

# 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

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## 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				12/31/23
	Balance	Additions	Subtractions	Change	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

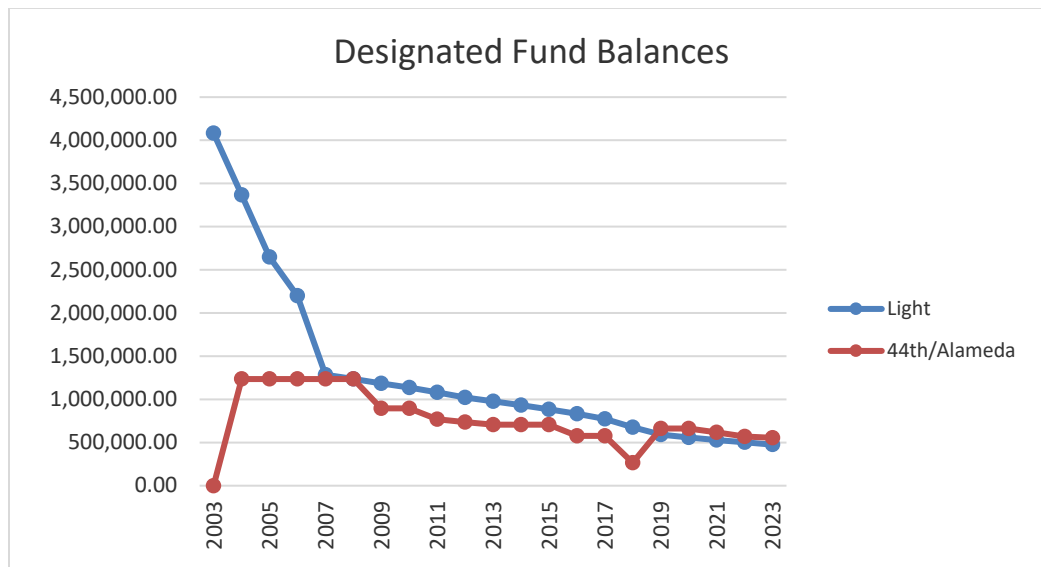
The total change in Unassigned Fund Balance was an increase of \$183,370.

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.

	<u>YTD</u>		
	<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>YTD</u>	<u>BUDGET</u>	<u>REMAINING</u>	<u>% Expended</u>
<u>DEPARTMENT</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>
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**Expenses by Category**

ARC	\$ 1,850,828.88
Briggs	\$ 58,867.75
Public Outreach	\$ 33,444.17
Advertising	\$ 2,941.91
Parametrix	\$ 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>
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<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

**Total Revenue** \$ 1,909,840.00

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
<b>TOTAL REMAINING - GEN</b>	\$ 352,208.40
<b>TOTAL REMAINING - WATER</b>	\$ 147,270.45
<b>TOTAL Available Cash as of 10/4/2023</b>	<span style="background-color: #d4edda;">\$ 499,478.85</span>

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

# 2023 Revenue Report

City Of Fircrest

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

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001 General Fund

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

Revenues	Amt Budgeted	Revenues	Remaining
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## 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%
308 Beginning Balances		5,561,747.00	5,561,746.24	0.76	100.0%

## 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%
310 Taxes		4,032,654.00	4,049,226.74	(16,572.74)	100.4%

## 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%
320 Licenses & Permits		560,000.00	619,589.76	(59,589.76)	110.6%

## 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

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### 001 General Fund

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

Revenues	Amt Budgeted	Revenues	Remaining
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#### 330 State Generated Revenues

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%
330 State Generated Revenues		397,955.00	319,526.05	78,428.95	80.3%

#### 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%
340 Charges For Services		1,504,522.00	1,525,761.13	(21,239.13)	101.4%

#### 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%
350 Fines & Forfeitures		203,800.00	155,864.22	47,935.78	76.5%

#### 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

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001 General Fund

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

Revenues	Amt Budgeted	Revenues	Remaining
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## 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%
360 Misc Revenues		440,453.00	639,924.40	(199,471.40)	145.3%

## 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%
380 Non Revenues		0.00	21,518.57	(21,518.57)	0.0%

## 390 Other Revenues

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

<b>Fund Revenues:</b>	<b>12,701,131.00</b>	<b>12,893,157.11</b>	<b>(192,026.11)</b>	<b>101.5%</b>
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<b>Fund Excess/(Deficit):</b>	<b>12,701,131.00</b>	<b>12,893,157.11</b>
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# 2023 Revenue Report

City Of Fircrest

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

Revenues	Amt Budgeted	Revenues	Remaining
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## 308 Beginning Balances

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%

## 320 Licenses & Permits

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%

## 330 State Generated Revenues

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%

## 360 Misc Revenues

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%

## 380 Non Revenues

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%

## 390 Other Revenues

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%

## 397 Interfund Transfers

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>
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2023 Revenue Report

City Of Fircrest

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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>
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## 2023 Revenue Report

City Of Fircrest

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105 Police Investigation Fund

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

Revenues	Amt Budgeted	Revenues	Remaining
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308 Beginning Balances

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%

360 Misc Revenues

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>
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<b>Fund Excess/(Deficit):</b>		<b>12,951.00</b>	<b>13,332.95</b>		
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## 2023 Revenue Report

City Of Fircrest

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150 Cumulative Reserve Fund

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

Revenues	Amt Budgeted	Revenues	Remaining
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### 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%
308 Beginning Balances		1,212,846.00	1,212,846.08	(0.08)	100.0%

### 380 Non Revenues

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

### 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%
397 Interfund Transfers		0.00	0.00	0.00	0.0%

<b>Fund Revenues:</b>	<b>1,979,506.00</b>	<b>1,979,506.39</b>	<b>(0.39)</b>	<b>100.0%</b>
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<b>Fund Excess/(Deficit):</b>	<b>1,979,506.00</b>	<b>1,979,506.39</b>
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## 2023 Revenue Report

City Of Fircrest

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

Revenues	Amt Budgeted	Revenues	Remaining
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### 308 Beginning Balances

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%

### 310 Taxes

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%

### 360 Misc Revenues

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%

### 397 Interfund Transfers

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)    100.2%</b>
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<b>Fund Excess/(Deficit):</b>	<b>576,962.00</b>	<b>578,010.68</b>	
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## 2023 Revenue Report

City Of Fircrest

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

Revenues	Amt Budgeted	Revenues	Remaining
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### 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    96.9%</b>
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<b>Fund Excess/(Deficit):</b>	<b>2,602,521.00</b>	<b>2,521,273.51</b>	
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## 2023 Revenue Report

City Of Fircrest

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

Revenues	Amt Budgeted	Revenues	Remaining
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### 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%
308 Beginning Balances		2,460,057.00	2,460,056.47	0.53	100.0%

### 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%
310 Taxes		336,000.00	276,998.75	59,001.25	82.4%

### 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%
360 Misc Revenues		49,500.00	127,901.74	(78,401.74)	258.4%

<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>
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<b>Fund Excess/(Deficit):</b>	<b>2,845,557.00</b>	<b>2,864,956.96</b>
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## 2023 Revenue Report

City Of Fircrest

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411 Trust Fund

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

Revenues	Amt Budgeted	Revenues	Remaining	
308 Beginning Balances				
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%
380 Non Revenues				
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

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

Revenues	Amt Budgeted	Revenues	Remaining
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### 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)</b>	<b>104.1%</b>
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<b>Fund Excess/(Deficit):</b>	<b>984,006.00</b>	<b>1,024,638.37</b>
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## 2023 Revenue Report

City Of Fircrest

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### 416 Storm Improvement Fund

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

Revenues	Amt Budgeted	Revenues	Remaining
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### 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>
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<b>Fund Excess/(Deficit):</b>	<b>1,201,478.00</b>	<b>910,502.70</b>
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## 2023 Revenue Report

City Of Fircrest

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

Revenues	Amt Budgeted	Revenues	Remaining
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### 308 Beginning Balances

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

### 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%
340 Charges For Services	1,135,600.00	1,154,713.39	(19,113.39) 101.7%

### 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%
360 Misc Revenues	76,650.00	92,096.52	(15,446.52) 120.2%

### 397 Interfund Transfers

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

<b>Fund Revenues:</b>	<b>1,456,402.00</b>	<b>1,490,961.46</b>	<b>(34,559.46) 102.4%</b>
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<b>Fund Excess/(Deficit):</b>	<b>1,456,402.00</b>	<b>1,490,961.46</b>	
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## 2023 Revenue Report

City Of Fircrest

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### 426 Water Improvement Fund

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

Revenues	Amt Budgeted	Revenues	Remaining
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### 308 Beginning Balances

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%

### 330 State Generated Revenues

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%

### 370 Capital Contributions

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%

### 397 Interfund Transfers

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>
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<b>Fund Excess/(Deficit):</b>	<b>709,312.00</b>	<b>705,311.98</b>
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## 2023 Revenue Report

City Of Fircrest

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

Revenues	Amt Budgeted	Revenues	Remaining
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### 308 Beginning Balances

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%

### 340 Charges For Services

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%

### 360 Misc Revenues

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%

### 397 Interfund Transfers

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) 103.7%</b>
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<b>Fund Excess/(Deficit):</b>	<b>4,219,595.00</b>	<b>4,373,631.47</b>	
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## 2023 Revenue Report

City Of Fircrest

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### 432 Sewer Improvement Fund

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

Revenues	Amt Budgeted	Revenues	Remaining
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### 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>
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<b>Fund Excess/(Deficit):</b>	<b>1,585,997.00</b>	<b>1,594,377.07</b>
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## 2023 Revenue Report

City Of Fircrest

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### 501 Equipment Rental Fund

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

Revenues	Amt Budgeted	Revenues	Remaining
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### 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>
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<b>Fund Excess/(Deficit):</b>	<b>2,316,722.00</b>	<b>2,403,017.75</b>
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## 2023 Revenue Report

City Of Fircrest

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650 Fircrest Court Agency Account

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

Revenues	Amt Budgeted	Revenues	Remaining	
308 Beginning Balances				
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%
380 Non Revenues				
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

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651 Ruston Court Agency Account

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

Revenues	Amt Budgeted	Revenues	Remaining	
308 Beginning Balances				
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%
380 Non Revenues				
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

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655 Agency Fund/Bdg Permit

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

Revenues	Amt Budgeted	Revenues	Remaining
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## 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)</b>	<b>0.0%</b>
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<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>148,699.46</b>
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2023 Revenue Report

City Of Fircrest

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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

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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

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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

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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

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001 General Fund

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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%
514 Finance	410,750.00	347,641.46	63,108.54	84.6%
<b>515 Legal Services</b>				
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%
515 Legal Services	322,800.00	297,766.28	25,033.72	92.2%
<b>517 Other Employee Benefits</b>				
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%
517 Other Employee Benefits	21,500.00	21,424.55	75.45	99.6%
<b>518 Central Services</b>				
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%



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City Of Fircrest

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001 General Fund

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Expenditures		Amt Budgeted	Expenditures	Remaining	
518 Central Services					
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%
020 Personnel Benefits		85,525.00	80,115.89	5,409.11	93.7%
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%
030 Supplies		29,450.00	25,458.14	3,991.86	86.4%
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%

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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%
040 Other Services and Charges		655,739.00	638,001.79	17,737.21	97.3%
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%
090 Interfund		607,592.00	582,034.76	25,557.24	95.8%
591 18 70 10	Lease Payments - Non-Dept	0.00	7,905.92	(7,905.92)	0.0%
091 Lease Payments		0.00	7,905.92	(7,905.92)	0.0%
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%
094 Capital Expenditures		38,433.00	36,727.73	1,705.27	95.6%
518 Central Services		1,642,439.00	1,597,831.23	44,607.77	97.3%

## 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>

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City Of Fircrest

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001 General Fund

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Expenditures		Amt Budgeted	Expenditures	Remaining	
521 Law Enforcement					
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%
020 Personnel Benefits		488,765.00	365,280.77	123,484.23	74.7%
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%
030 Supplies		8,700.00	7,628.07	1,071.93	87.7%
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%
040 Other Services and Charges		356,261.00	310,190.23	46,070.77	87.1%
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%
050 Intergovt Services and Taxes		149,880.00	133,370.00	16,510.00	89.0%
591 21 70 22	Lease Payments - Police	0.00	7,239.61	(7,239.61)	0.0%
091 Lease Payments		0.00	7,239.61	(7,239.61)	0.0%
594 21 64 00	Machinery & Equipment - Police	65,591.00	65,523.81	67.19	99.9%
094 Capital Expenditures		65,591.00	65,523.81	67.19	99.9%
521 Law Enforcement		2,387,757.00	1,944,351.02	443,405.98	81.4%

# 2023 Expense Report

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Expenditures	Amt Budgeted	Expenditures	Remaining
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## 522 Fire/EMS

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%

## 523 Jail Costs

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%

## 524 Protective Inspections

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%

## 525 Emergency Management

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

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

Expenditures	Amt Budgeted	Expenditures	Remaining	
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### 525 Emergency Management

094 Capital Expenditures	0.00	0.00	0.00	0.0%
525 Emergency Management	10,230.00	7,270.13	2,959.87	71.1%

### 553 Conservation

553 70 40 00 Pollution Control	5,280.00	5,278.00	2.00	100.0%
553 Conservation	5,280.00	5,278.00	2.00	100.0%

### 554 Animal Control

554 30 41 00 Animal Control	10,000.00	9,176.50	823.50	91.8%
554 Animal Control	10,000.00	9,176.50	823.50	91.8%

### 558 Planning & Community Devel

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%
558 Planning & Community Devel	219,020.00	214,562.27	4,457.73	98.0%

### 566 Substance Abuse

566 66 49 00 Substance Abuse Fee	2,208.00	2,118.17	89.83	95.9%
566 Substance Abuse	2,208.00	2,118.17	89.83	95.9%

# 2023 Expense Report

City Of Fircrest

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001 General Fund

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

Expenditures		Amt Budgeted	Expenditures	Remaining	
571 Recreation					
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%
571 Recreation		561,674.00	544,764.49	16,909.51	97.0%

# 2023 Expense Report

City Of Fircrest

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001 General Fund

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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

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

Expenditures	Amt Budgeted	Expenditures	Remaining	
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### 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%
576 Park Facilities		728,107.00	668,454.05	59,652.95	91.8%

### 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%
580 Non Expenditures		0.00	18,410.01	(18,410.01)	0.0%

<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>
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<b>Fund Excess/(Deficit):</b>	<b>(8,416,423.00)</b>	<b>(7,635,953.12)</b>		
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# 2023 Expense Report

City Of Fircrest

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101 City Street Fund

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

Expenditures		Amt Budgeted	Expenditures	Remaining	
542 Streets - Maintenance					
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%
010 Salaries and Wages		111,960.00	138,630.72	(26,670.72)	123.8%
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%
020 Personnel Benefits		42,380.00	50,475.70	(8,095.70)	119.1%
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%
030 Supplies		45,750.00	43,515.15	2,234.85	95.1%
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

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Expenditures		Amt Budgeted	Expenditures	Remaining	
542 Streets - Maintenance					
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%
580 Non Expenditures					
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%
591 Debt Service					
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%
Fund Expenditures:		1,483,288.00	590,669.78	892,618.22	39.8%
Fund Excess/(Deficit):		(1,483,288.00)	(590,669.78)		

2023 Expense Report

City Of Fircrest

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105 Police Investigation Fund			01/01/2023 To: 12/31/2023	
Expenditures		Amt Budgeted	Expenditures	Remaining
521 Law Enforcement				
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%
Fund Expenditures:		12,951.00	0.00	12,951.00 0.0%
Fund Excess/(Deficit):		(12,951.00)	0.00	

## 2023 Expense Report

City Of Fircrest

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150 Cumulative Reserve Fund

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

Expenditures		Amt Budgeted	Expenditures	Remaining	
597 Interfund Transfers					
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%
Fund Expenditures:		0.00	0.00	0.00	0.0%
Fund Excess/(Deficit):		0.00	0.00		

## 2023 Expense Report

City Of Fircrest

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201 Park Bond Debt Service Fund

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

Expenditures		Amt Budgeted	Expenditures	Remaining	
591 Debt Service					
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%
Fund Expenditures:		428,200.00	428,550.00	(350.00)	100.1%
Fund Excess/(Deficit):		(428,200.00)	(428,550.00)		

## 2023 Expense Report

City Of Fircrest

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### 301 Park Bond Capital Fund

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

Expenditures		Amt Budgeted	Expenditures	Remaining	
576 Park Facilities					
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%
576 Park Facilities		705,520.00	345,637.73	359,882.27	49.0%

### 580 Non Expenditures

581 20 00 01	Principal Loan Payment To C.R.	766,660.00	766,660.31	(0.31)	100.0%
580 Non Expenditures		766,660.00	766,660.31	(0.31)	100.0%

### 591 Debt Service

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%
591 Debt Service		7,686.00	7,685.77	0.23	100.0%

### 597 Interfund Transfers

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%
597 Interfund Transfers		0.00	0.00	0.00	0.0%

<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>
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<b>Fund Excess/(Deficit):</b>	<b>(1,479,866.00)</b>	<b>(1,119,983.81)</b>
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## 2023 Expense Report

City Of Fircrest

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310 Reet

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

Expenditures		Amt Budgeted	Expenditures	Remaining	
597 Interfund Transfers					
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%
Fund Expenditures:		100,000.00	90,499.49	9,500.51	90.5%
Fund Excess/(Deficit):		(100,000.00)	(90,499.49)		

## 2023 Expense Report

City Of Fircrest

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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

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415 Storm Drain

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

Expenditures		Amt Budgeted	Expenditures	Remaining	
531 Storm Drain					
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%
531 Storm Drain		508,864.00	496,035.33	12,828.67	97.5%

## 2023 Expense Report

City Of Fircrest

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415 Storm Drain

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

Expenditures		Amt Budgeted	Expenditures	Remaining	
597 Interfund Transfers					
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%
Fund Expenditures:		590,764.00	577,935.33	12,828.67	97.8%
Fund Excess/(Deficit):		(590,764.00)	(577,935.33)		

## 2023 Expense Report

City Of Fircrest

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416 Storm Improvement Fund

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

Expenditures		Amt Budgeted	Expenditures	Remaining	
531 Storm Drain					
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%
531 Storm Drain		460,200.00	394,683.13	65,516.87	85.8%
Fund Expenditures:		460,200.00	394,683.13	65,516.87	85.8%
Fund Excess/(Deficit):		(460,200.00)	(394,683.13)		

# 2023 Expense Report

City Of Fircrest

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425 Water Fund (department)

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

Expenditures		Amt Budgeted	Expenditures	Remaining	
534 Water Utilities					
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%
010 Salaries and Wages		287,495.00	316,494.61	(28,999.61)	110.1%
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%
020 Personnel Benefits		124,440.00	132,266.99	(7,826.99)	106.3%
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%
030 Supplies		44,200.00	40,088.13	4,111.87	90.7%
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%
040 Other Services and Charges		387,634.00	343,947.33	43,686.67	88.7%

## 2023 Expense Report

City Of Fircrest

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

Expenditures	Amt Budgeted	Expenditures	Remaining	
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### 534 Water Utilities

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%
534 Water Utilities	1,176,535.00	1,183,369.26	(6,834.26)	100.6%

### 553 Conservation

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%
553 Conservation	2,480.00	142.03	2,337.97	5.7%

### 597 Interfund Transfers

597 00 00 11 Transfer Out To Water Capital	200,000.00	200,000.00	0.00	100.0%
597 Interfund Transfers	200,000.00	200,000.00	0.00	100.0%

<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>
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<b>Fund Excess/(Deficit):</b>	<b>(1,379,015.00)</b>	<b>(1,383,511.29)</b>
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City Of Fircrest

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### 426 Water Improvement Fund

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

Expenditures		Amt Budgeted	Expenditures	Remaining	
534 Water Utilities					
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%
Fund Expenditures:		394,680.00	218,925.73	175,754.27	55.5%
Fund Excess/(Deficit):		(394,680.00)	(218,925.73)		

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City Of Fircrest

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430 Sewer Fund (department)

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

Expenditures		Amt Budgeted	Expenditures	Remaining	
535 Sewer					
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%
010 Salaries and Wages		209,930.00	175,638.80	34,291.20	83.7%
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%
020 Personnel Benefits		89,565.00	65,789.59	23,775.41	73.5%
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%
030 Supplies		6,600.00	7,355.64	(755.64)	111.4%
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%
040 Other Services and Charges		201,715.00	163,506.92	38,208.08	81.1%
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%
050 Intergovt Services and Taxes		1,765,000.00	1,538,817.27	226,182.73	87.2%
535 10 91 00	Interfd Service Charges	399,039.00	399,039.00	0.00	100.0%

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

Expenditures	Amt Budgeted	Expenditures	Remaining	
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### 535 Sewer

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>

### 591 Debt Service

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>

### 597 Interfund Transfers

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>
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<b>Fund Excess/(Deficit):</b>	<b>(3,215,229.00)</b>	<b>(2,893,885.75)</b>	
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### 432 Sewer Improvement Fund

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

Expenditures		Amt Budgeted	Expenditures	Remaining	
535 Sewer					
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%
Fund Expenditures:		980,205.00	194,042.39	786,162.61	19.8%
Fund Excess/(Deficit):		(980,205.00)	(194,042.39)		

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## 501 Equipment Rental Fund

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

Expenditures		Amt Budgeted	Expenditures	Remaining	
548 Municipal Vehicles/Equipment					
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%
010 Salaries and Wages		19,800.00	13,225.59	6,574.41	66.8%
548 65 20 00	Personnel Benefits - ERR	7,000.00	3,877.04	3,122.96	55.4%
020 Personnel Benefits		7,000.00	3,877.04	3,122.96	55.4%
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%
030 Supplies		51,100.00	50,252.44	847.56	98.3%
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%
040 Other Services and Charges		98,300.00	73,496.29	24,803.71	74.8%
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%

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501 Equipment Rental Fund

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

Expenditures		Amt Budgeted	Expenditures	Remaining	
548 Municipal Vehicles/Equipment					
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%
Fund Expenditures:		493,254.00	456,972.87	36,281.13	92.6%
Fund Excess/(Deficit):		(493,254.00)	(456,972.87)		

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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) 0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>(321,739.77)</b>	

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City Of Fircrest

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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)</b>	<b>0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>(221,160.25)</b>		

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655 Agency Fund/Bdg Permit

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

Expenditures		Amt Budgeted	Expenditures	Remaining	
580 Non Expenditures					
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%
Fund Expenditures:		0.00	148,699.42	(148,699.42)	0.0%
Fund Excess/(Deficit):		0.00	(148,699.42)		

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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

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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%
Fund Expenditures:	0.00	0.00	0.00	0.0%
Fund Excess/(Deficit):	0.00	0.00		



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City Of Fircrest

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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%