

**FIRCREST CITY COUNCIL
SPECIAL MEETING AGENDA**

**MONDAY, OCTOBER 9, 2023
6:00 P.M.**

**COUNCIL CHAMBERS
FIRCREST CITY HALL, 115 RAMSDELL STREET**

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. ROLL CALL**
- 4. AGENDA MODIFICATIONS**
- 5. [PRELIMINARY 2024 BUDGET – 1st BUDGET WORK SESSION](#)**
- 6. ADJOURNMENT**

Join the Zoom:

Dial-in Information: 1-253-215-8782 Webinar ID: 846 0410 8850 Passcode: 094822



PRELIMINARY 2024 BUDGET

1ST BUDGET WORK SESSION

Monday, October 9, 2023

SALARIES

EQUIPMENT RENTAL & REPLACEMENT (ERR)

GENERAL FUND

POOL DEBT SERVICE

POOL CAPITAL PROJECTS

REAL ESTATE EXCISE TAX (REET)

CUMULATIVE RESERVE

CITIZENS OF FIRCREST

(population 7,235)

CITY COUNCIL

Brett L. Wittner, *Mayor*
Joe Barrentine, *Mayor Pro-Tempore*
Jim Andrews
Nikki Bufford
Hunter George
Shannon Reynolds
David M. Viafore

MUNICIPAL COURT

Judge John Miller
Samantha Olivarez
Administrator

CITY MANAGER

Dawn Masko

POLICE

Ronald Schaub
Chief

PUBLIC WORKS

Tyler Bemis
Director

PARKS/RECREATION

Jeff Grover
Director

FINANCE/IT

Colleen Corcoran
Director

COMMUNITY SERVICES

Mark Newman
Director



BUDGET REVIEW SCHEDULE

- 1st Budget Work Session**
October 9th
- Salaries and Position Adjustments
 - Equipment Rental & Replacement Fund (ERR)
 - General Fund
 - Pool Debt Service Fund
 - Pool Capital Project Fund
 - REET
 - Cumulative Reserve

- 2nd Budget Work Session**
October 16th
- Enterprise Funds (Water, Sewer, Storm)
 - Street Fund
 - Other Significant Items

- City Council Regular Meeting**
October 24th
- **Public Hearings:**
 - 2024 Revenue Sources
 - 2024 Budget (1st Hearing)
 - **Salary Ord., Judge and Civil Service Wage Ord.**

- City Council Regular Meeting**
November 14th
- **Levy Ordinance and Resolution.**
 - **2024 Budget Public Hearing (2nd Hearing)**

2023 SALARIES AND POSITION ADJUSTMENTS

CHANGES

- 4.5% COLA for all employees based on Seattle-Tacoma-Bellevue June to June CPI-W
 - General Fund without Police Guild members \$86,767
 - Police Guild \$53,614
 - Public Works \$37,109
- Medical Rates: budget includes 5% increase (actual 4.1% total difference less \$5,193)
- L & I Rates: budget includes no change in rates (actual Operations 7%, Clerical 8%, Police 15%. Total difference additional \$8,320)
- Net effect on budget for medical and L&I rates is an additional cost of \$3,127 for all funds. No change to budget numbers.
- Washington State minimum wage for 2024 is \$16.28/hour. Casual workers range from \$16.88 to 25.19.
- Additions/Deletions (2023):
 - Community Development Director (add to Salary Ord. in 2023)
 - Added City Clerk (added to Salary Ord. in 2023)
 - Administrative Service Director (deleted from Salary Ord. in 2023)
- Additional Request for Staffing:
 - Cost of an additional Recreation Specialist - \$103,000 (Salary \$59,000 and Benefits \$44,000)
 - Cost of part-time Accountant 2 - \$48,000 (Salary \$41,000 and Benefits \$7,000)
 - Cost of full time CSO 1 from part time - \$29,415 (Salary \$15,405 and Benefits \$14,010)

2024 ARPA FUNDS

RECOMMENDED USE OF ARPA FUNDS FROM STAFF

- See Attached ARPA spending history spreadsheet.
- Estimated Beginning Balance \$273,057 (plus \$67,612 not used in 2023 for 10th Police Officer)
- Money not used in 2023 rolled over to 2024 for use of 10th Police Officer. \$67,612
- Facilities Capital: \$20,000 City Hall alarm system, \$11,000 City Hall entry columns, \$39,300 time/temperature sign replacement.
- Information Systems Capital: \$5,000 network equipment.
- Police Capital: \$20,000 vehicle dash cameras and patrol rifle noise suppression devices. Additional \$20,000 estimated cost for other vehicle equipment including jumper boxes, toolboxes and gun/evidence lockers.
- Finance Operating Cost: \$12,600 for timesheet program setup and 1st year cost.
- Court Security (currently not in 2024 Budget)
- Smart board in City Hall conference room (currently not in 2024 Budget)
- Centennial Celebration (currently not in 2024 Budget)
- City Hall Furniture upgrade (currently not in 2024 Budget)
- Recreation/Pool Fee Rate Study (currently not in 2024 Budget)
- HVAC unit at City Hall (currently not in 2024 Budget)

ERR FUND

REVIEW CURRENT PROGRAM

- How does the ERR program work?
- Maintain current replacement schedule-(see attached)

MAJOR REPLACEMENTS

- 14 new computers (Council office 1, Court 4, Info Sys 1, Police 5, Planning 1, Parks 1, PW 2)
- 3 new police vehicles (replaces one 2015 and two 2016 vehicles)
- Add equipment purchased in 2023 (Court laptop, Court server, Rec tablet, Rec computer, Pool computer, Info Sys file server, Network switch, Police file server, Planning computer, Park gator, PW bucket truck).

GENERAL FUND OVERVIEW

CAPITAL PROJECTS

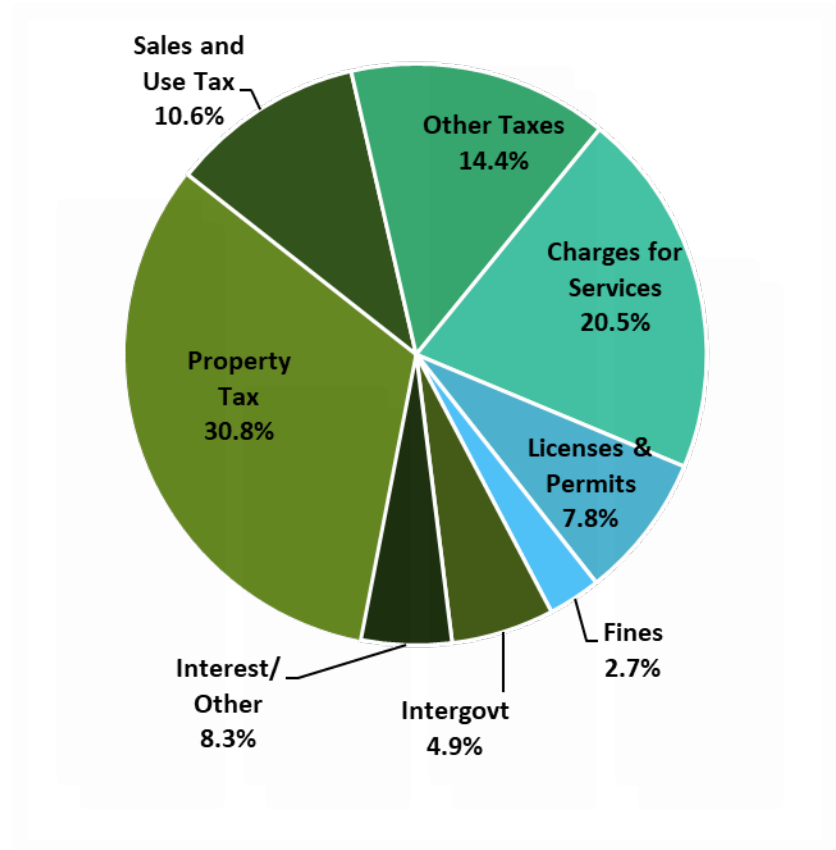
- Facilities:
 - \$39,300 for time and temperature sign
 - \$20,000 for alarm system at City Hall
 - \$11,000 to replace columns at City Hall
- Police:
 - \$20,000 dash cameras and patrol rifle noise suppressions.
- Information Systems:
 - \$5,000 network equipment.

TRANSFERS

- To Street Beautification: \$10,000.
- To Street (15% Property Tax): \$257,594.
- To Street Light Maintenance from Designated Fund Balance - Light: \$51,205.

GENERAL FUND REVENUE PROJECTIONS*

Property Tax (w/EMS levy)	\$2,285,312
Sales & Use Tax	\$785,000
Other Taxes	\$1,065,199
Charges for Services	\$1,518,199
Licenses & Permits	\$575,000
Fines & Forfeitures	\$203,800
Intergovernmental Revenues	\$364,955
Interest & All Other	\$615,740
Total	\$7,413,205



*Early Revenue estimates

GENERAL FUND REVENUES

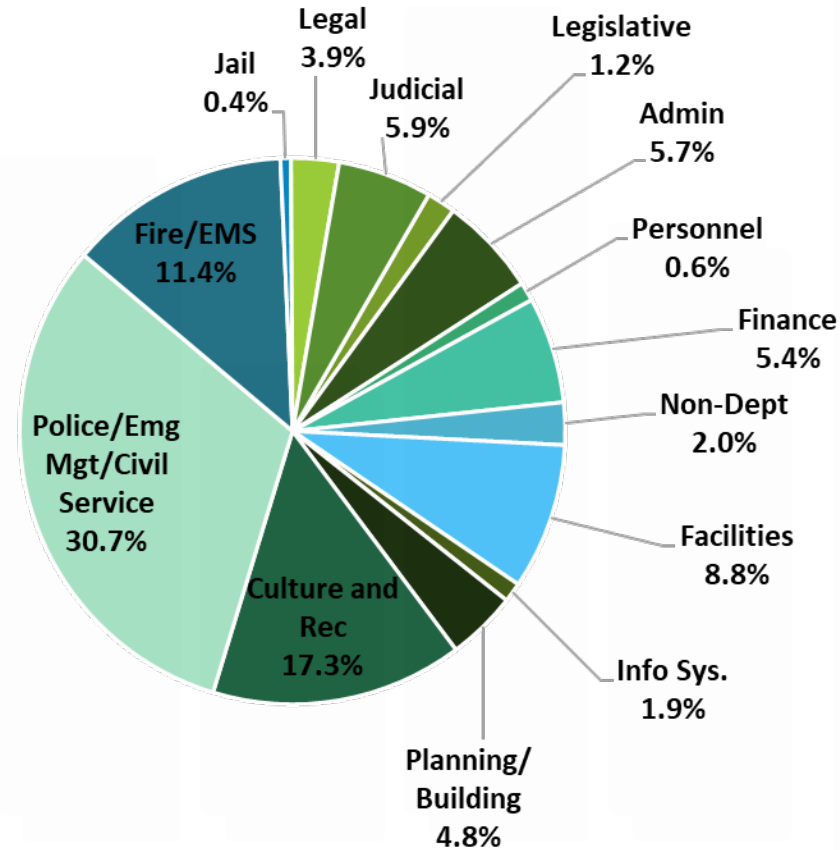
CHANGE IN OPERATING REVENUE: +\$380,821

- Property Tax/EMS Levy: + 1%, plus new construction value. Increase from 2023 of \$23,857
- Retail Sales Tax: + \$10,000 (based on history with no construction)
- Water/Sewer/Storm Tax Revenues: no change
- Other Tax Revenues: +\$69,000
- Building +\$5,000, Mechanical, Plumbing Permits : no change based on history (no Mildred Street revenue)
- Interdepartmental Service Charges: +\$12,542 based on formula
- Passport Fees: + \$11,435 based on history
- Planning Permits/Plan Checking: increase of \$21,000 based on history (no Mildred Street Revenue)
- Pool and Recreation Fees: Increased/decreased lines based on history. Net change +\$43,700
- Investment Interest: + \$151,482 based on current market and cumulative reserve loan
- Rental Revenue: net increase of \$30,305 based on history
- Parks Donations: increase of \$15,000 (offset by expenditures in Community Events)
- Other Miscellaneous Revenue: +4,500 (offset by Non-Dept. banking fees)

GENERAL FUND BUDGET SECTIONS

OPERATING BUDGET EXPENDITURES

Legislative	\$86,615
Administration	\$414,100
Personnel/Other Ben/Mental	\$42,600
Finance	\$395,910
Non-Departmental	\$143,484
Facility & Equipment*	\$642,285
Information Systems	\$136,400
Bldg/Plan/Phys Env	\$347,945
Culture & Recreation	\$1,258,891
Police/Emg Mgt/Civil Serv	\$2,234,614
Fire/EMS	\$830,658
Jail	\$30,500
Legal	\$281,500
Judicial	\$430,797
Total Operating Costs without Transfers	\$7,276,299



GENERAL FUND EXPENDITURES MAJOR VARIANCES

SECTION	PAGE	MAJOR CHANGES	REASON
Legislative	33	-\$8,000	ALS Interpreters reduced based on history
Administration	40	-\$67,800	City Manager recruitment and Acting City Manager contract in 2023
Finance	42	\$12,600	Increase for electronic timesheet program
Legal	43	-\$35,000 -\$6,000	Decrease cost of City Attorney Decrease cost of Special Legal Council
Unemployment Comp	44	-\$19,000	Prior employees no longer eligible for unemployment
Non-Departmental	46	\$6,486 -\$290,000	increase for phone service (alarm, fax, phone system) Transfer-Out ARPA to Water Capital in 2023
Personnel	49	-5,500 -\$1,250	Decrease for less testing and background checks for Police Officers Training will be through online classes
Facilities	52	\$106,500 -\$3,000 -7,000	Increased cost of insurance estimated 17% increase Repairs & Maintenance-City Hall (do not reduce leave at \$8,000) Repairs & Maintenance-Public Safety Building (fence repair BA 7,000)

GENERAL FUND EXPENDITURES MAJOR VARIANCES

SECTION	PAGE	MAJOR CHANGES	REASON
Information Systems	55	-2,000 -\$12,395 -\$2,000 -\$3,400	Small tools charged to departments Professional Services-Only one IT service provider Communication-Only one internet provider Software licenses charged to departments
Civil Service	58	-3,700	2023 Budget for Police Chief and Police Officer recruitment
Police	61	-\$85,700 -\$5,500 \$10,010	Professional Services 2023 Budget included Police Chief recruitment services and Interim Police Chief contract Decrease based on history Increase cost for contract services (DEM, Dispatching, Records)
Fire/EMS	65	\$35,770	Increase of 4.5% based on CPI-W June to June per contract
Building	68	-\$6,800 \$2,450	Building Inspection-B.A. in 2023 for unbilled inspections from 2022 Increase in training, travel and memberships
Planning	72	-\$49,500 \$2,100 \$3,650	Professional Services-Comprehensive plan contract Increase in training and travel Increase in memberships SSHAP, WABO, PAW, and miscellaneous
Participation Recreation	N/A		Is now merged into the Recreation Department
Recreation	77	\$1,000 \$2,000 \$1,200 -\$2,500	Operating Supplies- based on history Janitorial Supplies - based on history Participation Youth Supplies - based on history Postage is charged to Non-Departmental

GENERAL FUND EXPENDITURES MAJOR VARIANCES

SECTION	PAGE	MAJOR CHANGES	REASON
Community Events	82	\$3,850	
		\$15,000	Increased based on donations
		\$5,000	Need to add \$5,000 for opening celebration of the Community Center
Pool	85	-\$2,000	Operating Supplies based on usage (to Swim team Supplies)
		\$2,000	Added new line Swim Team Supplies (from Operating Supplies)
		-\$8,000	Added new line in 2023 for Repair Supplies Pool (From R&M-Pool)
		\$2,000	Public Utilities based on usage
		\$3,000	Swim Team League Registration
		\$1,200	Added new line for training lifeguards



PARK BOND DEBT SERVICE FUND

FUNCTION

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

REVENUE

Bond Property Tax is collected through property taxes. The levy amount is set to cover the principal and interest payment due on the bond plus 3% allowance for delinquent collections.

Expenses

The 2024 bond payment of \$439,750 includes \$130,000 for principal and \$309,750 for interest.

PARK BOND CAPITAL FUND

FUNCTION

The Park Bond Capital Fund is used to account for capital revenue and expenses related to park bond projects.

REVENUE

Correction of Beginning Fund Balance and donation revenue. (see updated sheets)

Donations of \$250,000 expected from the Edwards Family Foundation in both 2024 and 2025.

Expenses

- Fircrest Park's Maintenance Facility \$200,000 rolled over from 2023.
- Transfer out to Cumulative Reserve of \$774,347 for final payment of the 3-year 2021 interfund loan.
- Estimated Ending Fund Balance is \$191,308.

REAL ESTATE EXCISE TAX (REET) FUND

FUNCTION

The REET Fund is used to account for tax revenue from the first and second quarter tax on each real estate transaction in Fircrest. Under State law these funds must be spent on capital projects listed in the comprehensive plan.

REVENUE

REET 1 and REET 2 revenue is estimated at \$150,000 each. Interest received remains with each revenue source.

Expenses

- Transfer out to Street of \$100,000 for minor street improvements.
- Transfer out to Street of \$44,827 for 10% grant match for Emerson sidewalk project.
- Transfer out to Street of \$75,386 for 10 grant match for South Orchard Street grind and overlay project.



CUMULATIVE RESERVES FUND

FUNCTION

- The Cumulative Reserve Fund was created by Ordinance No. 956 to set aside emergency funds and currently consists of only General Fund money. Set by Council rule, a super-majority vote by ordinance is necessary to transfer funds out of the Cumulative Reserve Fund.

REVENUE

Transfer in from Park Bond Capital Fund of \$774,347 is for the final payment of the 3-year 2021 interfund loan.

ARPA GRANT ESTIMATED SUMMARY AS OF 10/4/2023

Revenue Received

6/25/2021	\$	953,988.00
8/31/2021	\$	932.00
7/5/2022	\$	954,920.00

Total Revenue \$ 1,909,840.00

	Actual 2021	Actual 2022	Budgeted 2023	Actuals in Red 2023	2024			
Expenses								
General Fund								
Assistance Grants	\$ 127,403.94	\$ 15,204.96				Business, rental, utility grants	1,909,840.00	Total ARPA Received
City Expenses	\$ 3,567.78	\$ 10,270.11				computers, PPE, Zoom licenses, etc.	(350,000.00)	2021 Transfer to Water
Council Chambers AV			\$ 88,000.00	\$ 23,343.01		on order	(93,000.00)	2022 transfer to water
Rec center cost increase							(450,000.00)	2022 receipted to water
HVAC-CH,PSB,PWF							(130,971.72)	2021 Exp
Police retention bonuses		\$ 60,000.00					(85,475.07)	2022 Exp
Police signing bonus			\$ 30,000.00	\$ 10,000.00			(290,000.00)	2023 Transfer
Police Shields & Desks			\$ 42,391.00	\$ 36,683.06			(10,000.00)	2023 exp
Police & Building AED's (15)			\$ 29,333.00	\$ 35,050.92			(36,683.06)	2023 exp
Additional (10th) Officer			\$ 67,612.00			not filled	(35,050.92)	2023 exp
							(88,000.00)	2023 budget
							(67,612.00)	2024 budget
Total Expenses-General	\$ 130,971.72	\$ 85,475.07	\$ 257,336.00	\$ 105,076.99	\$ -	\$ 321,523.78		
Water Fund								
Water meter project	\$ 335,038.30	\$ 109,630.28						
Summit water main project		\$ 446,010.21				plus \$322,000 paid by Water EFB		
Weathervane project		\$ 1,677.50						
Rose & Yale water main			\$ 290,000.00	\$ 48,574.28				
Regents water main project				\$ 59,335.60				
Total Expenses-Water	\$ 335,038.30	\$ 557,317.99	\$ 290,000.00	\$ 107,909.88	\$ -	\$ 1,000,266.17		
TOTAL EXPENSED TO DATE	\$ 466,010.02	\$ 642,793.06	\$ 547,336.00	\$ 212,986.87	\$ -	\$ 1,321,789.95		

	Actual YTD as of 10/4/23
Total Expenses-General Fund	\$ 321,523.78
Total Expenses-Water Fund	\$ 1,000,266.17
	<u>\$ 1,321,789.95</u>

Balance as of 10/4/2023	
TOTAL REMAINING - GEN	\$ 405,316.22
TOTAL REMAINING - WATER	\$ 182,733.83
TOTAL Available Cash as of 10/4/2023	\$ 588,050.05

Est. 2023 End Balance	320,669.00
	-
320,669.00	

Total to Water Fund \$ 1,183,000.00

	\$ 405,316.22
AV System	\$ (64,656.99)
Signing Bonus	\$ (20,000.00)
Shield/Desk	\$ (5,707.94)
AED	\$ 5,717.92
	<u>\$ 320,669.21</u>

USE FOR 2024 BUDGET
08/22/23

	Pur.	Yrs	Last Cont	Cost to Replace	1/1/2024 Contributions Balance	Other	2024 Contrib.	2024 Transfers	2024 Capital Use	Interest Used	12/31/2024 Contributions Pre Int Bal	2024 Interest Spread	12/31/2024 Contributions Balance
<u>Legislative</u>													
543 2007 Sound System	2007	10	2017	14,000	17,796						17,796		
635 2020 Computer (FTR 40%Leg 40% Court 20% Plan)	2020	4	2024	480	480				(480)		0		
677 2022 HP Pro Desk (Council Office)	2022	4	2026	1,200	156		348				504		
Prior Interest					496						496	#REF!	#REF!
Total Legislative				15,680	18,928	0	348	0	(480)	0	18,796	#REF!	#REF!

USE FOR 2024 BUDGET
08/22/23

	Pur.	Yrs	Last Cont	Cost to Replace	1/1/2024 Contributions Balance	Other	2024 Contrib.	2024 Transfers	2024 Capital Use	Interest Used	12/31/2024 Contributions Pre Int Bal	2024 Interest Spread	12/31/2024 Contributions Balance
<u>Court</u>													
577 2013 Burster	2013	5	2018	4,185	4,185						4,185		
2023 Laptop	2023	4	2027	1,500	0						0		
678 2022 Laptop	2022	4	2026	1,200	1,313						1,313		
543 2007 Sound System	2007	10	2017	14,000	14,000						14,000		
635 2020 Computer (FTR 40%Leg 40% Court 20% Plan)	2020	4	2024	480	480				(480)		0		
654 2021 HP Computer (Court Clerk Shannen)	2021	4	2025	1,200	1,200						1,200		
647 2020 Dell Computer (Court Admin Kristi)	2020	4	2024	1,200	1,200				(1,200)		0		
Court Server (purchased 2023)	2023	5	2028	2,500	0		500				500		
648 2020 Dell Computer (Court Clerk Erin)	2020	4	2024	1,200	1,200				(1,200)		0		
SAA #1669 2018 Computer (Court Clerk PT Samatha)	2018	4	2022	1,200	1,200				(1,200)		0		
Prior Interest					440						440	#REF!	
Total Court				28,665	25,218	0	500	0	(4,080)	0	21,638	#REF!	#REF!

USE FOR 2024 BUDGET
08/22/23

	Pur.	Yrs	Last Cont	Cost to Replace	1/1/2024 Contributions Balance	Other	2024 Contrib.	2024 Transfers	2024 Capital Use	Interest Used	12/31/2024 Contributions Pre Int Bal	2024 Interest Spread	12/31/2024 Contributions Balance
<u>Administration</u>													
653 2021 HP Computer (Clerk Arlette)	2021	4	2025	1,200	797		202				999		
674 2022 HP Pro Desk (Dawn Masko)	2022	4	2026	1,200	156		348				504		
Prior Interest					669						669	#REF!	#REF!
Total Administration				2,400	1,622	0	550	0	0	0	2,172	#REF!	#REF!

USE FOR 2024 BUDGET
08/22/23

	Pur.	Yrs	Last Cont	Cost to Replace	1/1/2024 Contributions Balance	Other	2024 Contrib.	2024 Transfers	2024 Capital Use	Interest Used	12/31/2024 Contributions Pre Int Bal	2024 Interest Spread	12/31/2024 Contributions Balance
<u>Finance</u>													
571 BIAS Computer System	2011	10	2021	106,170	106,170						106,170		
676 2022 HP Pro Desk (Payroll Megan)	2022	4	2026	1,200	156		348				504		
675 2022 HP Pro Desk (Finance Dir Colleen)	2022	4	2026	1,200	156		348				504		
679 2022 HP Pro Desk (Acct II Julie)	2022	4	2026	1,200	156		348				504		
Prior Interest					3,955					0	3,955	#REF!	#REF!
Total Finance				109,770	110,593	0	1,044	0	0	0	111,637	#REF!	#REF!

USE FOR 2024 BUDGET
08/22/23

	Pur.	Yrs	Last Cont	Cost to Replace	1/1/2024 Contributions Balance	Other	2024 Contrib.	2024 Transfers	2024 Capital Use	Interest Used	12/31/2024 Contributions Pre Int Bal	2024 Interest Spread	12/31/2024 Contributions Balance
<u>Non-Departmental</u>													
1996 Alarm Guard System	1996	6	2002	3,000	3,000						3,000		
62853D 2017 Ford Escape 62853D	2017	10	2027	27,191	18,164		2,257				20,421		
607 2015 Tri-Tec Phone System	2015	10	2025	15,000	15,000						15,000		
655 2021 Dell Computer (Recpt)	2021	4	2025	1,200	1,200						1,200		
Prior Interest					4,188					0	4,188	#REF!	#REF!
Total Non-Departmental				46,391	41,552	0	2,257	0	0	0	43,809	#REF!	#REF!

USE FOR 2024 BUDGET
08/22/23

	Pur.	Yrs	Last Cont	Cost to Replace	1/1/2024 Contributions Balance	Other	2024 Contrib.	2024 Transfers	2024 Capital Use	Interest Used	12/31/2024 Contributions Pre Int Bal	2024 Interest Spread	12/31/2024 Contributions Balance
<u>Facilities</u>													
68579D 2019 Ford Van	2019	15	2034	41,600	15,342		2,626				17,968		
55697D 2014 Ford F-150 #55697D (80% Fac,20% Parks)	2014	15	2029	38,950	22,976		2,662				25,638		
2023 AED's (replaced in 2023 using ARPA money)	2023	5	2028	13,000	13,000						13,000		
Prior Interest					1,184						1,184	#REF!	#REF!
Total Facilities				93,550	52,502	0	5,288	0	0	0	57,790	#REF!	#REF!

USE FOR 2024 BUDGET
08/22/23

	Pur.	Yrs	Last Cont	Cost to Replace	1/1/2024 Contributions Balance	Other	2024 Contrib.	2024 Transfers	2024 Capital Use	Interest Used	12/31/2024 Contributions Pre Int Bal	2024 Interest Spread	12/31/2024 Contributions Balance
<u>Information Systems</u>													
630 2018 Dell Computer (IS Mgr)	2018	4	2022	1,200	1,200				(1,200)		0		
680 2023 File Server	2023	5	2028	7,500	0						0		
2023 Network Switch	2023	5	2028	1,600	0						0		
Prior Interest					281						281	#REF!	#REF!
Total Information Systems				10,300	1,481	0	0	0	(1,200)	0	281	#REF!	#REF!

USE FOR 2024 BUDGET
08/22/23

	Pur.	Yrs	Last Cont	Cost to Replace	1/1/2024 Contributions Balance	Other	2024 Contrib.	2024 Transfers	2024 Capital Use	Interest Used	12/31/2024 Contributions Pre Int Bal	2024 Interest Spread	12/31/2024 Contributions Balance
Police													
607 2015 Tri-Tec phone system	2015	10	2025	15,000	15,000						15,000		
1992 Falcon PR Radar W/Display	1992	11	2003	3,500	3,500						3,500		
666 Lidar	2021	10	2031	2,500	2,901						2,901		
667 Lidar	2021	10	2031	2,500	2,901						2,901		
668 Lidar	2021	10	2031	2,500	2,901						2,901		
BTS56572 Chief Car	2020	10	2030	67,200	25,926		7,753				33,679		
66367D 2018 Ford Interceptor #66367D-Jeff Johnson	2018	10	2028	63,660	32,336		6,985				39,321		
60942D 2016 Ford Interceptor	2016	7	2023	51,655	48,314		3,341	(51,655)			0		
66368D 2018 Ford Interceptor #66368D-Jacob	2018	10	2028	63,660	32,336		6,985				39,321		
60943D 2016 Ford Interceptor	2016	7	2023	51,655	42,664		8,991	(51,655)			0		
60452D 2015 Ford Interceptor-Chris	2015	7	2022	50,425	43,759		6,666	(50,425)			0		
68055D 2019 Ford Interceptor-John Roberts	2019	10	2029	67,225	31,345		6,723				38,068		
68056D 2019 Ford Interceptor-John Villamor	2019	10	2029	66,524	30,486		6,652				37,138		
71535D 2021 Ford Interceptor (purchased Gen Fund Police)-Kevin	2021	10	2031	83,726	16,746		8,373				25,119		
71536D 2021 Ford Interceptor (purchased Gen Fund Police)-Ed	2021	10	2031	83,726	16,746		8,373				25,119		
2745EX 2007 Honda ST300 M/C	2018	10	2028	17,000	14,026		1,488				15,514		
669 2021 Police Server	2021	5	2026	2,600	2,369		231				2,600		
637 Laptop 1-O'Meara	2020	5	2025	3,033	1,821		607				2,428		
638 Laptop 2-J. Roberts	2020	5	2025	3,033	1,821		607				2,428		
639 Laptop 3-Gollinger	2020	5	2025	3,033	1,821		607				2,428		
640 Laptop 4-Cheesman	2020	5	2025	3,033	1,821		607				2,428		
641 Laptop 5-Villamor	2020	5	2025	3,033	1,821		607				2,428		
642 Laptop 6-Garcia	2020	5	2025	3,033	1,821		607				2,428		
643 Laptop 7-Johnson	2020	5	2025	3,033	1,821		607				2,428		
644 Laptop 8-Celis	2020	5	2025	3,033	1,821		607				2,428		
645 Laptop 9-Chris Roberts	2020	5	2025	3,033	1,821		607				2,428		
662 2020 Computer (Officers)	2020	4	2024	1,200	1,401			(1,200)			201		
663 2020 Computer (Srgnt)	2020	4	2024	1,200	1,401			(1,200)			201		
627 2018 Dell Computer (Selena)	2018	4	2021	1,200	2,817			(1,200)			1,617		did not purchase in 2021
665 2021 HP Computer (Chief)	2021	4	2025	1,200	1,522						1,522		
664 2020 Dell Computer (Marcia)	2020	4	2024	1,200	1,401			(1,200)			201		
636 2019 Dell Computer (Sherry)	2019	4	2023	1,200	2,000			(1,200)			800		
2023 Police File Server	2023	5	2028	2,500	0						0		
2009 Generator (split cost 50/50 with Tac) Generator was charged to Fac & Equip Cap-not ERR	2009	20	2030	50,000	27,355		3,869				31,224		
Prior Interest					(36,933)						(36,933)	#REF!	#REF!
Total Police				782,053	381,609	0	81,893	0	(159,735)	0	303,767	#REF!	#REF!

USE FOR 2024 BUDGET
08/22/23

	Pur.	Yrs	Last Cont	Cost to Replace	1/1/2024 Contributions Balance	Other	2024 Contrib.	2024 Transfers	2024 Capital Use	Interest Used	12/31/2024 Contributions Pre Int Bal	2024 Interest Spread	12/31/2024 Contributions Balance
<u>Building</u>													
656 2021 Dell Computer (Laura)	2021	4	2025	1,200	1,200						1,200		
Mark	2023	4	2027	600	0		150				150		
Prior Interest					1,685						1,685	#REF!	#REF!
Total Building				1,800	2,885	0	150	0	0	0	3,035	#REF!	#REF!
<u>Planning</u>													
649 2020 Computer (Kristin)	2020	4	2024	1,200	724		476		(1,200)		0		
635 2020 Computer (FTR 40%Leg 40% Court 20% Plan)	2020	4	2024	240	251				(240)		11		
Mark	2023	4	2027	600	0		150				150		
543 2007 Sound System	2007	10	2017	7,000	7,000						7,000		
Prior Interest					360						360	#REF!	#REF!
Total Planning				9,040	8,335	0	626	0	(1,440)	0	7,521	#REF!	#REF!

USE FOR 2024 BUDGET
08/22/23

	Pur.	Yrs	Last Cont	Cost to Replace	1/1/2024 Contributions Balance	Other	2024 Contrib.	2024 Transfers	2024 Capital Use	Interest Used	12/31/2024 Contributions Pre Int Bal	2024 Interest Spread	12/31/2024 Contributions Balance
<u>Parks</u>													
55175D 1986 Trailer 55175D (old #35970D) at Public Works					0						0		
632 2018 Handblast Pressure Washer	2018	12	2030	3,707	3,008		309				3,317		
1990 Floor Buffer	1990	10	2006	2,500	3,168						3,168		
607 2015 Tri-Tec phone system	2015	10	2025	15,000	16,325						16,325		
68054D 2018 Ford Bus	2018	15	2033	93,478	31,160		6,232				37,392		
38454D 2004 F150 Heritage #38454D	2004	10	2014	0	0						0		
62855D 2017 Ford F150 Pick up (Andy)	2017	10	2027	52,241	23,480		7,190				30,670		
55697D 2014 Ford F-150 #55697D (80% Fac,20% Parks)	2014	15	2029	38,950	16,828		3,047				19,875		
650 2020 Computer (Chris)	2020	4	2024	1,200	1,500			(1,200)			300		
661 2021 Dell Computer (Rec Director Jeff)	2021	4	2025	1,200	1,500						1,500		
2023 Judy's Computer	2023	4	2027	1,200	0		300				300		
1145 John Deere Mower @ Public Works (used for right of ways)still have not replacing					0						0		
1999 John Deere 455 Mower	2000	12	2012	15,000	0						0		
new mower	2023	12	2035	24,951	0		2,079				2,079		
2007 John Deere 3120 Tractor-seeding, drag fields	2007	10	2017	29,000	32,226						32,226		
633 2018 John Deere Mower 1570-main mower for parks	2018	12	2030	42,600	28,651		3,550				32,201		
2010 Bobcat E35T4ZTS (50%)	2010	15	2025	28,000	23,853		2,074				25,927		
Gator	2023	10	2033	24,190	0						0		
Prior Interest					2,443					0	2,443	#REF!	
Total Parks				373,217	184,142	0	24,781	0	(1,200)	0	207,723	#REF!	#REF!

USE FOR 2024 BUDGET
08/22/23

	Pur.	Yrs	Last Cont	Cost to Replace	1/1/2024 Contributions Balance	Other	2024 Contrib.	2024 Transfers	2024 Capital Use	Interest Used	12/31/2024 Contributions Pre Int Bal	2024 Interest Spread	12/31/2024 Contributions Balance
Street													
54557D 2006 Acterra 5yd Dump #44204D 54557D	2011	15	2026	100,000	100,000						100,000		
59083D 2008 Ford F550 4x4 Dump	2015	15	2030	67,750	41,105		4,229				45,334		
68057D 2019 Freightliner Vactor Truck (12.5%)	2019	20	2030	90,870	12,896		4,544				17,440		
25838D 1998 Ford Manlift or Bucket Truck	2002	15	2020	142,940	2,919			(2,919)			0		
new Bucket Truck	2023	15	2038	222,696	0		14,846	2,919			17,765		
38484D 2004 F250 Supercab #38484D (still have not replacing)	2004	10	2017	0	0						0		
62852D 2017 Chevy Pickup #62852D (Jeff Davis)	2017	10	2027	52,241	27,837		6,101				33,938		
63582D 2017 Ford F350 #63582D (Jim)	2017	10	2027	52,066	31,184		5,220				36,404		
62851D 2015 Flatbed Tilt Trailer (1/4)	2017	15	2032	1,652	660		110				770		
2002 Backhoe (17%)	2002	10	2022	19,710	(2,337)				2,337		0		
new 2023 Backhoe (17%)	2023	10	2033	30,411	0		3,041				3,041		
2010 Bobcat E35T4ZTS (50%)	2010	15	2025	28,000	23,853		2,074				25,927		
2017 Bobcat E35 T4 ZTS (1/4) mini excavator	2017	15	2032	17,365	7,716		1,350				9,066		
1990 Concrete Saw (still have-not replacing)	1990	11	2018	8,742	0						0	transfer to snow plow	
1990 Ingersoll-Rand Compressor	1991	17	2018	17,484	19,105						19,105		
2017 Snow Plow	2017	10	2027	13,415	11,282		1,282				12,564		
1/4 Public Works Generator	2001	19	2025	13,750	10,733		1,510				12,243		
2005 Plate Compactor	2005	7	2020	5,796	5,796						5,796		
634 2018 Paint Striper	2018	7	2025	8,736	6,240		1,248				7,488		
2006 Paint Striper (still have not replacing used for 2018)	2006	7	2018	0	0						0		
2008 Asphalt Compactor Wacker	2008	7	2024	6,047	6,047						6,047		
2009 Trencher (33%)	2009	10	2019	2,640	5,122						5,122		
581 2010 Veritech Deicer Sprayer	2010	10	2020	10,092	10,092						10,092		
582 2013 400 gal Deicer Sprayer	2013	10	2023	28,222	14,160		3,024				17,184		
583 2013 Deicer Storage Tanks	2013	10	2023	11,390	11,388		2				11,390		
607 2015 Tri-tec phone system	2015	10	2025	3,750	3,750						3,750		
658 2021 Dell Computer (Jeff Davis)(St 25%, SD 25% W/S 50%)	2021	4	2025	300	300						300		
651 2020 Dell Computer (Holly)(80%)	2020	4	2024	300	960			(960)			0		
652 2020 Computer GIS (St 25%, SD 25%, W/S 50%)	2020	4	2024	300	300			(300)			0		
659 2021 HP Computer Vicky (St 5%, SD 15%, W/S 80%)	2021	4	2025	60	60						60		
657 2021 HP Computer (Tyler-Street 33%, SD 33%, W/S 34%)	2021	4	2025	400	400						400		
660 2021 HP Computer Fnt Desk (St 25%, SD 25%, W/S 50%)	2021	4	2025	300	300						300		
Prior Interest					20,601					(2,337)	18,264	#REF!	#REF!
Total Street				957,425	372,469	0	48,581	0	(1,260)	0	419,790	#REF!	#REF!

USE FOR 2024 BUDGET
08/22/23

	Pur.	Yrs	Last Cont	Cost to Replace	1/1/2024 Contributions Balance	Other	2024 Contrib.	2024 Transfers	2024 Capital Use	Interest Used	12/31/2024 Contributions Pre Int Bal	2024 Interest Spread	12/31/2024 Contributions Balance
Storm Drain													
68579D 2019 Freightliner Vactor (12.5%)	2019	20	2039	90,870	18,018		4,544				22,562		
60915D 2015 Elgin Crosswind Sweeper 60915D	2016	10	2026	322,626	227,291		31,763				259,054		
62854D 2017 Int'l 5-Yd Dump Truck (50%)	2017	20	2037	123,688	42,278		6,227				48,505		
62851D 2015 Flatbed Tilt Trailer (1/4)	2017	15	2032	1,652	550		1,111				1,661		
2017 Bobcat E35 T4 ZTS (1/4)	2017	15	2032	17,365	7,508		1,350				8,858		
1/4 Public Works Generator	2001	19	2020	13,750	10,732		1,510				12,242		
646 Pipe camera (1/2)	2020	5	2025	6,255	3,750		1,250				5,000		
607 2015 Tri-Tec phone system	2015	10	2025	3,750	3,750						3,750		
571 2011 BIAS Software System	2011	10	2021	12,095	12,095						12,095		
658 2021 Dell Computer (Jeff Davis)(St 25%, SD 25% W/S 50%)	2021	4	2025	300	300						300		
651 2020 GIS Computer (25%)	2020	4	2024	300	300			(300)			0		
659 2021 HP Computer Vicky (St 5%, SD 15%, W/S 80%)	2021	4	2025	180	180						180		
657 2021 HP Computer (Tyler-Street 33%, SD 33%, W/S 34%)	2021	4	2025	400	400						400		
660 2021 HP Computer Fnt Desk (St 25%, SD 25%, W/S 50%)	2021	4	2025	300	300						300		
Prior Interest					4,071					0	4,071	#REF!	#REF!
Total Storm Drain				593,531	331,523	0	47,755	0	(300)	0	378,978	#REF!	#REF!

USE FOR 2024 BUDGET
08/22/23

	Pur.	Yrs	Last Cont	Cost to Replace	1/1/2024 Contributions Balance	Other	2024 Contrib.	2024 Transfers	2024 Capital Use	Interest Used	12/31/2024 Contributions Pre Int Bal	2024 Interest Spread	12/31/2024 Contributions Balance
<u>Water/Sewer</u>													
1987 Honda Generator (still have not being replaced)	1987	10	1997	0	0		0				0		
59094D 2008 purch used in 2015 Utility Truck with Crane & Compress	2015	12	2027	82,338	58,191		6,036				64,227		
71532D Jeep Compass	2020	10	2030	25,935	16,177		4,032				20,209		
68057D 2109 Freightliner Vactor (75%)	2019	20	2030	545,220	110,594		27,260				137,854		
63581D 2017 Chevy Extended Cab #	2017	10	2027		29,460						29,460		
62854D 2017 Int'l 5-Yd Dump Truck (50%)	2017	20	2037	124,548	42,278		6,227				48,505		
62851D 2015 Flatbed Tilt Trailer (1/4)	2017	15	2032	3,304	1,320		220				1,540		
2002 Backhoe (83%)	2002	10	2020	96,220	(14,264)						(14,264)		
new 2023 Backhoe (83%)	2023	10	2033	148,481	0		14,848				14,848		
2017 Bobcat E35 T4 ZTS (1/2)	2017	15	2032	34,729	14,179		2,283				16,462		
2000 PW Generator (50%)	2001	19	2020	27,500	21,462		3,019				24,481		
2009 Trencher (67%)	2009	10	2019	5,360	0						0		
646 Pipe camera (1/2)	2020	5	2025	6,255	3,750		1,250				5,000		
2105 Handheld water meter reader	2015	10	2025	4,459	3,465		495				3,960		
607 2015 Tri-Tec Phone System	2015	10	2025	3,750	3,945		195				4,140		
571 2011 BIAS Finance System	2011	10	2021	24,190	24,192						24,192		
658 2021 Dell Computer (Jeff Davis)(St 25%, SD 25% W/S 50%)	2021	4	2025	600	600						600		
651 2020 Computer (Holly)(20%)	2020	4	2024	240	240				(240)		0		
652 2020 GIS Computer (50%)	2020	4	2024	600	600				(600)		0		
659 2021 HP Computer Vicky (St 5%, SD 15%, W/S 80%)	2021	4	2025	960	960						960		
657 2021 HP Computer (Tyler-Street 33%, SD 33%, W/S 34%)	2021	4	2025	400	400						400		
660 2021 HP Computer Fnt Desk (St 25%, SD 25%, W/S 50%)	2021	4	2025	600	600						600		
Prior Interest					10,689					0	10,689	#REF!	#REF!
Total Water/Sewer				1,135,689	328,838	0	65,865	0	(840)	0	393,863	#REF!	#REF!
Grand Total Accumulated Interest					14,129	0			(2,337)		11,792		
Grand Total				4,159,511	1,861,697	0	279,638	0	(170,535)	0	1,970,800	#REF!	#REF!

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

Parks and Recreation

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

	Program Object	2021 Actual	2022 Actual	2023 Budget	2024 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 Budget	In(de)crease	2024 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

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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.

Park Bond Capital Fund (301) Summary as of 10/09/2023

Revenue Received

Bond Revenue	\$ 9,999,810.85
CR Loan	\$ 2,300,000.00
CR Transfer	\$ 1,000,000.00
Donations	\$ 3,673,078.70
Edwards donation	\$ 1,500,000.00
Grant Revenue	\$ 1,707,500.00
Interest	\$ 132,642.12

Total Revenue	\$ 20,313,031.67
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Expenses by Category

ARC	\$ 1,850,828.88
Briggs	\$ 58,867.75
Public Outreach	\$ 33,444.17
Advertising	\$ 2,941.91
Parametrix	\$ 237,731.19
Permits/Inspection	\$ 189,555.46
Kassel - Pool Construction	\$ 6,009,271.57
Kassel - Community Center Construction	\$ 8,265,938.91
F&E	\$ 335,097.29
Misc	\$ 418,661.79
Whittier Tennis Court	\$ 25,462.46
Whittier Irrigation	\$ 73,367.75
Electrical Updates	\$ 31,418.51
Fircrest Park Play Structure	\$ 60,579.59
Loan Payment	\$ 1,529,506.39
Loan Interest	\$ 19,185.77
Fircrest Athletic Field Improvement	\$ 22,542.40

Total Expenses	\$ 19,164,401.79
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TOTAL REVENUE - GEN	\$ 20,313,031.67
TOTAL EXPENSES	\$ 19,164,401.79
TOTAL REMAINING as of 10/04/2023	\$ 1,148,629.88

Unreceived Revenue for for 2023 as of 10/4/23:

\$174,515 RCO Grant revenue
(\$16,000 Tennis courts and \$158,515 Athletic Field Improvements)
\$250,000 Donations from GTCG (Names Family)
—\$1,250,000 donations original budget
\$500,000 donations corrected budget amount
\$32,000 estimated interest Revenue for Sept-Dec 2023

Total Additional Revenue Expected in 2023 \$456,515

Unexpensed items for 2023 as of 10/4/23:

\$200,000 for Fircrest Storage Garage
\$350,000 for Fircrest Park Improvements
\$47,520 for Fircrest Tennis Courts Resurfacing
\$35,000 for Fircrest Park backstops
\$73,000 for Fircrest Park pathway improvements

Total Additional Expenses Expected in 2023 \$397,520

Balance as of 10/4/23	\$1,148,630
Additional Revenue expected 2023	\$456,515
Additional Expenses expected 2023	(397,520)
Total 2023 Estimated Ending Fund Balance	\$1,207,625

DEPARTMENT: Park Bond Debt Service
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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

PARK BOND CAPITAL FUND CHANGE IN FUND BALANCE

Revenues		310,000
Expenses		(974,347)
	Net Change in Fund Balance	<u>(664,347)</u>

PARK BOND CAPITAL FUND SUMMARY REPORT

RESOURCES

Restricted Beginning Fund Balance		1,207,625
Revenues		310,000
	Total Resources with Beginning Fund Balance	<u>1,517,625</u>

EXPENDITURES

Expenditures		974,347
Restricted Ending Fund Balance		543,278
	Total Expenditures with Ending Fund Balance	<u>1,517,625</u>

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	1,207,625
	Total Fund Balance	4,020,116	2,039,673	1,675,641	1,207,625
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	60,000
367-00-03-01	Donations	1,321,979	1,450,000	500,000	250,000
	Total Misc Revenue	1,324,647	1,482,321	502,365	310,000
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	2,352,521	1,517,625

DEPARTMENT: Park Bond Capital
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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 Park Maintenance Facility improvement.

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.