	14,915
Personnel Benefits			
Personnel Benefits	6,425	150	6,575
Other Improvements	850,000	(80,000)	770,000
Project Engineering	110,000	(20,000)	90,000
Building Improvements	0	6,250	6,250
Machinery & Equip	0	0	0
Total	980,205	(92,465)	887,740

CAPITAL BUDGET NARRATIVE

Other Improvements include:

- \$120,000 for pipe bursting projects on the 1100 block between Linwood and Crestwood.
- \$650,000 to upgrade the lift station at 44th St W.

Project Engineering includes \$90,000 for engineering services related to the above projects and Inflow and Infiltration Program updates.

Building Improvements includes Sewer’s share of an alarm system at the Public Works facility.

<u>ERR FUND CHANGE IN FUND BALANCE REPORT</u>	
Operating Revenues	248,448
Operating Expenses	(181,740)
Operating Revenues Over/Under Operating Expenses	66,708
Capital Replacement Transferred In	267,563
Capital Expenses	(170,535)
Net Change in Fund Balance	163,736
<u>ERR FUND SUMMARY REPORT</u>	
RESOURCES	
Assigned Beginning Fund Balance	1,983,001
Operating Revenues	248,448
Capital Replacement Transferred In	267,563
Total Resources with Beginning Fund Balance	2,499,012
EXPENDITURES	
Operating Expenses	181,740
Capital Expenses	170,535
Assigned Ending Fund Balance	2,146,737
	2,499,012

ERR FUND REVENUE

BARS	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
308-51-05-01	Assigned BFB-ERR	1,440,668	1,658,403	1,908,856	1,983,001
	Total Beginning Fund Balance	1,440,668	1,658,403	1,908,856	1,983,001
348-30-00-00	General Fund Replacement	107,822	112,105	111,805	105,362
348-30-01-00	City Street Fund Replacement	38,374	32,494	32,494	48,581
348-30-03-00	Water/Sewer Fund Replacement	65,014	58,029	58,029	65,865
348-30-04-00	Storm Sewer Replacement	48,305	46,546	46,546	47,755
348-30-08-00	General Fund O & M	74,877	73,677	82,800	90,865
348-30-09-00	City Street Fund O & M	15,977	16,578	21,500	22,135
348-30-11-00	Water/Sewer Fund O & M	16,693	13,723	23,200	26,195
348-30-12-00	Storm Sewer O & M	9,124	13,831	14,800	16,350
	Total Charges for Goods & Services	376,186	366,983	391,174	423,108
361-11-05-01	Investment Interest	1,548	28,461	12,000	88,000
362-40-05-01	Rental Revenue	4,030	4,285	4,692	4,903
369-10-00-05	Sale of Scrap	10,977	0	0	-
369-91-05-01	Other Miscellaneous Revenue	0	0	0	-
	Total Misc. Revenues	16,555	32,746	16,692	92,903
398-10-05-01	Insurance Recovery	0	0	0	-
	Total Other Revenues	0	0	0	-
	Total Operating Revenue	392,741	399,730	407,866	516,011
	TOTAL RESOURCES	1,833,409	2,058,133	2,316,722	2,499,012

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

2023 Accomplishments:

- Received new mower for parks
- Received new bucket truck for Public Works.

2024 Department Goals:

- Assist with purchase of new equipment as needed.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget
10	Salaries & Wages	15,422	14,554	19,800	14,015
20	Personnel Benefits	5,406	4,950	7,000	5,330
30	Supplies	49,773	56,623	51,100	60,100
40	Services & Charges	72,133	66,888	98,300	103,555
60	Capital Outlays	32,273	6,263	290,634	170,535
	Total	175,006	149,277	466,834	353,535

DETAIL BUDGET

	2023 Budget	In(de)crease	2024 Budget
Salaries & Wages			
Salaries & Wages	19,800	(5,785)	14,015
Overtime	0	0	0
Personnel Benefits			
Personnel Benefits	7,000	(1,670)	5,330
Supplies			
Non-Dept Gas	400	0	400
Facilities Gas	1,500	0	1,500
Police Gas	25,000	5,000	30,000
Parks/Rec Gas	4,000	1,000	5,000
Street Gas	10,000	0	10,000
Storm Gas	3,000	1,000	4,000
Wtr/Swr Gas	7,000	2,000	9,000
Central Motor Vehicle Supplies	100	0	100
Operating Supplies-ERR Garage	100	0	100
Services & Charges			
Land Rental-ERR Garage	5,000	225	5,225
Non-Dept Insurance	600	120	720
Facilities Insurance	1,500	65	1,565
Police Insurance	14,100	2,680	16,780
Parks/Rec Insurance	2,700	275	2,975
Street Insurance	5,000	780	5,780
Storm Insurance	3,300	655	3,955
Wtr/Swr Insurance	5,200	1,155	6,355
Utilities Shop/Garage	1,600	0	1,600
O & M - Facilities Garage	100	0	100
O & M - Legislative Equipment	200	(200)	0
O & M - Court Equipment	200	(200)	0
O & M - Admin. Equipment	100	(100)	0
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	200	(200)	0
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	176,200	6,800	183,000

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

	2023 Budget	In(de)crease	2024 Budget
Legislative	0	480	480
Court	0	4,080	4,080
Administration	0	0	0
Finance	0	0	0
Non Dept	0	0	0
Facilities	0	0	0
Information Systems	0	1,200	1,200
Police	0	159,735	159,735
Building	0	0	0
Planning	0	1,440	1,440
Parks/Rec	17,500	(16,300)	1,200
Street	162,650	(161,390)	1,260
Storm	0	300	300
Water/Sewer	110,484	(109,644)	840
Total	290,634	(120,099)	170,535

CAPITAL BUDGET NARRATIVE

Capital consists of:

- 14 new computers
- 3 new police vehicles

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

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Finance Director	0.10	0.10	0.10	0.10
Senior Maintenance Supervisor	0.09	0.00	0.00	0.00
Maintenance Lead	0.00	0.07	0.07	0.07
Total	0.19	0.17	0.17	0.17

<u>POLICE INVESTIGATION FUND CHANGE IN FUND BALANCE</u>		
Operating Revenues		600
Operating Expenses		(13,551)
	Net Change in Fund Balance	(12,951)
<u>POLICE INVESTIGATION FUND SUMMARY REPORT</u>		
	RESOURCES	
Restricted BFB-Police Investigation		12,951
Operation Revenues		600
	Total Resources with Beginning Fund Balance	13,551
	EXPENDITURES	
Operating Expenditures		13,551
Restricted EFB-Police Investigation		0
	Total Expenditures with Ending Fund Balance	13,551

POLICE INVESTIGATION FUND - 105					
		2021	2022	2023	2024
BARS	Description	Actual	Actual	Budget	Budget
308-31-01-05	Restricted BFB-Police Investigation	12,398	12,410	12,701	12,951
	Total Beginning Fund Balance	12,398	12,410	12,701	12,951
357-50-00-00	Investigative Confiscations	0	0	0	0
	Total Fines & Forfeits	0	0	0	0
361-11-01-05	Investment Interest	12	196	250	600
369-30-01-05	Forfeited Funds	0	95	0	-
	Total Misc. Revenues	12	291	250	600
	TOTAL RESOURCES	12,410	12,701	12,951	13,551

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

	2021	2022	2023	2024
Program Object	Actual	Actual	Budget	Budget
40 Services & Charges	0	0	12,951	13,551
Total	0	0	12,951	13,551

DETAIL BUDGET

	2023	In(de)crease	2024
	Budget		Budget
Services & Charges			
Miscellaneous Investigations	12,951	600	13,551
Total	12,951	600	13,551

BUDGET NARRATIVE

These funds are available for expenditures as authorized by State law as needed in 2024.

<u>REET FUND CHANGE IN FUND BALANCE</u>		
Revenues-REET 1		168,000
Revenues-REET 2		247,815
Transfers Out REET 1		(220,213)
Transfers Out REET 2		0
	Net Change in Fund Balance	195,602
<u>REET FUND SUMMARY REPORT</u>		
	RESOURCES	
Restricted Beginning Fund Balance (1st 1/4)		789,262
Restricted Beginning Fund Balance (2nd 1/4)		1,956,295
Revenues REET 1		168,000
Revenues REET 2		247,815
	Total Resources with Beginning Fund Balances	3,161,372
	EXPENDITURES	
Transfers Out REET 1		220,213
Transfers Out REET 2		0
Restricted Ending Fund Balance (1st 1/4)		737,049
Restricted Ending Fund Balance (2nd 1/4)		2,204,110
	Total Expenditures with Ending Fund Balances	3,161,372

REET FUND FUND - 310					
		2021	2022	2023	2024
BARS	Description	Actual	Actual	Budget	Budget
308-31-03-11	Restricted BFB-REET (1st 1/4)	389,798	612,446	706,962	789,262
308-31-03-12	Restricted BFB-REET (2nd 1/4)	1,307,682	1,556,612	1,753,095	1,956,295
	Total Beginning Fund Balance	1,697,481	2,169,058	2,460,057	2,745,557
318-34-00-00	Capital Improvement 1	247,530	168,716	168,000	150,000
318-35-00-00	Growth Management 1	247,529	168,716	168,000	150,000
	Total Taxes	495,059	337,431	336,000	300,000
361-11-03-11	Investment Interest (1st 1/4)	518	10,270	14,300	18,000
361-11-03-12	Investment Interest (2nd 1/4)	1,400	27,767	35,200	97,815
	Total Misc Revenue	1,918	38,037	49,500	115,815
	TOTAL RESOURCES	2,194,458	2,544,526	2,845,557	3,161,372

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	2021 Actual	2022 Actual	2023 Budget	2024 Budget
0	Transfers & Other Cost Allocations	25,400	84,470	100,000	220,213
	Total	25,400	84,470	100,000	220,213

DETAIL BUDGET

		2023 Budget	In(de)crease	2024 Budget
	Transfers & Other Cost Allocations			
	Transfer (From 1st 1/4)	100,000	120,213	220,213
	Transfer (From 2nd 1/4)	0	0	0
	Total	100,000	120,213	220,213

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.

Transfers from REET 1 to the Street Fund for Street Improvements include:

- \$100,000 for minor street improvements.
- \$44,827 for a 10% local match for sidewalks and retaining walls on Emerson from Woodside Drive to 67th Ave W.
- \$75,386 for a 10% local match of the South Orchard Street grind and overlay from Regents Blvd to Holly Drive.

<u>CUMULATIVE RESERVE FUND SUMMARY REPORT</u>	
Committed Beginning Fund Balance - General Fund	1,979,506
Loan Repayment from Park Capital Fund	770,494
Total Resources with Beginning Fund Balance	<u>2,750,000</u>
Committed Ending Fund Balance - General Fund	2,750,000
Total Expenditures with Ending Fund Balance	<u>2,750,000</u>

CUMULATIVE RESERVE – FUND 150

		2021	2022	2023	2024
BARS	Description	Actual	Actual	Budget	Budget
308-41-01-50	Committed BFB C.R. - General	3,250,000	450,000	1,212,846	1,979,506
308-41-01-51	Committed BFB C.R. - Street	150,000	150,000	0	-
308-41-01-53	Committed BFB C.R. - Water	11,513	369,250	0	-
308-41-01-52	Committed BFB C.R. - Sewer	369,250	11,513	0	-
	Total Fund Balance	3,780,763	980,763	1,212,846	1,979,506
397-10-00-05	Transfer In from General Fund	500,000	0	0	-
381-20-00-01	Loan Payment from Cap Bond Fd	0	762,846	766,660	770,494
	Total Non-Revenues	500,000	762,846	766,660	770,494
	TOTAL RESOURCES	4,280,763	1,743,609	1,979,506	2,750,000

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 purposes. The third and final payment of three annual payments is due on August 31, 2024. The interest received from this loan will go to the General Fund. The funding for the payments will be from donations.