

**FIRCREST CITY COUNCIL  
REGULAR MEETING  
AGENDA**

**TUESDAY, FEBRUARY 27, 2024  
7:00 P.M.**

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

	<b>Pg.#</b>
<b>1. CALL TO ORDER</b>	
<b>2. PLEDGE OF ALLEGIANCE</b>	
<b>3. ROLL CALL</b>	
<b>4. PRESIDING OFFICER'S REPORT</b>	
<b>5. CITY MANAGER COMMENTS</b>	
<b>6. DEPARTMENT HEAD COMMENTS</b>	
<b>7. COUNCILMEMBER COMMENTS</b>	
<b>8. PUBLIC COMMENTS FOR ITEMS NOT ON THE AGENDA</b>	
<b>9. COMMITTEE, COMMISSION &amp; LIAISON REPORTS</b>	
A. Parks, Recreation, and Sustainability	
B. Police/Public Safety and Court	
C. Public Works	
D. Pierce County Regional Council	
E. Other Liaison Reports	
<b>10. CONSENT CALENDAR</b>	
A. Approval of <a href="#">vouchers</a> /payroll checks	2
B. <a href="#">Fircrest Golf Club Liquor License Renewal</a>	12
<i>There were no objections registered for the approval of this liquor license application.</i>	
A. Approval of Minutes: <a href="#">January 23, 2024, Regular Meeting</a>	14
<a href="#">February 13, 2024, Regular Meeting</a>	18
<b>11. PUBLIC HEARING 7:15 P.M.</b>	
A. <a href="#">To receive comments on the City's 6-Year Transportation Improvement Plan Amendment</a>	23
<b>12. UNFINISHED BUSINESS</b>	
<b>13. NEW BUSINESS</b>	
A. <a href="#">Comprehensive Plan Update Budget Discussion</a>	36
B. <a href="#">Ordinance: Amending Fircrest Municipal Code 9.48 – Controlled Substances</a>	43
C. <a href="#">Resolution: 6-Year Transportation Improvement Plan Amendment</a>	47
D. <a href="#">2023 Year-End Financial Report</a>	52
<b>14. CALL FOR FINAL COMMENTS</b>	
<b>15. EXECUTIVE SESSION</b>	
To Discuss Potential Litigation, pursuant to RCW 42.30.110 (1)(i)	
<b>16. ADJOURNMENT</b>	

# ACCOUNTS PAYABLE

City Of Fircrest

Time: 11:43:01 Date: 02/22/2024

As Of: 02/27/2024

Page: 1

Accts Pay #	Received	Date Due	Vendor	Amount	Memo
31766	02/14/2024	02/27/2024	4298 AWC Employee Benefit Trust	775.14	03/2024 Retired Medical
	521 22 20 01		LEOFF I Medical Premiums 001 000 521 General Fund	775.14	03/2024 Retired Medical
31746	02/14/2024	02/27/2024	3705 Alpine Products Inc	754.87	Stop Signs (10)
	542 30 31 02		Oper Supplies - Street Reg 101 000 542 City Street Fund	754.87	Stop Signs (10)
31770	02/15/2024	02/27/2024	10562 Amazon Capital Services	15.35	HDMI Cable
	531 50 35 00		Small Tools & Equip - Storm 415 000 531 Storm Drain	3.84	HDMI Cable
	534 10 35 00		Small Tools & Equip - Water 425 000 534 Water Fund (dep	3.83	HDMI Cable
	535 10 35 00		Small Tools & Equip - Sewer 430 000 535 Sewer Fund (dep	3.84	HDMI Cable
	542 30 35 00		Small Tools & Equip - Street 101 000 542 City Street Fund	3.84	HDMI Cable
31773	02/15/2024	02/27/2024	10562 Amazon Capital Services	913.50	Workstations (15), Powerstrips (15) & DVD Write Drive (5)
	594 48 64 02		ERR Capital - Court 501 000 548 Equipment Rent:	20.69	Workstations (15), Powerstrips (15) & DVD Write Drive (5)
	594 48 64 02		ERR Capital - Court 501 000 548 Equipment Rent:	175.86	Workstations (15), Powerstrips (15) & DVD Write Drive (5)
	594 48 64 04		ERR Capital - Finance 501 000 548 Equipment Rent:	51.72	Workstations (15), Powerstrips (15) & DVD Write Drive (5)
	594 48 64 07		ERR Capital - I/S 501 000 548 Equipment Rent:	51.72	Workstations (15), Powerstrips (15) & DVD Write Drive (5)
	594 48 64 08		ERR Capital - Police 501 000 548 Equipment Rent:	258.68	Workstations (15), Powerstrips (15) & DVD Write Drive (5)
	594 48 64 08		ERR Capital - Police 501 000 548 Equipment Rent:	137.57	Workstations (15), Powerstrips (15) & DVD Write Drive (5)
	594 48 64 10		ERR Capital - Planning 501 000 548 Equipment Rent:	62.07	Workstations (15), Powerstrips (15) & DVD Write Drive (5)
	594 48 64 11		ERR Capital - Parks/Rec 501 000 548 Equipment Rent:	51.72	Workstations (15), Powerstrips (15) & DVD Write Drive (5)
	594 48 64 12		ERR Capital - Street 501 000 548 Equipment Rent:	54.31	Workstations (15), Powerstrips (15) & DVD Write Drive (5)
	594 48 64 13		ERR Capital - Storm 501 000 548 Equipment Rent:	12.94	Workstations (15), Powerstrips (15) & DVD Write Drive (5)
	594 48 64 14		ERR Capital - Water/Sewer 501 000 548 Equipment Rent:	36.22	Workstations (15), Powerstrips (15) & DVD Write Drive (5)
Total Amazon Capital Services				928.85	
31752	02/14/2024	02/27/2024	8780 Braaksma, Margaret	78.00	Library Reimbursement - 1 Year

# ACCOUNTS PAYABLE

City Of Fircrest

Time: 11:43:01 Date: 02/22/2024

As Of: 02/27/2024

Page: 2

Accts Pay #	Received	Date Due	Vendor	Amount	Memo
	572 21 49 00	Library Services	001 000 572 General Fund	78.00	Library Reimbursement - 1 Year
31741	02/14/2024	02/27/2024	8837 Byrd, Selena R	32.98	Combo Reset on Petty Cash Drawer - Police
	521 22 49 00	Miscellaneous - Police	001 000 521 General Fund	32.98	Combo Reset on Petty Cash Drawer - Police
31767	02/14/2024	02/27/2024	5805 CenturyLink (Lumen LD)	12.73	Long Distance Access & Usage 02/2024
	518 10 42 00	Communication - Non Dept	001 000 518 General Fund	12.73	Long Distance Access & Usage 02/2024
31769	02/15/2024	02/27/2024	3994 CenturyLink	601.19	Telecommunications - February 2024
	518 10 42 00	Communication - Non Dept	001 000 518 General Fund	138.91	City Hall Alarm & Fax (3) - 02/2024
	521 22 42 00	Communication - Police	001 000 521 General Fund	263.53	Police BA/Modem & Fax - 02/2024
	531 50 42 00	Communication - Storm	415 000 531 Storm Drain	11.58	PW Alarm - 02/2024
	531 50 42 00	Communication - Storm	415 000 531 Storm Drain	21.86	PW Fax - 02/2024
	534 10 42 00	Communication - Water Adr	425 000 534 Water Fund (de	11.58	PW Alarm - 02/2024
	534 10 42 00	Communication - Water Adr	425 000 534 Water Fund (de	32.50	PW DSL/Telemetry - 02/2024
	534 10 42 00	Communication - Water Adr	425 000 534 Water Fund (de	21.86	PW Fax - 02/2024
	535 10 42 01	Communication - Sewer Adr	430 000 535 Sewer Fund (de	11.57	PW Alarm - 02/2024
	535 10 42 01	Communication - Sewer Adr	430 000 535 Sewer Fund (de	32.50	PW DSL/Telemetry - 02/2024
	535 10 42 01	Communication - Sewer Adr	430 000 535 Sewer Fund (de	21.86	PW Fax - 02/2024
	542 30 42 00	Communication - Street Reg	101 000 542 City Street Fund	11.57	PW Alarm - 02/2024
	542 30 42 00	Communication - Street Reg	101 000 542 City Street Fund	21.87	PW Fax - 02/2024
31779	02/16/2024	02/27/2024	9727 Chandran, Pamela	78.00	Library Reimbursement - 1 Year
	572 21 49 00	Library Services	001 000 572 General Fund	78.00	Library Reimbursement - 1 Year
31754	02/14/2024	02/27/2024	4324 City Treasurer-Tacoma	69,221.50	Fire/EMS - 03/2024
	522 20 40 00	Tacoma Contract - Fire	001 000 522 General Fund	21,886.75	Fire - 03/2024
	522 20 41 00	Tacoma Contract - EMS	001 000 522 General Fund	47,334.75	EMS - 03/2024
31799	02/20/2024	02/27/2024	6203 Code Mechanical Inc	1,175.74	HVAC Repair - Replace Smoke Detector
	518 30 48 03	Rep & Maint - PW	001 000 518 General Fund	1,175.74	HVAC Repair - Replace Smoke Detector
31736	02/14/2024	02/27/2024	7918 Contreras, Alejandra	170.00	Spanish Interpreting (2 hrs) 4A0131927, 4A0131928, 4A0202218
	512 51 41 03	Prof Svcs - Interpreter - FMC	001 000 512 General Fund	170.00	Spanish Interpreting (2 hrs) 4A0131927, 4A0131928, 4A0202218
31768	02/15/2024	02/27/2024	3573 Copiers Northwest Inc	46.42	Copier Usage 01/14/24-02/13/24

# ACCOUNTS PAYABLE

City Of Fircrest

Time: 11:43:01 Date: 02/22/2024

As Of: 02/27/2024

Page: 3

Accts Pay #	Received	Date Due	Vendor	Amount	Memo
	521 22 45 00 Oper Rentals - Copier - Polic		001 000 521 General Fund	46.42	Copier Usage 01/14/24-02/13/24
31784	02/16/2024	02/27/2024	3589 Databar Inc	12,814.51	2024 Calendars Printing, Postage and Mailing
	531 50 31 03 NPDES Public Outreach		415 000 531 Storm Drain	12,814.51	2024 Calendars Printing, Postage and Mailing
31782	02/16/2024	02/27/2024	340 Davis, Jeffrey P	182.74	ERWOW Conference - Centralia, WA (Meals And Mileage)
	534 10 43 00 Travel - Water Admin		425 000 534 Water Fund (dep	182.74	ERWOW Conference - Centralia, WA (Meals And Mileage)
31780	02/16/2024	02/27/2024	1561 Demark, Robert E	39.00	Library Reimbursement - 1/2 Year
	572 21 49 00 Library Services		001 000 572 General Fund	39.00	Library Reimbursement - 1/2 Year
31751	02/14/2024	02/27/2024	3596 Dept Of Health	3,523.60	2024 Operating Permit & Certification Fees
	534 10 49 01 State Operating Permit		425 000 534 Water Fund (dep	3,523.60	2024 Operating Permit & Certification Fees
31771	02/15/2024	02/27/2024	4310 Dept Of Revenue-EXCISE TAX	80.65	January 2024 Excise Taxes
	514 23 49 00 Miscellaneous - Finance		001 000 514 General Fund	0.33	January 2024 Excise Taxes
	518 20 43 01 Excise Tax - Time/Temp Ren		001 000 518 General Fund	2.23	January 2024 Excise Taxes
	531 50 44 00 Excise Tax - Storm		415 000 531 Storm Drain	8.78	January 2024 Excise Taxes
	534 10 44 00 Excise Tax - Water		425 000 534 Water Fund (dep	14.95	January 2024 Excise Taxes
	534 10 44 00 Excise Tax - Water		425 000 534 Water Fund (dep	19.69	January 2024 Excise Taxes
	535 10 44 00 Excise Tax - Sewer		430 000 535 Sewer Fund (dep	34.67	January 2024 Excise Taxes
31787	02/16/2024	02/27/2024	5192 Droll, Robert W.	4,297.50	Fircrest Park Athletic Field Improvements - Services thru 12/31/23
	594 76 63 03 Other Improvements - PBCF		301 000 594 Park Bond Capit:	4,297.50	Fircrest Park Athletic Field Improvements - Services thru 12/31/23
31734	02/13/2024	02/27/2024	3315 Estate of Marc Tollefson	288.30	10-01020.3 - 701 REGENTS BLVD
	343 50 00 00 Sewer Revenues		430 000 340 Sewer Fund (dep	-288.30	
31743	02/14/2024	02/27/2024	3627 Evergreen Rural Water of Washington	700.00	2024 Membership Dues - 2nd half payment
	534 10 49 03 Dues/Member/Subscriptions		425 000 534 Water Fund (dep	700.00	2024 Membership Dues - 2nd half payment
31735	02/14/2024	02/27/2024	4318 Fircrest City of - Interfund (Treasur)	5,088.10	February 2024 Interfund
	518 30 47 00 Public Utility Services - City I		001 000 518 General Fund	470.16	February 2024 Interfund
	531 50 47 02 Public Utility Services - Bldg		415 000 531 Storm Drain	98.18	February 2024 Interfund
	531 50 47 02 Public Utility Services - Bldg		415 000 531 Storm Drain	2.03	February 2024 Interfund



# ACCOUNTS PAYABLE

City Of Fircrest

Time: 11:43:01 Date: 02/22/2024

As Of: 02/27/2024

Page: 4

Accts Pay #	Received	Date Due	Vendor	Amount	Memo
534 10 47 00	Utility Services/Building - Wi		425 000 534 Water Fund (dep	311.41	February 2024 Interfund
534 80 47 01	Utility Services/Pumping		425 000 534 Water Fund (dep	258.34	February 2024 Interfund
534 80 47 03	Public Utility Services - Mete		425 000 534 Water Fund (dep	4.75	February 2024 Interfund
535 10 47 00	Utility Services/Building - Se		430 000 535 Sewer Fund (dep	311.40	February 2024 Interfund
535 80 47 04	Public Utility Services - Mete		430 000 535 Sewer Fund (dep	4.75	February 2024 Interfund
542 30 47 02	Electricity & Gas/Bldg - Stree		101 000 542 City Street Fund	98.18	February 2024 Interfund
542 30 47 02	Electricity & Gas/Bldg - Stree		101 000 542 City Street Fund	2.03	February 2024 Interfund
542 80 47 00	Public Utility Services - St Be		101 000 542 City Street Fund	0.32	February 2024 Interfund
548 65 47 00	Utility Services/Building - Sh		501 000 548 Equipment Rent	34.50	February 2024 Interfund
571 10 47 00	Public Utility Services - Rec		001 000 571 General Fund	294.67	February 2024 Interfund
576 20 47 00	Public Utility Services - Pool		001 000 576 General Fund	2,273.96	February 2024 Interfund
576 80 47 00	Public Utility Services - Parks		001 000 576 General Fund	923.42	February 2024 Interfund
31757	02/14/2024	02/27/2024	10381 Frix Technologies	2,675.00	LaserFiche Technical Consulting - Dec 2023-January 2024
514 23 41 00	Prof Svcs - Finance		001 000 514 General Fund	2,675.00	LaserFiche Technical Consulting - Dec 2023-January 2024
31796	02/20/2024	02/27/2024	6774 Greenleaf Landscaping 1 Inc	7,642.79	Monthly Landscape Service - January 2024
518 30 41 01	Contract Maintenance		001 000 518 General Fund	3,442.18	Monthly Landscape Service - January 2024
542 80 48 00	Street Tree Maintenance (co		101 000 542 City Street Fund	1,359.74	Monthly Landscape Service - January 2024
542 80 49 03	Beautification Services (cont		101 000 542 City Street Fund	2,840.87	Monthly Landscape Service - January 2024
31744	02/14/2024	02/27/2024	3692 Home Depot Credit Services	22.04	Booster Station Night Light
534 50 31 01	Oper Supplies - Water Main		425 000 534 Water Fund (dep	22.04	Booster Station Night Light
31745	02/14/2024	02/27/2024	3692 Home Depot Credit Services	83.70	Supplies for Generators
535 80 31 00	Oper Supplies - Sewer Gen C		430 000 535 Sewer Fund (dep	83.70	Supplies for Generators
31788	02/16/2024	02/27/2024	3692 Home Depot Credit Services	25.24	Painters Tape
571 10 31 01	Oper Supplies - Rec		001 000 571 General Fund	25.24	Painters Tape
31797	02/20/2024	02/27/2024	3692 Home Depot Credit Services	46.25	Toilet Brush & Plunger (2)
518 30 31 04	Oper Supplies - CH		001 000 518 General Fund	46.25	Toilet Brush & Plunger (2)
31798	02/20/2024	02/27/2024	3692 Home Depot Credit Services	8.80	Hooks for Storage Room
571 10 31 01	Oper Supplies - Rec		001 000 571 General Fund	8.80	Hooks for Storage Room

# ACCOUNTS PAYABLE

City Of Fircrest

Time: 11:43:01 Date: 02/22/2024

As Of: 02/27/2024

Page: 5

Accts Pay #	Received	Date Due	Vendor	Amount	Memo
			Total Home Depot Credit Services	186.03	
31775	02/15/2024	02/27/2024	1990 Lee, Evan	78.00	Library Reimbursement - 1 Year
	572 21 49 00	Library Services	001 000 572 General Fund	78.00	Library Reimbursement - 1 Year
31790	02/16/2024	02/27/2024	5079 Les Schwab Tires	158.60	#1145 (John Deere Mower) Replace 2 Tires
	548 65 48 11	O & M - Parks/Rec	501 000 548 Equipment Rent:	158.60	#1145 (John Deere Mower) Replace 2 Tires
31786	02/16/2024	02/27/2024	3779 Liberty Towing	88.24	#66368D (2018 Ford Interceptor) Tow
	548 65 48 08	O & M - Police	501 000 548 Equipment Rent:	88.24	#66368D (2018 Ford Interceptor) Tow
31764	02/14/2024	02/27/2024	10459 Locke Systems Inc.	4,954.50	IT Managed Services - February 2024 (for January Services)
	518 81 41 01	Prof Svcs - I/S	001 000 518 General Fund	4,954.50	IT Managed Services - February 2024 (for January Services)
31733	02/08/2024	02/27/2024	10531 Ly, Austin	13.29	07-00271.1 - 141 SPRUCE ST
	343 10 00 00	Storm Drain Revenues	415 000 340 Storm Drain	-18.33	
	343 40 00 00	Sale Of Water	425 000 340 Water Fund (dep	-19.81	
	343 50 00 00	Sewer Revenues	430 000 340 Sewer Fund (dep	24.85	
31781	02/16/2024	02/27/2024	350 Marzano, James M	75.00	ERWOW Conference - Centralia, WA (Meals)
	534 10 43 00	Travel - Water Admin	425 000 534 Water Fund (dep	75.00	ERWOW Conference - Centralia, WA (Meals)
31785	02/16/2024	02/27/2024	6369 McLendon Hardware Inc (Tacoma)	19.17	Cornhole Boards
	573 90 49 01	Community Events	001 000 573 General Fund	19.17	Cornhole Boards
31749	02/14/2024	02/27/2024	5766 Multicare Cntr of Occupational Medicine	250.00	DOT Exams - 01/22/24 - Marez
	531 50 20 01	Contract Benefits - Storm	415 000 531 Storm Drain	62.50	DOT Exams - 01/22/24 - Marez
	534 10 20 01	Contract Benefits - Wtr Adm	425 000 534 Water Fund (dep	62.50	DOT Exams - 01/22/24 - Marez
	535 10 20 01	Contract Benefits - Sewer Ac	430 000 535 Sewer Fund (dep	62.50	DOT Exams - 01/22/24 - Marez
	542 30 20 01	Contract Benefits - Street Re	101 000 542 City Street Fund	62.50	DOT Exams - 01/22/24 - Marez
31738	02/14/2024	02/27/2024	8408 Ooma, Inc.	941.97	Airdial & Installation for Fax Line
	512 51 42 00	Communication - Court	001 000 512 General Fund	470.98	Airdial & Installation for Fax Line
	518 10 42 00	Communication - Non Dept	001 000 518 General Fund	470.99	Airdial & Installation for Fax Line
31748	02/14/2024	02/27/2024	3923 Orca Pacific Inc	812.76	Hypochlorite Solution (171 Gal)

# ACCOUNTS PAYABLE

City Of Fircrest

Time: 11:43:01 Date: 02/22/2024

As Of: 02/27/2024

Page: 6

Accts Pay #	Received	Date Due	Vendor	Amount	Memo
534 80 31 03	Oper Supplies - Chlorine		425 000 534 Water Fund (dep	812.76	Hypochlorite Solution (171 Gal)
31778	02/16/2024	02/27/2024	9541 Outdoor Link	205.32	2024 Access Link Annual Fee for Field Light Controller
576 80 41 00	Prof Svcs - Parks		001 000 576 General Fund	205.32	2024 Access Link Annual Fee for Field Light Controller
31783	02/16/2024	02/27/2024	3929 Owen Equipment Company	3,280.11	#60915D (Sweeper) - Pony Motor Repair
548 65 48 13	O & M - Storm		501 000 548 Equipment Rent:	3,280.11	#60915D (Sweeper) - Pony Motor Repair
31755	02/14/2024	02/27/2024	3957 PC Budget & Finance	519.50	4th Qtr 2023 Liquor Tax
566 66 49 00	Substance Abuse Fee		001 000 566 General Fund	519.50	4th Qtr 2023 Liquor Tax
31774	02/15/2024	02/27/2024	3957 PC Budget & Finance	334.50	2023 PCRC Membership Dues
511 60 49 02	Dues/Member/Subscriptions:		001 000 511 General Fund	334.50	2023 PCRC Membership Dues
			Total PC Budget & Finance	854.00	
31789	02/16/2024	02/27/2024	3963 PC Police Chiefs Assoc	350.00	2022, 2023 & 2024 Annual Dues
521 22 49 03	Dues/Member/Subscriptions:		001 000 521 General Fund	350.00	2022, 2023 & 2024 Annual Dues
31760	02/14/2024	02/27/2024	3961 PCRCDD, LLC dba LRI-HV	668.63	Dump Fees - Street Sweeping - January 2024
531 50 47 01	Dumping Fees - Storm		415 000 531 Storm Drain	668.63	Dump Fees - Street Sweeping - January 2024
31792	02/16/2024	02/27/2024	8993 Pacific Office Automation - A/R	1,061.33	Copier Usage - 01/01/24-02/01/24
512 51 45 00	Oper Rentals - Copier - Cour		001 000 512 General Fund	19.71	Court 01/01/24-02/01/24
518 10 45 00	Oper Rentals - Copier - Non		001 000 518 General Fund	757.87	City Hall 01/01/24-02/01/24
531 50 45 00	Oper Rentals - Copier - Storm		415 000 531 Storm Drain	40.55	Storm 01/01/24-02/01/24
534 10 45 02	Oper Rentals - Copier - Water		425 000 534 Water Fund (dep	40.55	Water 01/01/24-02/01/24
535 10 45 00	Oper Rentals - Copier - Sewer		430 000 535 Sewer Fund (dep	40.57	Sewer 01/01/24-02/01/24
542 30 45 00	Oper Rentals - Copier - Street		101 000 542 City Street Fund	40.55	Street 01/01/24-02/01/24
571 10 45 01	Oper Rentals - Copier - Rec		001 000 571 General Fund	109.38	Rec 01/01/24-02/01/24
576 80 45 00	Oper Rentals - Copier - Park		001 000 576 General Fund	12.15	Parks 01/01/24-02/01/24
31763	02/14/2024	02/27/2024	3945 Patriot Fire Protection, Inc	590.14	Annual Fire Sprinkler & Backflow Inspection - Rec Building
518 30 48 01	Rep & Maint - Rec Bldg		001 000 518 General Fund	590.14	Annual Fire Sprinkler & Backflow Inspection - Rec Building
31802	02/21/2024	02/27/2024	3955 Petrocard Systems Inc	291.86	Gas/Fuel - 02/2024

# ACCOUNTS PAYABLE

City Of Fircrest

Time: 11:43:01 Date: 02/22/2024

As Of: 02/27/2024

Page: 7

Accts Pay #	Received	Date Due	Vendor	Amount	Memo
548 65 31 12	Gas - Street		501 000 548 Equipment Rent:	21.75	Street - 02/2024
548 65 31 13	Gas - Storm		501 000 548 Equipment Rent:	139.62	Storm - 02/2024
548 65 31 14	Gas - Water/Sewer		501 000 548 Equipment Rent:	130.49	W/S - 02/2024
31750 02/14/202402/27/20244828			Protect Youth Sports	10.95	Background Checks for Youth Basketball Coach (January 2024)
518 11 41 00	Prof Svcs - Personnel		001 000 518 General Fund	10.95	Background Checks for Youth Basketball Coach (January 2024)
31740 02/14/202402/27/20243988			Puget Sound Finance Officers Assn	50.00	2024 PSFOA Annual Membership - Corcoran, Dunbar, Ryan, Lee, Masko
514 23 49 03	Dues/Member/Subscriptions:		001 000 514 General Fund	50.00	2024 PSFOA Annual Membership - Corcoran, Dunbar, Ryan, Lee, Masko
31793 02/16/202402/27/2024337			Roberts, Christopher	25.00	Gym Fees Reimbursement - January 2024
521 22 20 00	Personnel Benefits - Police		001 000 521 General Fund	25.00	Gym Fees Reimbursement - January 2024
31795 02/16/202402/27/20244031			San Diego Police Equipmnt	1,051.08	Ammunition (3 Cases)
521 22 31 00	Office & Oper Sup - Police		001 000 521 General Fund	1,051.08	Ammunition (3 Cases)
31801 02/20/202402/27/20244031			San Diego Police Equipmnt	1,433.89	Ammunition (3 Cases)
521 22 31 00	Office & Oper Sup - Police		001 000 521 General Fund	1,433.89	Ammunition (3 Cases)
			Total San Diego Police Equipmnt	2,484.97	
31759 02/14/202402/27/20246088			Sentinel Pest Control Inc	214.61	Pest Control - PW - 02/2024
531 50 48 00	Rep & Maint - Storm		415 000 531 Storm Drain	53.65	Pest Control - PW - 02/2024
534 50 48 01	Rep & Maint - Water Maint		425 000 534 Water Fund (dep	53.65	Pest Control - PW - 02/2024
535 50 48 00	Rep & Maint - Sewer Maint		430 000 535 Sewer Fund (dep	53.65	Pest Control - PW - 02/2024
542 30 48 01	Rep & Maint - Street Maint		101 000 542 City Street Fund	53.66	Pest Control - PW - 02/2024
31762 02/14/202402/27/20246088			Sentinel Pest Control Inc	120.23	Pest Control - City Hall - 02/2024
518 30 48 02	Rep & Maint - City Hall		001 000 518 General Fund	120.23	Pest Control - City Hall - 02/2024
			Total Sentinel Pest Control Inc	334.84	
31776 02/15/202402/27/202410691			Severinsen, Marianne	39.00	Library Reimbursement - 1/2 Year
572 21 49 00	Library Services		001 000 572 General Fund	39.00	Library Reimbursement - 1/2 Year

# ACCOUNTS PAYABLE

City Of Fircrest

Time: 11:43:01 Date: 02/22/2024

As Of: 02/27/2024

Page: 8

Accts Pay #	Received	Date Due	Vendor	Amount	Memo
31765	02/14/2024	02/27/2024	6690 Sklar, Gail J.	78.00	Library Reimbursement - 1 Year
	572 21 49 00	Library Services	001 000 572	78.00	Library Reimbursement - 1 Year
31794	02/16/2024	02/27/2024	4084 Staples Business Advantage	102.89	Office Supplies - Police & Central
	518 10 34 01	Office Supplies - Central	001 000 518	82.35	Office Supplies - Central
	521 22 31 00	Office & Oper Sup - Police	001 000 521	20.54	Office Supplies - Police
31739	02/14/2024	02/27/2024	4088 State Auditor's Office	556.00	2022 Audit #63324 - Jan 2024 (4 Hrs)
	518 10 41 01	Annual Audit - Non Dept	001 000 518	556.00	2022 Audit #63324 - Jan 2024 (4 Hrs)
31756	02/14/2024	02/27/2024	10008 Stullick, Summer	78.00	Library Reimbursement - 1Year
	572 21 49 00	Library Services	001 000 572	78.00	Library Reimbursement - 1Year
31761	02/14/2024	02/27/2024	1515 Sulenes, Pam	78.00	Library Reimbursement - 1 Year
	572 21 49 00	Library Services	001 000 572	78.00	Library Reimbursement - 1 Year
31742	02/14/2024	02/27/2024	4328 Systems for Public Safety Inc	2,349.58	#71536D - 2021 Ford Interceptor - 30k Service, Install New Wiper Blades, Air Filters & Tires
	548 65 48 08	O & M - Police	501 000 548	2,349.58	#71536D - 2021 Ford Interceptor - 30k Service, Install New Wiper Blades, Air Filters & Tires
31758	02/14/2024	02/27/2024	4120 Tacoma Daily Index	80.63	January 2024 Publications
	511 60 41 01	Advertising - Legisl	001 000 511	45.00	Public Hearing - Solid Waste Rate Adjustment
	521 10 41 01	Advertising - Civil Svc	001 000 521	35.63	Civil Service Special Meeting
31772	02/15/2024	02/27/2024	4322 Tacoma, City of - POWER	10,952.51	Power - Various Locations - January 2024
	518 30 47 00	Public Utility Services - City I	001 000 518	707.53	City Hall Power 01/2024
	531 50 47 02	Public Utility Services - Bldg	415 000 531	126.60	PW Power 01/2024
	534 10 47 00	Utility Services/Building - W:	425 000 534	126.60	PW Power 01/2024
	534 80 47 01	Utility Services/Pumping	425 000 534	3,224.16	PW, Well #4, #9, 01/2024
	535 10 47 00	Utility Services/Building - Se	430 000 535	126.59	PW Power 01/2024
	535 80 47 01	Utility Services/Pumping	430 000 535	1,024.02	Pumps/LS Power 01/2024
	542 30 47 02	Electricity & Gas/Bldg - Stret	101 000 542	126.60	PW Power 01/2024
	542 30 47 03	Electricity/Traffic Lights	101 000 542	50.14	Traffic Control 01/2024
	542 63 47 00	Electricity/Street Lights	101 000 542	1,274.61	Street Lights 01/2024
	548 65 47 00	Utility Services/Building - Sh	501 000 548	215.71	F&E Garage Power 01/2024
	571 10 47 00	Public Utility Services - Rec	001 000 571	1,712.75	Rec Center Power 01/2024
	576 20 47 00	Public Utility Services - Pool	001 000 576	1,127.29	Pool Power 01/2024

# ACCOUNTS PAYABLE

City Of Fircrest

Time: 11:43:01 Date: 02/22/2024

As Of: 02/27/2024

Page: 9

Accts Pay #	Received	Date Due	Vendor	Amount	Memo		
	576 80 47 00		Public Utility Services - Parks	001 000 576	General Fund	1,109.91	Parks Power - 01/2024
31800	02/20/2024	02/27/2024	4151	Tools Plus Industries LLC		279.76	Metal Blades for Saw (10)
	534 50 31 01		Oper Supplies - Water Main	425 000 534	Water Fund (de	279.76	Metal Blades for Saw (10)
31777	02/16/2024	02/27/2024	8484	US Bank, Recreation Dept Account		946.84	P-Card Charges thru 02/15/24
	517 90 31 01		Oper Supplies - Wellness Pr	001 000 517	General Fund	50.00	Toilet Bowl Lunch
	571 10 31 00		Office Supplies - Rec	001 000 571	General Fund	124.17	Misc. Office Supplies
	571 10 31 01		Oper Supplies - Rec	001 000 571	General Fund	161.61	Books & Supplies for Tot Story Time
	571 10 31 02		Senior Program Supplies	001 000 571	General Fund	136.34	Senior Morning Supplies
	571 10 49 01		Printing & Binding - Rec	001 000 571	General Fund	119.40	Annual Subscription for Creating Program & Event Flyers
	571 20 49 07		Youth Basketball/Youth Refe	001 000 571	General Fund	-66.15	Credit Refund for Youth Basketball Supplies
	573 90 49 01		Community Events	001 000 573	General Fund	325.07	Community Event Supplies
	594 76 62 03		Buildings & Structures - PBC	301 000 594	Park Bond Capit	96.40	P#64 02/2024 Container Rental
31747	02/14/2024	02/27/2024	4231	Water Mgmt Labs Inc		402.00	Coliform & Fluoride Testing - 1/23/24
	534 80 41 00		Water Testing	425 000 534	Water Fund (de	402.00	Coliform & Fluoride Testing - 1/23/24
31737	02/14/2024	02/27/2024	10689	Wilcox, Melissa		78.00	Library Reimbursement - 1 Year
	572 21 49 00		Library Services	001 000 572	General Fund	78.00	Library Reimbursement - 1 Year
31753	02/14/2024	02/27/2024	6666	Wilhelm, Robert		78.00	Library Reimbursement - 1 Year (Susan)
	572 21 49 00		Library Services	001 000 572	General Fund	78.00	Library Reimbursement - 1 Year (Susan)
31791	02/16/2024	02/27/2024	10035	Zoom Video Communications		1,433.77	Monthly Phone Rental 1/31/24-2/28/24
	513 10 42 00		Communication - Admin	001 000 513	General Fund	79.64	Meeting Webinar & Recording - 1/31/24-2/28/24
	518 10 42 00		Communication - Non Dept	001 000 518	General Fund	1,021.68	Monthly Phone Service - 1/31/24-2/28/24
	591 18 70 10		Lease Payments - Non-Dept	001 000 591	General Fund	332.45	Monthly Phone Rental - 1/31/24-2/28/24

Report Total: 146,525.30

Fund	
001 General Fund	101,887.76
101 City Street Fund	6,701.35
301 Park Bond Capital Fund	4,393.90
415 Storm Drain	13,931.04
425 Water Fund (department)	10,204.08
430 Sewer Fund (department)	2,075.07
501 Equipment Rental Fund	7,332.10

# ACCOUNTS PAYABLE

City Of Fircrest

Time: 11:43:01 Date: 02/22/2024

As Of: 02/27/2024

Page: 10

Accts Pay #	Received	Date Due	Vendor	Amount	Memo
----------------	----------	----------	--------	--------	------

---

This report has been reviewed by:

REMARKS:

\_\_\_\_\_  
Signature & Title

\_\_\_\_\_  
Date

## LIQUOR LICENSE RENEWAL

### Applicant Information

<b>Licensee Name:</b>	Fircrest Golf Club
<b>Establishment Name:</b>	Fircrest Golf Club
<b>Address:</b>	1500 Regents Blvd
<b>License Number:</b>	351116
<b>Request Received:</b>	2/12/2024
<b>Expiration Date:</b>	05/31/2024

### Department Comments

**Finance**

No concerns.

**Planning and Building**

No concerns.

**Police**

No concerns.

*Colleen Concoran*

Director Signature

02/20/24

Date

*Mark Newman*

Director Signature

02/22/24

Date

*Ron Schaub*

Director Signature

02/16/24

Date



C091080-2

WASHINGTON STATE LIQUOR AND CANNABIS BOARD

DATE: 02/06/2024

LICENSED ESTABLISHMENTS IN INCORPORATED AREAS CITY OF FIRCREST  
(BY ZIP CODE) FOR EXPIRATION DATE OF 20240531

LICENSEE	BUSINESS NAME AND ADDRESS	LICENSE NUMBER	PRIVILEGES
1 . FIRCREST GOLF CLUB	FIRCREST GOLF CLUB 1500 REGENTS BLVD FIRCREST WA 98466 0000	351116	PRIVATE CLUB - SPIRITS/BEER/WINE NON-CLUB EVENT

**CALL TO ORDER, PLEDGE OF ALLEGIANCE, AND ROLL CALL**

Mayor Pro Tempore Nikki Bufford called the regular meeting to order at 7:00 P.M. and led the Pledge of Allegiance. Councilmembers David M. Viafore, Brett L. Wittner, Hunter T. George, and Jim Andrews were present. Councilmember Karen Mauer-Smith was absent and excused. Mayor Shannon Reynolds attended the meeting virtually.

**PRESIDING OFFICER’S REPORT**

**A. Proclamation: Black History Month**

Mayor Pro Tempore Bufford read the proclamation Black History Month into the record. **Councilmember Viafore MOVED to authorize the Mayor Pro Tempore’s signature on the proclamation proclaiming the month of February is Black History Month in the City of Fircrest; seconded by Councilmember George.** Mayor Pro Tempore Bufford invited councilmember comment. Councilmember George expressed his excitement for the Black History Month community-led event. Councilmember Andrews stated that his granddaughter was taking part in an interpretive dance honoring Black History Month. Mayor Pro Tempore invited public comment.

- Jennifer Arnold, 333 Farallone Ave, commented on the Black History Month community event.
- Vince Navarre, 1205 Del Monte Ave, commented on the proclamation and African American history.
- Anastasia Greenmore, 502 Buena Vista Ave, thanked the City Council for the proclamation.

**The Motion Carried (6-0).**

**B. 2024 Liaison Assignments**

Mayor Reynolds reported on her proposed changes to the Council liaison assignments and read the Council liaison assignments into the record.

- Administration – Councilmember Wittner
- Finance, IT, & Facilities – Councilmember Mauer-Smith
- Parks & Recreation, & Sustainability – Councilmember Viafore
- Planning & Building – Councilmember George
- Public Safety & Court – Councilmember Bufford
- Street, Water, Sewer, & Storm – Councilmember Andrews

Council discussion included the process for amending the liaison titles and providing efficient workloads to the Council.

**C. 2024 Committee Assignments**

Mayor Reynolds briefed the Council on the Centennial and Investment Committees. There was a brief discussion on the Fircrest Centennial Celebration Steering Committee and that the sunset date is December 31, 2025, per Council resolution.

**Councilmember Viafore MOVED to confirm the Mayor’s appointment of Councilmember Wittner to the Fircrest Investment Committee; seconded by Councilmember George.** Mayor Pro Tempore Bufford invited Councilmember comment; none were provided. Mayor Pro Tempore Bufford invited public comment; none were provided.

**The Motion Carried (6-0).**

**CITY MANAGER COMMENTS**

**A. Planning Commission Joint Meeting Topic**

Acting City Manager Corcoran stated that the City Council and Planning Commission Joint Meeting is scheduled for February 06, 2024, at 6:00 P.M. regarding the Comprehensive Plan Update and public outreach.

**B. Capital Requests Update**

Acting City Manager Corcoran provided an update to the Council regarding the City’s request for the Alameda Ave Sidewalk Extension Project. Discussions include the project cost and grant application deadline. Councilmember Viafore requested further information on the City’s Capital Request.

**DEPARTMENT HEAD COMMENTS**

- Community Development Director Newman commented on several departmental work items including the upcoming Joint City Council and Planning Commission meeting, Planning and Building webpage updates, and the Comprehensive Plan update process.
- Parks & Recreation Director Grover commented on the upcoming Daddy/Daughter dance event, seasonal summer pool logistics, and Fircrest Parks and Recreation Foundation reporting.
- Public Works Director Bemis commented on current departmental work items including transportation meetings, and security system installs.
- Finance Director Corcoran commented on the State Auditor’s final report, employee W-2, and year-end reports.

**COUNCILMEMBER COMMENTS**

- Councilmember Viafore commented on the City Council Rule 11 and RCW 35A.13.080 concerning City Manager excused absences from Council meetings.

**Councilmember Viafore MOVED to excuse City Manager Masko for the January 23, 2024 City Council meeting; seconded by Councilmember George.** Mayor Pro Tempore Bufford invited Council comment. Discussions included Council policy adherence and policy clean-up.

**The Motion Carried (6-0).**

Lastly, Councilmember Viafore commented on his excitement for his liaison assignment.

- Councilmember Wittner thanked the meeting attendees.
- Councilmember George commented on the 7 Trees podcast and stated that he is excited about his liaison assignment.

- Mayor Reynolds; no comment provided.
- Councilmember Andrews commented on his liaison assignment and stated that he is excited.
- Mayor Pro Tempore Bufford thanked the meeting attendees and the Whittier Work Party volunteers.

**PUBLIC COMMENTS FOR ITEMS NOT ON THE AGENDA**

Mayor Pro Tempore Bufford invited public comment. There were no public comments.

**COMMITTEE, COMMISSION, AND LIAISON REPORTS**

**A. Parks & Recreation**

There was no report.

**B. Public Safety, Courts**

There was no report.

**C. Streets, Water, Sewer, Storm Drain, Facilities, & Equipment**

There was no report.

**D. Pierce County Regional Council**

Councilmember Reynolds reported on Pierce County Regional Council's work plan to include amendments to the Urban Growth Area.

**E. Other Liaison Reports**

There were none.

**CONSENT CALENDAR**

Mayor Pro Tempore Bufford requested the Acting City Clerk read the Consent Calendar:

- A. Approval of Check No. 220733 through 220799 in the amount of \$221,920.32  
Approval of payroll electronic funds transfer in the amount of \$159,124.19
- B. Approval of the January 09, 2024, Regular meeting minutes

**Councilmember George MOVED to approve the Consent Calendar as read; seconded by Councilmember Wittner.**

**The Motion Carried (6-0).**

**PUBLIC HEARING**

**A. To receive comments on a proposed Solid Waste Rate Adjustment**

At 7:52 P.M., Mayor Pro Tempore Bufford opened the public hearing. Acting City Manager Corcoran briefed the Council on the proposed solid waste rate adjustment, stating the public hearing was to receive comments on the proposed solid waste rate adjustment, which consists of a 4.6% CPI increase, a 2.1% disposal site fee increases, and a 0.11% recycling commodities increase. Mayor Pro Tempore Bufford invited Councilmember comments. There was a brief discussion on inviting solid waste representatives to the Council meeting.

Mayor Pro Tempore Bufford invited public testimony.

- Brian Rybolt, 1036 Daniels Drive, commented on the scheduled rate increase and the service provided.

At 7:57 P.M., Mayor Pro Tempore Bufford closed the public hearing.

**UNFINISHED BUSINESS**

There was no unfinished business.

**NEW BUSINESS**

**A. Memorandum of Understanding – Fircrest Police Guild Incentive Pay**

Acting City Manager Corcoran briefed the Council on the Memorandum of Understanding regarding the Fircrest Police Guild incentive pay. **Councilmember Wittner MOVED to authorize the City Manager to execute a Memorandum of Understanding with the Fircrest Police Guild regarding signing bonus incentive pay; seconded by Councilmember George.** Mayor Pro Tempore Bufford invited Councilmember comments; none were provided. Mayor Pro Tempore Bufford invited public comment; none were provided.

**The Motion Carried (6-0).**

**CALL FOR FINAL COMMENTS**

There was a brief discussion regarding RCW and contractual language regarding the City Manager’s attendance at Council meetings.

**EXECUTIVE SESSION**

There was no executive session scheduled.

**ADJOURNMENT**

**Councilmember Viafore MOVED to adjourn the meeting at 8:03 P.M., seconded by Councilmember Wittner.**

**The Motion Carried (6-0).**

---

Nikki Bufford, Mayor Pro Tempore

---

Arlette Burkhart, Acting City Clerk

**CALL TO ORDER, PLEDGE OF ALLEGIANCE, AND ROLL CALL**

Mayor Shannon Reynolds called the regular meeting to order at 7:00 P.M. and led the Pledge of Allegiance. Councilmembers David M. Viafore, Karen Mauer-Smith, Brett L. Wittner, Hunter T. George, Nikki Bufford, and Jim Andrews were present.

**PRESIDING OFFICER’S REPORT**

**A. Centennial Committee Appointments**

Mayor Reynolds briefed the Council on the Centennial Committee appointments. **Councilmember Viafore MOVED to confirm the Mayor’s appointments to the City of Fircrest Centennial Celebration Steering Committee as follows: Councilmember Nikki Bufford – Committee Chair, Councilmember Brett L. Wittner and Public Works Director Tyler Bemis; seconded by Councilmember George.** Mayor Reynolds invited Councilmember comment. There was a brief discussion on the number of Councilmember seats on the committee.

**The Motion Carried (7-0).**

**CITY MANAGER COMMENTS**

City Manager Masko briefed the Council on the upcoming City Hall closure for President’s Day, the Lateral Police Officer eligibility list recertification, and gave kudos to the Parks and Recreation staff for the Daddy/Daughter dance event. Ms. Masko commented on the upcoming Senior’s Valentines Day event.

**DEPARTMENT HEAD COMMENTS**

There were none.

**COUNCILMEMBER COMMENTS**

- Councilmember Andrews commented on the electric vehicle (EV) grant and the proposed installation location. He asked staff to consider different locations for installing EV stations. There was a brief discussion on the installation cost.
- Councilmember Bufford gave kudos to the Parks and Recreation staff for their programming and stated that she participated in Tot Story Time.
- Councilmember George commented on the Pierce County elections for the Tacoma School bond. He requested updates on the Community Center’s solar panels report and the Claremont Street right-of-way issue. There was a brief discussion regarding the blocking debris and communications with the homeowner. Councilmember Viafore reminded Council that the solar panels are under the City’s Facilities report.
- Councilmember Wittner thanked the meeting attendees.
- Councilmember Mauer-Smith expressed her gratitude for everyone’s patience as she familiarizes herself with her role.
- Councilmember Viafore acknowledged the Westside Disposal representatives.
- Mayor Reynolds; no comment.

**PUBLIC COMMENTS FOR ITEMS NOT ON THE AGENDA**

Mayor Reynolds invited public comment. There were no public comments.

**COMMITTEE, COMMISSION, AND LIAISON REPORTS**

**A. Administration**

Councilmember Wittner reported that City Manager Masko has been overseeing personnel issues.

**B. Environmental, Planning, and Building**

There was no report.

**C. Finance, IT**

There was no report.

**D. Other Liaison Reports**

Mayor Reynolds reported on Pierce County Regional Council’s voting general convention.

Councilmember Bufford reported on the Puget Sound Regional Council’s Growth Management Policy Board and provided a brief update on Washington House Bill 2160.

**CONSENT CALENDAR**

Mayor Reynolds requested the Acting City Clerk read the Consent Calendar:

- A. Approval of Check No. 14335 through 14336 in the amount of \$9,208.50  
Approval of Check No. 14337 through 14343 in the amount of \$68,635.79  
Approval of Check No. 220733 through 220799 in the amount of \$221,920.32  
Approval of Check No. 220800 through 220880 in the amount of \$684,277.96  
Approval of payroll electronic funds transfer in the amount of \$164,985.66  
Approval of payroll electronic funds transfer in the amount of \$170,629.59
- B. Registering no objections to the Sunset Christian Preschool Special Liquor License Application.
- C. Approval of January 16, 2024, Study Session minutes.  
Approval of January 23, 2024, Regular Meeting minutes.
- D. Setting a Public Hearing on February 27, 2024, at 7:15 pm or shortly thereafter to receive comments on a 6-Year Transportation Improvement Plan Amendment.

**Councilmember Bufford MOVED to approve the Consent Calendar as read; seconded by Councilmember Wittner.**

Councilmember Viafore requested to remove the January 23, 2024, Regular Meeting minutes.

**The Motion Carried as amended (7-0).**

Councilmember Viafore requested that the meeting minutes be deferred to the February 27, 2024, Council meeting.

**PUBLIC HEARING**

There was no public hearing scheduled.

**UNFINISHED BUSINESS**

There was no unfinished business.

**NEW BUSINESS**

**A. Ordinance No. 1718: Solid Waste Rate Adjustment**

City Manager Masko briefed the Council on the proposed ordinance setting new solid waste rates due to the disposal fee adjustment, the annual CPI adjustment, and the recycling commodity surcharge adjustment. **Councilmember Bufford MOVED move to adopt Ordinance No. 1718, amending Section 1 of Ordinance No. 1703 and Fircrest Municipal Code 6.08.130 relating to the schedule of rates and charges for solid waste collection; seconded by Councilmember George.** Mayor Reynolds invited Councilmember comments. There was a brief discussion on recycling education, glass recycling, and rates. Mayor Reynolds invited public comment; there were none.

**The Motion Carried (7-0).**

Councilmember Viafore acknowledged the Westside Disposal Family and gave them his sincere appreciation.

**B. Ordinance No. 1719: Water General Facility Charge & Connection Fees**

Public Works Director Bemis briefed the Council on the proposed ordinance adjusting the water general facility charge and connection fees by 4.3% in accordance with the Consumer Price Index All Urban Consumers (CPI-W) for the Seattle-Tacoma-Bremerton area. **Councilmember Wittner MOVED to adopt Ordinance No. 1719, amending Sections 1(a), 2(a), and 2(b) of Ordinance No. 1706 and amending Fircrest Municipal Code 21.01.030 – General Facilities Charge, and Fircrest Municipal Code 21.04.130 – Service Connection Fee and Meter Drop-In Fee; seconded by Councilmember George.** Mayor Reynolds invited Councilmember comment; there were none. Mayor Reynolds invited public comment; there were none.

**The Motion Carried (7-0).**

**C. Ordinance No. 1720: Sewer General Facility Charge & Connection Fees**

Public Works Director Bemis briefed the Council on the proposed ordinance adjusting the sewer general facility charge and connection fees by 4.3% in accordance with the Consumer Price Index All Urban Consumers (CPI-W) for the Seattle-Tacoma-Bremerton area. **Councilmember Wittner MOVED to adopt Ordinance No. 1720, amending Sections 1(a), 2(a), and 2(c) of Ordinance No. 1705 and amending Fircrest Municipal Code 20.04.025 – General Facilities Charge, and Fircrest Municipal Code 20.04.030 – Service Connection Fee and Inspection Fee; seconded by Councilmember George.** Mayor Reynolds invited Councilmember comment; there were none. Mayor Reynolds invited public comment; there were none.

**The Motion Carried (7-0).**



**D. Resolution No. 1883: Approval of the Department of Commerce PUG Grant Agreement**

Community Development Director Newman briefed the Council on the proposed resolution and stated that this grant agreement was the second of the two contracts. The grant award would assist in the implementation of the 2024 periodic update. **Councilmember Bufford MOVED to adopt Resolution No. 1883, authorizing the City Manager to execute a grant contract with the Washington State Department of Commerce for \$62,500 to assist with the periodic Comprehensive Plan and Development Regulations update required by the Growth Management Act; seconded by Councilmember Wittner.** Mayor Reynolds invited Councilmember comment. There was a brief discussion on increasing the requested amount, contract language regarding mileage, and budget. Mayor Reynolds invited public comment; there were none.

**The Motion Carried (7-0).**

**E. Resolution No. 1884: Council Rules of Procedure Amendment**

City Manager Masko briefed the Council on the proposed resolution and stated that the revision would implement Mayor Reynolds’ proposed liaison program assignments. **Councilmember Bufford MOVED to adopt Resolution No. 1884, rescinding Resolution No. 1832 relating to City Council Rules of Procedure and adopting new City Council Rules of Procedure; seconded by Councilmember Wittner.** Mayor Reynolds invited Councilmember comment. Mayor Reynolds stated that the proposed liaison assignments would be reassessed after the first year. Mayor Reynolds invited public comment; there were none.

**The Motion Carried (7-0).**

**CALL FOR FINAL COMMENTS**

- Councilmember Viafore; no comment.
- Councilmember Mauer-Smith; no comment.
- Councilmember Wittner; no comment.
- Councilmember George commented on the South Sound Affordable Housing budget surplus.
- Councilmember Bufford commented on the Black History Month celebration.
- Councilmember Andrews wished everyone a Happy Valentine’s Day, stated it was his grandson’s birthday, and commented on the Curtis High School dance event.

**EXECUTIVE SESSION**

At 7:45 P.M., Mayor Reynolds reported that the Council would take a five-minute recess and convene into Executive Session, not to exceed sixty (60) minutes, to discuss potential litigation, pursuant to RCW 42.30.110(1)(i) and to review the performance of a public employee, pursuant to RCW 42.30.110(g). Mayor Reynolds noted that City Manager Masko, City Attorney Zeinemann, and Project Coordinator Bob Jean were invited to the Executive Session. Mayor Reynolds noted that Project Coordinator Bob Jean would only be invited to the Executive Session regarding potential litigation pursuant to RCW 42.30.110(1)(i).

**ADJOURNMENT**

**Councilmember George MOVED to adjourn the meeting at 8:37 P.M., seconded by Councilmember Wittner.**

**The Motion Carried (7-0).**

---

Shannon Reynolds, Mayor

---

Arlette Burkhardt, Acting City Clerk

## **FIRCREST CITY COUNCIL AGENDA SUMMARY**

**NEW BUSINESS:**        **2024-2029 Six-Year Comprehensive Transportation Improvement Program Amendment**

**ITEM:**                 **11A**

**DATE:**                **February 27, 2024**

**FROM:**                **Tyler Bemis, Public Works Director**

---

**RECOMMENDED MOTION:**   **No Motion. Public Hearing Only.**

---

**PROPOSAL:** This is a public hearing to amend the approved 2024-2029 Six-Year Comprehensive Transportation Improvement Program (TIP). The City was recently awarded a Transportation Improvement Board (TIB) Grant to grind and overlay, with ADA compliant curb ramps, Claremont Street from 67<sup>th</sup> Ave. West to Alameda Ave. This project has emerged in recent months and therefore was not identified on the City’s latest TIP. The TIP can be modified at any time during the year as conditions and priorities change. An amendment to the TIP requires a majority vote of the City Council, but only after a public hearing.

To utilize Real Estate Excise Tax (REET) proceeds as local grant match dollars, it is recommended that the adopted Six-Year TIP be amended to add this project. A copy of the adopted 2024-2029 TIP is attached to this agenda summary.

At the conclusion of the public hearing, staff requests Council’s deliberation and consideration of the proposed amendment.

**FISCAL IMPACT:** The Claremont Street (67<sup>th</sup> Ave West to Alameda Ave) grind and overlay project cost estimate including design and construction is \$801,952. The TIB grant would fund 84.47% of approved eligible project costs with a maximum grant of \$677,409. This proposed amendment to the TIP would allow the City to utilize REET funds to provide local grant match funds. It is anticipated that local match funds would not exceed \$124,543.

**ADVANTAGE:** Amending the 2024-2029 TIP will allow the City to take advantage of the TIB grant funds and move forward with this project. A grind and overlay project of this nature is of great benefit to the City’s infrastructure. This will also improve the City’s overall pavement condition index (PCI) and upgrade curb ramps to ADA standards.

**DISADVANTAGES:** None.

**ALTERNATIVES:** Not amend the TIP and forego the \$677,409 TIB grant for this project. The City could explore options for a limited project to grind and overlay just the traveled lanes without engineering or ADA upgrades, which would cost upwards of \$200,000. Funding would be challenging without the ability to utilize grant or REET funds.

**HISTORY:** The City adopted the 2024-2029 Six-Year Transportation Improvement Program (TIP) on June 13, 2023, as required by RCW 35.77.010. Since that time, the Claremont Street grind and overlay project was identified as eligible to receive funding from the Washington State

Transportation Improvement Board (TIB). The Arterial Preservation Program (APP) grant will fund 84.47% of approved eligible project costs with a maximum grant of \$677,409. In addition to the grind and overlay, sidewalk curb ramps will also be updated to ADA standards. The City's local grant match amount would not exceed \$124,543. The City is seeking to use Real Estate Excise Tax proceeds as our local match. Fircrest Municipal Code requires capital projects to be included in the City's TIP in order to utilize REET funds. This proposed amendment would add the Claremont project into the TIP and allow the City to utilize REET funds as our local match and move forward with the project.

**ATTACHMENTS:** [Resolution](#)  
[Table 1: 2024-2029 Transportation Facility Improvements - Amended](#)  
[Adopted 2024-2029 Transportation Improvement Program Brochure](#)

1 **CITY OF FIRCREST**  
2 **RESOLUTION NO.**

3 **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF**  
4 **FIRCREST, WASHINGTON, AMENDING THE 2024-2029 SIX-**  
5 **YEAR COMPREHENSIVE TRANSPORTATION IMPROVEMENT**  
6 **PROGRAM**

7 **WHEREAS**, pursuant to requirements of RCW 35.77.010, the City Council of the  
8 City of Fircrest has previously adopted a Six-Year Comprehensive Transportation  
9 Improvement Program (TIP) for the years 2024-2029 and filed a copy of the adopted  
10 plan with the State Secretary of Transportation; and

11 **WHEREAS**, in order to utilize Real Estate Excise Tax proceeds for capital projects  
12 the capital project must be included in the City's Six-Year TIP; and

13 **WHEREAS**, the City was recently awarded a Transportation Improvement Board  
14 grant for the Claremont Street from 67<sup>th</sup> Ave. West to Alameda Ave grind and  
15 overlay capital project; and

16 **WHEREAS**, the City Council has determined that amending the Six-Year TIP to  
17 include the Claremont Street capital project is in the best interest of the City and its  
18 residents and allows the City to utilize Real Estate Excise Tax proceeds as a grant  
19 match for the Transportation Improvement Board grant; and

20 **WHEREAS**, RCW 35.77.010 also requires that a public hearing be held prior to the  
21 adoption or update of the TIP, and requires that the adopted TIP be filed with the  
22 Washington State Department of Transportation; and

23 **WHEREAS**, a public hearing was held on February 27, 2024 on the proposed 2024-  
24 2029 Transportation Improvement Program amendment.

25 **NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE**  
26 **CITY OF FIRCREST:**

27 **Section 1.** The 2024-2029 Six-Year Comprehensive Transportation Improvement  
28 Program as revised on February 27, 2024 is hereby adopted as the amended 2024-  
29 2029 Six-Year Comprehensive Transportation Improvement Program for the City of  
30 Fircrest until amended by subsequent action of the City Council.

31 **Section 2.** The City Clerk or designee is hereby authorized and directed to forward  
copies of the amended 2024-2029 Comprehensive Transportation Improvement  
Program to the appropriate State, regional and local agencies and to file the same in  
the official City records.

**APPROVED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF**  
**FIRCREST, WASHINGTON**, at a regular meeting thereof this 27th day of  
February 2024.

1

**APPROVED:**

2

\_\_\_\_\_  
Shannon Reynolds, Mayor

3

**ATTEST:**

4

\_\_\_\_\_  
Arlette Burkhardt, Acting City Clerk

6

7

**APPROVED AS TO FORM:**

8

\_\_\_\_\_  
Robert Zeinemann, City Attorney

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

TABLE 1: 2024-2029 TRANSPORTATION FACILITY IMPROVEMENTS

City of Fircrest Six-Year Comprehensive Transportation Improvement Program (2024 to 2029) as amended 2/27/2024

Transportation Facility Improvements		2024	2025	2026	2027	2028	2029	TOTAL
<b>Capital Appropriations</b>								
1	Major Pavement Patching: Citywide	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000.00
<b>Grind and Overlays</b>								
2	Regents Blvd (Arondale Dr to 67th Ave W)		\$ 760,000					\$ 760,000.00
3	Southbound South Orchard St (Regents Blvd to end of Right-of Way)	\$ 678,470						\$ 678,470.00
4	Southbound South Orchard St (Columbia Ave to Regents Blvd)				\$ 1,100,000			\$ 1,100,000.00
5	Claremont St (67th Ave W to Alameda Ave)	\$ 802,000						\$ 802,000.00
<b>Roadway Improvements</b>								
6	Buena Vista Ave: 1300 block						\$ 75,000	\$ 75,000.00
7	Berkeley Ave: 1300 block (curb/gutter and overlay)					\$ 75,000		\$ 75,000.00
<b>Pedestrian, Non-Motorized / Active Transportation Program</b>								
8	Alameda Ave (Emerson St to Cypress Point) (curb/gutter, sidewalk - west side)		\$ 255,000					\$ 255,000.00
9	44th St (67th Ave W to 60th Ave) (curb/gutter, sidewalk - north side)			\$ 1,129,000				\$ 1,129,000.00
10	Alameda Ave (Emerson St to Rosewood Ln) (curb/gutter, sidewalk - east side)						\$ 1,480,000	\$ 1,480,000.00
11	Emerson St (Woodside Dr to 67th Ave W) (sidewalks, retaining walls)	designed in \$ 451,000						\$ 451,000.00
<b>Total Capital Appropriations</b>		<b>\$ 2,031,470</b>	<b>\$ 1,115,000</b>	<b>\$ 1,229,000</b>	<b>\$ 1,200,000</b>	<b>\$ 175,000</b>	<b>\$ 1,655,000</b>	<b>\$ 7,405,470.00</b>





# CITY OF FIRCREST

2024-2029

Transportation Improvement Program

FINAL



---

**ACKNOWLEDGEMENTS**

**Fircrest City Council**

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

**City Manager**

Dawn Masko

**Public Works**

Tyler Bemis, Director  
Jeff Davis, Utility Foreman  
Jim Marzano, Utility Service Person II  
Russ Parsons, Utility Service Person II  
Tim Piercy, Utility Service Person II  
Salvador Marez, Utility Service Person II  
Vicky Walston, Utility Billing Clerk  
Holly Veliz, Utility Billing Assistant

**TABLE OF CONTENTS**

Preface ..... 1  
Non-Discrimination ..... 1  
Grant Applications and Leveraging Local Dollars ..... 1  
About The City Of Fircrest ..... 2  
Funding Sources ..... 3  
    Motor Vehicle Fuel Tax Funds ..... 3  
    Fixing America’s Surface Transportation Act (Fast Act) ..... 3  
    Transportation Improvement Board ..... 3  
    City Funding Sources ..... 4  
    Real Estate Excise Taxes ..... 4  
    Washington State Department of Transportation ..... 4  
    Surface Water Management Program ..... 4  
Consistency With Land Use Management Plan ..... 4  
Table 1: 2024-2029 Transportation Facility Improvements ..... 5  
Figure 1: 2024-2029 Projects Map ..... 6



## PREFACE

Chapters 35.77.010 of the Revised Code of Washington (RCW) provide that each city shall annually update its Six-Year Comprehensive Transportation Program and, after a public hearing thereon, file a copy of the adopted Program with the Secretary of the Washington State Department of Transportation (WSDOT) by July 1 of each year. The Program is necessary to allow cities and counties to obtain State and Federal funding. For a project to obtain funding from the State, it must appear in the agency's current Program. Because the state also disperses federal highway funds, this requirement applies to federally funded projects as well.

RCW 35.77.010 also requires each city to specifically set forth those projects and programs of regional significance for inclusion in the transportation improvement plan for that region. There are no projects included in this Program that are considered regionally significant.

The Program is based upon anticipated revenues versus desirable projects. There are always more projects than available revenues. Therefore, a primary objective of the Program is to integrate the two to produce a comprehensive, realistic program for the orderly development and maintenance of our street system.

Several important points must be considered during the review of the proposed Program. The early years of the Program are fairly definite; that is, it can be assumed that those projects will be constructed as scheduled. Projects in the later years are more flexible and may be accelerated, delayed, or canceled as funding and conditions change.

It is also important to note that the adoption of the Program does not irreversibly commit the City of Fircrest to construct the projects. A project may be canceled at any time during study or design. The usual reasons for canceling a project are that it is environmentally unacceptable or contrary to the best interests of the community. The Program may be revised at any time by a majority vote of the City Council, but only after a public hearing.

## NON-DISCRIMINATION

The City of Fircrest assures that no person shall, on the ground of race, color, national origin, handicap, sex, age, or income status as provided by Title VI of the Civil Rights Act of 1964 and subsequent authorities, be excluded from participation in, be denied the benefits of, or be otherwise subject to discrimination under any program or activity.

## GRANT APPLICATIONS AND LEVERAGING LOCAL DOLLARS

The need to leverage local dollars through grant applications is very important to the City, especially considering the decrease in funding available for transportation-related capital improvements. The intent of this program is not only to list and program projects for funding but to establish City Council approval to submit grant applications on those projects contained in the Program.

## ABOUT THE CITY OF FIRCREST

The City of Fircrest is a non-charter code city, operating under a Council-Manager form of government, with an annual General Fund budget of approximately \$12 million and a total budget of over \$34 million. Fircrest is a full-service city, providing a wide range of services, including police and fire protection, animal control, emergency medical aid, building safety regulation and inspection, street lighting, land use planning, and zoning, housing and community development, full range of recreational and cultural programs, traffic safety maintenance and improvement, and maintenance and improvement of streets, water, sewer, and storm.

Fircrest is a vibrant community that offers the perks of small suburb town life with major urban cities nearby. Incorporated as a town in 1925 and as a city in 1990, Fircrest is centrally located just 32 miles south of the City of Seattle and 31 miles north of the state capital. Covering 1.58 square miles, Fircrest started as the first master-planned community in the state of Washington. With over 30 chain saw sculptures, six beautiful parks, an urban forest of Fir trees, and friendly, active neighborhoods, Fircrest has earned its title as “The Jewel of Pierce County” and is known as a residential oasis nestled between the cities of Tacoma and University Place. The City is home to the Fircrest Golf Club, a 165-acre, an 18-hole golf course that has stood the test of time for 100 years and fits perfectly among the premier private golf clubs in the Puget Sound region.

Home to 6,979 residents, Fircrest has a strong local history and residents who are active and passionate in the community. The City operates and maintains 27.1 acres of land providing a range of active and passive recreational opportunities and community events. The City continues to work hard to keep its reputation as a quiet, residential community with attractive, livable neighborhoods and fine recreational facilities and setting the standard for community-oriented policing. Fircrest is planning for additional growth in the future that will continue to shape the character of the community. As growth occurs, there are characteristics that residents would like to retain, such as Fircrest’s green character; a safe, friendly, and sustainable community; and some physical remnants of the past as reminders of its early history.



## FUNDING SOURCES

### Motor Vehicle Fuel Tax Funds

By law, each city receives a proportionate share of the total state motor vehicle fuel tax. Money received is a monthly allocation based on population. In the City's 2023 budget, it was anticipated that revenue received from the state motor vehicle fuel tax for the Street Fund will be \$139,540. We have found this amount to fluctuate each year dependent upon the fuel tax rate. In reviewing past monies received the city can confidently anticipate \$125,000 being received in 2024.

### Transportation Improvement Board

The Washington State Transportation Improvement Board (TIB) funds high-priority transportation projects in communities throughout the state to enhance the movement of people, goods, and services. TIB is an independent state agency, created by the Legislature, which distributes and manages street construction and maintenance grants to 320 cities and urban counties throughout Washington State. Funding for TIB's grant programs comes from revenue generated by three cents of the statewide gas tax.

The TIB has several statewide competitive programs which use criteria developed by the TIB for the prioritization of projects. The three TIB programs in which the City of Fircrest can compete are as follows:

- **Urban Corridor Program (UCP)**  
This program is for transportation projects with a primary emphasis on public/private cooperation and economic development.
- **Urban Arterial Program (UAP)**  
This program is for arterial street construction with a primary emphasis on safety and mobility. This program is being utilized to apply for funding to Grind and Overlay southbound So Orchard St from Regents to the City line.
- **Active Transportation Program (ATP)**  
This program is for the improvement of pedestrian safety, and to address pedestrian system continuity and connectivity. The City will continue to apply for grants from both the SRTS Program and PBP for funding of sidewalk installations on westbound 44th St W from Rainier Dr to 67th Ave W and southbound Alameda Ave from Emerson to Fircrest Greens across from Cypress Point Ave.

### City Funding Sources

Recent funds from the sale of the City's power utility have been used to fund capital projects in the City's Street Fund. There are not sufficient funds in this source to fully fund the projects included in the Six-Year Program, however, the City will consistently apply for grant funding in order to use as little of this fund as possible to maintain a healthy reserve to get through tough economic times.

### Real Estate Excise Taxes

The City can also use the Real Estate Excise Tax it receives for funding, in whole or in part, any capital project associated with the work identified in this plan.

### Washington State Department of Transportation

#### Safe Routes to School / Pedestrian Bicyclist Program

Traffic Safety Near Schools Program – This program is for the improvement of safety for children traveling to and from school.

### Surface Water Management

The City's storm drain rate revenue pays for all drainage facilities constructed in conjunction with street improvements. Because there will be little impact to storm drainage facilities resulting from the projects proposed in the Six-Year Transportation Improvement Program, only a minor amount of funding is expected from this source.

## CONSISTENCY WITH LAND USE MANAGEMENT PLAN

The State's Growth Management Act (GMA) requires local governments to develop and adopt comprehensive plans covering land use, housing, capital facilities, utilities, and transportation. These comprehensive plans must balance the demands of growth with the provision of public facilities and services and transportation facilities and services. The City of Fircrest was required to develop and adopt a comprehensive plan that is in conformance with the requirements of the GMA.

The City of Fircrest has, as part of its Comprehensive Plan, Transportation Goals and Policies. The projects in the Six-Year Comprehensive Transportation Improvement Program are intended to conform to the goals and policies within the City's Comprehensive Plan.

TABLE 1: 2024-2029 TRANSPORTATION FACILITY IMPROVEMENTS

City of Fircrest Six-Year Comprehensive Transportation Improvement Program (2024 to 2029)

Transportation Facility Improvements		2024	2025	2026	2027	2028	2029	TOTAL
<b>Capital Appropriations</b>								
1	Major Pavement Patching: Citywide	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000.00
<b>Grind and Overlays</b>								
2	Regents Blvd (Arondale Dr to 67th Ave W)		\$ 760,000					\$ 760,000.00
3	Southbound South Orchard St (Regents Blvd to end of Right-of-Way) (designed in 2023)	\$ 678,470						\$ 678,470.00
4	Southbound South Orchard St (Columbia Ave to Regents Blvd)				\$ 1,100,000			\$ 1,100,000.00
<b>Roadway Improvements</b>								
5	Buena Vista Ave: 1300 block						\$ 75,000	\$ 75,000.00
6	Berkeley Ave: 1300 block (curb/gutter and overlay)					\$ 75,000		\$ 75,000.00
<b>Pedestrian, Non-Motorized / Active Transportation Program</b>								
7	Alameda Ave (Emerson St to Cypress Point) (curb/gutter, sidewalk - west side)		\$ 255,000					\$ 255,000.00
8	44th St (67th Ave W to 60th Ave) (curb/gutter, sidewalk - north side)			\$ 1,129,000				\$ 1,129,000.00
9	Alameda Ave (Emerson St to Rosewood Lane) (curb/gutter, sidewalk - east side)						\$ 1,480,000	\$ 1,480,000.00
10	Emerson St (Woodside Dr to 67th Ave W) (sidewalks, retaining walls) (designed in 2023)	\$ 451,000						\$ 451,000.00
<b>Total Capital Appropriations</b>		\$ 1,229,470	\$ 1,115,000	\$ 1,229,000	\$ 1,200,000	\$ 175,000	\$ 1,655,000	\$ 6,603,470.00



FIGURE 1: 2024-2029 PROJECTS MAP

As listed in Table 1, Map 1 illustrates the transportation facility improvements for the 2024-2029 Six-Year Transportation Improvement Program planned for the City of Fircrest. Below is a brief description of the work for these projects.

**Grind and Overlay**

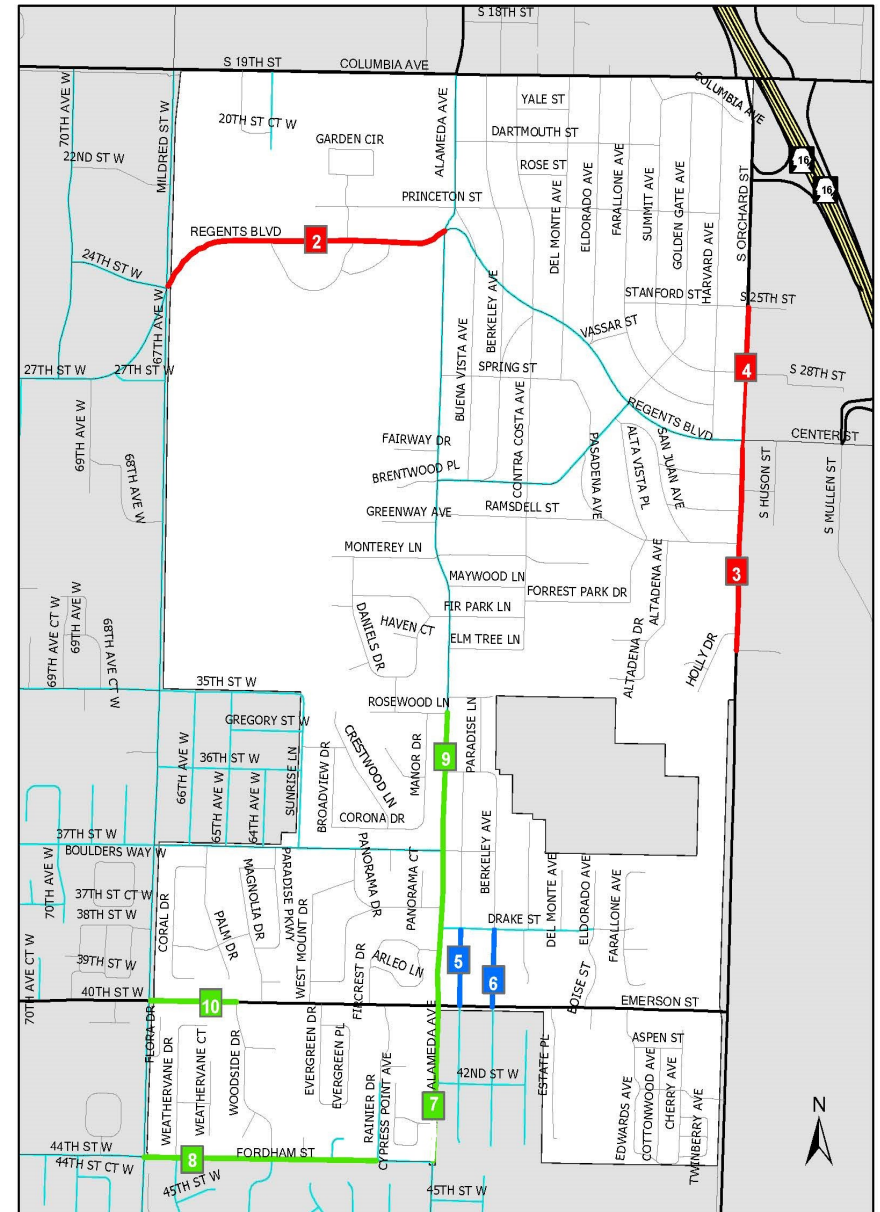
A grind and overlay project consists of grinding the existing pavement down a few inches and overlaying the roadway with a new wearing surface. This is a way to preserve the existing roadway and provide a new wearing surface and seal the roadbed.

**Roadway Improvements**

This is a reconstruction of the existing roadway. The roadbed will be removed and replaced with new material and a new pavement section. This work also includes replacing or adding curb and gutters and sidewalks along both sides of the roadway or where they do not exist.

**Pedestrian, Non-Motorized**

This improvement is typically the construction of a new curb and gutter and sidewalk improvement. This will add new sidewalks where there presently is no sidewalk and complete gaps in sidewalks. This also potentially provides for bike lanes along designated routes.



**2024-2029  
Transportation Facility  
Improvements**

- █ Grind and Overlays
- █ Roadway Improvements
- █ Pedestrian, Non-Motorized

\*Citywide major pavement patching and LED streetlight replacement projects not mapped.

Map is for graphical and information purposes only. It does not represent a legal survey.  
Produced by the City of Fircrest, July 2021.

**FIRCREST CITY COUNCIL AGENDA SUMMARY**

**NEW BUSINESS:** 2024 Comprehensive Plan Update Budget Discussion  
**ITEM:** 13A  
**DATE:** February 27, 2024  
**FROM:** Mark Newman, Community Development Director

---

**RECOMMENDED MOTION:** None. Discussion only.

---

**SUMMARY:** Provide an update on the 2024 Comprehensive Plan Budget overrun.

**ATTACHMENTS:** [2-27-24 Comp Plan Budget Memo](#)





**TO:** Mayor Reynolds and City Council  
**FROM:** Mark Newman, Community Development Director  
**DATE:** 2/27/2024  
**SUBJECT:** 2024 Comprehensive Plan Budget Review

As a follow-up to the February 6, 2024 Joint City Council and Planning Commission meeting, staff has been asked to review the 2024 Comprehensive Plan Budget to provide more information on the following topics:

- Explanation of cost overruns by task.
- Divergence from the approved Scope of Work (SOW)/Contract and how these changes were approved.
- Staff time versus consultant time spent on the 2024 Comprehensive Plan.

For reference, the contracted budget with BHC is \$115,000. To date, their billings are \$122,244.50 or a \$7,244.50 difference. BHC provided pro-bono work for an out-of-scope Climate Resilience Element for \$3,000 which is part of the overrun. When this \$3,000 is removed, this brings the budget gap to \$4,244.50.

Currently, the final BHC Invoice #19583 for \$20,581.91 is on hold pending an internal audit. Staff recommend seeking reimbursement from BHC on Task 0 (Reimbursable Mileage) and requesting more information from BHC on Task 2 (Visioning and Public Outreach) and Task 3 (Update Elements of the Comp Plan). Staff will provide Task 5 (Identify Development Regulations to Update) and Task 6 (Adoption Assistance) in-house, but these will take considerable staff time. The following pages break down the aforementioned tasks and topical questions.

## Cost Overrun Breakdown

Invoices					
Task No.	Task	Contracted Budget	Total by Task	Difference	Reason(s) for Overdraw Provided by BHC
0	Reimbursable Mileage	\$0.00	\$181.58	(\$181.58)	Not included in Contract
1	Project Management and Team Coordination	\$11,000.00	\$13,259.15	(\$2,259.15)	No reason provided by BHC. However, the City's PM has changed three times since project kick-off.
2	Visioning and Public Outreach	\$15,000	\$26,225.90	(\$11,225.90)	The overage in Task 2 could come down to BHC needing to help prepare and review a survey that wasn't in our scope, as well as having to plan for and attend a visioning event that needed to be redone at the joint PC/Council meeting later (due to QR Code/JotForm issues). I also think the outreach budget was simply set too low for the level of involvement it turned out the community wanted. This was not something Jayne anticipated when we were preparing a scope for the project.
3	Update Elements of the Comprehensive Plan/Transpo Work	\$45,000	\$62,644.18	(\$17,644.18)	At the beginning of the project, we had a hard time getting data from Pierce County on the growth projections. This led us to run the land capacity models based on one set of data, then needing to run the same model again with new data the County put out later. It also cost additional budget each time we prepared a revised version of the complete draft. We prepared the first draft back in June 2023, but due to staffing changes, that draft didn't receive much review. Once Mark started and provided more direction, we prepared a second staff review draft (October) and recently prepared a third draft for public review (January 2024).
3	Transpo Work	\$25,000	\$19,459.02	\$5,540.98	
4	Environmental Review	\$5,000	\$153.57	\$4,846.43	
5	Identify Development Regulations to Update	\$10,000	\$376.58	\$9,623.42	
6	Adoption Assistance	\$4,000	\$0.00	\$4,000.00	
	Subtotal		\$122,299.98	(\$122,299.98)	
	(Billing Adjustment - Climate Change)	\$0	\$3,000.00		
	<b>Total</b>	\$115,000	\$119,299.98	(\$4,244.50)	
	(Billing Adjustment - Overrun)				

### **Task 0 (Mileage Reimbursement)**

The \$181.58 for reimbursable milage was not included in the contract and not approved as a change order. This money was paid to BHC from the following invoices:

<b>Invoice Date</b>	<b>Invoice No.</b>	<b>Dollar Amount</b>
March 13, 2023	#17624	\$59.81
May 9, 2023	#18049	\$55.48
August 2, 2023	#18558	\$66.29
Total		\$181.58
Budget		\$0.00
Difference		(\$181.58)

Staff recommends asking for a \$181.58 reimbursement from BHC since this was not a negotiated part of the contract.

### **Task 1 (Project Management and Team Coordination)**

The cost overrun is \$2,259.15 broken down by the following invoices:

<b>Invoice Date</b>	<b>Invoice No.</b>	<b>Dollar Amount</b>
March 13, 2023	#17624	\$2,109.71
April 6, 2023	#17817	\$1,804.95
May 9, 2023	#18049	\$793.80
June 19, 2023	#18167	\$2405.03
July 14, 2023	#18371	\$365.40
August 2, 2023	#18558	\$968.63
September 8, 2023	#18726	\$1,786.05
October 17, 2023	#18925	\$1,030.05
November 8, 2023	#19130	
December 1, 2023	#19344	
January 18, 2024	#19583	\$1,995.53
Total		\$13,259.15
Budget		\$11,000.00
Difference		(\$2,259.15)

The contract scope for Project Management and Team Coordination includes the following tasks:

- Check-In Calls with BHC, twice monthly including preparation of an agenda, facilitation, and note-taking.
- Workflow Coordination and Quality Control.
- Internal meetings between Prime and Subs.
- Monthly Invoicing and Project Status Reporting.

The City did not receive the following services, per the contract:

- Bi-Monthly check-in calls stopped in 2024 due to a lack of budget. Meetings did not include notes provided to City staff.
- Invoices were not prepared for the months of January 2023 and February 2023 which could have resulted in an unknown remaining budget.
- Due to lack of internal records such as emails and phone calls, it is unknown how much time previous City project managers spent managing the project with BHC.

Staff recommends not asking for reimbursement from BHC due to the turnover of City project managers and lack of time management record keeping spent on project management.

**Task 2 (Visioning and Public Outreach)**

The cost overrun is \$11,225.90 broken down by the following invoices:

Invoice Date	Invoice No.	Dollar Amount
March 13, 2023	#17624	\$945.00
April 6, 2023	#17817	\$1,376.55
May 9, 2023	#18049	\$1,626.53
June 19, 2023	#18167	\$13,070.73
July 14, 2023	#18371	\$1,606.50
August 2, 2023	#18558	\$773.35
September 8, 2023	#18726	\$563.85
October 17, 2023	#18925	\$3,097.64
November 8, 2023	#19130	
December 1, 2023	#19344	
January 18, 2024	#19583	\$3,165.75
Total		\$26,225.90
Budget		\$15,000.00
Difference		(\$11,225.90)

Staff reached out to BHC on February 20, 2024 and conducted internal analysis to resolve the following questions:

1. Did the City of Fircrest capture the Invoice Excel table from Page 2 of this memo correctly?
2. How did BHC become involved with the Visioning Survey since it wasn't included in the SOW. Was this something that a previous City project manager specifically asked for?
3. Did BHC's focus on Visioning and Outreach expand substantially due to the addition of this survey and subsequent data analysis of the results?
4. In the Contract SOW in 2.2, it looks like the City and staff agreed on 1 Planning Commission kick-off presentation, one City Council Visioning event, and three public open houses for a total of 5 meetings. I believe 4 meetings have occurred to date – April 4, 2023 Planning Commission Meeting, June 15, 2023 Community Meeting, September 18, 2023 Open

House, and November 20, 2023 City Council Study Session Year 1 review, and that there is no budget left for a 5<sup>th</sup> meeting. Can BHC confirm this?

5. BHC alerted the City in an October 18, 2023 email about increasing the budget as there was no more room for Task 5 (Development Regulations for Revisions and Updates) and Task 6 (Adoption). Did BHC have any prior discussions with previous City project managers that the budget was being exhausted and how did they respond? Staff also requested copies of any email correspondence.
6. If BHC were to take on Tasks 5 and 6, would the original estimate of \$10,000 and \$4,000 still apply?
7. Was there any additional work that Community Development Director Newman put on BHC to do once he was onboard that wasn't included in the contract?

Unfortunately, BHC has not responded to this inquiry. After an extensive search, there are also no email or phone records indicating how the survey came about and who directed BHC to analyze the data. This lack of information is creating a hardship in understanding the budget shortfall. However, we do know that there were QR code/JotForm issues that led to a low-level attendance of the first Visioning Event held on June 15, 2023 which required a second Visioning event on September 18, 2023. There are no records of a change order to the contract for this additional visioning event.

Staff recommendation: Hold payment of the final January 18, 2024 invoice until these questions are answered by BHC.

**Task 3 (Update Elements of the Comprehensive Plan/Transpo Group Work)**

The cost overrun is \$17,644.18 broken down by the following invoices:

Invoice Date	Invoice No.	Dollar Amount
March 13, 2023	#17624	\$10,252.46
April 6, 2023	#17817	\$10,584.01
May 9, 2023	#18049	\$8,947.58
June 19, 2023	#18167	\$3,377.14
July 14, 2023	#18371	\$3,954.83
August 2, 2023	#18558	\$2,934.32
September 8, 2023	#18726	\$8,243.36
October 17, 2023	#18925	\$2,236.55
November 8, 2023	#19130	
December 1, 2023	#19344	
January 18, 2024	#19583	\$12,113.93
Total		\$62,644.18
Budget		\$45,000.00
Difference		(\$17,644.18)

1. Staff asked for more clarification regarding running the Pierce County growth projection models twice and updating the drafts each time as it is a nearly \$18,000 increase and the process is opaque.
2. Staff are unsure how updating new versions of the Comprehensive Plan would add significant cost to the project. To date, revisions included track change edits by Community Development Director Newman and a subsequent update of the Introduction to include the new Mayor and Councilmembers in 2024. Staff has requested more information from BHC to understand the \$18,000 increase. Possible reasons include pass-through fees charged by Pierce County to run the model, and using InDesign files that require a knowledge of the program, layout, and QA of formatting.

Staff recommendation: Hold payment of the final January 18, 2024 invoice until these questions are answered by BHC.

### **Other Considerations**

BHC provided pro-bono work to the City of Fircrest in the form of the Climate Resilience element that was not included in the contract in the amount of \$3,000. The City is expected to receive a total grant award of \$500,000 to pay the cost of preparing this element which is due in 2029.

There is a \$10,000 difference between the Department of Commerce grant of \$125,000 and BHC's \$115,000. It was erroneously assumed by previous City project managers that this \$10,000 could be used as additional funding for the Comprehensive Plan work which may have led to a desire for increased community engagement work.

There may be a legal risk to withholding payment that will need to be discussed with City Attorney Bob Zeinemann. There is a risk of not receiving finalized versions of the Comprehensive Plan files so that staff can incorporate public comment updates.

Staff will have to set aside considerable time to incorporate public feedback and update the final document to prepare for Department of Commerce review, adoption, and PSRC certification.

## FIRCREST CITY COUNCIL AGENDA SUMMARY

**NEW BUSINESS:** Amendment to Fircrest Municipal Code 9.48 Regarding Controlled Substances

**ITEM:** 13B

**DATE:** February 27, 2024

**FROM:** Robert Zeinemann, City Attorney  
Dawn Masko, City Manager

---

**RECOMMENDED MOTION:** I move to adopt Ordinance No. \_\_\_\_\_, amending Fircrest Municipal Code 9.48.015 related to offenses and penalties, and Fircrest Municipal Code 9.48.080 related to search and seizure of goods and property.

---

**PROPOSAL:** The Council is being asked to amend Fircrest Municipal Code (FMC) [9.48](#) – Controlled Substances. City Prosecutor William Gunderson has identified amendments to FMC 9.48 that are required for the Fircrest Municipal Code to comply with new state law before the Fircrest Police Department can charge under it. The attached ordinance updates FMC [9.48.015](#) and [9.48.080](#) to be consistent with changes to state statutes relating to drug possession and use and state penalty provisions as adopted in 2023 by the state legislature.

**FISCAL IMPACT:** Not applicable.

**ADVANTAGE:** Adopting the proposed ordinance will update FMC 9.48 to be consistent with state drug possession and use laws and will allow the Fircrest Police Department the ability to enforce crimes relating to knowing drug possession and use, and for those crimes to be charged in the City’s Municipal Court rather than in Pierce County District Court, the same as these crimes were charged prior to the Blake decision.

**DISADVANTAGES:** None.

**ALTERNATIVES:** There are no recommended alternatives.

**HISTORY:** In 2021, the Washington State Supreme Court issued its decision in *State v. Blake*, invalidating state drug possession and use statutes because those statutes criminalized unintentional, unknowing possession in violation of state and federal due process rights. The state legislature enacted a temporary “fix” in response to the Blake decision, and on May 16, 2023, the legislature passed, and Governor Inslee subsequently signed, Second Engrossed Substitute Senate Bill (2E2SSB) 5536, which made permanent changes to the drug possession and use laws, requiring that knowledge be proven as an element of the crimes, changing the penalties for several offenses from felonies to misdemeanors, and providing requirements for treatment referrals, pretrial diversions, and sentences.

The City now needs to amend its municipal code to be in compliance with state statutes as enacted by [2E2SSB 5536](#).

**ATTACHMENTS:** [Ordinance](#)

**CITY OF FIRCREST  
ORDINANCE NO. \_\_\_\_**

**AN ORDINANCE OF THE CITY OF FIRCREST, WASHINGTON,  
AMENDING FIRCREST MUNICIPAL CODE (FMC) 9.48.015  
RELATED TO OFFENSES AND PENALTIES, AND FMC 9.48.080  
RELATED TO SEARCH AND SEIZURE OF GOODS AND  
PROPERTY; PROVIDING FOR SEVERABILITY; AUTHORIZING  
CORRECTIONS; AND ESTABLISHING AN EFFECTIVE DATE**

**WHEREAS**, the City protects the public health, safety, and welfare through the adoption by reference and enforcement of numerous Washington criminal statutes, including without limitation applicable provisions of the Uniformed Controlled Substances Act (UCSA) codified at Chapter 69.50 RCW; and

**WHEREAS**, on February 25, 2021, the Washington Supreme Court issued its decision in *State v. Blake*, 197 Wn.2d 170 (2021), holding that RCW 69.50.4013(1), the Washington statute that criminalized the possession of a controlled substance without a prescription, exceeded the State’s police power and violated the due process clauses of the Washington and United States Constitutions by creating a strict-liability felony offense; and

**WHEREAS**, on May 16, 2023, the Washington State Legislature passed, and Governor Inslee subsequently signed, Second Engrossed Second Substitute Senate Bill (2E2SSB) 5536, which permanently addresses the criminality of drug possession and use in Washington in the wake of the Washington Supreme Court’s *State v. Blake* decision; and

**WHEREAS**, the City Council finds that it is in the interest of the public health, safety and welfare to provide its Police Department with the ability, to the fullest extent of the law, to enforce the prohibitions against knowing possession and knowing public use of controlled and counterfeit substances contained in 2E2SSB 5536, by amending provisions of Fircrest Municipal Code (FMC) Chapter 9.48.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF FIRCREST DOES ORDAIN AS FOLLOWS:**

**Section 1.** Amending FMC 9.48.015. The City Council hereby amends FMC 9.48.015 “Offenses and penalties – Statutes adopted by reference” as set forth herein:

**9.48.015 Offenses and penalties – Statutes adopted by reference.**

Pursuant to the authority contained in RCW [35.21.180](#), the following sections of Chapter [69.50](#) RCW as enacted or hereinafter amended are hereby adopted by reference as if fully set forth herein including penalties:



1 RCW

2 69.50.401 Prohibited acts: A - Penalties

3 69.50.4013 Possession of controlled substance – Penalty – Possession  
4 of useable cannabis, cannabis concentrates, or cannabis-  
5 infused products – Delivery.

6 69.50.4014 Possession of 40 grams or less of ~~marijuana-cannabis~~ –  
7 Penalty.

8 69.50.4017 Alternatives to prosecution – Pretrial diversion.

9 69.50.4018 Sentencing considerations.

10 69.50.404 Penalties under other laws.

11 69.50.407 Conspiracy.

12 69.50.408 Second or subsequent offenses.

13 69.50.412 Prohibited acts: E - Penalties (includes drug paraphernalia).

14 69.50.4121 Drug paraphernalia – Selling-~~or giving~~ - Penalty.

15 ~~69.50.425 Misdemeanor violations – Minimum penalties.~~

16 69.50.435 Violations committed in or on certain public places or  
17 facilities – Additional penalty – Defenses – Constructions  
18 – Definitions.

19 **Section 2.** Amending FMC 9.48.080. The City Council hereby amends FMC 9.48.080  
20 “Search warrant – Issuance when – Seizure of goods and property” as set forth herein:

21 **9.48.080 Search warrant – Issuance when – Seizure of goods and**  
22 **property.**

23 If, upon the sworn complaint of any person it is made to appear to any  
24 judge of any court of competent jurisdiction in the matter that there is  
25 probable cause to believe that any drug or other controlled substance is  
26 being used, manufactured, sold, offered for sale, bartered, exchanged,  
27 administered, dispensed, delivered, distributed, produced, knowingly  
28 possessed, given away, furnished or otherwise disposed of, or kept in  
29 violation of the provisions of this chapter, such judge shall issue a  
30 warrant directed to the Fircrest chief of police; or any police officer in  
31 the Fircrest police department, commanding him-them to search the  
32 premises designated and described in such complaint and warrant, and  
to seize all drugs or other controlled substances there found, together  
with the vessels in which they are contained, and all implements,  
furniture and fixtures used or kept for the illegal manufacture, sale,  
barter, exchange, administering, dispensing, delivering, distributing,  
producing, possessing, giving away, furnishing or otherwise disposing  
of such.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32

**Section 3. Severability.** If any section, sentence, clause, or phrase of this ordinance should be held invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause, or phrase of this sentence.

**Section 4. Corrections.** The City Clerk and codifiers of the ordinance are authorized to make necessary corrections to this ordinance including, but not limited to, the correction of scrivener/clerical errors, references, ordinance numbering, section/subsection numbers and any references thereto.

**Section 5. Publication and Effective Date.** A summary of this ordinance consisting of its title shall be published in the official newspaper of the city. This ordinance shall be effective five (5) days after such publication.

**PASSED BY THE CITY COUNCIL OF THE CITY OF FIRCREST, WASHINGTON,** at a regular meeting thereof this 27<sup>th</sup> day of February, 2024.

**APPROVED:**

\_\_\_\_\_  
Shannon Reynolds, Mayor

**ATTEST:**

\_\_\_\_\_  
Arlette Burkhardt, Acting City Clerk

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Robert Zeinemann, City Attorney

**DATE OF PUBLICATIONS:**

**EFFECTIVE DATE:**

## **FIRCREST CITY COUNCIL AGENDA SUMMARY**

**NEW BUSINESS:**        **2024-2029 Six-Year Comprehensive Transportation Improvement Program Amendment**

**ITEM:**                 **13C**

**DATE:**                **February 27, 2024**

**FROM:**                **Tyler Bemis, Public Works Director**

---

**RECOMMENDED MOTION:**   **I move to adopt Resolution No. \_\_\_\_\_, amending the City of Fircrest’s 2024-2029 Six-Year Transportation Improvement Program.**

---

**PROPOSAL:** The Council is being asked to amend the approved 2024-2029 Six-Year Comprehensive Transportation Improvement Program (TIP). The TIP can be modified at any time during the year as conditions and priorities change. An amendment to the TIP requires a public hearing, which was held earlier tonight, and a majority vote of the City Council.

The City was recently awarded a Transportation Improvement Board (TIB) Grant to grind and overlay, with ADA compliant curb ramps, Claremont Street from 67<sup>th</sup> Ave. West to Alameda Ave. This project has emerged in recent months and therefore was not identified on the City’s latest TIP. To utilize Real Estate Excise Tax (REET) proceeds as local grant match dollars, it is recommended that the adopted Six-Year TIP be amended to add this project. An updated Table 1 to the 2024-2029 TIP that reflects the Claremont Street project is attached to this agenda summary.

**FISCAL IMPACT:** The Claremont Street (67<sup>th</sup> Ave West to Alameda Ave) grind and overlay project cost estimate including design and construction is \$801,952. The TIB grant would fund 84.47% of approved eligible project costs with a maximum grant of \$677,409. This proposed amendment to the TIP would allow the City to utilize REET funds to provide local grant match funds. It is anticipated that local match funds would not exceed \$124,543.

**ADVANTAGE:** Amending the 2024-2029 TIP will allow the City to take advantage of the TIB grant funds and move forward with this project. A grind and overlay project of this nature is of great benefit to the City’s infrastructure. This will also improve the City’s overall pavement condition index (PCI) and upgrade curb ramps to ADA standards.

**DISADVANTAGES:** None.

**ALTERNATIVES:** Not amend the TIP and forego the \$677,409 TIB grant for this project. The City could explore options for a limited project to grind and overlay just the traveled lanes without engineering or ADA upgrades, which would cost upwards of \$200,000. Funding would be challenging without the ability to utilize grant or REET funds.

**HISTORY:** The City adopted the 2024-2029 Six-Year Transportation Improvement Program (TIP) on June 13, 2023, as required by RCW 35.77.010. Since that time, the Claremont Street grind and overlay project was identified as eligible to receive funding from the Washington State Transportation Improvement Board (TIB). The Arterial Preservation Program (APP) grant will

fund 84.47% of approved eligible project costs with a maximum grant of \$677,409. In addition to the grind and overlay, sidewalk curb ramps will also be updated to ADA standards. The City's local grant match amount would not exceed \$124,543. The City is seeking to use Real Estate Excise Tax proceeds as our local match. Fircrest Municipal Code requires capital projects to be included in the City's TIP in order to utilize REET funds. This proposed amendment would add the Claremont project into the TIP and allow the City to utilize REET funds as our local match and move forward with the project.

**ATTACHMENTS:** [Resolution](#)  
[Table 1: 2024-2029 Transportation Facility Improvements - Amended](#)

1 **CITY OF FIRCREST**  
2 **RESOLUTION NO.**

3 **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF**  
4 **FIRCREST, WASHINGTON, AMENDING THE 2024-2029 SIX-**  
5 **YEAR COMPREHENSIVE TRANSPORTATION IMPROVEMENT**  
6 **PROGRAM**

7 **WHEREAS**, pursuant to requirements of RCW 35.77.010, the City Council of the  
8 City of Fircrest has previously adopted a Six-Year Comprehensive Transportation  
9 Improvement Program (TIP) for the years 2024-2029 and filed a copy of the adopted  
10 plan with the State Secretary of Transportation; and

11 **WHEREAS**, in order to utilize Real Estate Excise Tax proceeds for capital projects  
12 the capital project must be included in the City's Six-Year TIP; and

13 **WHEREAS**, the City was recently awarded a Transportation Improvement Board  
14 grant for the Claremont Street from 67<sup>th</sup> Ave. West to Alameda Ave grind and  
15 overlay capital project; and

16 **WHEREAS**, the City Council has determined that amending the Six-Year TIP to  
17 include the Claremont Street capital project is in the best interest of the City and its  
18 residents and allows the City to utilize Real Estate Excise Tax proceeds as a grant  
19 match for the Transportation Improvement Board grant; and

20 **WHEREAS**, RCW 35.77.010 also requires that a public hearing be held prior to the  
21 adoption or update of the TIP, and requires that the adopted TIP be filed with the  
22 Washington State Department of Transportation; and

23 **WHEREAS**, a public hearing was held on February 27, 2024 on the proposed 2024-  
24 2029 Transportation Improvement Program amendment.

25 **NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE**  
26 **CITY OF FIRCREST:**

27 **Section 1.** The 2024-2029 Six-Year Comprehensive Transportation Improvement  
28 Program as revised on February 27, 2024 is hereby adopted as the amended 2024-  
29 2029 Six-Year Comprehensive Transportation Improvement Program for the City of  
30 Fircrest until amended by subsequent action of the City Council.

31 **Section 2.** The City Clerk or designee is hereby authorized and directed to forward  
copies of the amended 2024-2029 Comprehensive Transportation Improvement  
Program to the appropriate State, regional and local agencies and to file the same in  
the official City records.

**APPROVED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF**  
**FIRCREST, WASHINGTON**, at a regular meeting thereof this 27th day of  
February 2024.

1

**APPROVED:**

2

\_\_\_\_\_  
Shannon Reynolds, Mayor

3

**ATTEST:**

4

\_\_\_\_\_  
Arlette Burkhardt, Acting City Clerk

6

7

**APPROVED AS TO FORM:**

8

\_\_\_\_\_  
Robert Zeinemann, City Attorney

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

TABLE 1: 2024-2029 TRANSPORTATION FACILITY IMPROVEMENTS

City of Fircrest Six-Year Comprehensive Transportation Improvement Program (2024 to 2029) as amended 2/27/2024

Transportation Facility Improvements		2024	2025	2026	2027	2028	2029	TOTAL
<b>Capital Appropriations</b>								
1	Major Pavement Patching: Citywide	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000.00
<b>Grind and Overlays</b>								
2	Regents Blvd (Arondale Dr to 67th Ave W)		\$ 760,000					\$ 760,000.00
3	Southbound South Orchard St (Regents Blvd to end of Right-of Way)	\$ 678,470						\$ 678,470.00
4	Southbound South Orchard St (Columbia Ave to Regents Blvd)				\$ 1,100,000			\$ 1,100,000.00
5	Claremont St (67th Ave W to Alameda Ave)	\$ 802,000						\$ 802,000.00
<b>Roadway Improvements</b>								
6	Buena Vista Ave: 1300 block						\$ 75,000	\$ 75,000.00
7	Berkeley Ave: 1300 block (curb/gutter and overlay)					\$ 75,000		\$ 75,000.00
<b>Pedestrian, Non-Motorized / Active Transportation Program</b>								
8	Alameda Ave (Emerson St to Cypress Point) (curb/gutter, sidewalk - west side)		\$ 255,000					\$ 255,000.00
9	44th St (67th Ave W to 60th Ave) (curb/gutter, sidewalk - north side)			\$ 1,129,000				\$ 1,129,000.00
10	Alameda Ave (Emerson St to Rosewood Ln) (curb/gutter, sidewalk - east side)						\$ 1,480,000	\$ 1,480,000.00
11	Emerson St (Woodside Dr to 67th Ave W) (sidewalks, retaining walls) designed in	\$ 451,000						\$ 451,000.00
<b>Total Capital Appropriations</b>		<b>\$ 2,031,470</b>	<b>\$ 1,115,000</b>	<b>\$ 1,229,000</b>	<b>\$ 1,200,000</b>	<b>\$ 175,000</b>	<b>\$ 1,655,000</b>	<b>\$ 7,405,470.00</b>

**FIRCREST CITY COUNCIL AGENDA SUMMARY**

**NEW BUSINESS:** 4th Quarter 2023 Year-End Financial Review  
**ITEM:** 13D  
**DATE:** February 27, 2024  
**FROM:** Colleen Corcoran, Finance Director

---

**RECOMMENDED MOTION:** Information Only.

---

**PROPOSAL:** Review of 4th Quarter 2023 Year-End Financial Reports.

**FISCAL IMPACT:** N/A.

**ADVANTAGE:** Provides a review for the Council and citizens of the financial position of the City.

**DISADVANTAGES:** None.

**ATTACHMENT:** [4<sup>th</sup> Quarter 2023 Year-End Financial Report](#)



## Memo

**To:** Mayor and Councilmembers  
**From:** Colleen Corcoran, Finance Director  
**CC:** Dawn Masko, City Manager  
**Date:** February 27, 2024  
**Re:** Year End 2023 Financial Report

---

### INTRODUCTION

This is a report on the financial condition of the City of Fircrest based on the Preliminary Financial reports as of December 31, 2023. The final State Reports are due to the Washington State Auditor's Office by May 29, 2024. No major changes are expected from these reports, to the reports filed with the State. This report gives an overview of how the City performed financially in 2023.

This report analyzes how revenues compare to expenditures. This will tell us how much money we have left after all expenses have been met. This is known as Fund Balance. If revenues are more than expenditures, then the Fund Balance will increase. If revenues are less than expenditures, then the Fund Balance will decrease. Fund balances are categorized as Non-spendable, Restricted, Committed, Assigned or Unassigned.

Non-spendable Fund Balance: These amounts cannot be spent. For the City of Fircrest this includes the Fircrest and Ruston Municipal Courts.

Restricted Fund Balance: These amounts are subject to legal restriction imposed by creditors, grants, donors or other government agencies. For the City of Fircrest this includes the Police Investigation Fund, Park Bond Debt Service Fund, Park Bond Capital Fund, REET Fund, and unspent American Rescue Plan Act (ARPA) funds.

Committed Fund Balance: These amounts are resources that are restricted by the Council. For the City of Fircrest this is our Cumulative Reserve Fund. Money can only be transferred in or out of this fund as directed by an ordinance approved by the Council. In August of 2023 the second Interfund Loan payment of \$776,660 was made from the Park Bond Capital Fund to the Cumulative Reserve Fund. The third and final payment will be made in 2024.

Assigned Fund Balance: These are amounts intended to be used by the City of Fircrest for specific purposes. The General Fund has two balances in this category,

Light Fund reserves and 44<sup>th</sup>/Alameda reserves. When the assets of the Light Fund were sold, the Council assigned the funds to be used to cover expenses for the Street Department. When the property at 44<sup>th</sup> and Alameda was sold, the Council assigned the funds to be used for Parks capital projects. Also included in this category are the proprietary and ERR funds.

Unassigned Fund Balance: These are amounts with no designated restrictions but are broken down further as follows:

- A. Allocated for cash flow (3 months of current year’s operating expenditures).
- B. Available for capital expenditures
- C. Available cash

The table below shows the net increase or decrease in Fund Balance per fund.

Fund	BFB	In(De)crease	EFB
General	\$5,561,746	(\$304,542)	\$5,257,204
Street	\$425,495	(\$24,667)	\$400,828
Storm	\$369,106	\$77,597	\$446,703
Storm Capital	\$681,075	(\$165,255)	\$515,820
Water	\$244,152	(\$136,702)	\$107,450
Water Capital	\$215,312	\$271,074	\$486,386
Sewer	\$1,386,211	\$93,535	\$1,479,746
Sewer Capital	\$1,351,997	\$48,338	\$1,400,335
ERR	\$1,908,856	\$37,189	\$1,946,045
REET	\$2,460,056	\$314,401	\$2,774,457
Cumulative Reserve	\$1,212,846	\$766,660	\$1,979,506
Park Bond Capital	\$1,675,641	(\$274,351)	\$1,401,290

Ending Fund Balance decreased in five funds. These include General, Street, Storm Capital, Water, and Park Bond Capital. More information will be provided about each of these funds to follow.

Attached are the detailed financial reports as of December 31, 2023. The following information summarizes the General, Street and Proprietary funds and compares revenue and expenditures to evaluate the effect on Fund Balance. Ideally, Operating Revenues should be more than Operating Expenditures with funds left over for current and future capital needs.

## GENERAL FUND SUMMARY

The table below shows the change to fund balance in the General Fund.

Beginning Fund Balance as of 01/01/2023		\$5,561,746
Operating Revenues as of 12/31/2023	\$7,309,892	
Operating Expenses as of 12/31/2023 w/o capital	(\$7,098,207)	
Operating Revenue over (under) expenditures		\$211,685
Capital Expenses as of 12/31/2023		(\$202,453)
Net Revenue over(under) Expenditures w/capital		\$9,232
Non Revenue (insurance recovery & refundable deposits)		\$21,519
Non Expenditures (refunded deposits)		(\$18,410)
Capital Transfer Out		(\$316,883)
Total Change in Fund Balance		(\$304,542)
Ending Fund Balance as of 12/31/2023		\$5,257,204

When analyzing the above information, Total Ending Fund Balance decreased by a net of \$304,542. For the General Fund, Ending Fund Balance is made up of four components as broken out in the table below:

	01/01/23		Change		12/31/23
	Balance	Additions	Subtractions		Balance
Unassigned Fund Balance	\$3,690,833	\$7,331,411	\$ (7,148,041)	\$ 183,370	\$3,874,203
Assigned Light Fund Money	\$502,126		\$ (26,883)	\$ (26,883)	\$475,243
Assigned 44th/Alameda	\$568,395		\$ (12,844)	\$ (12,844)	\$555,551
Restricted ARPA	\$800,393		\$ (448,185)	\$ (448,185)	\$352,208
Total Ending Fund Balance	\$5,561,747	\$7,331,411	(\$7,635,953)	\$ (304,542)	\$5,257,205

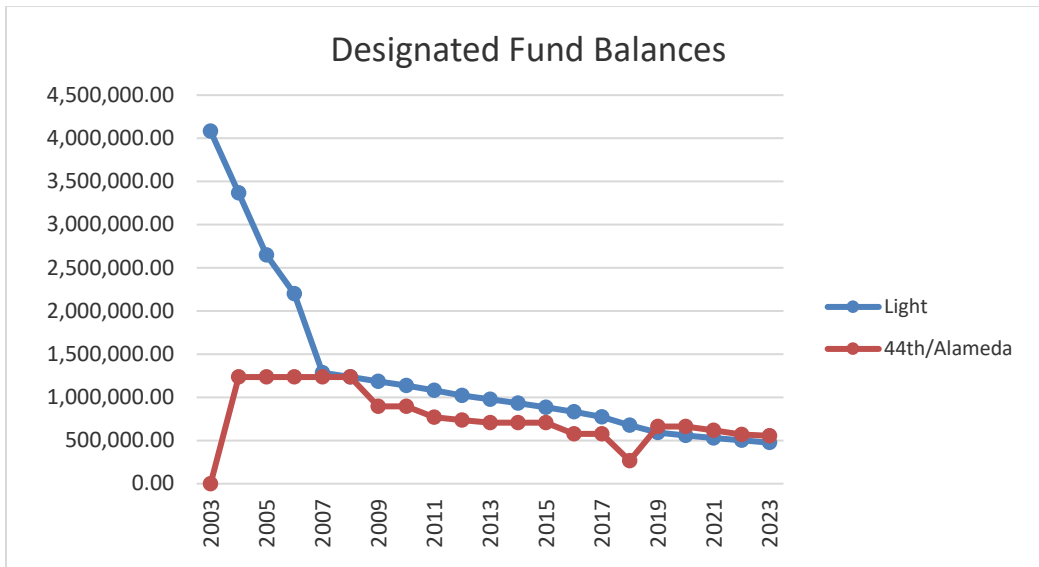
The total change in Unassigned Fund Balance was an increase of \$183,370.

Assigned Light Fund decreased by \$26,883. This amount represents the amount that was transferred to the Street Fund for Street Light Maintenance. Street Capital is funded by REET.

Assigned 44<sup>th</sup>/Alameda Fund decreased by \$12,844. This amount was used for the Whittier Comprehensive Plan in 2023.

Restricted ARPA decreased by a net amount of \$448,185. There was a transfer made to the Water Capital Fund in the amount of \$290,000 for capital projects. The City spent \$20,000 on signing bonuses for the Police, \$71,734 on police shields, desks, and AEDs.

The chart below shows how the assigned funds have decreased over the years. The money from the sale of the Light Fund went from \$4,082,442 in 2003 to \$474,243 as of 12/31/2023. The money from the sale of the property located at 44<sup>th</sup> and Alameda went from \$1,235,014 in 2004 to \$568,395 as of 12/31/2023.



Unassigned Fund Balance is broken down to get the amount that is available to spend. Some of this balance is reserved for cash flow or investments. The amount reserved for cash flow is determined by three months of annual operating costs. The chart below shows the availability of cash for the General Fund Balances. Keep in mind that this amount does not include any funds set aside for capital other than the Parks money which is in the Assigned 44<sup>th</sup>/Alameda balance and the Pool/Recreation Center which is in the Park Bond Capital Fund. There are also funds in the ERR fund set aside for equipment replacement.

	<u>Unassigned</u>	<u>Light</u>	<u>44th/Alameda</u>	<u>ARPA</u>	<u>Total</u>
Fund Balance	\$ 3,874,203	\$ 475,243	\$ 555,550	\$ 352,208	\$ 5,257,204
Invested in bond	\$ -	\$ -	\$ -		\$ -
Reserved for cash flow	\$ (1,475,000)	\$ -			\$ (1,475,000)
<b>Available cash</b>	<b>\$ 2,399,203</b>	<b>\$ 475,243</b>	<b>\$ 555,550</b>	<b>\$ 352,208</b>	<b>\$ 3,782,204</b>

This information is very important and should be considered when planning. As capital needs arise, such as interior and exterior building repairs, HVAC or other system replacements, pool repairs, etc., the Ending Fund Balances will be depleted.

Once the Assigned Light money is depleted, Unassigned Fund Balance will need to be used to fund Street Light Maintenance expenses.

The City also has \$1,979,506 in General Fund Cumulative Reserves. The Cumulative Reserve Fund received the second of three interfund loan payments from the Park Bond Capital Fund.

## GENERAL FUND REVENUES

For 2023 we received 102.7% of our anticipated revenue. This represents a surplus of \$192,026 compared to what was budgeted.

The following table shows the different categories of revenue.

	YTD		
	<u>12/31/2023</u>	<u>Budget</u>	<u>%</u>
Taxes	4,049,227	4,032,654	100.4%
Licenses & Permits	619,590	560,000	110.6%
State Revenue	319,526	397,955	80.3%
Fines & Forfeits	155,864	203,800	76.5%
Serv & Charges	1,525,761	1,504,522	101.4%
Misc. Revenue	639,924	440,453	145.3%
Non Revenue	<u>21,519</u>	<u>0</u>	<u>0.0%</u>
TOTAL GEN FUND REVENUE	7,331,411	7,139,384	102.7%

Revenues are estimated with a conservative approach, meaning our budget for the year estimates revenues as close to what we expect to receive or lower. This approach helps ensure that we do not expend revenue that we may not receive. Operating Revenue needs to cover Operating Expenditures, and if budgeted revenues are inflated and not received as anticipated, there will be a shortage of funds to cover budgeted expenditures. This would necessitate an unexpected use of Ending Fund Balance.

All taxes were higher than anticipated except retail sales tax. Overall, the tax category was above budgeted.

The License and Permit category was also above budget for the year even though several of the lines were under. The overage is due to the timing of the receipts for the non-compete charge from the City of Tacoma. The city received the 4<sup>th</sup> Quarter payment in January. This resulted in five payments for the year.

State Shared Revenue was at 80.3% (\$78,430) of the budget. Most of the shortfall was in the City Assistance line. This was about \$70,000 short. The State put a cap on the amount to distribute to cities which was not figured into the estimate.

Charges for Services Revenue is at 101.4% (\$21,000) and includes interest, recreation, passport, Ruston Court contract, and planning permit revenue.

Fines & Forfeits revenue was below anticipated this year. This is partially due to Police staffing levels and changes enacted by the State.

Miscellaneous Revenue is at 145.3% (almost \$200,000 overestimate). Interest revenue continued to increase significantly. This is due to increases in interest rates set by the Federal Reserve to try to combat inflation.

## GENERAL FUND EXPENDITURES

The City spent 90.7% of the amount budgeted for General Fund operating expenditures (not including Capital). Operating Expenditures by department are shown below.

### General Fund Expenditures by Department as of 12/31/2023

<u>DEPARTMENT</u>	<u>YTD</u>	<u>BUDGET</u>	<u>REMAINING</u>	<u>% Expensed</u>
Legislative	91,463	107,295	15,832	85.2%
Court	370,716	415,245	44,529	89.3%
Administration	409,483	454,110	44,627	90.2%
Financial	347,641	410,750	63,109	84.6%
Legal	297,766	322,800	25,034	92.2%
Other Employee Benefits	21,425	21,500	75	99.6%
Non Dept*	406,432	406,361	-71	100.0%
Personnel	48,882	53,020	4,138	92.2%
Facilities	638,182	643,050	4,868	99.2%
Info Systems	150,724	158,895	8,171	94.9%
Civil Service	8,828	9,575	747	92.2%
Police	1,869,999	2,312,591	442,592	80.9%
Fire/EMS	794,888	794,888	0	100.0%
Jail Costs	8,138	30,500	22,362	26.7%
Building	129,800	138,970	9,170	93.4%
Emg Mgt	7,270	10,230	2,960	71.1%
Pollution Control	5,278	5,280	2	100.0%
Animal Control	9,177	10,000	824	91.8%
Planning	213,468	219,020	5,552	97.5%
Mental Health	2,118	2,208	90	95.9%
Recreation/Part Rec	544,764	561,674	16,910	97.0%
Library	13,061	12,000	-1,061	108.8%
Community Events	71,811	53,650	-18,161	133.9%
Pool	335,563	339,685	4,122	98.8%
Parks	301,328	335,870	34,542	89.7%
Total Gen Fund Oper Exp	7,098,207	7,829,167	730,960	90.7%
Transfers**	316,883	342,680	-25,797	92.5%
Non-Expenditures	18,410	0	-18,410	0.0%
Capital	202,453	244,576	42,123	82.8%
Total General Fund	7,635,953	8,416,423	728,875	90.7%

\*Non-Department includes transfers out to Street: \$10,000 for Street Beautification and \$255,152 for 15% of General Property Tax.

\*\*Transfers include \$26,883 for Street Light Maintenance, and \$290,000 (ARPA Funds) to Water Capital.

## GENERAL FUND CAPITAL EXPENDITURES

	2023	12/31/23	\$	%
	<u>Budget</u>	<u>YTD</u>	<u>Remaining</u>	<u>Expensed</u>
Legislative	88,000	66,451	21,549	75.5%
Facilities	26,333	26,186	147	99.4%
Info Systems	12,100	10,542	1,558	87.1%
Police	65,591	65,524	67	99.9%
Plan/Bldg	0	2,188	-2,188	0.0%
Parks	<u>52,552</u>	<u>31,563</u>	<u>20,989</u>	<u>60.1%</u>
Totals	244,576	202,454	42,122	82.8%

Legislative capital budget included:

- \$88,000 for A/V system in Council chambers (used \$66,451)

Facilities capital budget included:

- \$17,000 for HVAC repair at City Hall (used \$16,839)
- \$9,333 for four AED's one for each building (used \$9,347)

Information Systems capital budget included:

- \$12,100 for computers (used \$10,542)

Police capital budget included:

- \$20,000 for purchase of new AED's for police vehicles (used \$25,704)
- \$5,600 for desks (used \$4,959)
- \$36,791 for shields (used \$31,724)
- \$3,200 for MDC laptop for 10<sup>th</sup> Officer (used \$3,137)

Building/Planning capital budget included:

- \$0.00 budget for purchase of new computer (used \$2,188)

Parks capital budget included:

- \$35,000 for Whittier Park Master Plan (used \$12,844)
- \$17,552 for Gator UTV (used \$18,719)

## STREET FUND

The following shows how actual revenues and expenditures affected the Ending Fund Balance for the Street Fund.

Beginning Fund Balance		\$425,495
Operating Revenue	\$179,967	
Transfers In Prop Tax, St. Maint & Beaut	\$292,035	
Transfer In from Cumulative Reserve	\$0	
Operating Expenses	(\$489,170)	
Operating revenue over/(under) expenses		(\$17,168)
Transfer In for Capital	\$90,499	
Grant Revenue for Capital	\$0	
Capital Expenditures	(\$101,499)	
Capital revenue over/(under) capital expenses		(\$11,000)
Total revenue over/(under) expenses w/capital		(\$28,168)
Non operating revenue-insurance recovery		\$3,500
Ending Fund Balance		\$400,828

The Street Fund is mainly funded from the General Fund. When the Light Fund money is depleted, a plan needs to be in place to fund both maintenance and capital infrastructure in the Street Fund.

In 2023 Street capital was funded by REET. The balance of REET 1 is \$792,053 as of 12/31/23. REET 2 funds are used to fund capital projects listed in the comprehensive plan. The balance of REET 2 is \$1,982,404 as of 12/31/23.

The combined Ending Fund Balance for the General Fund and the Street Fund is \$5,658,032. For reporting purposes on the state reports, these two funds are rolled together and reported as the General Fund.



## STORM DRAIN OPERATING FUND

The following shows how actual revenues and expenditures affected the Ending Fund Balance for the Storm Drain Operating Fund.

Beginning Fund Balance		\$369,106
Operating Revenue	\$580,532	
Grant Revenue	\$75,000	
Operating Expenses	(\$496,035)	
Operating revenue over/(under) expenses		\$159,497
Transfer Out to Storm Drain Capital Fund		(\$81,900)
Total revenue over/(under) expenses w/capital		\$77,597
Ending Fund Balance		\$446,703

## STORM DRAIN CAPITAL FUND

The following shows how actual revenues and expenditures affected the Ending Fund Balance for the Storm Drain Capital Fund.

Beginning Fund Balance		\$681,075
Transfer In from Storm Drain Fund	\$81,900	
Grant Revenue	\$0	
Capital Contributions	\$147,528	
Total Revenue		\$229,428
Capital Expenses		(\$394,683)
Total Capital revenue over/(under) expenses		(\$165,255)
Ending Fund Balance		\$515,820

The combined Ending Fund Balance for Storm Operating and Capital Funds is \$962,523. For reporting purposes on the state reports these two funds are rolled together and reported as the Storm Fund.

## WATER OPERATING FUND

The following shows how actual revenues and expenditures affected the Ending Fund Balance for the Water Operating Fund.

Beginning Fund Balance		\$244,152
Operating Revenue	\$1,246,810	
Transfer in from Cumulative Reserve		
Operating Expenses	(\$1,183,511)	
Operating revenue over/(under) expenses		\$63,299
Transfer Out to Water Capital Fund		(\$200,000)
Total revenue over/(under) expenses		(\$136,701)
Ending Fund Balance		\$107,451

Water Ending Fund Balance decreased by \$136,701. Currently there is not enough fund balance to meet the 3-month operating reserve policy. The 2024 budget includes a water rate increase of 4.5%.

## WATER CAPITAL FUND

The following shows how actual revenues and expenditures affected the Ending Fund Balance for the Water Capital Fund.

Beginning Fund Balance		\$215,312
Transfer In from Water Operating Fund	\$200,000	
Grant Revenue	\$0	
Capital Contributions	\$0	
ARPA Transfer In	\$290,000	
Total Revenue		\$490,000
Capital Expenses		(\$218,926)
Total Capital revenue over/(under) expenses		\$271,074
Ending Fund Balance		\$486,386

The combined Ending Fund Balance for Water Operating and Water Capital Fund is \$593,836. For reporting purposes on the state reports these two funds are rolled together and reported as the Water Fund.

## SEWER OPERATING FUND

The following shows how actual revenues and expenditures affected the Ending Fund Balance for the Sewer Operating Fund.

Beginning Fund Balance		\$1,386,211
Operating Revenue	\$2,987,420	
Transfer in from Cumulative Reserve		
Operating Expenses	(\$2,663,886)	
Operating revenue over/(under) expenses		\$323,534
Transfer Out to Sewer Capital Fund		(\$230,000)
Total revenue over/(under) expenses		\$93,534
Ending Fund Balance		\$1,479,745

## SEWER CAPITAL FUND

The following shows how actual revenues and expenditures affected the Ending Fund Balance for the Sewer Capital Fund.

Beginning Fund Balance		\$1,351,997
Transfer In from Sewer Operating Fund	\$230,000	
Grant Revenue	\$0	
Capital Contributions	\$12,380	
Total Revenue		\$242,380
Capital Expenses		(\$194,042)
Total Capital revenue over/(under) expenses		\$48,338
Ending Fund Balance		\$1,400,335

The combined Ending Fund Balance for Sewer Operating and Sewer Capital Fund is \$2,880,080. For reporting purposes on the state reports these two funds are rolled together and reported as the Sewer Fund.

## REET FUND

The following shows how actual revenues and expenditures affected the Ending Fund Balance for the REET Fund.

	REET 1	REET 2
Beginning Fund Balance	\$706,962	\$1,753,095
Interest Revenue	\$37,092	\$90,810
Revenue	\$138,499	\$138,499
Transfer Out	(\$90,499)	
Ending Fund Balance	\$792,054	\$1,982,404

The transfer out from REET 1 was for Street capital projects.

In 2023 the REET revenue received was 82% of budget. This was lower than expected due to home sales slowing after the Federal rate increases, which in turn raised mortgage rates.

## PARK BOND CAPITAL FUND

Attached to this report is a summary of revenues and expenditures through 12/31/23 for the Park Bond Capital Fund. The Ending Fund Balance as of 12/31/23 is \$1,401,290.

## ARPA FUNDS

Attached to this report is a summary of revenues and expenditures through 12/31/23 of ARPA funds. The remaining balance as of 12/31/23 in the General Fund is \$352,208. The remaining balance in the Water Fund is \$147,270.

## CONCLUSION

This year-end report is one of several documents used for making financial decisions for the future of the City. The City has been very conservative in the past which has resulted in a healthy fund balance available for future capital projects as well as financial flexibility during unanticipated events such as the COVID-19 pandemic and its residual effects. As costs rise, the City needs to assure a sufficient amount of revenue is available for the future.

**Park Bond Capital Fund (301) Summary as of 12/31/2023**

**Revenue Received**

Bond Revenue	\$ 9,999,810.85
CR Loan	\$ 2,300,000.00
CR Transfer	\$ 1,000,000.00
Donations	\$ 4,173,078.70
Edwards donation	\$ 1,500,000.00
Grant Revenue	\$ 1,723,500.00
Interest	\$ 151,749.07

<b>Total Revenue</b>	<b>\$ 20,848,138.62</b>
----------------------	-------------------------

**Expenses by Category**

ARC	\$ 1,850,828.88
Briggs	\$ 58,867.75
Public Outreach	\$ 33,444.17
Advertising	\$ 2,941.91
Parametrix	\$ 238,206.19
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	\$ 418,942.56
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	\$ 304,233.76

<b>Total Expenses</b>	<b>\$ 19,446,848.92</b>
-----------------------	-------------------------

<b>TOTAL REVENUE</b>	<b>\$ 20,848,138.62</b>
<b>TOTAL EXPENSES</b>	<b>\$ 19,446,848.92</b>
<b>TOTAL REMAINING as of 10/04/2023</b>	<b>\$ 1,401,289.70</b>

ARPA GRANT SUMMARY AS OF 12/31/2023

Revenue Received

6/25/2021	\$	953,988.00
8/31/2021	\$	932.00
7/5/2022	\$	954,920.00
<b>Total Revenue</b>	<b>\$</b>	<b>1,909,840.00</b>

Expenses	Actual 2021	Actual 2022	Budgeted 2023	2024	Notes	
<b>General Fund</b>						1,909,840.00 Total ARPA Received
Assistance Grants	\$ 127,403.94	\$ 15,204.96			Business, rental, utility grants	(350,000.00) 2021 Transfer to Water
City Expenses	\$ 3,567.78	\$ 10,270.11			computers, PPE, Zoom licenses, etc.	(93,000.00) 2022 transfer to water
Council Chambers AV			\$ 66,450.83			(450,000.00) 2022 receipted to water
Rec center cost increase						(130,971.72) 2021 Exp
HVAC-CH,PSB,PWF						(85,475.07) 2022 Exp
Police retention bonuses		\$ 60,000.00				(290,000.00) 2023 Transfer
Police signing bonus			\$ 20,000.00			158,184.81 2023 exp
Police Shields & Desks			\$ 36,683.06			
Police & Building AED's (15)			\$ 35,050.92			
Additional (10th) Officer					not filled	2024 budget Police Officer #10 (67,612.00)
<b>Total Expenses-General</b>	<b>\$ 130,971.72</b>	<b>\$ 85,475.07</b>	<b>\$ 158,184.81</b>	<b>\$ -</b>		<b>\$ 374,631.60</b>
<b>Water Fund</b>						
Water meter project	\$ 335,038.30	\$ 109,630.28				
Summit water main project		\$ 446,010.21			plus \$322,062 paid by Water EFB	
Weathervane project		\$ 1,677.50				
2023 Capital Projects			\$ 143,373.26			
<b>Total Expenses-Water</b>	<b>\$ 335,038.30</b>	<b>\$ 557,317.99</b>	<b>\$ 143,373.26</b>	<b>\$ -</b>		<b>\$ 1,035,729.55</b>
<b>TOTAL EXPENSED TO DATE</b>	<b>\$ 466,010.02</b>	<b>\$ 642,793.06</b>	<b>\$ 301,558.07</b>	<b>\$ -</b>		<b>\$ 1,410,361.15</b>

	Actual YTD as of 12/31/23
<b>Total Expenses-General Fund</b>	\$ 374,631.60
<b>Total Expenses-Water Fund</b>	\$ 1,035,729.55
	\$ 1,410,361.15

	Balance as of 12/31/2023
TOTAL REMAINING - GEN	\$ 352,208.40
TOTAL REMAINING - WATER	\$ 147,270.45
<b>TOTAL Available Cash as of 10/4/2023</b>	<b>\$ 499,478.85</b>

**Total to Water Fund** \$ 1,183,000.00

# 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 1

001 General Fund 01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining
----------	--------------	----------	-----------

### 308 Beginning Balances

308 31 00 01	Restricted BFB - ARPA	800,393.00	800,393.21	(0.21)	100.0%
308 51 00 01	Assigned BFB - Light	502,126.00	502,125.93	0.07	100.0%
308 51 00 02	Assigned BFB - 44th Alameda	568,395.00	568,394.56	0.44	100.0%
308 91 00 01	Unassigned BFB - General	3,690,833.00	3,690,832.54	0.46	100.0%
<b>308 Beginning Balances</b>		<b>5,561,747.00</b>	<b>5,561,746.24</b>	<b>0.76</b>	<b>100.0%</b>

### 310 Taxes

311 10 00 00	General Property Taxes	1,699,415.00	1,701,014.07	(1,599.07)	100.1%
311 10 01 00	E.M.S. Taxes	562,040.00	562,710.85	(670.85)	100.1%
311 30 00 00	Sale Of Tax Title Property	0.00	12.58	(12.58)	0.0%
313 11 00 00	Retail Sales & Use Tax	775,000.00	745,911.31	29,088.69	96.2%
313 17 00 00	Zoo Tax	90,000.00	95,462.05	(5,462.05)	106.1%
313 71 00 00	Local Criminal Justice	165,000.00	168,998.58	(3,998.58)	102.4%
316 40 00 00	Water Utility Tax	89,600.00	90,968.37	(1,368.37)	101.5%
316 41 00 00	Sewer Utility Tax	167,015.00	169,611.98	(2,596.98)	101.6%
316 42 00 01	Storm Drain Utility Tax	31,584.00	31,460.23	123.77	99.6%
316 43 00 00	Gas Utility Tax	120,000.00	128,661.55	(8,661.55)	107.2%
316 45 00 00	Garbage/Solid Waste Tax	138,000.00	138,404.58	(404.58)	100.3%
316 46 00 00	Television Cable Tax	135,000.00	144,880.71	(9,880.71)	107.3%
316 47 00 00	Telephone/Telegraph Tax	60,000.00	71,129.88	(11,129.88)	118.5%
<b>310 Taxes</b>		<b>4,032,654.00</b>	<b>4,049,226.74</b>	<b>(16,572.74)</b>	<b>100.4%</b>

### 320 Licenses & Permits

321 91 00 01	Non-Comp Charge/Electric	320,000.00	398,090.00	(78,090.00)	124.4%
321 91 00 02	Franchise Fee Water	7,500.00	9,029.62	(1,529.62)	120.4%
321 91 00 03	Franchise Fee Cable TV	125,000.00	120,240.26	4,759.74	96.2%
321 99 00 00	Business Licenses & Permits	62,000.00	56,452.00	5,548.00	91.1%
322 10 00 00	Building Permit	30,000.00	23,889.95	6,110.05	79.6%
322 10 00 01	Mechanical Permit	8,000.00	6,269.00	1,731.00	78.4%
322 10 00 02	Plumbing Permit	5,000.00	3,291.86	1,708.14	65.8%
322 10 00 03	Excavate/Clear/Grading Permit	0.00	0.00	0.00	0.0%
322 10 00 05	Sign Permit	500.00	730.32	(230.32)	146.1%
322 10 00 06	Investigation Fee	1,000.00	1,296.75	(296.75)	129.7%
322 10 00 07	Fire Protection Permit	500.00	0.00	500.00	0.0%
322 90 00 00	Other Licenses & Permits (Alarm)	500.00	300.00	200.00	60.0%
<b>320 Licenses &amp; Permits</b>		<b>560,000.00</b>	<b>619,589.76</b>	<b>(59,589.76)</b>	<b>110.6%</b>

### 330 State Generated Revenues

332 92 10 00	ARPA Grant	0.00	0.00	0.00	0.0%
333 20 60 00	Reimb - St Of WA (Fed Passthru)	27,000.00	10,306.64	16,693.36	38.2%
333 21 00 00	Federal Indirect Grant From Department Of Treasury	0.00	0.00	0.00	0.0%
334 00 30 00	State Grant From Secretary Of State	0.00	0.00	0.00	0.0%
334 01 20 00	State Grant From AOC	0.00	1,554.78	(1,554.78)	0.0%
334 01 21 00	State Grant From AOC Blake Decision	0.00	4,939.33	(4,939.33)	0.0%
334 03 50 00	Reimbursement-St Of Wa	0.00	0.00	0.00	0.0%
334 04 20 00	State Grant From Department Of Commerce	62,500.00	62,500.00	0.00	100.0%
335 04 01 00	Criminal Justice Special Funding	0.00	10,000.00	(10,000.00)	0.0%

## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 2

001 General Fund

01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining		
<b>330 State Generated Revenues</b>					
336 00 98 00	City Assistance	170,000.00	100,676.22	69,323.78	59.2%
336 06 21 00	CJ Population	2,600.00	2,609.46	(9.46)	100.4%
336 06 26 00	CJ Special Programs	9,165.00	9,209.91	(44.91)	100.5%
336 06 42 00	Marijuana Excise Tax	10,000.00	11,477.92	(1,477.92)	114.8%
336 06 51 00	DUI-Cities	1,000.00	499.26	500.74	49.9%
336 06 94 00	Liquor Excise Tax	49,495.00	50,587.68	(1,092.68)	102.2%
336 06 95 00	Liquor Board Profits	55,195.00	44,131.88	11,063.12	80.0%
336 06 95 01	Liquor Board Profits-Public Safety	11,000.00	11,032.97	(32.97)	100.3%
337 00 00 00	Interlocal Grants, Entitlements And Other Payments	0.00	0.00	0.00	0.0%
<b>330 State Generated Revenues</b>		<b>397,955.00</b>	<b>319,526.05</b>	<b>78,428.95</b>	<b>80.3%</b>

### 340 Charges For Services

341 43 00 00	Interdepartmental Service Chg	755,622.00	755,612.00	10.00	100.0%
341 49 00 00	Ruston Court Contract	254,100.00	254,100.00	0.00	100.0%
341 99 00 00	Passport Fees	50,000.00	50,260.00	(260.00)	100.5%
342 10 00 00	Police Reimburse Non State	0.00	0.00	0.00	0.0%
342 40 00 00	Special Inspection Fees	0.00	0.00	0.00	0.0%
345 81 00 01	Planning Permit	30,000.00	30,169.99	(169.99)	100.6%
345 81 00 02	Site Development Permit	2,000.00	3,450.07	(1,450.07)	172.5%
345 83 00 00	Plan Checking	18,000.00	22,350.84	(4,350.84)	124.2%
347 30 00 00	Swimming Pool Fees (incl Member/Punch)	192,000.00	192,479.00	(479.00)	100.2%
347 30 00 02	Swim Team Fees	7,000.00	6,025.00	975.00	86.1%
347 30 00 04	Recreation Fees	20,000.00	43,055.54	(23,055.54)	215.3%
347 30 00 06	Adult Basketball Registration	1,500.00	3,410.00	(1,910.00)	227.3%
347 30 00 07	Adult Baseball Registration	3,000.00	0.00	3,000.00	0.0%
347 30 00 08	Adult Kickball Registration	0.00	625.00	(625.00)	0.0%
347 30 00 09	Adult Pickleball Registration	0.00	660.00	(660.00)	0.0%
347 60 00 01	Youth Basketball Registration	25,000.00	25,180.00	(180.00)	100.7%
347 60 00 02	Youth Baseball Registration	23,000.00	22,355.00	645.00	97.2%
347 60 00 04	Indoor Soccer Registration	2,000.00	2,848.00	(848.00)	142.4%
347 60 00 05	Flag Football Registration	800.00	320.00	480.00	40.0%
347 60 00 09	Instructor Based Revenue	55,000.00	57,586.19	(2,586.19)	104.7%
347 60 00 10	Swimming Instruction Fees	64,000.00	55,244.50	8,755.50	86.3%
347 60 00 11	Instructor Based Revenue - Pool	1,500.00	0.00	1,500.00	0.0%
347 60 00 12	Cancellation Fee - Activities	0.00	30.00	(30.00)	0.0%
<b>340 Charges For Services</b>		<b>1,504,522.00</b>	<b>1,525,761.13</b>	<b>(21,239.13)</b>	<b>101.4%</b>

### 350 Fines & Forfeitures

353 10 00 01	Municipal Court	200,000.00	153,215.18	46,784.82	76.6%
356 50 00 00	Investigative Fund Assessment	2,000.00	1,762.11	237.89	88.1%
356 50 04 00	DUI Cost Reimbursement	1,800.00	886.93	913.07	49.3%
356 90 00 01	Forfeited Funds	0.00	0.00	0.00	0.0%
<b>350 Fines &amp; Forfeitures</b>		<b>203,800.00</b>	<b>155,864.22</b>	<b>47,935.78</b>	<b>76.5%</b>

### 360 Misc Revenues

361 11 00 01	Investment Interest - General	192,418.00	348,079.98	(155,661.98)	180.9%
361 40 00 01	Sales Interest	500.00	2,470.22	(1,970.22)	494.0%



## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 3

001 General Fund

01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining
----------	--------------	----------	-----------

### 360 Misc Revenues

361 40 00 03 Int On Gen Property Taxes	500.00	7,291.44	(6,791.44) 1458.3%
361 40 00 04 Int On EMS Property Taxes	100.00	1,495.68	(1,395.68) 1495.7%
361 40 00 05 Interest Payment from PCBF	0.00	7,685.77	(7,685.77) 0.0%
362 40 00 00 Rental Revenue - Space & Facility	70,000.00	73,836.49	(3,836.49) 105.5%
362 40 00 01 Rental Revenue - Soccer Field	5,200.00	5,200.00	0.00 100.0%
362 40 00 02 Rental Revenue - Cancellation Fees	0.00	50.00	(50.00) 0.0%
362 40 00 03 Recreation Equipment Rental Fee	0.00	113.50	(113.50) 0.0%
362 50 00 01 Land Rental - Gen Fund Property	90,595.00	90,595.00	0.00 100.0%
362 50 00 02 Land Rental - ERR Garage	5,000.00	5,000.00	0.00 100.0%
362 50 00 03 Rental Revenue - Time/Temp sign	2,640.00	2,420.00	220.00 91.7%
362 50 00 04 Rental Revenue - Pool	15,000.00	15,511.74	(511.74) 103.4%
362 50 00 07 Rental Revenue - Pool party room	12,000.00	13,472.77	(1,472.77) 112.3%
367 00 00 01 Donations - Parks (Pool/CommCtr)	0.00	0.00	0.00 0.0%
367 00 00 02 Donations - Parks	36,000.00	41,438.00	(5,438.00) 115.1%
367 00 00 03 Donations - Police	9,000.00	7,272.00	1,728.00 80.8%
367 00 00 10 Donations - Fireworks	1,000.00	2,775.00	(1,775.00) 277.5%
367 00 00 11 Private Grants	0.00	6,658.00	(6,658.00) 0.0%
369 10 00 00 Sale Of Surplus - General	0.00	3,356.45	(3,356.45) 0.0%
369 30 00 01 Confiscated And Forfeited Property	0.00	0.00	0.00 0.0%
369 40 00 00 Judgements And Settlements	0.00	900.00	(900.00) 0.0%
369 81 00 00 Cash Over/Short	0.00	59.00	(59.00) 0.0%
369 81 00 01 Cash Over/Short - Pool	0.00	0.00	0.00 0.0%
369 91 00 01 Other Misc Revenue - General	500.00	4,243.36	(3,743.36) 848.7%
<b>360 Misc Revenues</b>	<b>440,453.00</b>	<b>639,924.40</b>	<b>(199,471.40) 145.3%</b>

### 380 Non Revenues

382 10 00 00 Refundable Deposits	0.00	22,214.19	(22,214.19) 0.0%
382 10 00 01 Permit Deposits	0.00	(972.12)	972.12 0.0%
382 10 00 02 Rec Household Credit	0.00	276.50	(276.50) 0.0%
389 00 00 00 Other Increases To Fund Resources	0.00	0.00	0.00 0.0%
<b>380 Non Revenues</b>	<b>0.00</b>	<b>21,518.57</b>	<b>(21,518.57) 0.0%</b>

### 390 Other Revenues

398 10 00 01 Insurance Recovery Non Capital - General	0.00	0.00	0.00 0.0%
<b>390 Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 0.0%</b>

<b>Fund Revenues:</b>	<b>12,701,131.00</b>	<b>12,893,157.11</b>	<b>(192,026.11) 101.5%</b>
-----------------------	----------------------	----------------------	----------------------------

<b>Fund Excess/(Deficit):</b>	<b>12,701,131.00</b>	<b>12,893,157.11</b>	
-------------------------------	----------------------	----------------------	--

## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 4

101 City Street Fund 01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining	
<b>308 Beginning Balances</b>				
308 91 01 01 Unassigned BFB - Street	425,495.00	425,495.41	(0.41)	100.0%
308 Beginning Balances	425,495.00	425,495.41	(0.41)	100.0%
<b>320 Licenses &amp; Permits</b>				
322 40 00 00 ROW Road Permit	10,000.00	8,746.69	1,253.31	87.5%
320 Licenses & Permits	10,000.00	8,746.69	1,253.31	87.5%
<b>330 State Generated Revenues</b>				
333 20 20 04 Alameda Overlay Grant	0.00	0.00	0.00	0.0%
333 20 20 05 Pierce County Grant	135,000.00	0.00	135,000.00	0.0%
334 03 81 00 State Grant from TIB	678,471.00	0.00	678,471.00	0.0%
336 00 71 00 Multimodal Transportation	9,380.00	9,368.37	11.63	99.9%
336 00 87 00 Motor Vehicle Fuel Tax	139,540.00	133,594.55	5,945.45	95.7%
330 State Generated Revenues	962,391.00	142,962.92	819,428.08	14.9%
<b>360 Misc Revenues</b>				
361 11 01 01 Investment Interest - Street	4,800.00	18,733.27	(13,933.27)	390.3%
367 00 00 04 Donations - Baskets	0.00	7,770.00	(7,770.00)	0.0%
367 00 00 08 Donations - Beautification	10,000.00	1,755.00	8,245.00	17.6%
369 91 01 01 Other Misc Revenue - Street	100.00	0.00	100.00	0.0%
360 Misc Revenues	14,900.00	28,258.27	(13,358.27)	189.7%
<b>380 Non Revenues</b>				
388 10 00 00 Prior Period Adjustments	0.00	171.39	(171.39)	0.0%
380 Non Revenues	0.00	171.39	(171.39)	0.0%
<b>390 Other Revenues</b>				
398 10 01 01 Insurance Recovery - Street	0.00	3,328.95	(3,328.95)	0.0%
390 Other Revenues	0.00	3,328.95	(3,328.95)	0.0%
<b>397 Interfund Transfers</b>				
397 00 00 02 Transfer In From General Fund	10,000.00	10,000.00	0.00	100.0%
397 00 00 03 Transfer In From Property Tax	254,912.00	255,152.12	(240.12)	100.1%
397 00 00 04 Transfer In From Light - St Lt Maint	52,680.00	26,882.64	25,797.36	51.0%
397 00 00 06 Transfer In From Reet (1st 1/4)	100,000.00	90,499.49	9,500.51	90.5%
397 00 01 51 Transfer In From C.R. - Street	0.00	0.00	0.00	0.0%
397 Interfund Transfers	417,592.00	382,534.25	35,057.75	91.6%
<b>Fund Revenues:</b>	<b>1,830,378.00</b>	<b>991,497.88</b>	<b>838,880.12</b>	<b>54.2%</b>

# 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 5

---

101 City Street Fund

01/01/2023 To: 12/31/2023

---

<b>Fund Excess/(Deficit):</b>	<b>1,830,378.00</b>	<b>991,497.88</b>
-------------------------------	---------------------	-------------------

## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 6

105 Police Investigation Fund 01/01/2023 To: 12/31/2023

	Amt Budgeted	Revenues	Remaining	
<b>308 Beginning Balances</b>				
308 31 01 05     Restricted BFB - Police Investigation	12,701.00	12,701.18	(0.18)	100.0%
308 Beginning Balances	12,701.00	12,701.18	(0.18)	100.0%
<b>360 Misc Revenues</b>				
361 11 01 05     Investment Interest - Police Inv.	250.00	631.77	(381.77)	252.7%
369 30 01 05     Forfeited Funds	0.00	0.00	0.00	0.0%
360 Misc Revenues	250.00	631.77	(381.77)	252.7%
<b>Fund Revenues:</b>	<b>12,951.00</b>	<b>13,332.95</b>	<b>(381.95)</b>	<b>102.9%</b>
<b>Fund Excess/(Deficit):</b>	<b>12,951.00</b>	<b>13,332.95</b>		

## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 7

150 Cumulative Reserve Fund 01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining
----------	--------------	----------	-----------

308 Beginning Balances

308 41 01 50 Committed BFB - C.R. General	1,212,846.00	1,212,846.08	(0.08) 100.0%
308 41 01 51 Committed BFB - C.R. Street	0.00	0.00	0.00 0.0%
308 41 01 52 Committed BFB - C.R. Sewer	0.00	0.00	0.00 0.0%
308 41 01 53 Committed BFB - C.R. Water	0.00	0.00	0.00 0.0%
<b>308 Beginning Balances</b>	<b>1,212,846.00</b>	<b>1,212,846.08</b>	<b>(0.08) 100.0%</b>

380 Non Revenues

381 20 00 01 Loan Payment From PCBF	766,660.00	766,660.31	(0.31) 100.0%
<b>380 Non Revenues</b>	<b>766,660.00</b>	<b>766,660.31</b>	<b>(0.31) 100.0%</b>

397 Interfund Transfers

397 10 00 05 Transfer In From General Fund	0.00	0.00	0.00 0.0%
397 10 00 06 Loan Payment From Cap Bond Fund	0.00	0.00	0.00 0.0%
<b>397 Interfund Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 0.0%</b>

<b>Fund Revenues:</b>	<b>1,979,506.00</b>	<b>1,979,506.39</b>	<b>(0.39) 100.0%</b>
-----------------------	---------------------	---------------------	----------------------

<b>Fund Excess/(Deficit):</b>	<b>1,979,506.00</b>	<b>1,979,506.39</b>	
-------------------------------	---------------------	---------------------	--

## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 8

201 Park Bond Debt Service Fund 01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining	
<b>308 Beginning Balances</b>				
308 31 02 01    Restricted BFB - Park Bond Fund	135,816.00	135,815.80	0.20	100.0%
308 Beginning Balances	135,816.00	135,815.80	0.20	100.0%
<b>310 Taxes</b>				
311 10 02 01    Park Bond Property Taxes	441,046.00	441,633.99	(587.99)	100.1%
310 Taxes	441,046.00	441,633.99	(587.99)	100.1%
<b>360 Misc Revenues</b>				
361 11 02 01    Investment Interest - Park Bond Debt Service	100.00	560.89	(460.89)	560.9%
360 Misc Revenues	100.00	560.89	(460.89)	560.9%
<b>397 Interfund Transfers</b>				
397 00 00 15    Transfer In From PBCF	0.00	0.00	0.00	0.0%
397 Interfund Transfers	0.00	0.00	0.00	0.0%
<b>Fund Revenues:</b>	<b>576,962.00</b>	<b>578,010.68</b>	<b>(1,048.68)</b>	<b>100.2%</b>
<b>Fund Excess/(Deficit):</b>	<b>576,962.00</b>	<b>578,010.68</b>		

## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 9

301 Park Bond Capital Fund 01/01/2023 To: 12/31/2023

	Amt Budgeted	Revenues	Remaining	
--	--------------	----------	-----------	--

### 308 Beginning Balances

308 31 03 01 Restricted BFB - Park Capital	1,675,641.00	1,675,640.93	0.07	100.0%
308 Beginning Balances	1,675,641.00	1,675,640.93	0.07	100.0%

### 330 State Generated Revenues

334 02 70 01 State Direct from RCO	174,515.00	16,000.00	158,515.00	9.2%
330 State Generated Revenues	174,515.00	16,000.00	158,515.00	9.2%

### 360 Misc Revenues

361 11 03 01 Investment Interest - Park Bond Capital	2,365.00	79,632.58	(77,267.58)	3367.1%
367 00 03 01 Donations - Park Bond Projects	750,000.00	750,000.00	0.00	100.0%
360 Misc Revenues	752,365.00	829,632.58	(77,267.58)	110.3%

### 390 Other Revenues

391 10 03 01 Bond Proceeds Face Value	0.00	0.00	0.00	0.0%
392 20 03 01 Park Bond Premium	0.00	0.00	0.00	0.0%
390 Other Revenues	0.00	0.00	0.00	0.0%

### 397 Interfund Transfers

381 10 01 50 Transfer In From Cumulative Reserve	0.00	0.00	0.00	0.0%
397 Interfund Transfers	0.00	0.00	0.00	0.0%

<b>Fund Revenues:</b>	<b>2,602,521.00</b>	<b>2,521,273.51</b>	<b>81,247.49</b>	<b>96.9%</b>
-----------------------	---------------------	---------------------	------------------	--------------

<b>Fund Excess/(Deficit):</b>	<b>2,602,521.00</b>	<b>2,521,273.51</b>		
-------------------------------	---------------------	---------------------	--	--

## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 10

310 Reet 01/01/2023 To: 12/31/2023

	Amt Budgeted	Revenues	Remaining	
--	--------------	----------	-----------	--

### 308 Beginning Balances

308 31 03 11	Restricted BFB - REET (1st 1/4)	706,962.00	706,961.71	0.29	100.0%
308 31 03 12	Restricted BFB - REET (2nd 1/4)	1,753,095.00	1,753,094.76	0.24	100.0%
<b>308 Beginning Balances</b>		<b>2,460,057.00</b>	<b>2,460,056.47</b>	<b>0.53</b>	<b>100.0%</b>

### 310 Taxes

318 34 00 00	Capital Improvement 1	168,000.00	138,499.40	29,500.60	82.4%
318 35 00 00	Growth Management 1	168,000.00	138,499.35	29,500.65	82.4%
<b>310 Taxes</b>		<b>336,000.00</b>	<b>276,998.75</b>	<b>59,001.25</b>	<b>82.4%</b>

### 360 Misc Revenues

361 11 03 11	Investment Interest - REET (1st 1/4)	14,300.00	37,091.51	(22,791.51)	259.4%
361 11 03 12	Investment Interest - REET (2nd 1/4)	35,200.00	90,810.23	(55,610.23)	258.0%
<b>360 Misc Revenues</b>		<b>49,500.00</b>	<b>127,901.74</b>	<b>(78,401.74)</b>	<b>258.4%</b>

<b>Fund Revenues:</b>	<b>2,845,557.00</b>	<b>2,864,956.96</b>	<b>(19,399.96)</b>	<b>100.7%</b>
-----------------------	---------------------	---------------------	--------------------	---------------

<b>Fund Excess/(Deficit):</b>	<b>2,845,557.00</b>	<b>2,864,956.96</b>		
-------------------------------	---------------------	---------------------	--	--



## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 11

411 Trust Fund 01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining	
<b>308 Beginning Balances</b>				
308 51 04 11 Assigned BFB - Trust Utility Deposits	0.00	42,463.00	(42,463.00)	0.0%
308 Beginning Balances	0.00	42,463.00	(42,463.00)	0.0%
<b>380 Non Revenues</b>				
382 10 04 11 Deposits - Utility (Trust)	0.00	11,015.00	(11,015.00)	0.0%
380 Non Revenues	0.00	11,015.00	(11,015.00)	0.0%
<b>Fund Revenues:</b>	<b>0.00</b>	<b>53,478.00</b>	<b>(53,478.00)</b>	<b>0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>53,478.00</b>		

## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 12

415 Storm Drain 01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining
----------	--------------	----------	-----------

308 Beginning Balances

308 51 04 15 Assigned BFB - Storm	369,106.00	369,106.42	(0.42) 100.0%
308 Beginning Balances	369,106.00	369,106.42	(0.42) 100.0%

330 State Generated Revenues

334 03 10 00 State Grant from Dept Of Ecology NPDES	75,000.00	75,000.00	0.00 100.0%
330 State Generated Revenues	75,000.00	75,000.00	0.00 100.0%

340 Charges For Services

343 10 00 00 Storm Drain Revenues	526,400.00	529,384.10	(2,984.10) 100.6%
343 10 00 01 Setup Fees - Storm	500.00	415.00	85.00 83.0%
343 10 00 02 Penalties - Storm	6,500.00	5,528.83	971.17 85.1%
340 Charges For Services	533,400.00	535,327.93	(1,927.93) 100.4%

360 Misc Revenues

361 11 04 15 Investment Interest - Storm	6,400.00	45,204.02	(38,804.02) 706.3%
369 91 04 15 Other Misc Revenue - Storm	100.00	0.00	100.00 0.0%
360 Misc Revenues	6,500.00	45,204.02	(38,704.02) 695.4%

<b>Fund Revenues:</b>	<b>984,006.00</b>	<b>1,024,638.37</b>	<b>(40,632.37) 104.1%</b>
-----------------------	-------------------	---------------------	---------------------------

<b>Fund Excess/(Deficit):</b>	<b>984,006.00</b>	<b>1,024,638.37</b>	
-------------------------------	-------------------	---------------------	--

## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 13

416 Storm Improvement Fund 01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining	
----------	--------------	----------	-----------	--

308 Beginning Balances

308 51 04 16 Assigned BFB - Storm Capital	681,075.00	681,075.12	(0.12)	100.0%
308 Beginning Balances	681,075.00	681,075.12	(0.12)	100.0%

330 State Generated Revenues

334 03 10 01 State Grant from Dept of Ecology	345,240.00	147,527.58	197,712.42	42.7%
337 00 00 01 Pierce County Flood District	93,263.00	0.00	93,263.00	0.0%
330 State Generated Revenues	438,503.00	147,527.58	290,975.42	33.6%

397 Interfund Transfers

397 00 00 10 Transfer In From Storm Fund	81,900.00	81,900.00	0.00	100.0%
397 Interfund Transfers	81,900.00	81,900.00	0.00	100.0%

<b>Fund Revenues:</b>	<b>1,201,478.00</b>	<b>910,502.70</b>	<b>290,975.30</b>	<b>75.8%</b>
-----------------------	---------------------	-------------------	-------------------	--------------

<b>Fund Excess/(Deficit):</b>	<b>1,201,478.00</b>	<b>910,502.70</b>		
-------------------------------	---------------------	-------------------	--	--

## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 14

425 Water Fund (department) 01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining	
----------	--------------	----------	-----------	--

**308 Beginning Balances**

308 51 04 25 Assigned BFB - Water	244,152.00	244,151.55	0.45	100.0%
<b>308 Beginning Balances</b>	<b>244,152.00</b>	<b>244,151.55</b>	<b>0.45</b>	<b>100.0%</b>

**340 Charges For Services**

343 40 00 00 Sale Of Water	1,120,000.00	1,141,530.37	(21,530.37)	101.9%
343 40 00 01 Service Connections - Water	1,800.00	0.00	1,800.00	0.0%
343 40 00 02 Setup Fees - Water	1,500.00	1,137.50	362.50	75.8%
343 40 00 03 Penalties - Water	12,000.00	12,045.52	(45.52)	100.4%
343 40 00 04 Backflow	300.00	0.00	300.00	0.0%
<b>340 Charges For Services</b>	<b>1,135,600.00</b>	<b>1,154,713.39</b>	<b>(19,113.39)</b>	<b>101.7%</b>

**360 Misc Revenues**

342 40 04 25 Backflow	0.00	0.00	0.00	0.0%
361 11 04 25 Investment Interest - Water	6,800.00	15,277.57	(8,477.57)	224.7%
362 50 00 05 Rental Revenue - High Tank	32,350.00	36,416.07	(4,066.07)	112.6%
362 50 00 06 Rental Revenue - Golf Course Tank	37,000.00	38,387.88	(1,387.88)	103.8%
369 91 04 25 Other Misc Revenue - Water	500.00	2,015.00	(1,515.00)	403.0%
<b>360 Misc Revenues</b>	<b>76,650.00</b>	<b>92,096.52</b>	<b>(15,446.52)</b>	<b>120.2%</b>

**397 Interfund Transfers**

397 00 01 52 Transfer In From C.R. - Water	0.00	0.00	0.00	0.0%
<b>397 Interfund Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

<b>Fund Revenues:</b>	<b>1,456,402.00</b>	<b>1,490,961.46</b>	<b>(34,559.46)</b>	<b>102.4%</b>
-----------------------	---------------------	---------------------	--------------------	---------------

<b>Fund Excess/(Deficit):</b>	<b>1,456,402.00</b>	<b>1,490,961.46</b>		
-------------------------------	---------------------	---------------------	--	--

## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 15

426 Water Improvement Fund 01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining	
<b>308 Beginning Balances</b>				
308 31 04 26    Restricted BFB - Water ARPA	644.00	643.71	0.29	100.0%
308 51 04 26    Assigned BFB - Water Capital	214,668.00	214,668.27	(0.27)	100.0%
308 Beginning Balances	215,312.00	215,311.98	0.02	100.0%
<b>330 State Generated Revenues</b>				
332 92 10 02    ARPA Funds	0.00	0.00	0.00	0.0%
333 11 00 00    Indirect Dept of Commerce	0.00	0.00	0.00	0.0%
330 State Generated Revenues	0.00	0.00	0.00	0.0%
<b>370 Capital Contributions</b>				
368 10 04 26    Capital Contributions/Tap Fees	4,000.00	0.00	4,000.00	0.0%
370 Capital Contributions	4,000.00	0.00	4,000.00	0.0%
<b>397 Interfund Transfers</b>				
397 00 00 11    Transfer In From Water Fund	200,000.00	200,000.00	0.00	100.0%
397 00 00 13    Transfer In From REET 2	0.00	0.00	0.00	0.0%
397 00 00 14    Transfer In From General Fund (ARPA)	290,000.00	290,000.00	0.00	100.0%
397 Interfund Transfers	490,000.00	490,000.00	0.00	100.0%
<b>Fund Revenues:</b>	<b>709,312.00</b>	<b>705,311.98</b>	<b>4,000.02</b>	<b>99.4%</b>
<b>Fund Excess/(Deficit):</b>	<b>709,312.00</b>	<b>705,311.98</b>		

## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 16

430 Sewer Fund (department) 01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining	
<b>308 Beginning Balances</b>				
308 51 04 30 Assigned BFB - Sewer	1,386,211.00	1,386,211.04	(0.04)	100.0%
308 Beginning Balances	1,386,211.00	1,386,211.04	(0.04)	100.0%
<b>340 Charges For Services</b>				
343 50 00 00 Sewer Revenues	2,783,584.00	2,828,292.83	(44,708.83)	101.6%
343 50 00 01 Service Connections - Sewer	1,100.00	6,934.00	(5,834.00)	630.4%
343 50 00 02 Setup Fees - Sewer	600.00	457.50	142.50	76.3%
343 50 00 03 Penalties - Sewer	24,000.00	19,530.01	4,469.99	81.4%
340 Charges For Services	2,809,284.00	2,855,214.34	(45,930.34)	101.6%
<b>360 Misc Revenues</b>				
361 11 04 30 Investment Interest - Sewer	23,600.00	132,636.64	(109,036.64)	562.0%
369 91 04 30 Other Misc Revenue - Sewer	500.00	(430.55)	930.55	86.1%
360 Misc Revenues	24,100.00	132,206.09	(108,106.09)	548.6%
<b>397 Interfund Transfers</b>				
397 00 01 53 Transfer In From C.R. - Sewer	0.00	0.00	0.00	0.0%
397 Interfund Transfers	0.00	0.00	0.00	0.0%
<b>Fund Revenues:</b>	<b>4,219,595.00</b>	<b>4,373,631.47</b>	<b>(154,036.47)</b>	<b>103.7%</b>
<b>Fund Excess/(Deficit):</b>	<b>4,219,595.00</b>	<b>4,373,631.47</b>		

## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 17

432 Sewer Improvement Fund 01/01/2023 To: 12/31/2023

	Amt Budgeted	Revenues	Remaining	
--	--------------	----------	-----------	--

308 Beginning Balances

308 51 04 32 Assigned BFB - Sewer Capital	1,351,997.00	1,351,997.07	(0.07)	100.0%
308 Beginning Balances	1,351,997.00	1,351,997.07	(0.07)	100.0%

370 Capital Contributions

368 10 04 32 Capital Contributions/Tap Fees	4,000.00	12,380.00	(8,380.00)	309.5%
370 Capital Contributions	4,000.00	12,380.00	(8,380.00)	309.5%

397 Interfund Transfers

397 00 00 12 Transfer In From Sewer Fund	230,000.00	230,000.00	0.00	100.0%
397 Interfund Transfers	230,000.00	230,000.00	0.00	100.0%

<b>Fund Revenues:</b>	<b>1,585,997.00</b>	<b>1,594,377.07</b>	<b>(8,380.07)</b>	<b>100.5%</b>
-----------------------	---------------------	---------------------	-------------------	---------------

<b>Fund Excess/(Deficit):</b>	<b>1,585,997.00</b>	<b>1,594,377.07</b>		
-------------------------------	---------------------	---------------------	--	--

## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 18

501 Equipment Rental Fund 01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining	
----------	--------------	----------	-----------	--

### 308 Beginning Balances

308 51 05 01 Assigned BFB - ERR	1,908,856.00	1,908,855.62	0.38	100.0%
308 Beginning Balances	1,908,856.00	1,908,855.62	0.38	100.0%

### 340 Charges For Services

348 30 00 00 General Fund - Replacement	111,805.00	111,805.00	0.00	100.0%
348 30 01 00 Street Fund - Replacement	32,494.00	32,494.00	0.00	100.0%
348 30 03 00 Water/Sewer - Fund-Replacement	58,029.00	58,029.00	0.00	100.0%
348 30 04 00 Storm Sewer - Replacement	46,546.00	46,546.00	0.00	100.0%
348 30 08 00 General Fund - O & M	82,800.00	62,426.12	20,373.88	75.4%
348 30 09 00 City Street Fund - O & M	21,500.00	20,366.68	1,133.32	94.7%
348 30 11 00 Water/Sewer Fund - O & M	23,200.00	19,729.16	3,470.84	85.0%
348 30 12 00 Storm Sewer - O & M	14,800.00	14,966.38	(166.38)	101.1%
340 Charges For Services	391,174.00	366,362.34	24,811.66	93.7%

### 360 Misc Revenues

361 11 05 01 Investment Interest - ERR	12,000.00	94,512.07	(82,512.07)	787.6%
362 40 05 01 Rental Revenue	4,692.00	4,706.00	(14.00)	100.3%
369 10 00 05 Sale Of Surplus - ERR	0.00	27,553.00	(27,553.00)	0.0%
369 91 05 01 Other Misc Revenue - ERR	0.00	0.00	0.00	0.0%
360 Misc Revenues	16,692.00	126,771.07	(110,079.07)	759.5%

### 390 Other Revenues

395 20 05 01 Insurance Recovery on Capital - ERR	0.00	1,028.72	(1,028.72)	0.0%
398 10 05 01 Insurance Recovery Non Capital - ERR	0.00	0.00	0.00	0.0%
390 Other Revenues	0.00	1,028.72	(1,028.72)	0.0%

<b>Fund Revenues:</b>	<b>2,316,722.00</b>	<b>2,403,017.75</b>	<b>(86,295.75)</b>	<b>103.7%</b>
-----------------------	---------------------	---------------------	--------------------	---------------

<b>Fund Excess/(Deficit):</b>	<b>2,316,722.00</b>	<b>2,403,017.75</b>		
-------------------------------	---------------------	---------------------	--	--



## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 19

650 Fircrest Court Agency Account

01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining	
<b>308 Beginning Balances</b>				
308 21 06 50      Nonspendable BFB - FMC	0.00	4,050.00	(4,050.00)	0.0%
308 Beginning Balances	0.00	4,050.00	(4,050.00)	0.0%
<b>380 Non Revenues</b>				
386 00 00 02      Court Revenues - FMC	0.00	317,689.77	(317,689.77)	0.0%
380 Non Revenues	0.00	317,689.77	(317,689.77)	0.0%
<b>Fund Revenues:</b>	<b>0.00</b>	<b>321,739.77</b>	<b>(321,739.77)</b>	<b>0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>321,739.77</b>		

## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 20

651 Ruston Court Agency Account

01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining	
<b>308 Beginning Balances</b>				
308 21 06 51      Nonspendable BFB - RMC	0.00	80.00	(80.00)	0.0%
308 Beginning Balances	0.00	80.00	(80.00)	0.0%
<b>380 Non Revenues</b>				
386 00 00 03      Court Revenues - RMC	0.00	222,160.25	(222,160.25)	0.0%
380 Non Revenues	0.00	222,160.25	(222,160.25)	0.0%
<b>Fund Revenues:</b>	<b>0.00</b>	<b>222,240.25</b>	<b>(222,240.25)</b>	<b>0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>222,240.25</b>		

## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 21

655 Agency Fund/Bdg Permit 01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining
----------	--------------	----------	-----------

### 308 Beginning Balances

308 21 06 55      Nonspendable BFB - Agency Fund	0.00	0.00	0.00    0.0%
308 Beginning Balances	0.00	0.00	0.00    0.0%

### 350 Fines & Forfeitures

355 20 04 00      DUI-DP Account Fee	0.00	0.00	0.00    0.0%
350 Fines & Forfeitures	0.00	0.00	0.00    0.0%

### 380 Non Revenues

386 10 01 00      State Building Code	0.00	313.16	(313.16)    0.0%
386 18 00 00      County Revenue	0.00	2,039.77	(2,039.77)    0.0%
386 20 00 00      Deferred Compensation	0.00	0.00	0.00    0.0%
386 20 02 00      Distracted Driving Infraction	0.00	0.00	0.00    0.0%
386 20 02 01      Distracted Driving Prevention Account	0.00	0.00	0.00    0.0%
386 82 00 00      School Zone Safety	0.00	554.94	(554.94)    0.0%
386 83 00 00      Trauma Care	0.00	4,990.52	(4,990.52)    0.0%
386 83 31 00      Auto Theft Prevention	0.00	9,986.81	(9,986.81)    0.0%
386 83 32 00      Trauma Brain Inj (TBI)	0.00	4,677.53	(4,677.53)    0.0%
386 87 01 00      Judicial Stabilization Acct	0.00	0.00	0.00    0.0%
386 88 00 00      PSEA 3	0.00	386.34	(386.34)    0.0%
386 89 12 00      Accessible Comm Acct	0.00	0.00	0.00    0.0%
386 89 13 00      Multi Trans Acct	0.00	0.00	0.00    0.0%
386 89 14 00      Hwy Safety Account	0.00	143.90	(143.90)    0.0%
386 89 15 00      Death Inv Account	0.00	13.73	(13.73)    0.0%
386 89 24 00      Motorcycle Safety Education Account	0.00	136.88	(136.88)    0.0%
386 89 26 00      DOL - Tech Support	0.00	3,512.32	(3,512.32)    0.0%
386 91 00 00      St Public Safety & Education	0.00	61,637.43	(61,637.43)    0.0%
386 92 00 00      PSEA Assessments	0.00	35,957.79	(35,957.79)    0.0%
386 93 00 00      Law Library	0.00	0.00	0.00    0.0%
386 96 00 00      Breath Test	0.00	0.00	0.00    0.0%
386 97 00 00      JIS Assessment	0.00	24,336.84	(24,336.84)    0.0%
389 30 00 00      Retail Sales Tax	0.00	11.50	(11.50)    0.0%
389 31 01 00      Statewide Domestic Violence Prevention CLJ	0.00	0.00	0.00    0.0%
380 Non Revenues	0.00	148,699.46	(148,699.46)    0.0%

<b>Fund Revenues:</b>	<b>0.00</b>	<b>148,699.46</b>	<b>(148,699.46)    0.0%</b>
-----------------------	-------------	-------------------	-----------------------------

<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>148,699.46</b>	
-------------------------------	-------------	-------------------	--

## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 22

805 Treasurer's Cash Invest

01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining	
380 Non Revenues				
384 00 00 00    Treasurer's Clearing Account	0.00	0.00	0.00	0.0%
380 Non Revenues	0.00	0.00	0.00	0.0%
<b>Fund Revenues:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>0.00</b>		

## 2023 Revenue Report

City Of Fircrest

Time: 16:14:29 Date: 02/22/2024

Page: 23

Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
001 General Fund	12,701,131.00	12,893,157.11	101.5%	0.00	0.00	0%
101 City Street Fund	1,830,378.00	991,497.88	54.2%	0.00	0.00	0%
105 Police Investigation Fund	12,951.00	13,332.95	102.9%	0.00	0.00	0%
150 Cumulative Reserve Fund	1,979,506.00	1,979,506.39	100.0%	0.00	0.00	0%
201 Park Bond Debt Service Fund	576,962.00	578,010.68	100.2%	0.00	0.00	0%
301 Park Bond Capital Fund	2,602,521.00	2,521,273.51	96.9%	0.00	0.00	0%
310 Reet	2,845,557.00	2,864,956.96	100.7%	0.00	0.00	0%
411 Trust Fund	0.00	53,478.00	0.0%	0.00	0.00	0%
415 Storm Drain	984,006.00	1,024,638.37	104.1%	0.00	0.00	0%
416 Storm Improvement Fund	1,201,478.00	910,502.70	75.8%	0.00	0.00	0%
425 Water Fund (department)	1,456,402.00	1,490,961.46	102.4%	0.00	0.00	0%
426 Water Improvement Fund	709,312.00	705,311.98	99.4%	0.00	0.00	0%
430 Sewer Fund (department)	4,219,595.00	4,373,631.47	103.7%	0.00	0.00	0%
432 Sewer Improvement Fund	1,585,997.00	1,594,377.07	100.5%	0.00	0.00	0%
501 Equipment Rental Fund	2,316,722.00	2,403,017.75	103.7%	0.00	0.00	0%
650 Fircrest Court Agency Account	0.00	321,739.77	0.0%	0.00	0.00	0%
651 Ruston Court Agency Account	0.00	222,240.25	0.0%	0.00	0.00	0%
655 Agency Fund/Bdq Permit	0.00	148,699.46	0.0%	0.00	0.00	0%
805 Treasurer's Cash Invest	0.00	0.00	0.0%	0.00	0.00	0%
	35,022,518.00	35,090,333.76	100.2%	0.00	0.00	0.0%

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 1

001 General Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>511 Legislative</b>				
511 60 10 00 Sal & Wages - Legisl	36,015.00	35,511.00	504.00	98.6%
010 Salaries and Wages	36,015.00	35,511.00	504.00	98.6%
511 60 20 00 Personnel Benefits - Legislative	2,880.00	2,916.89	(36.89)	101.3%
020 Personnel Benefits	2,880.00	2,916.89	(36.89)	101.3%
511 60 31 00 Office & Oper Sup - Legisl	250.00	0.00	250.00	0.0%
511 60 35 00 Small Tools & Equip - Legisl	500.00	160.31	339.69	32.1%
030 Supplies	750.00	160.31	589.69	21.4%
511 60 41 00 Prof Svcs - Legisl	14,000.00	4,994.61	9,005.39	35.7%
511 60 41 01 Advertising - Legisl	1,200.00	907.38	292.62	75.6%
511 60 41 02 Recording Software Services	150.00	158.54	(8.54)	105.7%
511 60 43 00 Travel - Legisl	1,500.00	0.00	1,500.00	0.0%
511 60 48 98 Interfd ERR Replace - Legisl	0.00	0.00	0.00	0.0%
511 60 48 99 Interfd ERR R & M - Legisl	200.00	166.00	34.00	83.0%
511 60 49 00 Miscellaneous - Legisl	100.00	994.35	(894.35)	994.4%
511 60 49 01 A.W.C. Dues	4,650.00	5,137.00	(487.00)	110.5%
511 60 49 02 Dues/Member/Subscriptions - Legisl	2,650.00	2,447.00	203.00	92.3%
511 60 49 03 Codification Costs	5,500.00	2,188.62	3,311.38	39.8%
511 60 49 04 Meals	500.00	107.18	392.82	21.4%
511 60 49 05 Reg & Tuition - Legisl	1,200.00	95.00	1,105.00	7.9%
514 40 41 01 Special Elections & Voter Reg	36,000.00	35,679.31	320.69	99.1%
040 Other Services and Charges	67,650.00	52,874.99	14,775.01	78.2%
594 11 64 00 Machinery & Equipment - Legisl	88,000.00	66,450.83	21,549.17	75.5%
094 Capital Expenditures	88,000.00	66,450.83	21,549.17	75.5%
<b>511 Legislative</b>	<b>195,295.00</b>	<b>157,914.02</b>	<b>37,380.98</b>	<b>80.9%</b>
<b>512 Judicial</b>				
512 51 10 00 Sal & Wages - Court	316,900.00	288,941.08	27,958.92	91.2%
512 51 11 00 Overtime - Court	500.00	0.00	500.00	0.0%
010 Salaries and Wages	317,400.00	288,941.08	28,458.92	91.0%
512 51 20 00 Personnel Benefits - Court	69,470.00	62,861.01	6,608.99	90.5%
020 Personnel Benefits	69,470.00	62,861.01	6,608.99	90.5%
512 51 31 00 Office & Oper Sup - Court	8,000.00	3,556.43	4,443.57	44.5%
512 51 31 01 Publications - Court Rules	650.00	761.89	(111.89)	117.2%
512 51 35 00 Small Tools & Equip - Court	1,000.00	593.78	406.22	59.4%
030 Supplies	9,650.00	4,912.10	4,737.90	50.9%
512 51 41 02 Prof Svcs - Pro Temp Judges - FMC	3,500.00	4,612.50	(1,112.50)	131.8%
512 51 41 03 Prof Svcs - Interpreter - FMC	7,000.00	2,608.60	4,391.40	37.3%
512 51 41 05 Recording Software Services	150.00	0.00	150.00	0.0%
512 51 41 06 Prof Svcs - Court	0.00	0.00	0.00	0.0%
512 51 42 00 Communication - Court	0.00	29.95	(29.95)	0.0%
512 51 43 00 Travel - Court	2,700.00	1,360.49	1,339.51	50.4%
512 51 45 00 Oper Rentals - Copier - Court	2,100.00	121.81	1,978.19	5.8%

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 2

001 General Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining		
<b>512 Judicial</b>					
512 51 48 00	Rep & Maint - Court	0.00	0.00	0.00	0.0%
512 51 48 98	Interfd ERR Replace - Court	0.00	0.00	0.00	0.0%
512 51 48 99	Interfd ERR R & M - Court	0.00	166.00	(166.00)	0.0%
512 51 49 00	Miscellaneous - Court	500.00	367.95	132.05	73.6%
512 51 49 01	Reg & Tuition - Court	750.00	0.00	750.00	0.0%
512 51 49 02	Dues/Member/Subscriptions - Court	600.00	400.00	200.00	66.7%
512 51 49 03	Juror Costs	1,200.00	0.00	1,200.00	0.0%
512 51 49 04	Witness Costs	225.00	0.00	225.00	0.0%
512 52 41 02	Prof Svcs - Pro Temp Judges - RMC	0.00	2,962.50	(2,962.50)	0.0%
512 52 41 03	Prof Svcs - Interpreter - RMC	0.00	150.00	(150.00)	0.0%
<b>040 Other Services and Charges</b>		<b>18,725.00</b>	<b>12,779.80</b>	<b>5,945.20</b>	<b>68.2%</b>
591 12 70 00	Lease Payments - Court	0.00	1,221.54	(1,221.54)	0.0%
<b>091 Lease Payments</b>		<b>0.00</b>	<b>1,221.54</b>	<b>(1,221.54)</b>	<b>0.0%</b>
594 12 64 00	Machinery & Equipment - Court	0.00	0.00	0.00	0.0%
<b>094 Capital Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>512 Judicial</b>		<b>415,245.00</b>	<b>370,715.53</b>	<b>44,529.47</b>	<b>89.3%</b>

**513 Administration**

513 10 10 00	Sal & Wages - Admin	295,755.00	264,733.22	31,021.78	89.5%
<b>010 Salaries and Wages</b>		<b>295,755.00</b>	<b>264,733.22</b>	<b>31,021.78</b>	<b>89.5%</b>
513 10 20 00	Personnel Benefits - Admin	77,175.00	64,366.11	12,808.89	83.4%
<b>020 Personnel Benefits</b>		<b>77,175.00</b>	<b>64,366.11</b>	<b>12,808.89</b>	<b>83.4%</b>
513 10 31 00	Office & Oper Sup - Admin	500.00	819.37	(319.37)	163.9%
513 10 35 00	Small Tools & Equip - Admin	500.00	1,325.78	(825.78)	265.2%
<b>030 Supplies</b>		<b>1,000.00</b>	<b>2,145.15</b>	<b>(1,145.15)</b>	<b>214.5%</b>
513 10 41 00	Prof Svcs - Admin	67,800.00	67,117.50	682.50	99.0%
513 10 42 00	Communication - Admin	930.00	1,290.66	(360.66)	138.8%
513 10 43 00	Travel - Admin	5,900.00	4,782.57	1,117.43	81.1%
513 10 48 00	Rep & Maint - Admin	100.00	0.00	100.00	0.0%
513 10 48 98	Interfd ERR Replace - Admin	300.00	300.00	0.00	100.0%
513 10 48 99	Interfd ERR R & M - Admin	100.00	0.00	100.00	0.0%
513 10 49 00	Miscellaneous - Admin	1,100.00	1,264.44	(164.44)	114.9%
513 10 49 01	Reg & Tuition - Admin	1,750.00	1,760.00	(10.00)	100.6%
513 10 49 02	Dues/Member/Subscriptions - Admin	2,200.00	1,723.54	476.46	78.3%
<b>040 Other Services and Charges</b>		<b>80,180.00</b>	<b>78,238.71</b>	<b>1,941.29</b>	<b>97.6%</b>
<b>513 Administration</b>		<b>454,110.00</b>	<b>409,483.19</b>	<b>44,626.81</b>	<b>90.2%</b>

**514 Finance**

514 23 10 00	Sal & Wages - Finance	288,100.00	259,061.18	29,038.82	89.9%
514 23 11 00	Overtime - Finance	500.00	3,745.67	(3,245.67)	749.1%
<b>010 Salaries and Wages</b>		<b>288,600.00</b>	<b>262,806.85</b>	<b>25,793.15</b>	<b>91.1%</b>

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 3

001 General Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>514 Finance</b>				
514 23 20 00 Personnel Benefits - Finance	104,500.00	68,945.16	35,554.84	66.0%
020 Personnel Benefits	104,500.00	68,945.16	35,554.84	66.0%
514 23 31 00 Office & Oper Sup - Finance	200.00	238.15	(38.15)	119.1%
514 23 35 00 Small Tools & Equip - Finance	700.00	1,068.07	(368.07)	152.6%
030 Supplies	900.00	1,306.22	(406.22)	145.1%
514 23 41 00 Prof Svcs - Finance	10,400.00	11,551.57	(1,151.57)	111.1%
514 23 43 00 Travel - Finance	1,700.00	964.42	735.58	56.7%
514 23 48 98 Interfd ERR Replace - Finance	0.00	0.00	0.00	0.0%
514 23 48 99 Interfd ERR R & M - Finance	0.00	0.00	0.00	0.0%
514 23 49 00 Miscellaneous - Finance	400.00	152.24	247.76	38.1%
514 23 49 01 Reg & Tuition - Finance	2,650.00	1,365.00	1,285.00	51.5%
514 23 49 02 Printing & Binding - Finance	1,200.00	0.00	1,200.00	0.0%
514 23 49 03 Dues/Member/Subscriptions - Finance	400.00	550.00	(150.00)	137.5%
040 Other Services and Charges	16,750.00	14,583.23	2,166.77	87.1%
<b>514 Finance</b>	<b>410,750.00</b>	<b>347,641.46</b>	<b>63,108.54</b>	<b>84.6%</b>

### 515 Legal Services

515 41 41 00 Assigned Counsel	72,800.00	72,800.00	0.00	100.0%
515 41 41 01 City Attorney	85,000.00	63,385.78	21,614.22	74.6%
515 41 41 02 Special Legal Counsel	8,500.00	20,650.50	(12,150.50)	242.9%
515 41 41 03 City Prosecutor	150,500.00	138,666.00	11,834.00	92.1%
515 41 41 05 Conflict Counsel	6,000.00	2,264.00	3,736.00	37.7%
<b>515 Legal Services</b>	<b>322,800.00</b>	<b>297,766.28</b>	<b>25,033.72</b>	<b>92.2%</b>

### 517 Other Employee Benefits

517 78 20 00 Unemployment Compensation	20,000.00	20,195.50	(195.50)	101.0%
020 Personnel Benefits	20,000.00	20,195.50	(195.50)	101.0%
517 90 31 01 Oper Supplies - Wellness Program	1,000.00	862.29	137.71	86.2%
517 90 43 00 Travel - Wellness Program	500.00	366.76	133.24	73.4%
040 Other Services and Charges	1,500.00	1,229.05	270.95	81.9%
<b>517 Other Employee Benefits</b>	<b>21,500.00</b>	<b>21,424.55</b>	<b>75.45</b>	<b>99.6%</b>

### 518 Central Services

518 10 10 00 Sal & Wages - Non Dept	24,000.00	21,947.68	2,052.32	91.4%
518 10 11 00 Overtime - Non Dept	200.00	0.00	200.00	0.0%
518 11 10 00 Sal & Wages - Personnel	32,000.00	28,227.11	3,772.89	88.2%
518 30 10 00 Sal & Wages - Fac/Equip	134,800.00	139,674.66	(4,874.66)	103.6%
518 30 11 00 Overtime - Fac/Equip	500.00	444.92	55.08	89.0%
518 30 12 00 Casual & Seasonal Labor - Fac/Equip	0.00	721.60	(721.60)	0.0%
518 81 10 00 Sal & Wages - I/S	34,200.00	36,571.03	(2,371.03)	106.9%
010 Salaries and Wages	225,700.00	227,587.00	(1,887.00)	100.8%
518 10 20 00 Personnel Benefits - Non Dept	16,680.00	8,095.09	8,584.91	48.5%



## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 4

001 General Fund

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>518 Central Services</b>				
518 11 20 00 Personnel Benefits - Personnel	6,870.00	5,561.00	1,309.00	80.9%
518 30 20 00 Personnel Benefits - Fac/Equip	55,630.00	59,781.95	(4,151.95)	107.5%
518 81 20 00 Personnel Benefits - I/S	6,345.00	6,677.85	(332.85)	105.2%
<b>020 Personnel Benefits</b>	<b>85,525.00</b>	<b>80,115.89</b>	<b>5,409.11</b>	<b>93.7%</b>
518 10 31 00 Office & Oper Sup - Non Dept	200.00	18.15	181.85	9.1%
518 10 34 01 Office Supplies - Central	6,000.00	5,220.61	779.39	87.0%
518 10 34 02 Printing & Binding - Central	1,000.00	1,370.58	(370.58)	137.1%
518 10 35 00 Small Tools & Equip - Non Dept	500.00	151.93	348.07	30.4%
518 11 31 00 Office & Oper Sup - Personnel	100.00	6.57	93.43	6.6%
518 11 35 00 Small Tools & Equip - Personnel	150.00	0.00	150.00	0.0%
518 30 31 00 Oper Supplies - Facilities	500.00	495.02	4.98	99.0%
518 30 31 01 Oper Supplies - Rec Bldg	3,500.00	1,283.33	2,216.67	36.7%
518 30 31 02 Oper Supplies - PSB Bldg	3,500.00	3,220.90	279.10	92.0%
518 30 31 03 Oper Supplies - PWF	3,000.00	4,074.45	(1,074.45)	135.8%
518 30 31 04 Oper Supplies - CH	5,500.00	4,198.03	1,301.97	76.3%
518 30 31 05 Oper Supplies - Parks Structures	1,000.00	1,026.78	(26.78)	102.7%
518 30 31 06 Oper Supplies - Landscaping	500.00	0.00	500.00	0.0%
518 30 35 00 Small Tools & Equip - Facilities	1,500.00	1,433.80	66.20	95.6%
518 81 35 00 Small Tools & Equip - I/S	2,500.00	2,957.99	(457.99)	118.3%
<b>030 Supplies</b>	<b>29,450.00</b>	<b>25,458.14</b>	<b>3,991.86</b>	<b>86.4%</b>
518 10 41 01 Annual Audit - Non Dept	20,000.00	16,818.80	3,181.20	84.1%
518 10 42 00 Communication - Non Dept	12,500.00	16,033.99	(3,533.99)	128.3%
518 10 42 01 Postage - Non Dept	14,000.00	12,532.85	1,467.15	89.5%
518 10 43 00 Travel - Non Dept	100.00	0.00	100.00	0.0%
518 10 45 00 Oper Rentals - Copier - Non Dept	4,000.00	2,824.52	1,175.48	70.6%
518 10 48 98 Interfd ERR Replace - Non Dept	2,719.00	2,719.00	0.00	100.0%
518 10 48 99 Interfd ERR R & M - Non Dept	2,000.00	1,752.54	247.46	87.6%
518 10 49 00 Miscellaneous - Non Dept	27,000.00	29,934.71	(2,934.71)	110.9%
518 10 49 01 Town Topics/Citizen Communication	10,000.00	13,524.39	(3,524.39)	135.2%
518 10 49 02 Notary	250.00	129.96	120.04	52.0%
518 10 49 03 Dues/Member/Subscriptions - Non Dept	150.00	27.00	123.00	18.0%
518 10 49 04 Reg & Tuition - Non Dept	150.00	240.00	(90.00)	160.0%
518 11 41 00 Prof Svcs - Personnel	12,500.00	13,560.36	(1,060.36)	108.5%
518 11 41 01 Advertising - Personnel	0.00	629.00	(629.00)	0.0%
518 11 41 02 Drug & Alcohol - Personnel	750.00	805.00	(55.00)	107.3%
518 11 43 00 Travel - Personnel	50.00	0.00	50.00	0.0%
518 11 49 00 Miscellaneous - Personnel	100.00	33.38	66.62	33.4%
518 11 49 01 Dues/Member/Subscriptions - Personnel	200.00	0.00	200.00	0.0%
518 11 49 02 Meals - Other Than Travel/Train	50.00	0.00	50.00	0.0%
518 11 49 03 Reg & Tuition - Personnel	250.00	60.00	190.00	24.0%
518 20 43 01 Excise Tax - Time/Temp Rental	0.00	32.38	(32.38)	0.0%
518 30 41 00 Advertising - Fac/Equip	0.00	0.00	0.00	0.0%
518 30 41 01 Contract Maintenance	52,620.00	47,551.08	5,068.92	90.4%
518 30 41 02 General Fund Property Maint	1,500.00	0.00	1,500.00	0.0%
518 30 42 00 Communication - Fac/Equip	1,100.00	1,064.32	35.68	96.8%
518 30 45 01 Oper Rentals - Fac/Equip	100.00	0.00	100.00	0.0%
518 30 45 99 Rental Space In ERR Garage	4,700.00	4,706.00	(6.00)	100.1%
518 30 46 00 Insurance	313,000.00	312,548.50	451.50	99.9%
518 30 46 01 Insurance Deductible	2,000.00	2,000.00	0.00	100.0%
518 30 47 00 Public Utility Services - City Hall	15,000.00	13,787.06	1,212.94	91.9%

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 5

001 General Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
--------------	--------------	--------------	-----------	--

**518 Central Services**

518 30 48 00	Rep & Maint - Fac/Equip	100.00	0.00	100.00	0.0%
518 30 48 01	Rep & Maint - Rec Bldg	5,000.00	6,309.03	(1,309.03)	126.2%
518 30 48 02	Rep & Maint - City Hall	11,000.00	11,345.50	(345.50)	103.1%
518 30 48 03	Rep & Maint - PW	13,000.00	12,718.16	281.84	97.8%
518 30 48 04	Rep & Maint - PSB	5,000.00	1,847.43	3,152.57	36.9%
518 30 48 05	Rep & Maint - Time/Temp	700.00	0.00	700.00	0.0%
518 30 48 06	Rep & Maint - Parks Structures	500.00	59.80	440.20	12.0%
518 30 48 98	Interfd ERR Replace - Fac/Equip	3,100.00	3,100.00	0.00	100.0%
518 30 48 99	Interfd ERR R & M - Facilities	4,000.00	3,585.77	414.23	89.6%
518 30 49 00	Miscellaneous - Fac/Equip	700.00	1,204.13	(504.13)	172.0%
518 30 49 01	Alarm Monitoring - City Hall	0.00	0.00	0.00	0.0%
518 61 40 01	Judgements And Settlements	0.00	0.00	0.00	0.0%
518 63 40 00	General Grants, Financial Assistance & Other Distributions To Local Governments	0.00	0.00	0.00	0.0%
518 81 41 01	Prof Svcs - I/S	79,350.00	80,951.90	(1,601.90)	102.0%
518 81 41 02	Web Design & Maintenance	5,000.00	2,316.51	2,683.49	46.3%
518 81 42 00	Communication/Internet - I/S	8,000.00	3,190.83	4,809.17	39.9%
518 81 48 00	Rep & Maint - I/S	0.00	0.00	0.00	0.0%
518 81 48 98	Interfd ERR Replace - I/S	0.00	0.00	0.00	0.0%
518 81 48 99	Interfd ERR R & M - I/S	0.00	0.00	0.00	0.0%
518 81 49 01	Software Licenses	23,500.00	18,057.89	5,442.11	76.8%
<b>040 Other Services and Charges</b>		<b>655,739.00</b>	<b>638,001.79</b>	<b>17,737.21</b>	<b>97.3%</b>
597 10 00 01	Transfer Out To Street	10,000.00	10,000.00	0.00	100.0%
597 10 00 02	Transfer Out To Property Tax	254,912.00	255,152.12	(240.12)	100.1%
597 10 00 03	Transfer Out To Light Maint	52,680.00	26,882.64	25,797.36	51.0%
597 10 00 04	Transfer Out To C.R.	0.00	0.00	0.00	0.0%
597 10 00 05	Transfer Out To Water Capital (ARPA)	290,000.00	290,000.00	0.00	100.0%
<b>090 Interfund</b>		<b>607,592.00</b>	<b>582,034.76</b>	<b>25,557.24</b>	<b>95.8%</b>
591 18 70 10	Lease Payments - Non-Dept	0.00	7,905.92	(7,905.92)	0.0%
<b>091 Lease Payments</b>		<b>0.00</b>	<b>7,905.92</b>	<b>(7,905.92)</b>	<b>0.0%</b>
594 18 62 00	Buildings & Structures - Facilities	0.00	0.00	0.00	0.0%
594 18 63 00	Other Improvements - Facilities	0.00	0.00	0.00	0.0%
594 18 64 00	Machinery & Equipment - I/S	12,100.00	10,541.84	1,558.16	87.1%
594 18 64 01	Machinery & Equipment - Facilities	26,333.00	26,185.89	147.11	99.4%
<b>094 Capital Expenditures</b>		<b>38,433.00</b>	<b>36,727.73</b>	<b>1,705.27</b>	<b>95.6%</b>
<b>518 Central Services</b>		<b>1,642,439.00</b>	<b>1,597,831.23</b>	<b>44,607.77</b>	<b>97.3%</b>

**521 Law Enforcement**

521 10 10 00	Sal & Wages - Civil Svc	3,065.00	3,060.00	5.00	99.8%
521 22 10 00	Sal & Wages - Police	1,255,995.00	993,504.25	262,490.75	79.1%
521 22 11 00	Overtime - Police	30,000.00	50,447.58	(20,447.58)	168.2%
521 22 12 00	Major Holiday Compensation	6,500.00	5,053.33	1,446.67	77.7%
521 22 13 00	Emphasis Patrol Overtime	15,000.00	2,752.29	12,247.71	18.3%
521 22 14 00	Reimbursable Overtime	8,000.00	301.08	7,698.92	3.8%
<b>010 Salaries and Wages</b>		<b>1,318,560.00</b>	<b>1,055,118.53</b>	<b>263,441.47</b>	<b>80.0%</b>

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 6

001 General Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>521 Law Enforcement</b>				
521 10 20 00 Personnel Benefits - Civil Svc	560.00	544.86	15.14	97.3%
521 22 20 00 Personnel Benefits - Police	474,160.00	350,955.94	123,204.06	74.0%
521 22 20 01 LEOFF I Medical Premiums	9,445.00	8,942.64	502.36	94.7%
521 22 20 02 LEOFF I Long Term Care Premiums	600.00	682.80	(82.80)	113.8%
521 22 20 03 LEOFF I Other Medical Costs	4,000.00	4,154.53	(154.53)	103.9%
<b>020 Personnel Benefits</b>	<b>488,765.00</b>	<b>365,280.77</b>	<b>123,484.23</b>	<b>74.7%</b>
521 10 31 00 Office Supplies - Civil Svc	50.00	8.81	41.19	17.6%
521 22 31 00 Office & Oper Sup - Police	5,300.00	4,468.42	831.58	84.3%
521 22 35 00 Small Tools & Equip - Police	3,350.00	3,150.84	199.16	94.1%
<b>030 Supplies</b>	<b>8,700.00</b>	<b>7,628.07</b>	<b>1,071.93</b>	<b>87.7%</b>
521 10 41 00 Prof Svcs - Civil Svc	2,700.00	2,420.00	280.00	89.6%
521 10 41 01 Advertising - Civil Svc	0.00	106.89	(106.89)	0.0%
521 10 43 00 Travel - Civil Svc	100.00	0.00	100.00	0.0%
521 10 49 00 Miscellaneous - Civil Svc	1,550.00	1,852.56	(302.56)	119.5%
521 10 49 01 Meals - Other Than Travel/Train	1,300.00	835.06	464.94	64.2%
521 10 49 02 Reg & Tuition - Civil Svc	250.00	0.00	250.00	0.0%
521 22 41 00 Prof Svcs - Police	130,700.00	124,470.35	6,229.65	95.2%
521 22 42 00 Communication - Police	15,500.00	9,747.96	5,752.04	62.9%
521 22 43 00 Travel - Police	3,500.00	1,797.50	1,702.50	51.4%
521 22 45 00 Oper Rentals - Copier - Police	5,385.00	1,304.58	4,080.42	24.2%
521 22 48 00 Rep & Maint - Police	3,500.00	1,647.25	1,852.75	47.1%
521 22 48 98 Interfd ERR Replace - Police	88,336.00	88,336.00	0.00	100.0%
521 22 48 99 Interfd ERR R & M - Police	64,100.00	49,233.79	14,866.21	76.8%
521 22 49 00 Miscellaneous - Police	600.00	870.82	(270.82)	145.1%
521 22 49 01 Uniforms/Clothing/Laundry	8,500.00	7,700.64	799.36	90.6%
521 22 49 02 Reg & Tuition - Police	10,000.00	170.00	9,830.00	1.7%
521 22 49 03 Dues/Member/Subscriptions - Police	575.00	310.00	265.00	53.9%
521 22 49 04 CJF Programs	9,165.00	7,686.71	1,478.29	83.9%
521 22 49 05 Reimbursable Programs	9,000.00	10,333.76	(1,333.76)	114.8%
521 22 49 06 Chaplaincy Program	0.00	0.00	0.00	0.0%
521 22 49 07 Community Outreach	1,500.00	1,366.36	133.64	91.1%
<b>040 Other Services and Charges</b>	<b>356,261.00</b>	<b>310,190.23</b>	<b>46,070.77</b>	<b>87.1%</b>
521 22 41 01 Pierce Co Radio Communication	12,150.00	0.00	12,150.00	0.0%
521 22 41 02 Dispatching - Lesa	86,740.00	86,740.00	0.00	100.0%
521 22 41 03 WACIC/NCIC	2,400.00	2,400.00	0.00	100.0%
521 22 41 04 Records	12,950.00	12,030.00	920.00	92.9%
521 22 41 05 IT Charges	35,640.00	32,200.00	3,440.00	90.3%
<b>050 Intergovt Services and Taxes</b>	<b>149,880.00</b>	<b>133,370.00</b>	<b>16,510.00</b>	<b>89.0%</b>
591 21 70 22 Lease Payments - Police	0.00	7,239.61	(7,239.61)	0.0%
<b>091 Lease Payments</b>	<b>0.00</b>	<b>7,239.61</b>	<b>(7,239.61)</b>	<b>0.0%</b>
594 21 64 00 Machinery & Equipment - Police	65,591.00	65,523.81	67.19	99.9%
<b>094 Capital Expenditures</b>	<b>65,591.00</b>	<b>65,523.81</b>	<b>67.19</b>	<b>99.9%</b>
<b>521 Law Enforcement</b>	<b>2,387,757.00</b>	<b>1,944,351.02</b>	<b>443,405.98</b>	<b>81.4%</b>

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 7

001 General Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>522 Fire/EMS</b>				
522 20 40 00 Tacoma Contract - Fire	232,848.00	232,848.00	0.00	100.0%
522 20 41 00 Tacoma Contract - EMS	562,040.00	562,040.04	(0.04)	100.0%
522 Fire/EMS	794,888.00	794,888.04	(0.04)	100.0%
<b>523 Jail Costs</b>				
523 60 40 01 Jail	30,000.00	8,138.08	21,861.92	27.1%
523 60 40 02 Jail (Medical Serv)	500.00	0.00	500.00	0.0%
523 Jail Costs	30,500.00	8,138.08	22,361.92	26.7%
<b>524 Protective Inspections</b>				
524 20 10 00 Sal & Wages - Building	54,880.00	54,232.30	647.70	98.8%
010 Salaries and Wages	54,880.00	54,232.30	647.70	98.8%
524 20 20 00 Personnel Benefits - Building	22,790.00	21,241.75	1,548.25	93.2%
020 Personnel Benefits	22,790.00	21,241.75	1,548.25	93.2%
524 20 31 00 Office & Oper Sup - Building	500.00	862.93	(362.93)	172.6%
524 20 35 00 Small Tools & Equip - Building	250.00	587.99	(337.99)	235.2%
030 Supplies	750.00	1,450.92	(700.92)	193.5%
524 20 41 01 Bldg Inspec/Plan Review	56,800.00	47,775.47	9,024.53	84.1%
524 20 41 02 Eng Inspec/Plan Review	0.00	0.00	0.00	0.0%
524 20 41 03 Prof Svcs - Building	3,000.00	4,478.43	(1,478.43)	149.3%
524 20 42 00 Communication- Building	200.00	180.09	19.91	90.0%
524 20 43 00 Travel - Building	200.00	0.00	200.00	0.0%
524 20 48 98 Interfd ERR Replace - Building	0.00	0.00	0.00	0.0%
524 20 48 99 Interfd ERR R & M - Building	0.00	0.00	0.00	0.0%
524 20 49 00 Dues/Member/Subscriptions - Building	150.00	192.50	(42.50)	128.3%
524 20 49 01 Reg & Tuition - Building	200.00	249.00	(49.00)	124.5%
040 Other Services and Charges	60,550.00	52,875.49	7,674.51	87.3%
594 24 64 00 Machinery & Equipment - Building	0.00	1,093.85	(1,093.85)	0.0%
094 Capital Expenditures	0.00	1,093.85	(1,093.85)	0.0%
524 Protective Inspections	138,970.00	130,894.31	8,075.69	94.2%
<b>525 Emergency Management</b>				
525 60 10 00 Sal & Wages - Emg Mgmt	7,940.00	5,837.04	2,102.96	73.5%
010 Salaries and Wages	7,940.00	5,837.04	2,102.96	73.5%
525 60 20 00 Personnel Benefits - Emg Mgmt	2,290.00	1,433.09	856.91	62.6%
020 Personnel Benefits	2,290.00	1,433.09	856.91	62.6%
525 60 41 00 Emg Mgmt Dues	0.00	0.00	0.00	0.0%
050 Intergovt Services and Taxes	0.00	0.00	0.00	0.0%
594 25 64 00 Machinery & Equipment - Emg Mgmt	0.00	0.00	0.00	0.0%

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 8

001 General Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>525 Emergency Management</b>				
094 Capital Expenditures	0.00	0.00	0.00	0.0%
<b>525 Emergency Management</b>	<b>10,230.00</b>	<b>7,270.13</b>	<b>2,959.87</b>	<b>71.1%</b>
<b>553 Conservation</b>				
553 70 40 00 Pollution Control	5,280.00	5,278.00	2.00	100.0%
<b>553 Conservation</b>	<b>5,280.00</b>	<b>5,278.00</b>	<b>2.00</b>	<b>100.0%</b>
<b>554 Animal Control</b>				
554 30 41 00 Animal Control	10,000.00	9,176.50	823.50	91.8%
<b>554 Animal Control</b>	<b>10,000.00</b>	<b>9,176.50</b>	<b>823.50</b>	<b>91.8%</b>
<b>558 Planning &amp; Community Devel</b>				
558 60 10 00 Sal & Wages - Planning	58,280.00	57,828.70	451.30	99.2%
010 Salaries and Wages	58,280.00	57,828.70	451.30	99.2%
558 60 20 00 Personnel Benefits - Planning	22,790.00	22,225.93	564.07	97.5%
020 Personnel Benefits	22,790.00	22,225.93	564.07	97.5%
558 60 31 00 Office & Oper Sup - Planning	500.00	679.54	(179.54)	135.9%
558 60 35 00 Small Tools & Equip - Planning	250.00	588.00	(338.00)	235.2%
030 Supplies	750.00	1,267.54	(517.54)	169.0%
558 60 41 00 Prof Svcs - Planning	129,500.00	124,689.18	4,810.82	96.3%
558 60 41 01 Advertising - Planning	500.00	297.35	202.65	59.5%
558 60 41 02 Recording Software Services	0.00	0.00	0.00	0.0%
558 60 42 00 Communication - Planning	200.00	180.09	19.91	90.0%
558 60 43 00 Travel - Planning	200.00	0.00	200.00	0.0%
558 60 48 98 Interfd ERR Replace - Planning	300.00	300.00	0.00	100.0%
558 60 48 99 Interfd ERR R & M - Planning	200.00	166.00	34.00	83.0%
558 60 49 00 Miscellaneous - Planning	50.00	342.90	(292.90)	685.8%
558 60 49 01 Reg & Tuition - Planning	200.00	200.00	0.00	100.0%
558 60 49 02 Dues/Member/Subscriptions - Planning	3,250.00	3,227.50	22.50	99.3%
558 60 49 03 Printing & Binding - Planning	2,800.00	2,743.24	56.76	98.0%
040 Other Services and Charges	137,200.00	132,146.26	5,053.74	96.3%
594 58 64 00 Machinery & Equipment - Planning	0.00	1,093.84	(1,093.84)	0.0%
094 Capital Expenditures	0.00	1,093.84	(1,093.84)	0.0%
<b>558 Planning &amp; Community Devel</b>	<b>219,020.00</b>	<b>214,562.27</b>	<b>4,457.73</b>	<b>98.0%</b>
<b>566 Substance Abuse</b>				
566 66 49 00 Substance Abuse Fee	2,208.00	2,118.17	89.83	95.9%
<b>566 Substance Abuse</b>	<b>2,208.00</b>	<b>2,118.17</b>	<b>89.83</b>	<b>95.9%</b>

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 9

001 General Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>571 Recreation</b>				
571 10 10 00 Sal & Wages - Rec	236,100.00	244,746.44	(8,646.44)	103.7%
571 10 11 00 Overtime - Rec	5,500.00	3,201.12	2,298.88	58.2%
571 10 12 00 Casual & Seasonal Labor - Rec	79,560.00	85,549.29	(5,989.29)	107.5%
010 Salaries & Wages	321,160.00	333,496.85	(12,336.85)	103.8%
571 10 20 00 Personnel Benefits - Rec	108,700.00	111,081.95	(2,381.95)	102.2%
020 Personnel Benefits	108,700.00	111,081.95	(2,381.95)	102.2%
571 10 31 00 Office Supplies - Rec	600.00	969.09	(369.09)	161.5%
571 10 31 01 Oper Supplies - Rec	3,000.00	3,024.42	(24.42)	100.8%
571 10 31 02 Senior Program Supplies	15,400.00	6,673.13	8,726.87	43.3%
571 10 31 03 Youth Supplies	1,200.00	663.05	536.95	55.3%
571 10 31 04 Janitorial Supplies - Rec Bldg	6,000.00	7,187.34	(1,187.34)	119.8%
571 10 35 00 Small Tools & Equip - Rec	2,000.00	1,453.48	546.52	72.7%
030 Supplies	28,200.00	19,970.51	8,229.49	70.8%
571 10 41 00 Senior Trips	4,814.00	2,658.50	2,155.50	55.2%
571 10 41 01 Prof Svcs - Rec	4,450.00	3,484.00	966.00	78.3%
571 10 42 00 Postage - Rec	2,500.00	0.00	2,500.00	0.0%
571 10 42 01 Communication - Rec	0.00	0.00	0.00	0.0%
571 10 43 00 Travel - Rec	600.00	0.00	600.00	0.0%
571 10 45 01 Oper Rentals - Copier - Rec	2,450.00	915.39	1,534.61	37.4%
571 10 47 00 Public Utility Services - Rec	20,000.00	16,933.39	3,066.61	84.7%
571 10 49 00 Miscellaneous - Rec	2,000.00	1,507.85	492.15	75.4%
571 10 49 01 Printing & Binding - Rec	1,000.00	0.00	1,000.00	0.0%
571 10 49 02 Reg & Tuition - Rec	800.00	0.00	800.00	0.0%
571 10 49 03 Dues/Member/Subscriptions - Rec	400.00	172.00	228.00	43.0%
571 20 41 01 Adult Basketball - Referees	1,500.00	0.00	1,500.00	0.0%
571 20 41 02 Adult Baseball - Umpires	2,000.00	0.00	2,000.00	0.0%
571 20 49 03 Indoor Soccer	900.00	1,279.56	(379.56)	142.2%
571 20 49 04 Flag Football	700.00	89.27	610.73	12.8%
571 20 49 05 5k Race	0.00	0.00	0.00	0.0%
571 20 49 06 Instructor Fees	38,500.00	35,286.70	3,213.30	91.7%
571 20 49 07 Youth Basketball/Youth Referees	8,000.00	7,454.56	545.44	93.2%
571 20 49 08 Adult Basketball	800.00	696.18	103.82	87.0%
571 20 49 09 Youth Baseball	10,000.00	7,840.38	2,159.62	78.4%
571 20 49 10 Adult Baseball	700.00	0.00	700.00	0.0%
040 Services	102,114.00	78,317.78	23,796.22	76.7%
571 20 43 00 Excise Tax - Participation Fees/Rentals	1,500.00	720.03	779.97	48.0%
050 Facilities	1,500.00	720.03	779.97	48.0%
591 71 70 00 Lease Payments - Recreation	0.00	1,177.37	(1,177.37)	0.0%
091 Lease Payments	0.00	1,177.37	(1,177.37)	0.0%
594 71 64 00 Machinery & Equipment - Rec	0.00	0.00	0.00	0.0%
094 Capital Expenditures	0.00	0.00	0.00	0.0%
<b>571 Recreation</b>	<b>561,674.00</b>	<b>544,764.49</b>	<b>16,909.51</b>	<b>97.0%</b>

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 10

001 General Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>572 Libraries</b>				
572 21 49 00 Library Services	12,000.00	13,061.00	(1,061.00)	108.8%
572 Libraries	12,000.00	13,061.00	(1,061.00)	108.8%
<b>573 Community Events</b>				
573 90 49 01 Community Events	53,650.00	71,810.79	(18,160.79)	133.9%
573 Community Events	53,650.00	71,810.79	(18,160.79)	133.9%
<b>576 Park Facilities</b>				
576 20 10 00 Sal & Wages - Pool	28,575.00	32,615.13	(4,040.13)	114.1%
576 20 11 00 Overtime - Pool	1,500.00	1,034.48	465.52	69.0%
576 20 12 00 Casual & Seasonal Labor - Pool	160,210.00	159,851.78	358.22	99.8%
576 80 10 00 Sal & Wages - Parks	133,400.00	124,805.64	8,594.36	93.6%
576 80 11 00 Overtime - Parks	1,500.00	1,166.67	333.33	77.8%
576 80 12 00 Casual & Seasonal Labor - Parks	16,520.00	11,340.60	5,179.40	68.6%
010 Salaries and Wages	341,705.00	330,814.30	10,890.70	96.8%
576 20 20 00 Personnel Benefits - Pool	34,100.00	36,773.33	(2,673.33)	107.8%
576 80 20 00 Personnel Benefits - Parks	78,800.00	67,581.71	11,218.29	85.8%
020 Personnel Benefits	112,900.00	104,355.04	8,544.96	92.4%
576 20 31 00 Office Supplies - Pool	300.00	117.86	182.14	39.3%
576 20 31 01 Oper Supplies - Pool Chemicals	24,000.00	24,691.93	(691.93)	102.9%
576 20 31 02 Janitorial Supplies - Pool	3,000.00	2,850.02	149.98	95.0%
576 20 31 03 Oper Supplies - Pool	12,500.00	12,538.37	(38.37)	100.3%
576 20 31 04 Repair Supplies - Pool	10,000.00	484.39	9,515.61	4.8%
576 20 31 05 Swim Team Supplies	0.00	0.00	0.00	0.0%
576 20 35 00 Small Tools & Equip - Pool	3,000.00	3,044.30	(44.30)	101.5%
576 80 31 00 Office Supplies - Parks	100.00	151.38	(51.38)	151.4%
576 80 31 01 Janitorial Supplies - Parks Structures	1,000.00	401.00	599.00	40.1%
576 80 31 02 Oper Supplies - Parks	15,000.00	12,105.07	2,894.93	80.7%
576 80 35 00 Small Tools & Equip - Parks	1,500.00	1,202.07	297.93	80.1%
030 Supplies	70,400.00	57,586.39	12,813.61	81.8%
576 20 41 00 Prof Svcs - Pool	3,000.00	2,549.00	451.00	85.0%
576 20 45 00 Oper Rentals - Pool	300.00	0.00	300.00	0.0%
576 20 47 00 Public Utility Services - Pool	30,000.00	31,593.81	(1,593.81)	105.3%
576 20 48 00 Rep & Maint - Pool	3,000.00	605.14	2,394.86	20.2%
576 20 49 01 Printing & Binding - Pool	0.00	0.00	0.00	0.0%
576 20 49 02 Miscellaneous - Pool	2,500.00	3,273.04	(773.04)	130.9%
576 20 49 03 Swim Team League Registration	2,700.00	2,662.10	37.90	98.6%
576 80 41 00 Prof Svcs - Parks	1,500.00	201.60	1,298.40	13.4%
576 80 41 01 Advertising - Parks	0.00	0.00	0.00	0.0%
576 80 42 00 Communication - Parks	2,000.00	1,080.42	919.58	54.0%
576 80 45 00 Oper Rentals - Copier - Parks	300.00	101.73	198.27	33.9%
576 80 47 00 Public Utility Services - Parks	43,000.00	44,483.19	(1,483.19)	103.4%
576 80 47 01 Dumping Fees - Parks	1,500.00	1,666.97	(166.97)	111.1%
576 80 48 00 Rep & Maint - Parks	10,000.00	9,458.88	541.12	94.6%
576 80 48 98 Interfd ERR Replace - Parks	17,050.00	17,050.00	0.00	100.0%
576 80 48 99 Interfd ERR R & M - Parks	12,200.00	7,356.02	4,843.98	60.3%

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 11

001 General Fund

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
--------------	--------------	--------------	-----------	--

576 Park Facilities

576 80 49 00	Miscellaneous - Parks	500.00	1,044.24	(544.24)	208.8%
576 80 49 01	Uniforms/Clothing/Laundry	0.00	0.00	0.00	0.0%
040 Other Services and Charges		129,550.00	123,126.14	6,423.86	95.0%
576 20 43 00	Excise Tax - Pool Revenue	21,000.00	20,878.17	121.83	99.4%
050 Intergovt Services and Taxes		21,000.00	20,878.17	121.83	99.4%
591 76 70 80	Lease Payments - Parks	0.00	130.81	(130.81)	0.0%
091 Lease Payments		0.00	130.81	(130.81)	0.0%
594 76 61 00	Land - Parks	0.00	0.00	0.00	0.0%
594 76 62 00	Buildings & Structures - Parks	0.00	0.00	0.00	0.0%
594 76 63 01	Other Improvements - Parks	35,000.00	12,844.23	22,155.77	36.7%
594 76 64 00	Machinery & Equipment - Parks	17,552.00	18,718.97	(1,166.97)	106.6%
094 Capital Expenditures		52,552.00	31,563.20	20,988.80	60.1%
<b>576 Park Facilities</b>		<b>728,107.00</b>	<b>668,454.05</b>	<b>59,652.95</b>	<b>91.8%</b>

580 Non Expenditures

582 10 00 00	Deposit Refunds	0.00	18,410.01	(18,410.01)	0.0%
586 00 00 01	Permit Deposit Applied	0.00	0.00	0.00	0.0%
588 10 00 01	Prior Period Adjustments (Incl. UCP remittance)	0.00	0.00	0.00	0.0%
589 00 00 00	Machinery	0.00	0.00	0.00	0.0%
589 00 00 99	Payroll EE Deduction Clearing	0.00	0.00	0.00	0.0%
<b>580 Non Expenditures</b>		<b>0.00</b>	<b>18,410.01</b>	<b>(18,410.01)</b>	<b>0.0%</b>

<b>Fund Expenditures:</b>	<b>8,416,423.00</b>	<b>7,635,953.12</b>	<b>780,469.88</b>	<b>90.7%</b>
---------------------------	---------------------	---------------------	-------------------	--------------

<b>Fund Excess/(Deficit):</b>	<b>(8,416,423.00)</b>	<b>(7,635,953.12)</b>	
-------------------------------	-----------------------	-----------------------	--



## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 12

101 City Street Fund

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>542 Streets - Maintenance</b>				
542 30 10 00	Sal & Wages - Street Reg	55,750.00	94,483.94	(38,733.94) 169.5%
542 30 11 00	Overtime - Street Reg	5,475.00	6,911.84	(1,436.84) 126.2%
542 30 12 00	Casual & Seasonal Labor - Street Reg	17,135.00	14,676.77	2,458.23 85.7%
542 63 10 00	Sal & Wages - St Light	6,080.00	3,738.56	2,341.44 61.5%
542 63 11 00	Overtime - St Light	200.00	124.26	75.74 62.1%
542 80 10 00	Sal & Wages - St Beaut	21,705.00	13,403.87	8,301.13 61.8%
542 80 11 00	Overtime - St Beaut	1,000.00	334.29	665.71 33.4%
542 80 12 00	Casual & Seasonal Labor - St Beaut	4,615.00	4,957.19	(342.19) 107.4%
<b>010 Salaries and Wages</b>		<b>111,960.00</b>	<b>138,630.72</b>	<b>(26,670.72) 123.8%</b>
542 30 20 00	Personnel Benefits - Street Reg	27,265.00	41,893.77	(14,628.77) 153.7%
542 30 20 01	Contract Benefits - Street Reg	700.00	661.72	38.28 94.5%
542 30 20 02	Unemployment Compensation - Street	0.00	0.00	0.00 0.0%
542 63 20 00	Personnel Benefits - St Light	2,850.00	1,570.95	1,279.05 55.1%
542 80 20 00	Personnel Benefits - St Beaut	11,565.00	6,349.26	5,215.74 54.9%
<b>020 Personnel Benefits</b>		<b>42,380.00</b>	<b>50,475.70</b>	<b>(8,095.70) 119.1%</b>
542 30 31 01	Office Supplies - Street Reg	500.00	492.97	7.03 98.6%
542 30 31 02	Oper Supplies - Street Reg	13,000.00	15,670.42	(2,670.42) 120.5%
542 30 31 03	Oper Supplies - Street Crack Sealing	5,000.00	4,286.28	713.72 85.7%
542 30 35 00	Small Tools & Equip - Street Reg	2,000.00	1,403.45	596.55 70.2%
542 63 31 00	Oper Supplies - St Light	6,000.00	993.87	5,006.13 16.6%
542 63 35 00	Small Tools & Equip - St Light	500.00	922.01	(422.01) 184.4%
542 80 31 01	Oper Supplies - St Beaut	2,500.00	2,967.47	(467.47) 118.7%
542 80 31 02	Oper Supplies - Flower Baskets	5,000.00	5,306.31	(306.31) 106.1%
542 80 31 04	Oper Supplies - Beautification	9,000.00	9,201.07	(201.07) 102.2%
542 80 31 05	Banners/Flags	2,000.00	1,513.48	486.52 75.7%
542 80 35 00	Small Tools & Equip - St Beaut	250.00	757.82	(507.82) 303.1%
<b>030 Supplies</b>		<b>45,750.00</b>	<b>43,515.15</b>	<b>2,234.85 95.1%</b>
542 30 41 00	Prof Svcs - Street Reg	10,000.00	8,567.55	1,432.45 85.7%
542 30 41 01	Advertising - Street Reg	100.00	0.00	100.00 0.0%
542 30 42 00	Communication - Street Reg	2,500.00	1,238.38	1,261.62 49.5%
542 30 43 00	Travel - Street Reg	50.00	16.50	33.50 33.0%
542 30 45 00	Oper Rentals - Copier - Street Reg	750.00	218.86	531.14 29.2%
542 30 45 01	Equipment Rentals - Street Reg	0.00	0.00	0.00 0.0%
542 30 45 99	Land Rental - Street	22,335.00	22,335.00	0.00 100.0%
542 30 47 01	Dumping Fees - Street	3,000.00	4,567.81	(1,567.81) 152.3%
542 30 47 02	Electricity & Gas/Bldg - Street	3,500.00	2,378.09	1,121.91 67.9%
542 30 47 03	Electricity/Traffic Lights	1,000.00	972.66	27.34 97.3%
542 30 48 01	Rep & Maint - Street Maint	26,000.00	20,524.81	5,475.19 78.9%
542 30 48 98	Interd ERR Replacement - Street	32,494.00	32,494.00	0.00 100.0%
542 30 48 99	Interfd ERR R & M - Street	21,500.00	20,366.68	1,133.32 94.7%
542 30 49 01	Miscellaneous - Street Reg	500.00	0.00	500.00 0.0%
542 30 49 02	Judgements - Street Reg	1,000.00	0.00	1,000.00 0.0%
542 30 49 03	Dues/Member/Subscriptions - Street Reg	1,075.00	189.00	886.00 17.6%
542 30 49 04	Reg & Tuition - Street Reg	100.00	0.00	100.00 0.0%
542 63 47 00	Electricity/Street Lights	15,000.00	15,125.05	(125.05) 100.8%
542 63 48 01	Rep & Maint - St Light	2,000.00	0.00	2,000.00 0.0%
542 63 48 02	Pole Attachment Charge	5,000.00	4,407.94	592.06 88.2%
542 63 49 00	Miscellaneous - St Light	50.00	0.00	50.00 0.0%
542 80 47 00	Public Utility Services - St Beaut	600.00	1,230.23	(630.23) 205.0%

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 13

101 City Street Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>542 Streets - Maintenance</b>				
542 80 48 00 Street Tree Maintenance (contracted)	15,000.00	20,930.12	(5,930.12)	139.5%
542 80 49 03 Beautification Services (contracted)	20,000.00	15,850.32	4,149.68	79.3%
040 Other Services and Charges	183,554.00	171,413.00	12,141.00	93.4%
542 30 91 00 Interfd Service Charges	84,788.00	84,778.00	10.00	100.0%
090 Interfund	84,788.00	84,778.00	10.00	100.0%
594 32 62 00 Building Improvements - Street	0.00	0.00	0.00	0.0%
594 32 64 01 Machinery & Equipment - Street	11,000.00	11,000.00	0.00	100.0%
595 10 63 06 Project Engineering - Street	219,103.00	69,810.99	149,292.01	31.9%
595 32 63 01 Street Improvements	769,753.00	20,688.50	749,064.50	2.7%
595 63 63 00 Other Improvements - Street Light	15,000.00	0.00	15,000.00	0.0%
094 Capital Expenditures	1,014,856.00	101,499.49	913,356.51	10.0%
542 Streets - Maintenance	1,483,288.00	590,312.06	892,975.94	39.8%
<b>580 Non Expenditures</b>				
589 00 01 01 Other Non Expenditures	0.00	0.00	0.00	0.0%
580 Non Expenditures	0.00	0.00	0.00	0.0%
<b>591 Debt Service</b>				
591 95 70 00 Lease Payments - Street	0.00	357.72	(357.72)	0.0%
591 Debt Service	0.00	357.72	(357.72)	0.0%
<b>Fund Expenditures:</b>	<b>1,483,288.00</b>	<b>590,669.78</b>	<b>892,618.22</b>	<b>39.8%</b>
<b>Fund Excess/(Deficit):</b>	<b>(1,483,288.00)</b>	<b>(590,669.78)</b>		

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 14

105 Police Investigation Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>521 Law Enforcement</b>				
521 21 49 00    Miscellaneous Investigations	12,951.00	0.00	12,951.00	0.0%
521 Law Enforcement	12,951.00	0.00	12,951.00	0.0%
<b>Fund Expenditures:</b>	<b>12,951.00</b>	<b>0.00</b>	<b>12,951.00</b>	<b>0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>(12,951.00)</b>	<b>0.00</b>		

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 15

150 Cumulative Reserve Fund

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>597 Interfund Transfers</b>				
581 10 03 01    Transfer Out To PBCF	0.00	0.00	0.00	0.0%
597 10 01 01    Transfer Out To Street	0.00	0.00	0.00	0.0%
597 10 04 25    Transfer Out To Water	0.00	0.00	0.00	0.0%
597 10 04 30    Transfer Out To Sewer	0.00	0.00	0.00	0.0%
597 Interfund Transfers	0.00	0.00	0.00	0.0%
<b>Fund Expenditures:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>0.00</b>		

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 16

201 Park Bond Debt Service Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>591 Debt Service</b>				
591 75 72 01    Principal Loan Payment - Park Bond	115,000.00	115,000.00	0.00	100.0%
592 75 82 01    Interest Payment - Park Bond	313,200.00	313,550.00	(350.00)	100.1%
591 Debt Service	428,200.00	428,550.00	(350.00)	100.1%
<b>Fund Expenditures:</b>	<b>428,200.00</b>	<b>428,550.00</b>	<b>(350.00)</b>	<b>100.1%</b>
<b>Fund Excess/(Deficit):</b>	<b>(428,200.00)</b>	<b>(428,550.00)</b>		

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 17

301 Park Bond Capital Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>576 Park Facilities</b>				
594 76 62 03 Buildings & Structures - PBCF	200,000.00	91,543.35	108,456.65	45.8%
594 76 63 03 Other Improvements - PBCF	505,520.00	254,094.38	251,425.62	50.3%
594 76 64 03 Machinery & Equipment - PBCF	0.00	0.00	0.00	0.0%
<b>576 Park Facilities</b>	<b>705,520.00</b>	<b>345,637.73</b>	<b>359,882.27</b>	<b>49.0%</b>
<b>580 Non Expenditures</b>				
581 20 00 01 Principal Loan Payment To C.R.	766,660.00	766,660.31	(0.31)	100.0%
<b>580 Non Expenditures</b>	<b>766,660.00</b>	<b>766,660.31</b>	<b>(0.31)</b>	<b>100.0%</b>
<b>591 Debt Service</b>				
592 75 80 01 Interest Payment - Gen (Interfund Loan)	7,686.00	7,685.77	0.23	100.0%
592 75 83 01 Debt Service Issuance Costs	0.00	0.00	0.00	0.0%
<b>591 Debt Service</b>	<b>7,686.00</b>	<b>7,685.77</b>	<b>0.23</b>	<b>100.0%</b>
<b>597 Interfund Transfers</b>				
597 10 00 15 Transfer Out To Park Debt Srv Fund	0.00	0.00	0.00	0.0%
597 10 00 16 Transfer Out To General Fund	0.00	0.00	0.00	0.0%
597 10 00 17 Transfer Out To C.R. - Interfund Loan Pmt	0.00	0.00	0.00	0.0%
<b>597 Interfund Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Fund Expenditures:</b>	<b>1,479,866.00</b>	<b>1,119,983.81</b>	<b>359,882.19</b>	<b>75.7%</b>
<b>Fund Excess/(Deficit):</b>	<b>(1,479,866.00)</b>	<b>(1,119,983.81)</b>		

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 18

310 Reet

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>597 Interfund Transfers</b>				
597 06 00 01      Transfer Out From 1st 1/4	100,000.00	90,499.49	9,500.51	90.5%
597 06 00 02      Transfer Out From 2nd 1/4	0.00	0.00	0.00	0.0%
597 Interfund Transfers	100,000.00	90,499.49	9,500.51	90.5%
<b>Fund Expenditures:</b>	<b>100,000.00</b>	<b>90,499.49</b>	<b>9,500.51</b>	<b>90.5%</b>
<b>Fund Excess/(Deficit):</b>	<b>(100,000.00)</b>	<b>(90,499.49)</b>		

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 19

411 Trust Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining
580 Non Expenditures			
582 10 04 11 Trust Fund - Utility Deposits	0.00	10,835.00	(10,835.00) 0.0%
580 Non Expenditures	0.00	10,835.00	(10,835.00) 0.0%
<b>Fund Expenditures:</b>	<b>0.00</b>	<b>10,835.00</b>	<b>(10,835.00) 0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>(10,835.00)</b>	



## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 20

415 Storm Drain

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>531 Storm Drain</b>				
531 50 10 00 Sal & Wages - Storm	128,025.00	143,885.07	(15,860.07)	112.4%
531 50 11 00 Overtime - Storm	1,000.00	6,243.75	(5,243.75)	624.4%
531 50 12 00 Casual & Seasonal Labor - Storm	1,650.00	0.00	1,650.00	0.0%
010 Salaries and Wages	130,675.00	150,128.82	(19,453.82)	114.9%
531 50 20 00 Personnel Benefits - Storm	59,220.00	58,360.38	859.62	98.5%
531 50 20 01 Contract Benefits - Storm	700.00	661.72	38.28	94.5%
531 50 20 02 Unemployment Compensation - Storm	0.00	0.00	0.00	0.0%
020 Personnel Benefits	59,920.00	59,022.10	897.90	98.5%
531 50 31 01 Office Supplies - Storm	600.00	492.96	107.04	82.2%
531 50 31 02 Oper Supplies - Storm	3,000.00	1,592.54	1,407.46	53.1%
531 50 31 03 NPDES Public Outreach	10,000.00	10,105.03	(105.03)	101.1%
531 50 35 00 Small Tools & Equip - Storm	2,000.00	848.93	1,151.07	42.4%
030 Supplies	15,600.00	13,039.46	2,560.54	83.6%
531 50 41 00 Prof Svcs - Storm	40,000.00	29,175.30	10,824.70	72.9%
531 50 41 01 Advertising - Storm	200.00	91.57	108.43	45.8%
531 50 42 00 Communication - Storm	2,500.00	1,238.48	1,261.52	49.5%
531 50 42 01 Postage - Storm	2,000.00	2,100.74	(100.74)	105.0%
531 50 43 00 Travel - Storm	0.00	0.00	0.00	0.0%
531 50 45 00 Oper Rentals - Copier - Storm	850.00	218.84	631.16	25.7%
531 50 45 01 Oper Rentals - Storm	0.00	0.00	0.00	0.0%
531 50 45 99 Land Rental - Storm	21,835.00	21,835.00	0.00	100.0%
531 50 47 01 Dumping Fees - Storm	8,500.00	12,256.96	(3,756.96)	144.2%
531 50 47 02 Public Utility Services - Bldg - Storm	3,500.00	2,378.10	1,121.90	67.9%
531 50 48 00 Rep & Maint - Storm	15,000.00	1,719.14	13,280.86	11.5%
531 50 48 98 Interfd ERR Replace - Storm	46,546.00	46,546.00	0.00	100.0%
531 50 48 99 Interfd ERR R & M - Storm	14,800.00	14,966.38	(166.38)	101.1%
531 50 49 00 Miscellaneous - Storm	250.00	171.26	78.74	68.5%
531 50 49 01 Operation Permit	11,000.00	8,886.63	2,113.37	80.8%
531 50 49 02 Judgements - Storm	1,000.00	0.00	1,000.00	0.0%
531 50 49 03 Printing & Binding - Storm	500.00	187.20	312.80	37.4%
531 50 49 04 Reg & Tuition - Storm	500.00	0.00	500.00	0.0%
531 50 49 05 Dues/Member/Subscriptions - Storm	975.00	189.00	786.00	19.4%
531 50 49 06 Mailing Service - Storm	3,500.00	3,238.85	261.15	92.5%
040 Other Services and Charges	173,456.00	145,199.45	28,256.55	83.7%
531 50 44 00 Excise Tax - Storm	10,000.00	9,198.57	801.43	92.0%
531 50 44 01 City Utility Tax	31,584.00	31,460.23	123.77	99.6%
050 Intergovt Services and Taxes	41,584.00	40,658.80	925.20	97.8%
531 50 91 00 Interfd Service Charges	87,629.00	87,629.00	0.00	100.0%
090 Interfund	87,629.00	87,629.00	0.00	100.0%
591 31 70 00 Lease Payments - Storm	0.00	357.70	(357.70)	0.0%
091 Lease Payments	0.00	357.70	(357.70)	0.0%
<b>531 Storm Drain</b>	<b>508,864.00</b>	<b>496,035.33</b>	<b>12,828.67</b>	<b>97.5%</b>

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 21

415 Storm Drain

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>597 Interfund Transfers</b>				
597 00 00 10      Transfer Out To Storm Capital Fund	81,900.00	81,900.00	0.00	100.0%
597 Interfund Transfers	81,900.00	81,900.00	0.00	100.0%
<b>Fund Expenditures:</b>	<b>590,764.00</b>	<b>577,935.33</b>	<b>12,828.67</b>	<b>97.8%</b>
<b>Fund Excess/(Deficit):</b>	<b>(590,764.00)</b>	<b>(577,935.33)</b>		

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 22

416 Storm Improvement Fund

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>531 Storm Drain</b>				
594 31 62 00 Building Improvements - Storm Capital	0.00	0.00	0.00	0.0%
594 31 63 00 Storm Improvements - Storm Capital	411,400.00	394,683.13	16,716.87	95.9%
594 31 63 01 Project Engineering - Storm Capital	48,800.00	0.00	48,800.00	0.0%
594 31 64 00 Machinery & Equipment - Storm	0.00	0.00	0.00	0.0%
<b>531 Storm Drain</b>	<b>460,200.00</b>	<b>394,683.13</b>	<b>65,516.87</b>	<b>85.8%</b>
<b>Fund Expenditures:</b>	<b>460,200.00</b>	<b>394,683.13</b>	<b>65,516.87</b>	<b>85.8%</b>
<b>Fund Excess/(Deficit):</b>	<b>(460,200.00)</b>	<b>(394,683.13)</b>		

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 23

425 Water Fund (department)

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>534 Water Utilities</b>				
534 10 10 00	Sal & Wages - Water Admin	178,000.00	122,970.94	55,029.06 69.1%
534 10 11 00	Overtime - Water - Admin	300.00	1,466.10	(1,166.10) 488.7%
534 10 12 00	Casual & Seasonal Labor - Water Admin	0.00	166.50	(166.50) 0.0%
534 50 10 00	Sal & Wages - Water Maint	75,165.00	160,858.02	(85,693.02) 214.0%
534 50 11 00	Overtime - Water Maint	6,000.00	10,763.53	(4,763.53) 179.4%
534 50 12 00	Casual & Seasonal Labor - Water Maint	6,950.00	890.25	6,059.75 12.8%
534 80 10 00	Sal & Wages - Water Gen Op	20,830.00	19,190.79	1,639.21 92.1%
534 80 11 00	Overtime - Water Gen Op	250.00	188.48	61.52 75.4%
<b>010 Salaries and Wages</b>		<b>287,495.00</b>	<b>316,494.61</b>	<b>(28,999.61) 110.1%</b>
534 10 20 00	Personnel Benefits - Water Admin	79,340.00	47,918.01	31,421.99 60.4%
534 10 20 01	Contract Benefits - Wtr Admin	700.00	661.73	38.27 94.5%
534 10 20 02	Unemployment Compensation - Water	0.00	0.00	0.00 0.0%
534 50 20 00	Personnel Benefits - Water Maint	36,175.00	74,524.26	(38,349.26) 206.0%
534 80 20 00	Personnel Benefits - Water Gen Op	8,225.00	9,162.99	(937.99) 111.4%
<b>020 Personnel Benefits</b>		<b>124,440.00</b>	<b>132,266.99</b>	<b>(7,826.99) 106.3%</b>
534 10 31 00	Office Supplies - Water Admin	500.00	492.98	7.02 98.6%
534 10 35 00	Small Tools & Equip - Water Admin	700.00	268.39	431.61 38.3%
534 50 31 01	Oper Supplies - Water Maint	20,000.00	15,764.10	4,235.90 78.8%
534 80 31 01	Fluoride	6,000.00	5,434.00	566.00 90.6%
534 80 31 02	Oper Supplies - Water Gen Op	9,000.00	7,474.49	1,525.51 83.0%
534 80 31 03	Oper Supplies - Chlorine	6,000.00	7,647.65	(1,647.65) 127.5%
534 80 35 00	Small Tools & Equip - Water Gen Op	2,000.00	3,006.52	(1,006.52) 150.3%
<b>030 Supplies</b>		<b>44,200.00</b>	<b>40,088.13</b>	<b>4,111.87 90.7%</b>
534 10 41 00	Prof Svcs - Water Admin	23,700.00	22,745.11	954.89 96.0%
534 10 41 01	Advertising - Water Admin	200.00	0.00	200.00 0.0%
534 10 42 00	Communication - Water Admin	5,000.00	1,971.84	3,028.16 39.4%
534 10 42 01	Postage - Water Admin	2,500.00	2,141.78	358.22 85.7%
534 10 43 00	Travel - Water Admin	2,000.00	1,521.63	478.37 76.1%
534 10 45 01	Land Rental - Water Tank	16,320.00	0.00	16,320.00 0.0%
534 10 45 02	Oper Rentals - Copier - Water Admin	850.00	218.85	631.15 25.7%
534 10 45 99	Interfd Land Rental	22,575.00	22,575.00	0.00 100.0%
534 10 47 00	Utility Services/Building - Water	3,200.00	3,742.47	(542.47) 117.0%
534 10 48 00	Rep & Maint - Water Admin	1,500.00	0.00	1,500.00 0.0%
534 10 48 98	Interfd ERR Replace - Water Admin	29,014.00	29,014.00	0.00 100.0%
534 10 49 00	Miscellaneous - Water Admin	500.00	603.58	(103.58) 120.7%
534 10 49 01	State Operating Permit	4,000.00	3,523.60	476.40 88.1%
534 10 49 02	Reg & Tuition - Water Admin	3,000.00	0.00	3,000.00 0.0%
534 10 49 03	Dues/Member/Subscriptions - Water Admin	1,975.00	1,099.00	876.00 55.6%
534 10 49 04	Printing & Binding - Water Admin	1,700.00	1,643.07	56.93 96.7%
534 10 49 05	Judgements - Water Admin	1,000.00	0.00	1,000.00 0.0%
534 10 49 06	Mailing Service - Water Admin	4,000.00	3,238.85	761.15 81.0%
534 50 48 01	Rep & Maint - Water Maint	174,000.00	154,899.35	19,100.65 89.0%
534 50 48 99	Interfd ERR R & M - Water Maint	11,600.00	9,864.59	1,735.41 85.0%
534 80 41 00	Water Testing	7,500.00	6,285.09	1,214.91 83.8%
534 80 47 01	Utility Services/Pumping	70,000.00	77,558.98	(7,558.98) 110.8%
534 80 47 02	Dumping Fees - Water	1,500.00	1,261.56	238.44 84.1%
534 80 47 03	Public Utility Services - Meter	0.00	38.98	(38.98) 0.0%
<b>040 Other Services and Charges</b>		<b>387,634.00</b>	<b>343,947.33</b>	<b>43,686.67 88.7%</b>

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 24

425 Water Fund (department) 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>534 Water Utilities</b>				
534 10 44 00    Excise Tax - Water	59,000.00	58,759.17	240.83	99.6%
534 10 44 01    City Utility Tax	89,600.00	90,968.37	(1,368.37)	101.5%
050 Intergovt Services and Taxes	148,600.00	149,727.54	(1,127.54)	100.8%
534 10 91 00    Interfd Service Charges	184,166.00	184,166.00	0.00	100.0%
090 Interfund	184,166.00	184,166.00	0.00	100.0%
591 34 70 00    Lease Payments - Water Admin	0.00	16,678.66	(16,678.66)	0.0%
091 Lease Payments	0.00	16,678.66	(16,678.66)	0.0%
<b>534 Water Utilities</b>	<b>1,176,535.00</b>	<b>1,183,369.26</b>	<b>(6,834.26)</b>	<b>100.6%</b>
<b>553 Conservation</b>				
553 10 10 00    Sal & Wages - Water Consv	0.00	0.00	0.00	0.0%
553 10 11 00    Overtime - Water Consv	300.00	0.00	300.00	0.0%
010 Salaries & Wages	300.00	0.00	300.00	0.0%
553 10 20 00    Personnel Benefits - Water Consv	80.00	0.00	80.00	0.0%
020 Personnel Benefits	80.00	0.00	80.00	0.0%
553 10 31 00    Office & Oper Sup - Water Consv	2,000.00	142.03	1,857.97	7.1%
030 Supplies	2,000.00	142.03	1,857.97	7.1%
553 10 49 01    Dues/Member/Subscriptions - Water Consv	0.00	0.00	0.00	0.0%
553 10 49 02    Printing & Binding - Water Consv	100.00	0.00	100.00	0.0%
040 Other Services and Charges	100.00	0.00	100.00	0.0%
<b>553 Conservation</b>	<b>2,480.00</b>	<b>142.03</b>	<b>2,337.97</b>	<b>5.7%</b>
<b>597 Interfund Transfers</b>				
597 00 00 11    Transfer Out To Water Capital	200,000.00	200,000.00	0.00	100.0%
<b>597 Interfund Transfers</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Fund Expenditures:</b>	<b>1,379,015.00</b>	<b>1,383,511.29</b>	<b>(4,496.29)</b>	<b>100.3%</b>
<b>Fund Excess/(Deficit):</b>	<b>(1,379,015.00)</b>	<b>(1,383,511.29)</b>		

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 25

426 Water Improvement Fund

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>534 Water Utilities</b>				
594 34 10 00 Sal & Wages - Water Capital	30,050.00	11,053.85	18,996.15	36.8%
594 34 11 00 Overtime - Water Capital	200.00	0.00	200.00	0.0%
594 34 12 00 Casual & Seasonal Labor - Water Capital	0.00	0.00	0.00	0.0%
010 Salaries and Wages	30,250.00	11,053.85	19,196.15	36.5%
594 34 20 00 Personnel Benefits - Water Capital	14,630.00	4,703.23	9,926.77	32.1%
020 Personnel Benefits	14,630.00	4,703.23	9,926.77	32.1%
594 34 62 00 Building Improvements - Water Capital	0.00	0.00	0.00	0.0%
594 34 63 01 Other Improvements - Water Capital	280,000.00	143,373.26	136,626.74	51.2%
594 34 63 02 Project Engineering - Water Capital	10,000.00	0.00	10,000.00	0.0%
594 34 64 00 Machinery & Equipment - Water Capital	59,800.00	59,795.39	4.61	100.0%
094 Capital Expenditures	349,800.00	203,168.65	146,631.35	58.1%
534 Water Utilities	394,680.00	218,925.73	175,754.27	55.5%
<b>Fund Expenditures:</b>	<b>394,680.00</b>	<b>218,925.73</b>	<b>175,754.27</b>	<b>55.5%</b>
<b>Fund Excess/(Deficit):</b>	<b>(394,680.00)</b>	<b>(218,925.73)</b>		

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 26

430 Sewer Fund (department) 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>535 Sewer</b>				
535 10 10 00	Sal & Wages - Sewer Admin	106,265.00	112,689.98	(6,424.98) 106.0%
535 10 11 00	Overtime - Sewer Admin	200.00	674.46	(474.46) 337.2%
535 50 10 00	Sal & Wages - Sewer Maint	78,085.00	50,396.02	27,688.98 64.5%
535 50 11 00	Overtime - Sewer Maint	7,000.00	9,559.57	(2,559.57) 136.6%
535 50 12 00	Casual & Seasonal Labor - Sewer Maint	1,635.00	0.00	1,635.00 0.0%
535 80 10 00	Sal & Wages - Sewer Gen Op	16,445.00	2,211.27	14,233.73 13.4%
535 80 11 00	Overtime - Sewer Gen Op	300.00	107.50	192.50 35.8%
<b>010 Salaries and Wages</b>		<b>209,930.00</b>	<b>175,638.80</b>	<b>34,291.20 83.7%</b>
535 10 20 00	Personnel Benefits - Sewer Admin	44,850.00	43,582.73	1,267.27 97.2%
535 10 20 01	Contract Benefits - Sewer Admin	700.00	661.72	38.28 94.5%
535 10 20 02	Unemployment Compensation - Sewer	0.00	0.00	0.00 0.0%
535 50 20 00	Personnel Benefits - Sewer Maint	37,100.00	20,801.53	16,298.47 56.1%
535 80 20 00	Personnel Benefits - Sewer Gen Op	6,915.00	743.61	6,171.39 10.8%
<b>020 Personnel Benefits</b>		<b>89,565.00</b>	<b>65,789.59</b>	<b>23,775.41 73.5%</b>
535 10 31 00	Office Supplies - Swr Admin	1,000.00	520.21	479.79 52.0%
535 10 35 00	Small Tools & Equip - Sewer Admin	600.00	329.33	270.67 54.9%
535 50 31 01	Oper Supplies - Sewer Maint	3,000.00	4,199.10	(1,199.10) 140.0%
535 80 31 00	Oper Supplies - Sewer Gen Op	1,000.00	1,655.13	(655.13) 165.5%
535 80 35 00	Small Tools & Equip - Sewer Gen Op	1,000.00	651.87	348.13 65.2%
<b>030 Supplies</b>		<b>6,600.00</b>	<b>7,355.64</b>	<b>(755.64) 111.4%</b>
535 10 41 00	Prof Svcs - Sewer Admin	55,250.00	46,705.79	8,544.21 84.5%
535 10 41 01	Advertising - Sewer Admin	250.00	0.00	250.00 0.0%
535 10 42 01	Communication - Sewer Admin	4,000.00	1,628.47	2,371.53 40.7%
535 10 42 02	Postage - Sewer Admin	2,000.00	2,100.75	(100.75) 105.0%
535 10 43 00	Travel - Sewer Admin	500.00	0.00	500.00 0.0%
535 10 45 00	Oper Rentals - Copier - Sewer Admin	850.00	218.82	631.18 25.7%
535 10 45 99	Interfd Land Rental	23,850.00	23,850.00	0.00 100.0%
535 10 47 00	Utility Services/Building - Sewer	3,100.00	3,520.84	(420.84) 113.6%
535 10 48 00	Rep & Maint - Sewer Admin	500.00	90.83	409.17 18.2%
535 10 48 98	Interfd ERR Replace - Sewer Admin	29,015.00	29,015.00	0.00 100.0%
535 10 49 00	Miscellaneous - Sewer Admin	1,000.00	1,028.53	(28.53) 102.9%
535 10 49 01	Reg & Tuition - Sewer Admin	500.00	0.00	500.00 0.0%
535 10 49 02	Dues/Member/Subscriptions - Sewer Admin	1,000.00	189.00	811.00 18.9%
535 10 49 03	Printing & Binding - Sewer Admin	500.00	187.20	312.80 37.4%
535 10 49 04	Judgements - Sewer	1,000.00	0.00	1,000.00 0.0%
535 10 49 05	Mailing Service - Sewer Admin	2,800.00	3,238.85	(438.85) 115.7%
535 50 48 00	Rep & Maint - Sewer Maint	40,000.00	21,655.80	18,344.20 54.1%
535 50 48 99	Interfd ERR R&M - Sewer Maint	11,600.00	9,864.57	1,735.43 85.0%
535 80 47 01	Utility Services/Pumping	23,000.00	18,913.82	4,086.18 82.2%
535 80 47 02	Dumping Fees - Sewer	1,000.00	1,261.59	(261.59) 126.2%
535 80 47 04	Public Utility Services - Meter	0.00	37.06	(37.06) 0.0%
<b>040 Other Services and Charges</b>		<b>201,715.00</b>	<b>163,506.92</b>	<b>38,208.08 81.1%</b>
535 10 44 00	Excise Tax - Sewer	50,000.00	47,682.83	2,317.17 95.4%
535 10 44 01	City Utility Tax	165,000.00	169,611.98	(4,611.98) 102.8%
535 60 44 02	Sewage Treatment	1,550,000.00	1,321,522.46	228,477.54 85.3%
<b>050 Intergovt Services and Taxes</b>		<b>1,765,000.00</b>	<b>1,538,817.27</b>	<b>226,182.73 87.2%</b>
535 10 91 00	Interfd Service Charges	399,039.00	399,039.00	0.00 100.0%

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 27

430 Sewer Fund (department) 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>535 Sewer</b>				
090 Interfund	399,039.00	399,039.00	0.00	100.0%
591 35 70 00 Lease Payments - Sewer	0.00	357.69	(357.69)	0.0%
091 Lease Payments	0.00	357.69	(357.69)	0.0%
<b>535 Sewer</b>	<b>2,671,849.00</b>	<b>2,350,504.91</b>	<b>321,344.09</b>	<b>88.0%</b>
<b>591 Debt Service</b>				
591 35 78 02 Principal Loan Payment - Sewer	266,515.00	266,515.41	(0.41)	100.0%
592 35 83 01 Interest Payment - Loan	46,865.00	46,865.43	(0.43)	100.0%
<b>591 Debt Service</b>	<b>313,380.00</b>	<b>313,380.84</b>	<b>(0.84)</b>	<b>100.0%</b>
<b>597 Interfund Transfers</b>				
597 00 00 12 Transfer Out To Sewer Capital Fund	230,000.00	230,000.00	0.00	100.0%
<b>597 Interfund Transfers</b>	<b>230,000.00</b>	<b>230,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Fund Expenditures:</b>	<b>3,215,229.00</b>	<b>2,893,885.75</b>	<b>321,343.25</b>	<b>90.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>(3,215,229.00)</b>	<b>(2,893,885.75)</b>		



## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 28

432 Sewer Improvement Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>535 Sewer</b>				
594 35 10 00 Sal & Wages - Sewer Capital	13,780.00	4,678.55	9,101.45	34.0%
594 35 11 00 Overtime - Sewer Capital	0.00	0.00	0.00	0.0%
010 Salaries and Wages	13,780.00	4,678.55	9,101.45	34.0%
594 35 20 00 Personnel Benefits - Sewer Capital	6,425.00	1,395.26	5,029.74	21.7%
020 Personnel Benefits	6,425.00	1,395.26	5,029.74	21.7%
594 35 62 00 Building Improvements - Sewer Capital	0.00	0.00	0.00	0.0%
594 35 63 01 Other Improvements - Sewer Capital	850,000.00	120,476.28	729,523.72	14.2%
594 35 63 03 Project Engineering - Sewer Capital	110,000.00	67,492.30	42,507.70	61.4%
594 35 64 00 Machinery & Equipment - Sewer Capital	0.00	0.00	0.00	0.0%
094 Capital Expenditures	960,000.00	187,968.58	772,031.42	19.6%
535 Sewer	980,205.00	194,042.39	786,162.61	19.8%
<b>Fund Expenditures:</b>	<b>980,205.00</b>	<b>194,042.39</b>	<b>786,162.61</b>	<b>19.8%</b>
<b>Fund Excess/(Deficit):</b>	<b>(980,205.00)</b>	<b>(194,042.39)</b>		

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 29

501 Equipment Rental Fund

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>548 Municipal Vehicles/Equipment</b>				
548 65 10 00 Sal & Wages - ERR	19,800.00	13,225.59	6,574.41	66.8%
548 65 11 00 Overtime - ERR	0.00	0.00	0.00	0.0%
548 65 12 00 Casual & Seasonal Labor - ERR	0.00	0.00	0.00	0.0%
<b>010 Salaries and Wages</b>	<b>19,800.00</b>	<b>13,225.59</b>	<b>6,574.41</b>	<b>66.8%</b>
548 65 20 00 Personnel Benefits - ERR	7,000.00	3,877.04	3,122.96	55.4%
<b>020 Personnel Benefits</b>	<b>7,000.00</b>	<b>3,877.04</b>	<b>3,122.96</b>	<b>55.4%</b>
548 65 31 05 Gas - Non Dept	400.00	338.53	61.47	84.6%
548 65 31 06 Gas - Facilities	1,500.00	1,304.39	195.61	87.0%
548 65 31 08 Gas - Police	25,000.00	25,878.57	(878.57)	103.5%
548 65 31 11 Gas - Parks/Rec	4,000.00	2,974.58	1,025.42	74.4%
548 65 31 12 Gas - Street	10,000.00	8,823.26	1,176.74	88.2%
548 65 31 13 Gas - Storm	3,000.00	3,370.11	(370.11)	112.3%
548 65 31 14 Gas - Water/Sewer	7,000.00	7,563.00	(563.00)	108.0%
548 65 31 15 Central Vehicle Supplies	100.00	0.00	100.00	0.0%
548 65 31 16 Oper Supplies - ERR Garage	100.00	0.00	100.00	0.0%
<b>030 Supplies</b>	<b>51,100.00</b>	<b>50,252.44</b>	<b>847.56</b>	<b>98.3%</b>
548 65 45 99 Land Rental - ERR Garage	5,000.00	5,000.00	0.00	100.0%
548 65 46 05 Insurance - Non Dept	600.00	1,235.03	(635.03)	205.8%
548 65 46 06 Insurance - Facilities	1,500.00	2,223.05	(723.05)	148.2%
548 65 46 08 Insurance - Police	14,100.00	13,585.41	514.59	96.4%
548 65 46 11 Insurance - Parks/Rec	2,700.00	3,952.10	(1,252.10)	146.4%
548 65 46 12 Insurance - Street	5,000.00	5,094.50	(94.50)	101.9%
548 65 46 13 Insurance - Storm	3,300.00	2,006.92	1,293.08	60.8%
548 65 46 14 Insurance - Water/Sewer	5,200.00	6,483.91	(1,283.91)	124.7%
548 65 47 00 Utility Services/Building - ShopGarage	1,600.00	1,260.39	339.61	78.8%
548 65 48 00 Rep & Maint - ERR Garage	100.00	0.00	100.00	0.0%
548 65 48 01 O & M - Legisl	200.00	166.00	34.00	83.0%
548 65 48 02 O & M - Court	200.00	166.00	34.00	83.0%
548 65 48 03 O & M - Admin	100.00	0.00	100.00	0.0%
548 65 48 04 O & M - Finance	0.00	0.00	0.00	0.0%
548 65 48 05 O & M - Non Dept	1,000.00	178.98	821.02	17.9%
548 65 48 06 O & M - Facilities	1,000.00	58.33	941.67	5.8%
548 65 48 07 O & M - I/S	0.00	0.00	0.00	0.0%
548 65 48 08 O & M - Police	25,000.00	9,769.81	15,230.19	39.1%
548 65 48 09 O & M - Building	0.00	0.00	0.00	0.0%
548 65 48 10 O & M - Planning	200.00	166.00	34.00	83.0%
548 65 48 11 O & M - Parks/Rec	5,500.00	429.34	5,070.66	7.8%
548 65 48 12 O & M - Street	6,500.00	6,448.92	51.08	99.2%
548 65 48 13 O & M - Storm	8,500.00	9,589.35	(1,089.35)	112.8%
548 65 48 14 O & M - Water/Sewer	11,000.00	5,682.25	5,317.75	51.7%
548 65 49 00 Miscellaneous - ERR	0.00	0.00	0.00	0.0%
<b>040 Other Services and Charges</b>	<b>98,300.00</b>	<b>73,496.29</b>	<b>24,803.71</b>	<b>74.8%</b>
594 48 64 01 ERR Capital - Legisl	0.00	0.00	0.00	0.0%
594 48 64 02 ERR Capital - Court	3,500.00	3,497.47	2.53	99.9%
594 48 64 03 ERR Capital - Admin	0.00	0.00	0.00	0.0%
594 48 64 04 ERR Capital - Finance	0.00	0.00	0.00	0.0%
594 48 64 05 ERR Capital - Non Dept	0.00	0.00	0.00	0.0%
594 48 64 06 ERR Capital - Facilities	0.00	0.00	0.00	0.0%

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 30

501 Equipment Rental Fund

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>548 Municipal Vehicles/Equipment</b>				
594 48 64 07    ERR Capital - I/S	0.00	0.00	0.00	0.0%
594 48 64 08    ERR Capital - Police	0.00	0.00	0.00	0.0%
594 48 64 09    ERR Capital - Building	0.00	0.00	0.00	0.0%
594 48 64 10    ERR Capital - Planning	0.00	0.00	0.00	0.0%
594 48 64 11    ERR Capital - Parks/Rec	17,500.00	17,218.91	281.09	98.4%
594 48 64 12    ERR Capital - Street	185,570.00	184,920.72	649.28	99.7%
594 48 64 13    ERR Capital - Storm	0.00	0.00	0.00	0.0%
594 48 64 14    ERR Capital - Water/Sewer	110,484.00	110,484.41	(0.41)	100.0%
094 Capital Expenditures	317,054.00	316,121.51	932.49	99.7%
548 Municipal Vehicles/Equipment	493,254.00	456,972.87	36,281.13	92.6%
<b>Fund Expenditures:</b>	<b>493,254.00</b>	<b>456,972.87</b>	<b>36,281.13</b>	<b>92.6%</b>
<b>Fund Excess/(Deficit):</b>	<b>(493,254.00)</b>	<b>(456,972.87)</b>		

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 31

650 Fircrest Court Agency Account

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
580 Non Expenditures				
586 00 00 03 Court Remittances - FMC	0.00	321,739.77	(321,739.77)	0.0%
580 Non Expenditures	0.00	321,739.77	(321,739.77)	0.0%
<b>Fund Expenditures:</b>	<b>0.00</b>	<b>321,739.77</b>	<b>(321,739.77)</b>	<b>0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>(321,739.77)</b>		

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 32

651 Ruston Court Agency Account

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining
580 Non Expenditures			
586 00 00 02 Court Remittances - RMC	0.00	221,160.25	(221,160.25) 0.0%
580 Non Expenditures	0.00	221,160.25	(221,160.25) 0.0%
<b>Fund Expenditures:</b>	<b>0.00</b>	<b>221,160.25</b>	<b>(221,160.25) 0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>(221,160.25)</b>	

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 33

655 Agency Fund/Bdg Permit

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>580 Non Expenditures</b>				
586 10 00 00    Agency Funds - Building	0.00	313.16	(313.16)	0.0%
586 20 00 00    Deferred Compensation	0.00	0.00	0.00	0.0%
586 90 00 00    Agency Funds - Court	0.00	148,374.80	(148,374.80)	0.0%
589 30 00 00    Retail Sales Tax	0.00	11.46	(11.46)	0.0%
580 Non Expenditures	0.00	148,699.42	(148,699.42)	0.0%
<b>Fund Expenditures:</b>	<b>0.00</b>	<b>148,699.42</b>	<b>(148,699.42)</b>	<b>0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>(148,699.42)</b>		

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 34

805 Treasurer's Cash Invest 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
580 Non Expenditures				
584 00 00 00    Treasurer's Clearing Account	0.00	0.00	0.00	0.0%
580 Non Expenditures	0.00	0.00	0.00	0.0%
<b>Fund Expenditures:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>0.00</b>		

## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 35

998 ASP Claims Clearing 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
580 Non Expenditures				
589 00 09 98    ASP Claims Clearing	0.00	0.00	0.00	0.0%
580 Non Expenditures	0.00	0.00	0.00	0.0%
<b>Fund Expenditures:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>0.00</b>		



## 2023 Expense Report

City Of Fircrest

Time: 16:15:59 Date: 02/22/2024

Page: 36

Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
001 General Fund	0.00	0.00	0.0%	8,416,423.00	7,635,953.12	91%
101 City Street Fund	0.00	0.00	0.0%	1,483,288.00	590,669.78	40%
105 Police Investigation Fund	0.00	0.00	0.0%	12,951.00	0.00	0%
150 Cumulative Reserve Fund	0.00	0.00	0.0%	0.00	0.00	0%
201 Park Bond Debt Service Fund	0.00	0.00	0.0%	428,200.00	428,550.00	100%
301 Park Bond Capital Fund	0.00	0.00	0.0%	1,479,866.00	1,119,983.81	76%
310 Reet	0.00	0.00	0.0%	100,000.00	90,499.49	90%
411 Trust Fund	0.00	0.00	0.0%	0.00	10,835.00	0%
415 Storm Drain	0.00	0.00	0.0%	590,764.00	577,935.33	98%
416 Storm Improvement Fund	0.00	0.00	0.0%	460,200.00	394,683.13	86%
425 Water Fund (department)	0.00	0.00	0.0%	1,379,015.00	1,383,511.29	100%
426 Water Improvement Fund	0.00	0.00	0.0%	394,680.00	218,925.73	55%
430 Sewer Fund (department)	0.00	0.00	0.0%	3,215,229.00	2,893,885.75	90%
432 Sewer Improvement Fund	0.00	0.00	0.0%	980,205.00	194,042.39	20%
501 Equipment Rental Fund	0.00	0.00	0.0%	493,254.00	456,972.87	93%
650 Fircrest Court Agency Account	0.00	0.00	0.0%	0.00	321,739.77	0%
651 Ruston Court Agency Account	0.00	0.00	0.0%	0.00	221,160.25	0%
655 Agency Fund/Bdq Permit	0.00	0.00	0.0%	0.00	148,699.42	0%
805 Treasurer's Cash Invest	0.00	0.00	0.0%	0.00	0.00	0%
998 ASP Claims Clearing	0.00	0.00	0.0%	0.00	0.00	0%
	0.00	0.00	0.0%	19,434,075.00	16,688,047.13	85.9%