



THE CITY OF FIRCREST

2025

PRELIMINARY

BUDGET

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**CITY OF FIRCREST, WASHINGTON
2025 PRELIMINARY BUDGET**

ELECTED OFFICIALS

Shannon Reynolds	Mayor
Nikki Bufford	Mayor Pro Tempore
Jim Andrews	Councilmember
Hunter T. George	Councilmember
Karen Mauer-Smith	Councilmember
David M. Viafore	Councilmember
Brett L. Wittner	Councilmember

ADMINISTRATION

Dawn Masko	City Manager
Ron Schaub	Police Chief
Jeff Grover	Parks & Recreation Director
Mark Newman	Community Development Director
Tyler Bemis	Public Works Director
Samantha Olivarez	Court Administrator
Arlette Burkhart	City Clerk
Julie Dunbar	Interim Finance Director

FIRCREST POPULATION: 7,230

2025 Preliminary Assessed Valuation	\$1,489,362,186
Regular Property Tax Levy (Preliminary)	\$1.16791
EMS Property Tax Levy (Preliminary)	\$0.38629
Park Bond Property Tax Levy	\$0.32622

Planning Commission

Shirley Schultz – Chair
Kathy McVay
Ben Ferguson
Eric Lane
Andreas Schonger

Civil Service Commission

Alex Koerger – Chair
John Bechtholt
Phillip Wilson

2025 REVENUES, EXPENDITURES & BALANCES BY FUND

General.....	12,207,201
Street	918,714
Park Bond Debt Service	638,878
Park Bond Capital	941,763
Storm Drain	1,134,785
Storm Drain Capital	566,670
Water	1,518,359
Water Capital	384,258
Sewer	4,120,595
Sewer Capital	955,070
Equipment Replacement	2,552,129
Police Investigation	500
Real Estate Excise Tax	3,114,071
Cumulative Reserve	2,750,000
TOTAL.....	31,919,438

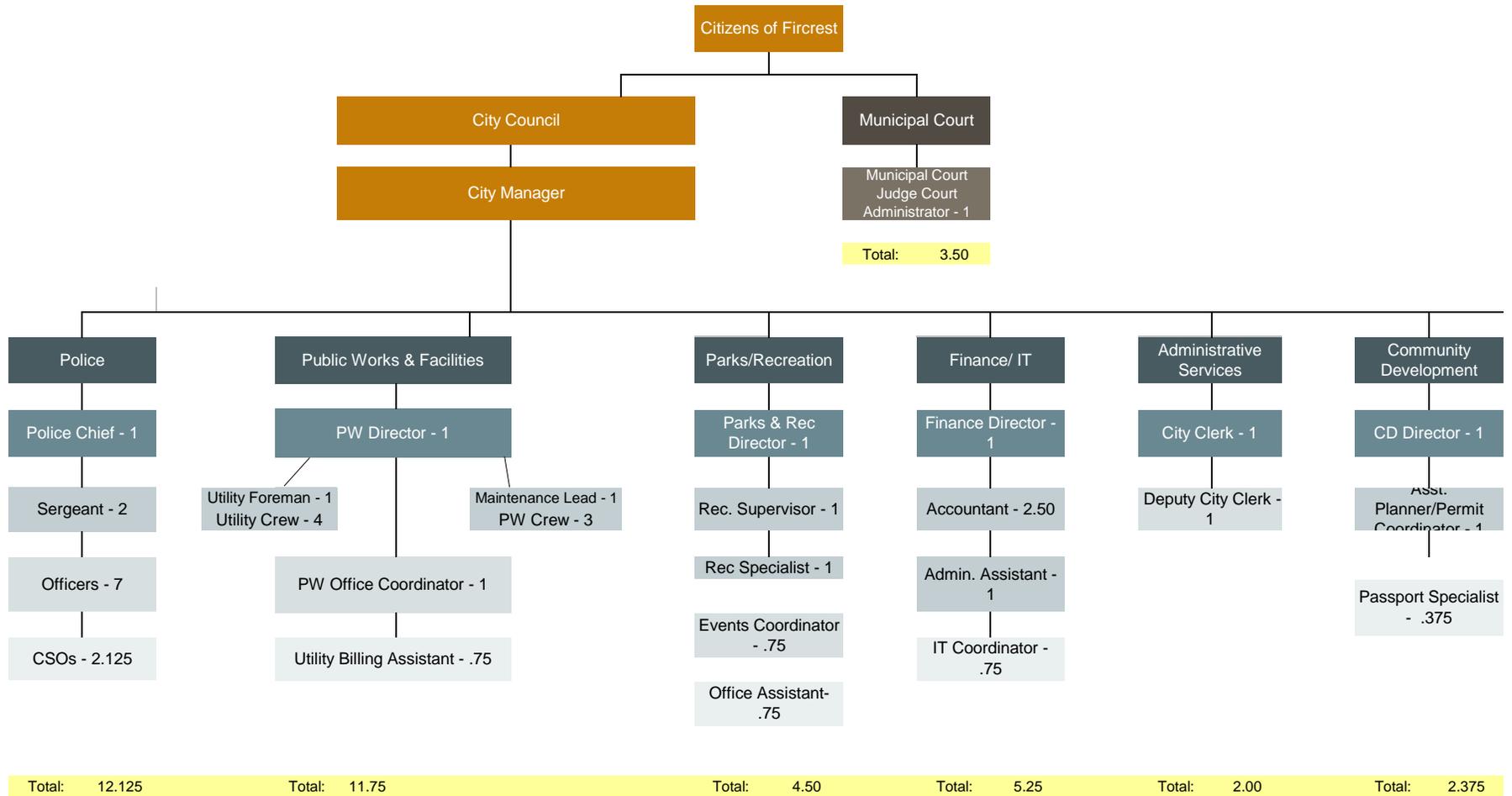


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Honorable Mayor, Councilmembers, and Citizens of Fircrest:

It is my pleasure to present to you the City of Fircrest 2025 Preliminary Budget. This policy document represents our continued commitment to prudent fiscal management and effective service delivery. This document reflects our commitment to allocating your tax dollars to address the critical issues and mandates facing Fircrest and providing our residents with the highest level of service within existing City resources. As a principal policy statement, the budget is a tool for management, accounting, communications, and planning decisions. In addition, it provides a financial plan and operations guide for implementing the various City programs and services.

Strong efforts have been made to maximize the level of public services while maintaining necessary reserves. 2025 operating expenditures are funded from 2025 operating revenues. Expenditures and revenues have been budgeted conservatively while considering recent historical trends and current economic indicators.

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

2025 City Council Goals

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

During the 2024 budget process, the Council set goals to guide our efforts through 2025. While we made significant progress in 2024, work on the following goals will continue throughout 2025:

- **Establish a Communications Plan and Program:** In 2025, we will focus on launching an updated website with improved accessibility, along with formalizing a communications plan. We are already implementing measures to utilize Pierce County Management's notification system for targeted emergency alerts. Additionally, we will enhance our direct mailings and continue to expand outreach through Town Topics and the City Manager's Update to strengthen communication with our citizens.
- **Centennial Celebration Planning and Preparation:** \$50,000 has been added to the Community Events budget for celebration planning. It is anticipated that sponsorships and fundraising efforts will pay for a large portion of these costs. City beautification efforts are also incorporated into the appropriate budgets.
- **Implement Whittier Park Master Plan:** The Master Plan will be adopted in 2024. Once that process is complete, recommended project components and funding options will be brought forward for Council discussion.

- Establish an Employee Training and Development Program: Department Directors have included adequate funding in the 2025 budget to address employee training needs. Our training calendar now includes regular compliance training and various online courses, and we will continue to explore additional opportunities for enhanced professional development for all positions.
- Develop a Sustainability Plan: Work will continue in 2025, including an urban tree canopy study, a low-impact development regulations study, a critical areas ordinance update, a greenhouse gas emission sources report with reduction targets and a Comprehensive Plan amendment to include a Climate Change Resiliency Element.
- Develop a Pedestrian Safety Plan: Staff are actively working on implementing a pilot Photo Enforcement Program in 2025. We will continue to incorporate safety measures into street projects, such as bulb-outs and flashing crosswalk beacons. Sidewalk and bike lane enhancements will proceed as funding permits. Additionally, we will present further safety measures for Council consideration in 2025 as they are identified.

Budget Overview

The 2025 Preliminary Budget totals \$15,217,629 in all funds, including \$12,806,676 in operating funds. The General Fund budget is balanced using conservative revenue estimates in compliance with the City’s Financial Policies. The 2025 General Fund proposed budget of \$8,083,374 is 2.2% less than the 2024 revised General Fund budget of \$8.3 million.

Revenues

Total budgeted resources for 2025 are \$31,919,438, including a projected beginning fund balance for all funds in 2025 of \$16,684,101 and total revenues of \$15,235,337.

The budget includes a 1% inflationary increase in the regular property tax levy as allowed by state law. Total assessed City property values increased by 1.5% to just over \$1.489 billion. New construction and improvements of just over \$6.1 million added \$7,210 to the City’s property tax levy. The 1% statutorily allowed inflationary increase added \$17,151 to the tax levy. The City’s 2025 regular property tax levy is \$1.7 million. Based on a 2025 regular property tax rate of \$1.17 per \$1,000 of assessed valuation, the City’s share of regular property tax on a house valued at \$559,862 would be \$654 annually. The total 2025 City levy rate of \$1.89 includes an EMS property tax rate of \$0.39 and the voted park bond debt levy of \$0.33. The actual increase or decrease in each taxpayer’s property taxes will depend primarily on how much their property value changed in relation to the citywide average.

Expenditures

Total budgeted expenditures for 2025 are \$15,217,629, just over \$5 million or 25% less than 2024 budgeted expenditures. The decrease is primarily due to capital spending in 2024, including the South Orchard Street grind & overlay and water main replacement, Emerson Street sidewalks, 44th Street lift station, the lighted crosswalk at Contra Costa and Electron, and the Fircrest Park maintenance facility. Funds for projects not completed in 2024 will be carried forward into 2025.

The 2025 operating expenditure budget (total expenditures minus transfers, debt service, and capital outlays) is \$12.8 million compared to \$12.9 million budgeted operating expenses in 2024. The General Fund operating budget includes all expenses not classified as capital, interfund transfers, or lease payments. These expenses include all personnel costs, supplies, and professional services.

Fund Balances

By the end of 2025, the fund balances are expected to be \$16.7 million, which is slightly higher than the 2024 budgeted ending fund balance.

In terms of the General Fund, a projected ending fund balance of approximately \$4.1 million is anticipated for 2025. Out of this amount, \$1.2 million is unassigned, \$1.9 million is reserved for cash flow, and nearly \$919,000 is assigned for special purposes. It's worth noting that this exceeds the financial policy goal of maintaining an ending fund balance equivalent to at least three months of the General Fund operating budget.

2025 Budget Assumptions

- Includes a COLA increase of 3.6% for all employees.
- Includes a 7.3% increase in medical premiums and no increase in dental or vision premiums.
- Includes a 10% employee contribution for medical premiums.
- Includes revenues and expenditures for Ruston Court contracted services.

Staffing Changes

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

Following a management evaluation of City operations and corresponding staffing needs, the City began incrementally implementing recommended changes in late 2023. The Community Development Director position was added in late 2023, and a Recreation Specialist and a part-time Accountant were added in 2024. The 2025 Budget includes several staffing changes to address operational effectiveness and workload needs. Staffing changes include:

- The Information Technology Coordinator increases to 0.75 FTE from 0.50 FTE.
- The Recreation Coordinator is promoted to Recreation Supervisor.

Challenges, Accomplishments, and Opportunities

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

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

Indeed, several factors continue to impose real constraints on the City's future capacity to address community needs and desires. Inflation year-over-year has come down, but prices remain high. The Consumer Price Index (CPI-W) for Seattle-Tacoma-Bellevue has risen by 3.1% compared to last year (August 2023 to August 2024). This increase reflects the continued rising costs of labor, goods, and services to the region. Extraordinary fuel prices affect everything from capital projects to the fuel we utilize for our vehicles and equipment. Supply chain demands continue to wreak havoc with the ability to obtain infrastructure materials. Unfortunately, our city's liability insurance, Cities Insurance Association of Washington, will see another significant increase this year. We continue to face a tight employment market, making finding and retaining qualified personnel more crucial than ever.

The City recognizes the importance of growing and diversifying its revenue base to meet the community's needs. Property taxes, which are the primary funding source for the General Fund, are subject to a statutory 1% cap on annual increases. As a result, they do not keep pace with inflation. Focusing on economic development and sustainability will be crucial in providing quality services and amenities. Exploring additional revenue sources will continue to be a priority. The City will continue to work on development and redevelopment opportunities and seek out ways to enhance relationships with our business community. The City will continue working with Pierce County and the City of Tacoma to address sewer boundaries and services to facilitate the development of the Mildred Street project site. We will continue to collaborate with the City Council to address new State laws pertaining to housing and growth, ensuring compliance while considering the unique needs of our community.

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

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

Much was accomplished in 2024. The City welcomed new Councilmember Karen Mauer-Smith and added a new Recreation Specialist and part-time Accountant to our team. Staffing turnover continued to present a challenge to City operations with the retirement of long-time Finance Director Colleen Corcoran and Utility Worker Jim Marzano. In addition, multiple staff departures entailed the hiring of a Public Works Office Coordinator, Assistant Planner/Permits Coordinator/Code Enforcement Officer, Recreation Office Assistant, and two Police Officers. We expect to fill additional vacant positions, including a new Finance Director, a part-time Passport Specialist, a Utility Worker, and an Administrative Assistant before the year's end. For the first time, the Police Department is fully staffed with ten commissioned law enforcement professionals.

Our recreation programs and community events have reached record participation levels. We also completed numerous street, sidewalk, and utility repairs and improvements, enhancing the safety and functionality of our infrastructure. Efforts to improve pedestrian safety are in progress, including flashing crosswalk beacons, incorporating safety features in road improvement projects, and exploring a photo enforcement program.

Significant projects include the completion of the Fircrest Park Ballfield project and the forthcoming adoption of the Whittier Park Master Plan and the 2024 Comprehensive Plan Update by year-end. Planning is underway for the City's Centennial Celebration in 2025. As we move into this milestone year, we are excited about the many activities, improvements, and accomplishments that await us.

Summary

In summary, the 2025 General Operating Preliminary Budget is balanced. We continue to invest in the quality of life that we all cherish in Fircrest, doing so with the continued tradition of fiscal conservatism in our annual budgeting. Such conservatism has guaranteed a healthy reserve and a balanced annual budget.

This budget is the result of many hours of preparation and financial projections by department managers and their staff, who have all demonstrated exceptional dedication to achieving a balanced budget. Fircrest is truly fortunate to have such a dedicated staff whose unwavering commitment to service sets our community apart from so many others.

On behalf of the entire City staff, we thank the City Council and citizens for their invaluable support and the opportunity to serve the City of Fircrest. City staff are fully committed to assisting the City Council in finalizing the budget for fiscal year 2025.

Sincerely,

Dawn Masko
City Manager

Budget Development Process

The 2025 Budget for the City of Fircrest sets the financial operating plan for the City. The budget includes estimated expenditure (costs) of providing services and the estimated revenues (income) to pay for those services. In accordance with the Revised Code of Washington (RCW) [35A.33.075](#), the City must adopt a balanced budget. This means that budgeted appropriations are, therefore, limited to the total estimated revenues for the upcoming year plus any fund balance estimated to be available at the close of the 2024 fiscal year. The City's strives to pay for all current expenditures with current revenues (a structurally balanced budget).

Chapter [35A.33](#) RCW defines the City's budget process. In Washington State, city government fiscal years follow the calendar year of January 1st to December 31st. Cities are required to hold public hearings during the budget preparation process. The first public hearing covers revenue sources for the coming year's budget, including the property tax levy. An additional public hearing is required to cover the proposed preliminary budget.

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

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

Procedures for Adopting the Original Budget

The City's budget process and the time limits under which the budget must be prepared are defined by RCW [35A.33](#). The budget process steps are:

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

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

Budget Amendments

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

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

Budget Document

The budget document serves two distinct purposes:

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

Basis Of Accounting and Budgeting

Basis of Accounting

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

Basis of Presentation – Fund Accounting

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

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

Basis of Budgeting

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

Balanced Budget

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

Budgetary Fund Balance

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

Budgeting, Accounting and Reporting System (BARS)

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

Budget Fund Structure

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

The City maintains fourteen appropriated funds in the 2025 budget, which does not include three fiduciary funds that are not budgeted funds. Although not budgeted, the fiduciary funds are reported in the audited financial statements.

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

- **Governmental Fund Types**

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

- **Proprietary Funds**

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

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

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

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

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

2025 Preliminary Budget Summary

Fund	Fund Name	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
001	General Fund	\$ 4,592,310	\$ 7,614,891	\$ 8,083,374	\$ 4,123,827
101	City Street Fund	335,553	583,161	606,391	312,323
105	Police Investigation Fund	-	500	-	500
150	Cumulative Reserve Fund	2,750,000	-	-	2,750,000
201	Park Bond Debt Service Fund	163,602	475,276	460,850	178,028
301	Park Bond Capital Fund	661,763	280,000	-	941,763
310	REET (Real Estate Excise Tax) Fund	2,708,421	405,650	100,000	3,014,071
415	Storm Drain Operating Fund	547,915	653,315	590,314	610,916
416	Storm Capital Improvement Fund	481,470	135,200	110,000	506,670
425	Water Operating Fund	246,206	1,272,153	1,169,795	348,564
426	Water Capital Improvement Fund	248,708	135,550	158,960	225,298
430	Sewer Operating Fund	1,131,245	2,989,350	3,413,874	706,721
432	Sewer Capital Improvement Fund	721,070	234,000	222,150	732,920
501	Equipment Replacement Fund	<u>2,095,838</u>	<u>456,291</u>	<u>301,921</u>	<u>2,250,208</u>
GRAND TOTAL:		<u>\$ 16,684,101</u>	<u>\$ 15,235,337</u>	<u>\$ 15,217,629</u>	<u>\$ 16,701,809</u>

GENERAL FUND

- Includes the fifth year of a six-year EMS levy rate passed by voters.
- Transfers 15% of property tax collections to the Street Fund.
- Transfers \$37,005 from General Fund Light reserves for street light maintenance and capital expenses.
- Transfers \$10,000 from the General Fund to the Street Fund for Street Beautification (banners, baskets, traffic islands, & bulb-outs).
- 3.6% increase applied to the Fire contract with Tacoma.
- Includes library reimbursements of \$78 charged by the City of Tacoma.

**2024 Budgeted
Operating Revenues:**
\$7,600,918

**2025 Preliminary
Operating Revenues:**
\$7,614,891

**2024 Budgeted
Operating Expenditures:**
\$7,900,682

**2025 Preliminary
Operating Expenditures:**
\$8,083,374

CUMULATIVE RESERVE FUND

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

STREET FUND

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

- Transfers-in from the General Fund include \$261,533 (15% Property Tax), \$37,005 (Street Light Maintenance), and \$10,000 (Beautification).
- Minor street improvements of \$100,000 funded by a transfer from REET 1.
- Additional capital projects will be carried forward from the 2024 budget.

2024 Budgeted Revenues:
\$2,966,563

2025 Preliminary Revenues:
\$583,161

**2024 Budgeted Expenditures
including Capital:**
\$3,031,838

**2025 Preliminary Expenditures
including Capital:**
\$606,391

- Street Fund Reserves are expected to decrease by \$23,230.

PARK BOND DEBT SERVICE FUND

The Park Bond Debt Service Fund receipts the property tax related to the 2019 sale of a \$8,750,000 bond for the replacement of the pool, recreation center, and other park capital projects, as well as to account for principal and interest payments.

PARK BOND CAPITAL FUND

The Park Bond Capital Fund accounts for bond proceeds, donations, and expenditures related to park bond projects.

STORM DRAIN OPERATING FUND

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

2024 Budgeted Revenues:	2025 Preliminary Revenues:
\$653,500	\$653,315
2024 Budgeted Expenditures:	2025 Preliminary Expenditures:
\$552,288	\$590,314

- Reserves are expected to increase by \$63,001.

STORM DRAIN CAPITAL FUND

Capital consists of \$100,000 for storm fall-out improvements plus project engineering of \$10,000.

WATER OPERATING FUND

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

2024 Budgeted Revenues:	2025 Preliminary Revenues:
\$1,222,950	\$1,272,153
2024 Budgeted Expenditures:	2025 Preliminary Expenditures:
\$1,215,436	\$1,169,795

- Reserves are expected to increase by \$102,358.

WATER CAPITAL FUND

Capital consists of \$100,000 for water main replacements.

SEWER OPERATING FUND

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

2024 Budgeted Revenues:

\$3,014,784

2025 Preliminary Revenues:

\$2,989,350

2024 Budgeted Expenditures:

\$3,361,092

2025 Preliminary Expenditures:

\$3,413,874

- Reserves are expected to decrease by \$424,404.

SEWER CAPITAL FUND

Capital improvements consist of \$150,000 for inflow and infiltration (I&I) reduction projects.

EQUIPMENT RENTAL AND REPLACEMENT FUND

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

2025 Revenue Summary by Fund

Fund	Fund Name	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
001	General Fund	\$ 11,983,350	\$ 12,893,157	\$ 12,859,965	\$ 12,207,201
101	Street Fund	972,686	991,498	3,367,391	918,714
105	Police Investigation Fund	12,701	13,333	13,933	500
150	Cumulative Reserve Fund	1,743,609	1,979,506	2,750,000	2,750,000
201	Park Bond Debt Service Fund	552,016	578,011	603,352	638,878
301	Park Bond Capital Fund	3,521,994	2,505,274	1,694,290	941,763
310	REET Fund	2,544,526	2,864,957	3,190,272	3,114,071
411	Utilities Trust Fund	44,692	53,478	-	-
415	Storm Drain Fund	879,729	1,024,638	1,100,203	1,201,230
416	Storm Drain Capital Fund	695,695	910,503	597,720	616,670
425	Water Utility Fund	1,506,553	1,490,961	1,461,642	1,518,359
426	Water Capital Fund	1,074,450	705,312	708,083	384,258
430	Sewer Utility Fund	4,389,755	4,373,631	4,492,337	4,120,595
432	Sewer Capital Fund	1,526,460	1,594,377	1,634,335	955,070
501	Equipment Rental Fund	2,058,133	2,403,018	2,472,993	2,552,129
CITY TOTAL		\$ 33,506,350	\$ 34,381,654	\$ 36,946,516	\$ 31,919,438

2025 Expenditure Summary by Fund

Fund	Fund Name	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
001	General Fund	\$ 6,421,603	\$ 7,634,110	\$ 8,267,655	\$ 8,083,374
101	Street Fund	547,191	590,670	3,031,838	606,391
105	Police Investigation Fund	-	-	13,933	-
150	Cumulative Reserve Fund	530,763	-	-	-
201	Park Bond Debt Service Fund	-	428,200	439,750	460,850
301	Park Bond Capital Fund	1,834,853	1,119,984	1,032,527	-
310	REET Fund	84,470	90,499	481,851	100,000
411	Utilities Trust Fund	-	10,835	-	-
415	Storm Drain Fund	510,623	577,935	552,288	590,314
416	Storm Drain Capital Fund	14,620	394,683	116,250	110,000
425	Water Utility Fund	1,262,402	1,247,773	1,215,436	1,169,795
426	Water Capital Fund	859,138	354,664	459,375	158,960
430	Sewer Utility Fund	3,003,544	2,896,079	3,361,092	3,413,874
432	Sewer Capital Fund	174,462	194,042	913,265	222,150
501	Equipment Rental Fund	149,277	456,973	377,155	301,921
CITY TOTAL		\$ 15,392,947	\$ 15,996,448	\$ 20,262,415	\$ 15,217,629

2025 Citywide Revenue & Other Sources Summary

Description	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Beginning Fund Balances	\$ 16,029,668	\$ 17,683,474	\$ 18,358,564	\$ 16,684,101
Property Tax	2,619,781	2,705,371	2,738,253	2,794,920
Sales Tax	1,044,770	1,010,372	1,055,000	1,117,715
Utility Taxes	743,810	775,117	774,699	783,456
Real Estate Excise Tax	337,431	276,999	300,000	300,000
Franchise Fees	360,716	527,360	463,000	477,800
Licenses & Permits	125,901	100,977	131,485	143,085
Intergovernmental	1,538,017	685,017	2,713,646	518,391
Charges for Goods & Services	1,039,053	1,136,511	1,206,240	1,189,126
Utility Collections	4,417,609	4,545,256	4,478,284	4,657,565
Interfund Charges for Services	755,019	755,612	768,164	824,968
Fines & Penalties	181,991	155,864	203,300	241,000
Interest & Miscellaneous	2,091,423	2,023,187	1,532,488	1,324,023
Capital Contributions	18,800	12,380	8,000	8,000
Interfund Transfers	1,409,677	1,184,434	1,342,550	855,288
Other Financing Sources & Non-Revenues	792,683	803,723	872,843	-
Total Revenue From All Sources	\$ 33,506,350	\$ 34,381,654	\$ 36,946,516	\$ 31,919,438

2025 Citywide Expenditure & Other Uses Summary

Description	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Operations Expenditures				
Legislative	\$ 92,656	\$ 157,914	\$ 105,540	\$ 90,450
Court Services	324,091	370,716	429,645	467,870
Administration	329,986	409,483	405,185	430,870
Finance	335,267	347,641	442,540	436,020
Legal Services	293,257	295,573	286,000	284,250
Employee Benefit Programs	2,573	21,425	2,500	2,500
Non-Departmental	191,081	134,693	137,314	145,410
Personnel	35,447	48,882	57,745	64,965
Facilities	493,965	664,400	755,135	724,041
Information Technology Services	69,539	161,266	148,753	169,640
Civil Service	3,939	8,828	9,010	4,840
Law Enforcement	1,837,063	1,935,523	2,250,496	2,280,246
Fire & EMS Services	725,926	794,888	830,658	848,784
Jail Services	26,638	8,138	30,500	30,500
Building	71,937	130,894	147,460	142,810
Emergency Management	8,950	7,270	10,765	10,985
Conservation & Animal Control	13,442	14,455	15,570	15,440
Planning & Community Development	83,869	214,562	355,806	140,075
Social Services	2,123	2,118	2,185	1,773
Culture & Recreation	402,893	543,925	646,475	659,680
Library Services	10,503	13,061	10,000	12,500
Community Events	55,241	71,811	62,500	108,100
Swimming Pool	283,175	335,563	308,035	319,385
Parks	345,087	332,798	464,798	351,342
Street Maintenance	446,521	487,311	534,800	504,256
Total Operations Expenditures	6,485,168	7,513,139	8,449,415	8,246,732
Proprietary Expenditures				
Storm Drain Utility	428,723	494,240	469,999	503,049
Water Utility	1,108,945	1,026,457	998,488	1,016,165
Sewer Utility	2,459,737	2,350,903	2,817,748	2,869,274
Equipment Rental & Replacement	143,014	140,851	202,936	171,456
Total Proprietary Expenditures	4,140,419	4,012,451	4,489,171	4,559,944
Total Operating Expenditures	10,625,587	11,525,590	12,938,586	12,806,676
Other Financing Uses				
Capital Expenditures	2,227,161	1,706,648	4,417,938	721,575
Debt Service	359,104	783,870	792,847	834,090
Interfund Transfers	1,409,677	1,184,434	1,342,550	855,288
Other Decreases in Fund Balance	771,418	795,905	770,494	-
Total Other Financing Uses	4,767,360	4,470,858	7,323,829	2,410,953
Total Expenditures & Other Uses	15,392,947	15,996,448	20,262,415	15,217,629
Ending Fund Balances	18,113,403	18,385,207	16,684,101	16,701,809
Total Expenditures, Other Uses & Fund Balances	\$ 33,506,350	\$ 34,381,654	\$ 36,946,516	\$ 31,919,438

General Fund

2025 Revenue & Other Sources Summary

Description	2022 Actual	2023 Actual	2024 Budget	2025 Proposed
Beginning Fund Balance				
Restricted	\$ 473,948	\$ 800,393	\$ 335,369	\$ -
Assigned	1,147,177	1,070,520	1,030,793	955,885
Reserved for Cash Flow	1,400,000	1,400,000	1,400,000	1,400,000
Unassigned	1,739,401	2,290,833	2,492,885	2,236,425
Beginning Fund Balance	4,760,526	5,561,746	5,259,047	4,592,310
Revenues & Other Sources				
Property Tax	2,187,981	2,263,738	2,285,312	2,320,244
Sales Tax	1,044,770	1,010,372	1,055,000	1,117,715
Utility Taxes	743,810	775,117	774,699	783,456
Franchise Fees	360,716	527,360	463,000	477,800
Licenses & Permits	112,396	92,230	121,485	133,085
Intergovernmental	794,180	319,526	498,243	252,768
Charges for Goods & Services	672,070	770,149	772,195	819,660
Interdepartmental Service Charges	755,019	755,612	768,164	824,968
Fines & Penalties	181,991	155,864	203,300	241,000
Interest, Rentals & Miscellaneous	342,581	639,924	659,520	644,195
Total Operating Revenues	7,195,514	7,309,892	7,600,918	7,614,891
Other Increases in Fund Resources	17,321	21,519	-	-
Other Financing Sources	9,989	-	-	-
Total Revenues & Other Sources	7,222,824	7,331,411	7,600,918	7,614,891
Total Revenues From All Sources	\$ 11,983,350	\$ 12,893,157	\$ 12,859,965	\$ 12,207,201

General Fund

2025 Expenditure & Other Uses Summary

Description	2022 Actual	2023 Actual	2024 Revised	2025 Proposed
Operating Expenditures				
Legislative	\$ 92,656	\$ 157,914	\$ 105,540	\$ 90,450
Court Services	324,091	370,716	429,645	467,870
Administration	329,986	409,483	405,185	430,870
Finance	335,267	347,641	442,540	436,020
Legal Services	293,257	295,573	286,000	284,250
Employee Benefit Programs	2,573	21,425	2,500	2,500
Non-Departmental	191,081	134,693	137,314	145,410
Personnel	35,447	48,882	57,745	64,965
Facilities	493,965	664,400	755,135	724,041
Information Services	69,539	161,266	148,753	169,640
Civil Service	3,939	8,828	9,010	4,840
Law Enforcement	1,837,063	1,935,523	2,236,563	2,280,246
Fire & EMS Services	725,926	794,888	830,658	848,784
Jail Services	26,638	8,138	30,500	30,500
Building	71,937	130,894	147,460	142,810
Emergency Management	8,950	7,270	10,765	10,985
Conservation	4,742	5,278	5,570	5,940
Animal Control Services	8,700	9,177	10,000	9,500
Planning	83,869	214,562	355,806	140,075
Social Services	2,123	2,118	2,185	1,773
Recreation	402,893	543,925	646,475	659,680
Library Services	10,503	13,061	10,000	12,500
Community Events	55,241	71,811	62,500	108,100
Swimming Pool	283,175	335,563	308,035	319,385
Parks	345,087	332,798	464,798	351,342
Total Operating Expenditures	6,038,647	7,025,828	7,900,682	7,742,476
Other Financing Uses				
Lease Payments	-	7,837	18,174	32,360
Interfund Transfers Out	374,384	582,035	348,799	308,538
Other Decreases in Fund Balance	8,572	18,410	-	-
Total Other Financing Uses	382,956	608,282	366,973	340,898
Total Expenditures & Other Uses	6,421,603	7,634,110	8,267,655	8,083,374
Ending Fund Balance				
Restricted	473,948	800,393	335,369	-
Assigned	1,147,177	1,070,520	1,030,793	918,880
Unassigned	3,940,622	3,388,133	3,226,148	3,204,947
Ending Fund Balance	\$ 5,561,746	\$ 5,259,047	\$ 4,592,310	\$ 4,123,827

Ending Fund Balances

Fund	Ending Fund Balance			
	2022 Actual	2023 Actual	2024 Budget	2025 Preliminary
General Fund	\$ 5,561,746	\$ 5,259,047	\$ 4,592,310	\$ 4,123,827
City Street Fund	425,495	400,828	335,553	312,323
Police Investigation Fund	12,701	13,333	-	500
Cumulative Reserve Fund	1,212,846	1,979,506	2,750,000	2,750,000
Park Bond Debt Service Fund	552,016	149,811	163,602	178,028
Park Bond Capital Fund	1,687,141	1,385,290	661,763	941,763
REET Fund	2,460,056	2,774,457	2,708,421	3,014,071
Utility Trust Fund	44,692	42,643	-	-
Storm Drain Operating Fund	369,106	446,703	547,915	610,916
Storm Capital Improvement Fund	681,075	515,820	481,470	506,670
Water Operating Fund	244,152	243,189	246,206	348,564
Water Capital Improvement Fund	215,312	350,648	248,708	225,298
Sewer Operating Fund	1,386,211	1,477,553	1,131,245	706,721
Sewer Capital Improvement Fund	1,351,997	1,400,335	721,070	732,920
Equipment Rental Fund	1,908,856	1,946,045	2,095,838	2,250,208
Total	\$ 18,113,403	\$ 18,385,207	\$ 16,684,101	\$ 16,701,809

General Fund Ending Fund Balances

General Fund	Ending Fund Balance			
	2022 Actual	2023 Actual	2024 Budget	2025 Preliminary
Restricted - ARPA Funds	\$ 800,393	\$ 335,369	\$ -	\$ -
Assigned - Light	502,126	475,243	424,035	387,030
Assigned - 44th/Alameda	568,395	555,550	531,850	531,850
Unassigned - Reserved for Cash Flow	1,925,000	1,925,000	1,925,000	1,925,000
Unassigned	1,765,833	1,967,884	1,711,425	1,213,171
Total	\$ 5,561,746	\$ 5,259,047	\$ 4,592,310	\$ 4,057,051

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GENERAL FUND CHANGE IN FUND BALANCE REPORT

Operating Revenues	7,614,891
ARPA used for Police Officer (rollover from 2024)	67,612
Banked Property Tax for Police Officer (rollover from 2024)	65,143
Operating Expenses	<u>(7,742,476)</u>
Operating Revenues Over/(Under) Operating Expenditures	<u>5,170</u>

GENERAL FUND SUMMARY REPORT

RESOURCES

Assigned Beginning Fund Balance - Light	424,035
Assigned Beginning Fund Balance - 44th Alameda	531,850
Unassigned Beginning Fund Balance - Reserved for Cash Flow	1,925,000
Unassigned Beginning Fund Balance	1,711,425
Operating Revenues	<u>7,614,891</u>
Total Resources with Beginning Fund Balance	<u>12,207,201</u>

EXPENDITURES

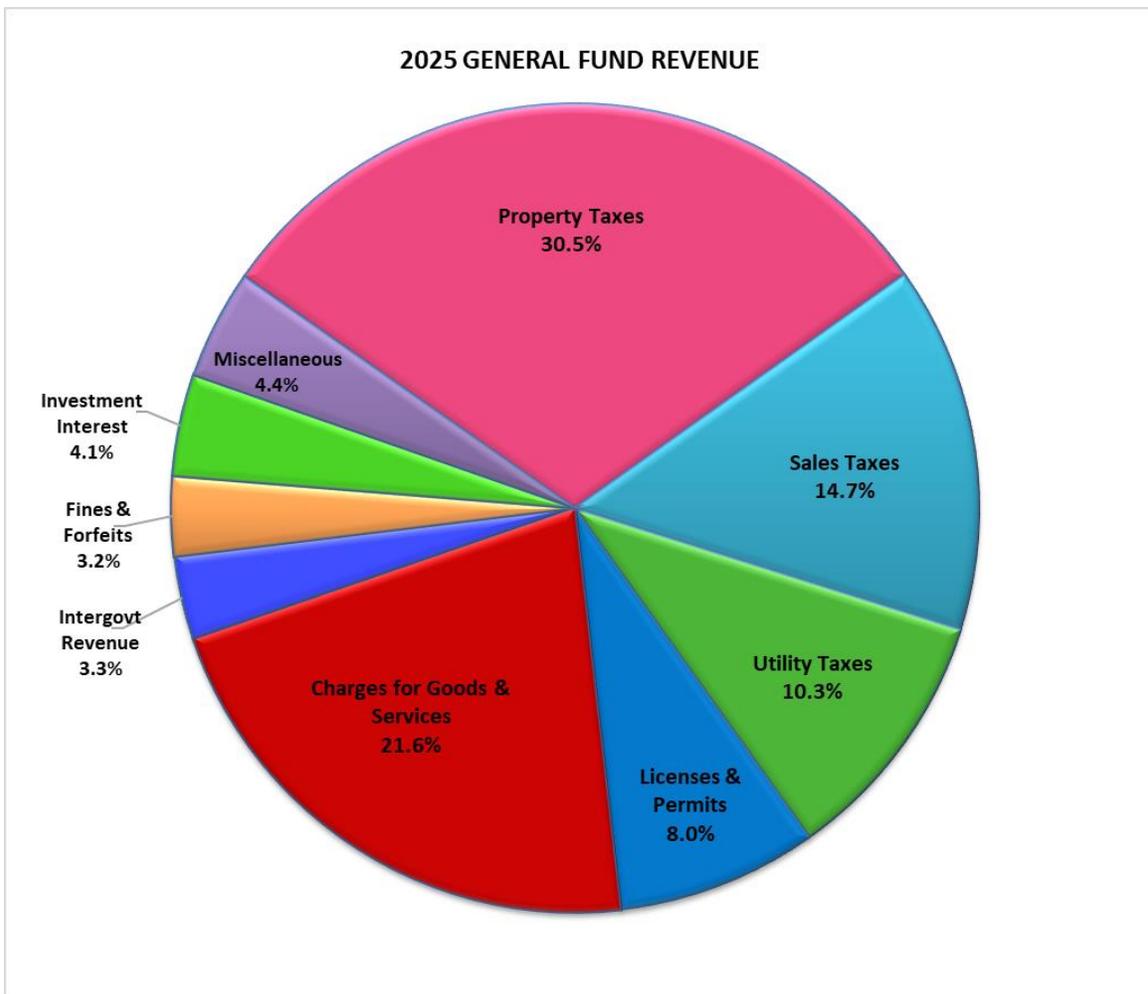
Operating Expenses	7,742,476
Capital & Other Expenditures	32,360
Transfer Out to Street for St. Lt. Maint./Cap from Lt. Fund Balance	37,005
Transfer Out to Street Fund	271,533
Assigned Ending Fund Balance - Light	387,030
Assigned Ending Fund Balance - 44th Alameda	531,850
Unassigned Ending Fund Balance - Reserved for Cash Flow	1,925,000
Unassigned Ending Fund Balance	<u>1,279,947</u>
Total Expenditures with Ending Fund Balance	<u>12,207,201</u>

GENERAL FUND REVENUE

BARS	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
308-51-00-01	Assigned BFB - Light	528,647	502,126	475,243	424,035
308-51-00-02	Assigned BFB - 44th Alameda	618,529	568,395	555,550	531,850
308-31-00-01	Restricted BFB - ARPA	473,948	800,393	335,369	-
308-91-00-01	Reserved for Cash Flow	1,400,000	1,400,000	1,925,000	1,925,000
308-91-00-01	Unassigned BFB - General	1,739,401	2,290,833	1,967,885	1,711,425
	Total Fund Balance	4,760,526	5,561,746	5,259,047	4,592,310
311-10-00-00	General Property Taxes	1,632,421	1,701,027	1,717,295	1,743,556
311-10-01-00	EMS Taxes	555,560	562,711	568,017	576,688
313-11-00-00	Retail Sales & Use Tax	775,647	745,911	785,000	841,000
313-17-00-00	Zoo Tax	96,323	95,462	95,000	100,000
313-71-00-00	Local Criminal Justice Tax	172,801	168,999	175,000	176,715
316-40-00-00	Water Utility Tax	84,170	90,968	89,600	95,056
316-41-00-00	Sewer Utility Tax	165,447	169,612	167,015	173,700
316-42-00-01	Storm Drain Utility Tax	30,401	31,460	31,584	31,900
316-43-00-00	Gas Utility Tax	122,015	128,662	136,500	130,000
316-45-00-00	Garbage/Solid Waste Tax	132,958	138,405	147,000	149,800
316-46-00-00	Television Cable Tax	150,139	144,881	138,000	138,000
316-47-00-00	Telephone/Telegraph Tax	58,681	71,130	65,000	65,000
	Total Taxes	3,976,561	4,049,227	4,115,011	4,221,415
321-91-00-01	Non-Comp Charge/Electric	228,446	398,090	330,000	343,200
321-91-00-02	Franchise Fee Water	7,277	9,030	8,000	9,600
321-91-00-03	Franchise Fee Cable TV	124,993	120,240	125,000	125,000
321-99-00-00	Business Licenses & Permits	58,739	56,452	62,000	65,000
322-10-00-00	Building Permit	36,248	23,890	45,500	54,300
322-10-00-01	Mechanical Permit	9,273	6,269	6,700	6,700
322-10-00-02	Plumbing Permit	5,250	3,292	4,500	4,500
322-10-00-03	Excavate/Clear/Grading Permits	-	-	285	285
322-10-00-05	Sign Permit	600	730	500	500
322-10-00-06	Investigation Fee	1,661	1,297	1,000	1,000
322-10-00-07	Fire Protection Permit	450	-	500	500
322-90-00-00	Other Licenses & Permits (Alarm)	175	300	500	300
	Total Licenses & Permits	473,112	619,590	584,485	610,885
332-92-10-00	ARPA Grant	504,920	-	-	-
333-20-60-00	Reimb - St of WA (Fed Pass-thru)	7,443	10,307	11,900	8,000
334-00-30-00	State Grant from Secretary of State	12,352	-	-	-
334-01-20-00	State Grant from AOC	-	1,555	1,064	1,064
334-01-21-00	AOC State Grant - Blake Decision	-	4,939	1,624	1,624
334-04-20-00	WA Dept of Commerce - Comp Plan	-	62,500	62,500	-
334-04-20-02	WA Commerce - Middle Housing	-	-	50,000	-
334-04-20-03	WA Commerce - Climate Planning	-	-	120,000	-
336-00-98-00	City Assistance	139,076	100,676	110,000	112,200
336-06-21-00	CJ Population	2,473	2,609	2,750	2,890

BARS	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
336-06-26-00	CJ Special Programs	8,768	19,210	9,770	10,120
336-06-42-00	Marijuana Excise Tax	11,653	11,478	13,000	14,000
336-06-51-00	DUI-Cities	824	499	500	800
336-06-94-00	Liquor Excise Tax	50,870	50,588	49,510	48,785
336-06-95-00	Liquor Board Profits	44,642	44,132	54,625	44,355
336-06-95-01	Liquor Board Profits - Public Safety	11,160	11,033	11,000	8,930
	Total Intergovernmental Revenues	794,180	319,526	498,243	252,768
341-43-00-00	Interdepartmental Service Charge	755,019	755,612	768,164	824,968
341-49-00-00	Ruston Court Contract	242,000	254,100	265,535	275,095
341-99-00-00	Passport Fees	52,290	50,260	54,000	70,000
342-40-00-00	Special Inspection Fees	200	-	-	-
345-81-00-01	Planning Permit	26,054	30,170	13,000	5,000
345-81-00-02	Site Development Permit	1,654	3,450	3,000	3,000
345-83-00-00	Plan Checking	16,890	22,351	20,000	15,000
347-30-00-00	Swimming Pool Fees	165,709	192,479	185,000	192,210
347-30-00-02	Swim Team Fees	7,025	6,025	7,000	8,425
347-30-00-04	Recreation Fees	30,448	43,056	74,160	70,000
347-30-00-10	Participation Fees - Adult	1,630	7,863	5,000	5,000
347-60-00-09	Instructor Based Revenue	36,008	57,606	45,000	52,000
347-60-00-10	Swimming Instruction Fees	47,532	55,245	55,000	58,800
347-60-00-11	Instructor Based Revenue - Pool	-	-	500	-
347-60-00-12	Participation Fees - Youth	44,630	47,545	45,000	65,130
	Total Charges for Goods & Services	1,427,089	1,525,761	1,540,359	1,644,628
353-10-00-01	Municipal Court	178,929	153,215	200,000	238,000
356-50-00-00	Investigative Fund Assessments	1,565	1,762	1,500	1,500
356-50-04-00	DUI Invest Fund Assessments	1,497	887	1,800	1,500
	Total Fines & Forfeits	181,991	155,864	203,300	241,000
361-11-00-01	Investment Interest - General	98,053	348,080	346,500	293,700
361-40-00-01	Sales Interest	830	2,470	3,500	3,500
361-40-00-03	Gen Property Taxes Interest	2,028	7,291	6,300	7,500
361-40-00-04	EMS Property Taxes Interest	416	1,496	1,000	1,500
361-40-00-05	Interest Payment from PCBF	11,500	7,686	-	-
361-40-00-06	Fircrest Municipal Court Interest	-	-	1,800	5,000
362-40-00-00	Rental Revenue - Space & Facility	38,296	73,836	100,000	100,000
362-40-00-01	Rental Revenue - Soccer Field	10,983	5,200	5,200	6,000
362-40-00-02	Rental Revenue - Cancellation Fees	40	50	-	-
362-40-00-03	Recreation Equipment Rental	-	114	500	600
362-50-00-01	Land Rental - Gen Fund Property	82,730	90,595	94,675	98,090
362-50-00-02	Land Rental - ERR Garage	4,570	5,000	5,225	5,415
362-50-00-03	Rental Revenue - Time/Temp Sign	2,640	2,420	2,640	2,640
362-50-00-04	Rental Revenue - Pool	7,969	15,512	8,000	17,550
362-50-00-07	Rental Revenue - Pool Party Room	11,876	13,473	16,000	18,500
367-00-00-02	Donations - Parks	36,490	41,438	46,000	41,500
367-00-00-03	Donations - Police	14,800	7,272	10,000	10,000

BARS	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
367-00-00-10	Donations - Fireworks	1,270	2,775	2,680	2,700
367-00-00-11	Private Grants	15,168	6,658	-	-
367-00-00-12	Donations - Centennial Celebration	-	-	-	25,000
369-10-00-00	Sale of Surplus - General	-	3,356	-	-
369-40-00-00	Judgments and Settlements	50	900	-	-
369-81-00-00	Cash Over/Short	(70)	59	-	-
369-91-00-01	Other Misc Revenue - General	2,942	4,243	9,500	5,000
	Total Misc Revenue	342,581	639,924	659,520	644,195
	Total Operating Revenue	7,195,514	7,309,892	7,600,918	7,614,891
382-10-00-00	Refundable Deposits	14,969	22,214	-	-
382-10-00-01	Permit Deposits	2,102	(972)	-	-
382-10-00-02	Rec Household Credit	250	277	-	-
398-10-00-01	Insurance Proceeds Non-Capital	9,989	-	-	-
	TOTAL RESOURCES	11,983,350	12,893,157	12,859,965	12,207,201



General Fund Revenue Sources

This summary describes each of the major General Fund revenue sources in the 2025 budget.

Beginning Fund Balance

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

Taxes

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

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

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

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

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

Utility Taxes are imposed by the City on the gross income of various utility services provided within the boundaries of the City. A listing of utility tax rates is included in the back of the budget document. These rates vary from 3% to 8.5%.

Licenses & Permits

Non-Competition Charge is the amount that the City collects as a non-compete fee from Tacoma Public Utilities and is based on Tacoma's gross electric revenues for electrical services located in Fircrest for the preceding year times six percent (6%).

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

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

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

Intergovernmental Revenue

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

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

State Grants are grants received from Washington State.

City-County Assistance is received from the Department of Revenue and provides ongoing assistance to low tax-base cities and counties. The distribution is based on per capita sales tax revenues and property tax-assessed values.

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

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

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

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

Charges for Good and Services

Interdepartmental Service Charges are for services performed by the General Fund for Street, Storm Drain, Water, and Sewer Funds. The charges are determined on a percentage basis of operating expenditure budgeted.

Ruston Court Contract is revenue received from the City of Ruston for court-contracted services performed by the City of Fircrest Municipal Court.

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

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

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

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

Instructor-based Revenue is collected from participants registering for classes in which the city will pay a percentage to the instructor. There is an offsetting expenditure in the Recreation Department budget.

Fines & Forfeits

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

Miscellaneous Revenue

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

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

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

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

Police Donations are offsetting revenues related to expenditures that will be incurred only if donations are received.

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

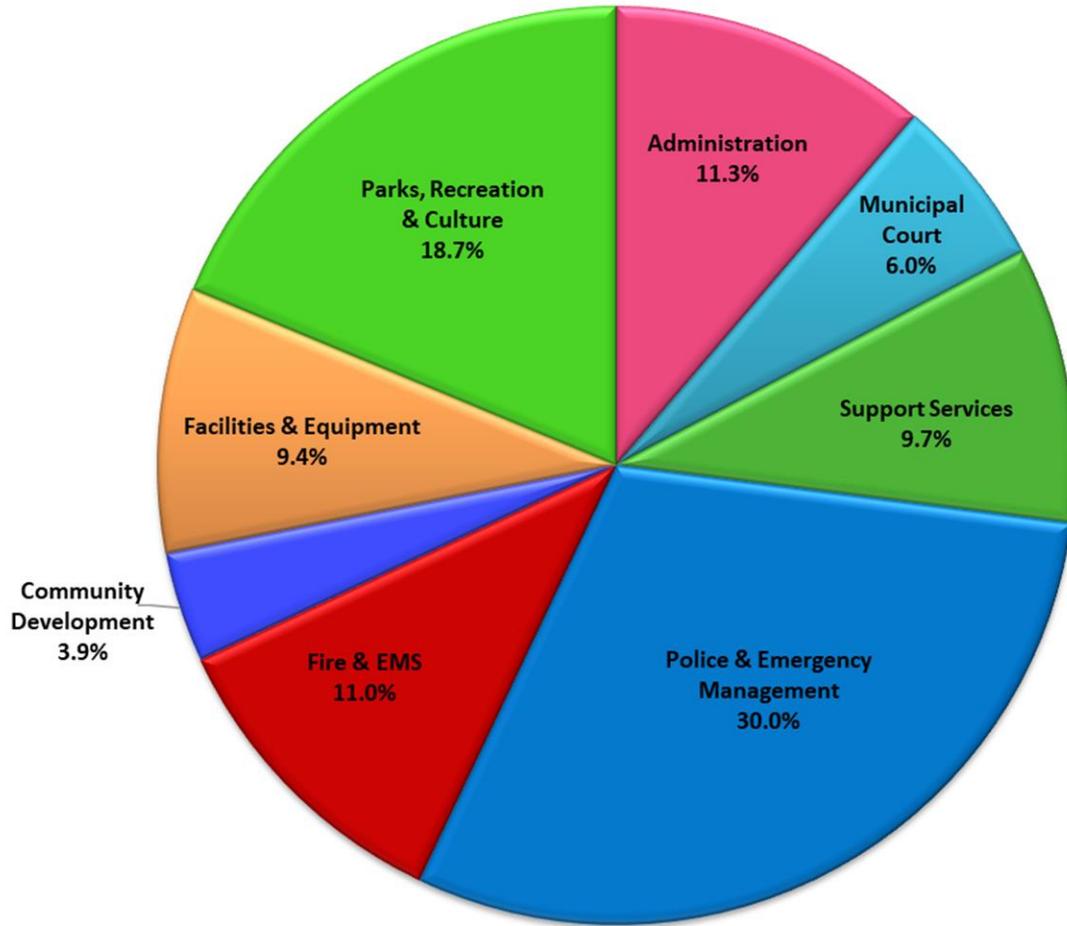
Other Financing Sources

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

GENERAL FUND EXPENDITURE RECAP

OPERATING BUDGET	2024 BUDGET	IN(DE)CREASE	2025 BUDGET
Legislative	88,815	1,635	90,450
Judicial	429,645	38,225	467,870
Admin	405,185	25,685	430,870
Finance	442,540	(6,520)	436,020
Legal	286,000	(1,750)	284,250
Other Employee Benefits	2,500	0	2,500
Non-Departmental	137,314	8,136	145,410
Personnel	57,745	7,220	64,965
Facilities & Equipment	684,835	39,166	724,041
Information Systems	143,753	437	169,640
Civil Service	9,010	(4,170)	4,840
Police	2,209,363	90,299	2,280,246
Fire/EMS	830,658	18,126	848,784
Jail	30,500	0	30,500
Building	147,460	(4,650)	142,810
Emergency Management	10,765	220	10,985
Physical Environment	15,570	870	15,440
Planning	355,806	(215,731)	140,075
Mental Health	2,185	(412)	1,773
Recreation	646,475	9,645	656,120
Library	10,000	2,500	12,500
Community Events	62,500	45,600	108,100
Swimming Pool	308,035	11,350	319,385
Parks	339,065	12,277	351,342
Total Departmental Operating Budget	7,655,724	78,159	7,742,476
OTHER FINANCING USES			
Capital Expenditures & Other Uses			
Legislative	16,725	(16,725)	0
Facilities	70,300	(70,300)	0
Information Systems	5,000	(5,000)	0
Police	27,200	(27,200)	0
Parks	125,733	(125,733)	0
Leases/SBITA	18,174	14,187	32,360
Total Capital Budget & Other Uses	263,132	(230,771)	32,360
Operating Transfer/Street Beautification	10,000	0	10,000
Operating Transfer/Property Tax	257,594	(185,164)	72,430
Total Operating Transfers	267,594	(185,164)	82,430
Transfer for Street Light Maintenance	51,205	(14,200)	37,005
Transfer to Water Capital Fund (ARPA)	30,000	(30,000)	0
Transfer to Street Fund	0	189,103	189,103
Total Equity Transfers	81,205	144,903	226,108
TOTAL EXPENDITURES & OTHER USES	8,267,655	(192,873)	8,083,374
Unassigned Ending Fund Balance	1,666,190	(453,021)	1,279,947
Reserved for Cash Flow	1,925,000	0	1,925,000
Assigned-Light	424,038	(37,008)	387,030
Assigned-44th Alameda	531,850	0	531,850
Restricted-ARPA	45,232	(45,232)	0
Total Ending Fund Balance	4,592,310	(535,261)	4,123,827
TOTAL GENERAL FUND BUDGET	12,859,965	(728,134)	12,207,201

GENERAL FUND 2025 OPERATING BUDGET



2025 OPERATING BUDGET

<i>Administration</i>			<i>Community Development</i>		
City Council	90,450	1.2%	Building	142,810	1.8%
Administration	430,870	5.6%	Planning	140,075	1.8%
Legal	284,250	3.7%	Social Services	1,773	0.0%
Personnel	67,465	0.9%	Conservation	5,940	0.1%
			Animal Control	10,500	0.1%
<i>Municipal Court</i>	467,870	6.0%			
<i>Support Services</i>			<i>Fire & EMS</i>	848,784	11.0%
Finance	436,020	5.6%			
Information Systems	169,640	2.2%	<i>Facilities & Equipment</i>	724,041	9.4%
Non-Departmental	145,410	1.9%			
			<i>Parks, Recreation & Culture</i>		
<i>Police & Emergency Mgmt</i>			Recreation	659,680	8.5%
Police	2,280,246	29.4%	Library	12,500	0.2%
Civil Service	4,840	0.1%	Community Events	108,100	1.4%
Emergency Management	10,985	0.1%	Swimming Pool	319,385	4.1%
Jail Contracts	30,500	0.4%	Parks	351,342	4.5%

Total Operating Costs: \$7,742,476

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

PROGRAM DESCRIPTION

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

Responsibilities:

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

GOALS AND WORK PLAN

2024 Accomplishments:

- Continued to enhance communications with residents and businesses to increase transparency.
- Continued to increase electronic communications between council, citizens, and staff.
- Represented the City on regional boards and commissions.
- Finished installation of a new audio-visual system in Council Chambers.
- Held a Council Goals Workshop.
- Chaired and participated in the Centennial Celebration Steering Committee and subcommittees.
- Adopted the Comprehensive Plan Update.

2025 Department Goals:

- Continue to enhance communications with residents and businesses to increase transparency.
- Continue to participate on regional boards and commissions.
- Hold a Council Goals Workshop.
- Engage the community to participate in Centennial Celebration planning, activities, and events.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	35,661	35,511	36,015	36,015
20	Personnel Benefits	2,917	2,917	2,880	2,975
30	Supplies	10,792	160	750	900
40	Services & Charges	20,320	17,196	23,970	24,560
40	Intergovt Charges	22,966	35,679	25,200	26,000
60	Capital Outlays	0	66,451	16,725	0
	Total	92,656	157,914	105,540	90,450

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	36,015	0	36,015
Personnel Benefits			
Personnel Benefits	2,880	95	2,975
Supplies			
Office & Operating Supplies	250	150	400
Small Tools & Minor Equipment	500	0	500
Services & Charges			
Professional Services	6,000	0	6,000
Advertising	900	0	900
Recording Software Services	170	0	170
Travel	2,550	0	2,550
Interfund ERR Replacement	0	0	0
Interfund ERR Repairs & Maintenance	0	0	0
Miscellaneous	100	500	600
A.W.C. Dues	5,300	90	5,390
Dues, Memberships & Subscriptions	2,750	0	2,750
Codification Costs	4,500	0	4,500
Meals	500	0	500
Registrations	1,200	0	1,200
Intergovt & Other Interfund Pmt.			
Special Elections & Voter Reg	25,200	800	26,000
Total	88,815	1,635	90,450

BUDGET NARRATIVE

The Council normally meets on the second and fourth Tuesday of each month. In addition to two regular meetings per month, the Council has standing study sessions on the third Tuesday in January and February and the third Monday for each remaining month of the year. The Council may hold a joint meeting with the Planning Commission on the first Tuesday of each year to review future issues of the City.

The Council's base salaries are \$147.75 per month. In addition, the Mayor receives \$150, and Councilmembers receive \$100 per regular meeting attended. The Mayor and Councilmembers receive \$50 for each special meeting attended. The Salaries and Wages line item is based on 40 meetings: 24 regular meetings (2 per month) and 16 special meetings (12 monthly study sessions and 4 extra meetings).

Professional Services include expenses for American Sign Language interpreters.

Travel and Registration lines provide funding for Councilmembers to attend the Annual Association of Washington Cities (AWC) conference and City Action Days.

Advertising is for the costs of publishing ordinances and public notices.

Codification Costs are for the codification of ordinances into the Fircrest Municipal Code.

The \$500 in Meals is for food for special Council meetings and study sessions.

The Special Elections & Voter Registration line item is for primary and general election costs.

CAPITAL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Machinery & Equipment	16,725	(16,725)	0
Total	16,725	(16,725)	0

CAPITAL BUDGET NARRATIVE

The installation of a new ARPA-funded audio-visual system in Council Chambers began in 2023. The project was completed in 2024 with remaining funds that were carried forward from 2023. No capital projects are anticipated for 2025.

STAFFING

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Mayor	1.00	1.00	1.00	1.00
Councilmember	6.00	6.00	6.00	6.00
Total	7.00	7.00	7.00	7.00

DEPARTMENT: Municipal Court
DIVISION: N/A
PROGRAM: Judicial Services

PROGRAM DESCRIPTION

Function: The Fircrest Municipal Court serves the public by providing an accessible forum for the fair, efficient, and understandable resolution of civil and criminal cases and by maintaining an atmosphere of respect for the dignity of all individuals. The Fircrest Municipal Court continues to be a contributing partner working towards a safe and vital community.

Beginning in January 2019, the City of Fircrest, per an interlocal agreement, performs court services for the City of Ruston.

Responsibilities:

- Process traffic infractions, criminal misdemeanors, and gross misdemeanors taking place within the city limits of Fircrest and the City of Ruston.
- Process violations of the Fircrest Municipal Code.
- Review and implement new legislation.
- Provide fair, accessible, and timely resolution of cases in an atmosphere of respect for all.
- Improve efficiency while maintaining quality justice/customer services.

GOALS AND WORK PLAN

2025 Department Goals:

- Continue beta testing and pilot partnership with the Administrative Office of the Courts for the new statewide court management system, Enterprise Justice.
- Convert remaining paper case files into digital files.
- Update and enhance the Court Security Plan.
- Review and implement any enacted 2025 legislation affecting the Court.
- Update local court rules to accommodate the new system.
- Have staff attend Administrative Office of Courts training and continued education.
- Work with Administration and Police Department on implementation of a traffic photo enforcement program.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	254,600	288,941	337,600	354,335
20	Personnel Benefits	57,460	62,861	70,825	91,190
30	Supplies	5,263	4,912	6,700	6,800
40	Services & Charges	6,769	14,001	15,772	16,685
	Total	324,091	370,716	430,897	469,010

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	337,100	16,735	353,835
Overtime	500	0	500
Personnel Benefits			
Personnel Benefits	70,825	20,365	91,190
Supplies			
Office & Operating Supplies	4,000	0	4,000
Publications - Court Rules	700	100	800
Small Tools & Minor Equipment	2,000	0	2,000
Services & Charges			
Prof Svcs - Pro Temp Judges - FMC	2,300	0	2,300
Prof Svcs - Interpreter - FMC	3,000	200	3,200
Recording Software	170	0	170
Communication	0	360	360
Travel	2,700	0	2,700
Operating Rentals & Leases	300	115	415
Repairs & Maintenance	0	200	200
Interfund ERR Repairs & Maintenance	0	350	350
Miscellaneous	500	0	500
Registration & Tuition	750	0	750
Dues, Memberships & Subscriptions	600	0	600
Juror Costs	500	0	500
Witness Costs	100	0	100
Prof Svcs - Pro Temp Judges-RMC	1,200	0	1,200
Prof Svcs - Interpreter - RMC	2,400	(200)	2,200
Lease Payments - Court	1,252	(112)	1,140
Total	430,897	38,113	469,010

BUDGET NARRATIVE

Registration and Tuition are for the Presiding Judge to attend the Washington Judicial Conference and the District and Municipal Court Judge’s Conference, for the Court Administrator to attend a conference, and for Court staff to attend spring and fall training through the District and Municipal Court Management Association (DMCMA) and other local training.

Dues, Memberships & Subscriptions include memberships with DMCJA and DMCMA.

The Witness Costs line includes funds for reimbursement to Department of Licensing (DOL) personnel to testify for all Driving While License Suspended (DWLS) trials held in Fircrest Municipal Court as required by RCW [5.56.010](#).

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Judge	0.25	0.25	0.25	0.25
Court Clerk I	1.00	1.00	1.00	1.00
Court Clerk I (1 Part Time)	0.50	0.50	0.50	0.50
Court Clerk II	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
Total	3.75	3.75	3.75	3.75

DEPARTMENT: Administration
DIVISION: N/A
PROGRAM: Administrative Services

PROGRAM DESCRIPTION

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

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

Responsibilities:

- Administer programs and policies established by the City Council.
- Provide coordination with other jurisdictions and agencies on behalf of the Council.
- Direct and coordinate departmental operations.
- Inform the Council on City affairs, matters, demands, problems, and future needs.
- Review policies and regulations involving municipal government management.
- Oversee the preparation of the City's annual budget and all major projects.
- Facilitate communication among City Council, staff, and the community.
- Monitor all franchises, permits, and contracts.
- Perform all other duties for the effective operation of the City.
- Ensures that citizen concerns are addressed accurately, sensitively, and in a timely manner.
- Provide support to Council committees.
- Develop and promote employee morale.
- Appoint Civil Service Commissioners with Council confirmation.
- Appoint all new hires.

GOALS AND WORK PLAN

2024 Accomplishments:

- Worked with the Finance Department to coordinate and develop the 2025 Budget.
- Hired a new Finance Director.
- Assisted Public Works with capital improvement projects.
- Continued digitizing archived ordinances, resolutions, minutes, and agendas.
- Continued to make website adjustments to increase transparency.
- Continued enhancement of the records management program and public records process to ensure compliance with State regulations.
- Coordinated grant writing process resulting in several grant awards for various City projects.
- Worked with Community Development on the Mildred Street development project.
- Updated the City Council onboarding manual.

- Coordinated with the City Attorney on lawsuits and other legal claims.
- Participated on the Centennial Steering Committee and subcommittees.
- Oversaw Comprehensive Plan Update and Whittier Park Master Plan.
- Began negotiating a successor contract with the Teamsters Union representing Public Works employees.
- Established the first phase of the employee training and development program.
- Implemented Meta Business Suite – a social media management tool to efficiently manage various departmental social media sites such as Facebook and Instagram.
- Continued partnership efforts with businesses, neighboring cities, and regional agencies.
- Updated the Fircrest Municipal Code.
- Continued updates to the Personnel Policies and Procedures Manual.

2025 Department Goals:

- Continue organizational assessment to address staffing needs and succession planning.
- Oversee the Centennial Celebration planning and implementation process.
- Develop a Sustainability Plan.
- Provide support to Public Works with capital improvement projects.
- Continue to digitize archived ordinances, resolutions, minutes, and agendas.
- Continue to enhance the records management program and public records process.
- Update Fircrest Municipal Code.
- Establish an employee training and development program.
- Continue to coordinate with Police and Public Works on the development of a pedestrian safety plan.
- Work with departments to ensure completion of projects and work plans.
- Continue working with Community Development to coordinate the Mildred Street development project.
- Update contract management tracking and records.
- Continue improving management of the City’s social media and provide planned, cohesive posts.
- Continue partnerships with businesses, neighboring cities, and other regional agencies.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	252,695	264,733	294,200	313,700
20	Personnel Benefits	67,311	64,366	98,800	104,720
30	Supplies	5,917	2,145	2,160	2,200
40	Services & Charges	4,062	78,239	10,025	10,250
	Total	329,986	409,483	405,185	430,870

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	292,100	21,600	313,700
Overtime	2,100	(2,100)	0
Personnel Benefits			
Personnel Benefits	98,800	5,920	104,720
Supplies			
Office & Operating Supplies	1,160	40	1,200
Small Tools & Minor Equipment	1,000	0	1,000
Services & Charges			
Professional Services	0	0	0
Communication	1,325	25	1,350
Travel	4,000	0	4,000
Repairs & Maintenance	0	0	0
Interfund ERR Replacement	300	0	300
Interfund ERR Repairs & Maintenance	0	0	0
Miscellaneous	100	0	100
Registration & Tuition	2,100	200	2,300
Dues, Memberships & Subscriptions	2,200	0	2,200
Total	405,185	25,685	430,870

BUDGET NARRATIVE

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

The Dues, Memberships, and Subscriptions line is for membership in the Pierce County Clerks & Finance Officers Association (PCCFOA), Washington Municipal Clerks Association (WMCA), Puget Sound Grant Writers Association, Washington City/County Management Association (WCMA), International City/County Management Association (ICMA), and OASI Administration Expense dues.

STAFFING

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
City Manager	1.00	1.00	1.00	1.00
City Clerk	0.00	0.67	0.67	0.67
Administrative Services Director	0.60	0.00	0.00	0.00
Administrative Assistant	0.75	0.75	1.00	1.00
Total	2.35	2.42	2.67	2.67

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

PROGRAM DESCRIPTION

Function: The Financial Services Division is responsible for ensuring adherence to legal, fiscal, and accounting requirements established by the Office of the State Auditor.

Responsibilities:

- Process financial data.
- Provide cash management for the City.
- Process disbursement and payroll.
- Monitor accounts payable and accounts receivable.
- Monitor City expenditures and revenues for budget compliance.
- Reconcile bank accounts.
- Prepare the Annual Budget.
- Prepare the Annual Financial Reports.

GOALS AND WORK PLAN

2024 Accomplishments:

- Processed Budget Amendments as needed.
- Prepared 2023 Annual State Reports.
- Worked with the Administration Department to develop the 2025 Budget.
- Worked with the State Auditor's Office on the 2023 financial and accountability audit.
- Initiated an online accounts payable filing system (LaserFiche).
- Implemented an electronic timesheet program for 100 regular and seasonal employees.
- Hired a part-time Accountant to assist with Accounts Payable, Cash Receipting, Payroll, and the Budget.
- Updated instruction manuals for payroll, Accounts Payable, and month-end processing.
- Attended WPTA and WFOA conferences covering debt, cash handling, and BARS updates for new GASB standards.
- Attended MRSC training covering purchasing, local government public works, and service contracting, SAO Annual Financial Reporting and BARS cash basis accounting, and WFOA training on Excel.
- Worked with the City's Investment Committee to implement the first phase of a ladder investment strategy by obtaining a \$1,000,000 7-month Certificate of Deposit with an annual percentage yield of 4.75%.

2025 Department Goals:

- Work with the Administration Department to develop the 2026 Budget.
- Prepare 2024 Annual State Reports.
- Review and update financial policies.
- Improve departmental efficiencies via cross-training accounting staff.
- Improve knowledge and skills of the finance team by attending WPTA, WFOA, SAO, and BARS training covering leadership, cybersecurity, fraud, cash handling, Excel, and new GASB standards.
- Implement efforts to improve internal financial analysis and reporting to include regular financial review meetings with department directors.
- Work with other City departments to improve overall grant accounting and reporting.
- Continue attending TVIs Behind the Numbers webinars and other trainings to remain current with national economic activity, the Federal Funds Rate, and its impact on the City’s investment earnings power.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	234,437	262,807	314,020	333,070
20	Personnel Benefits	84,420	68,945	79,370	91,090
30	Supplies	1,095	1,306	900	1,250
40	Services & Charges	15,315	14,583	48,250	26,070
	Total	335,267	347,641	442,540	451,480

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	309,020	21,050	330,070
Overtime	5,000	(2,000)	3,000
Personnel Benefits			
Personnel Benefits	79,370	11,720	91,090
Supplies			
Office & Operating Supplies	200	50	250
Small Tools & Minor Equip	700	300	1,000
Services & Charges			
Professional Services	41,500	(37,940)	3,560
Travel	1,700	0	1,700
Miscellaneous	400	(100)	300
Registration & Tuition	2,650	350	3,000
Printing & Binding	1,450	50	1,500
Dues, Memberships & Subscriptions	550	0	550
SBITA Lease Payment	0	15,460	15,460
Total	442,540	8,940	451,480

BUDGET NARRATIVE

Professional Services is for the as-needed support services for the cloud-based Springbrook software system and Andrews Technology for the electronic timesheet program.

Travel and Registration lines are for Finance staff to attend WFOA and WPTA annual conferences, WFOA, MRSC, and SAO training covering Excel, BARS cash basis accounting, GASB standards, leadership, and other training necessary.

Miscellaneous includes the cost of document shredding.

Printing and Binding include printing the budget document, forms, checks, etc.

Dues, Memberships & Subscriptions include memberships for WFOA, PSFOA, and WPTA.

SBITA Lease Payment includes the lease on Springbrook Software in compliance with GASB 96 Subscription Based IT Arrangements.

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Finance Director	0.90	0.90	0.90	0.90
Accountant II	2.00	1.00	1.00	1.00
Accountant I	0.00	1.00	1.50	1.50
Total	2.90	2.90	3.40	3.40

DEPARTMENT: Legal
DIVISION: N/A
PROGRAM: Legal Services

PROGRAM DESCRIPTION

Function: The City Attorney’s office provides legal advice and counsel to the City.

Responsibilities:

- Provide legal advice and counsel to the City.
- Defend the City against claims and suits.
- Approve contracts, ordinances, and resolutions as to legal form.
- Prosecute misdemeanor cases for crimes occurring within the City and as part of the Court Services contract with the City of Ruston.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
40	Services & Charges	293,257	295,573	286,000	284,250
	Total	293,257	295,573	286,000	284,250

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Services & Charges			
Assigned Counsel	75,000	750	75,750
City Attorney	50,000	2,000	52,000
Special Legal Counsel	7,000	(4,500)	2,500
City Prosecutor	150,500	0	150,500
Conflict Council	3,500	0	3,500
Total	286,000	(1,750)	284,250

BUDGET NARRATIVE

Assigned Counsel provides defense counsel for indigent defendants.

Special Legal Counsel is for legal services, including land use issues, whether performed by the City Attorney or other contracted legal professionals.

DEPARTMENT: Personnel
DIVISION: N/A
PROGRAM: Other Employee Health Benefits

PROGRAM DESCRIPTION

Function: The Other Employee Health Benefits program accounts for employee health benefits that are not related to a specific function.

GOALS AND WORK PLAN

2024 Accomplishments:

- Strengthened the Wellness Program and increased staff participation, earning the Association of Washington Cities (AWC) Well City Award, qualifying the City for a 2% discount on medical premiums.
- Attended the AWC Healthy Worksite Summit and Wellness Planning Workshop.

2025 Department Goals:

- Continue building staff participation in the Wellness Program to earn AWC’s Well City Award, qualifying the City for a 2% discount on medical premiums.
- Ensure there is a wellness representative from each department.
- Attend the AWC Healthy Worksite Summit, AWC Member Expo, and Wellness Planning Workshop.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
40	Services & Charges	2,573	21,425	2,500	2,500
	Total	2,573	21,425	2,500	2,500

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Unemployment Comp	1,000	0	1,000
Health Program	1,000	0	1,000
Travel - Health Program	500	0	500
Total	2,500	0	2,500

BUDGET NARRATIVE

The Health Program line includes funds to provide activities for the City's Wellness program, which is designed to enhance the overall health of our employees' mind, body, and spirit through education, encouragement, and environment. By meeting standards set by AWC, the City can earn AWC's Well City Award and qualify for a 2% discount on medical premiums.

Travel - Health Program is for two members of the Wellness Committee to attend the annual Healthy Worksite Summit. AWC pays the registration cost.

DEPARTMENT: Finance
DIVISION: Non-Departmental
PROGRAM: N/A

PROGRAM DESCRIPTION

Function: The Non-Departmental Division accumulates charges that benefit the City as a whole and recovers some of its expenses through the interfund service charges.

Responsibilities:

- Receipt all payments to the City, including utility payments.
- Provide receptionist duties for the City.
- Provide a place to charge general support services.
- Order general supplies and printing for the City.
- Provide notary services.
- Prepare Town Topics.
- Maintain the City website.
- Maintain City Wellness Program.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	21,295	21,948	24,350	26,255
20	Personnel Benefits	5,200	8,095	8,715	9,275
30	Supplies	3,667	6,761	5,700	5,500
40	Services & Charges	160,919	104,826	106,809	112,720
00	Transfers Out	374,384	582,035	348,799	308,538
	Total	565,466	723,665	494,373	462,288

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	24,150	2,105	26,255
Overtime	200	(200)	0
Personnel Benefits			
Personnel Benefits	8,715	560	9,275
Supplies			
Office & Operating Supplies	200	0	200
Central Office Supplies	4,000	0	4,000
Central Office Printing	1,000	0	1,000
Small Tools & Minor Equipment	500	(200)	300
Services & Charges			
Professional Services	21,000	0	21,000
Communication	15,000	1,500	16,500
Postage	13,000	3,485	16,485
Travel	100	(100)	0
Operating Rentals	4,000	225	4,225
Interfund ERR Replacement	2,719	(464)	2,255
Interfund ERR Repairs & Maintenance	2,180	(645)	1,535
Miscellaneous	29,000	0	29,000
Town Topics/Citizen Communications	11,000	2,000	13,000
Notary	250	(50)	200
Dues, Membership & Subscriptions	150	(120)	30
Registration & Tuition	150	0	150
Excise Tax - Time/Temp Rental	0	40	40
Lease Payments - Non-Dept	8,260	40	8,300
Transfers & Other Cost Allocations			
Transfer Out - Beautification	10,000	0	10,000
Transfer Out - Property Tax to Streets	257,594	3,939	261,533
Transfer Out - Light Maintenance	51,205	(14,200)	37,005
Transfer Out to Water Capital (ARPA)	30,000	(30,000)	0
Total	494,373	(32,085)	462,288

BUDGET NARRATIVE

The Professional Services line is for the annual audit performed by the State Auditor’s Office.

The Postage line has been increased to include additional direct mailings to households.

The Miscellaneous line is for banking, online fees, credit card fees, costs related to filling public records requests, noxious weed fees, and other miscellaneous costs.

Town Topics has been budgeted for six issues produced in-house and included with utility bills.

The Notary line includes funds for miscellaneous supplies as needed.

Dues, Memberships & Subscriptions line is for membership in the Pierce County Cities and Towns Association and for MRSC Small Works Roster registration.

The Transfer line item consists of \$10,000 to the Street Fund to fund Street Beautification costs, 15% of the property taxes collected to the Street Fund for operations, and \$37,005 to the Street Fund from the Designated Light Fund Balance to fund Street Light Maintenance.

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Administrative Assistant	0.40	0.40	0.40	0.40
Total	0.40	0.40	0.40	0.40

DEPARTMENT: Administration
DIVISION: Personnel
PROGRAM: Human Resources

PROGRAM DESCRIPTION

Function: The Human Resources program provides for the recruitment, selection, training, and development of an efficient and effective workforce.

Responsibilities:

- Coordinate the City's Safety and Wellness Programs.
- Administer City's Drug and Alcohol Testing Program.
- Undertake recruitment of employees to fill vacancies, including Summer Youth Employment Program, and assist with the selection process.
- Administer the City's Risk Management Program.

GOALS AND WORK PLAN

2024 Accomplishments:

- Continued updating personnel records management program.
- Facilitated interview processes for new City employees.
- Coordinated recruitment and onboarding processes for new hires and summer hires.
- Received Association of Washington Cities (AWC) Well City Award and 2% medical premium discount.
- Coordinated Employee Benefits Fair.
- Formalized new employee onboarding and orientation process.
- Provided various workplace training to Council, staff, and volunteers.
- Conducted salary surveys for non-represented employees and labor negotiations.
- Established the first phase of the employee training and development program.

2025 Department Goals:

- Coordinate the recruitment process of new staff as needed and for summer hires.
- Establish an ongoing training and development program for all City employees.
- Continue transitioning to electronic personnel records.
- Provide various workplace training opportunities to Council, staff, and volunteers.
- Coordinate Employee Benefits Fair.
- Update Personnel Policies & Procedures Manual.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	27,490	28,227	27,800	31,070
20	Personnel Benefits	5,950	5,561	5,100	5,615
30	Supplies	49	7	355	550
40	Services & Charges	1,957	15,088	24,490	27,730
	Total	35,447	48,882	57,745	64,965

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	27,800	3,270	31,070
Personnel Benefits			
Personnel Benefits	5,100	515	5,615
Supplies			
Office & Operating Supplies	305	195	500
Small Tools & Minor Equipment	50	0	50
Services & Charges			
Professional Services	5,000	2,500	7,500
Advertising	1,000	0	1,000
Drug & Alcohol Testing	1,000	200	1,200
Legal Services - Personnel	15,000	0	15,000
Travel	730	0	730
Miscellaneous	100	0	100
Dues, Memberships & Subscriptions	1,260	540	1,800
Registration & Tuition	400	0	400
Total	57,745	7,220	64,965

BUDGET NARRATIVE

Professional Services include background checks for employees and volunteers, including Centennial Celebration volunteers. Background checks are provided by the State Patrol (WATCH) Program (Washington Access to Criminal History). This line item also includes psychological and medical exams, physical assessments, and drug screening tests for Police Officer candidates.

Legal Services include funding for expert advice on general and non-represented employment issues. Non-General Fund union legal services costs are charged to those specific departments/funds.

Travel and Registration lines are to provide miscellaneous professional training classes.

The Drug and Alcohol Testing Program is to comply with the Federal Highway Administration’s regulations requiring drug and alcohol testing for employees with Commercial Driver’s License endorsements. The program is also for drug tests for all new Police and CDL employees.

Dues include membership in WAPELRA (Washington Public Employer Labor Relations Association) and SHRM (Society for Human Resource Management).

STAFFING

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
City Clerk	0.00	0.33	0.33	0.33
Administrative Services Director	0.30	0.00	0.00	0.00
Total	0.30	0.33	0.33	0.33

DEPARTMENT: Facilities
DIVISION: Facilities
PROGRAM: N/A

PROGRAM DESCRIPTION

Function: The Facilities Department maintains all City facilities.

Responsibilities:

- Maintain all City facilities and City-owned properties.
- Provide cleaning services for City Hall, Public Safety, Community Center, Pool, and Public Works buildings.
- Oversight of the landscaping contract.
- Provide timely and efficient maintenance and repair of all City buildings, grounds, and equipment.

GOALS AND WORK PLAN

2024 Accomplishments:

- Upgraded security and fire systems.
- Repaired/replaced City Hall exterior columns.
- Identified interior and exterior paint needs in all facilities.

2025 Department Goals:

- Identify interior and exterior paint needs in all facilities.
- Work with the Department of Enterprise Services for Energy Audit and HVAC upgrades.
- Seek bids and facilitate replacement of the Time and Temp sign.
- Ensure all City facilities and property are in properly maintained condition in advance of the Centennial Celebration.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	86,924	140,841	148,220	159,190
20	Personnel Benefits	37,117	59,782	57,040	61,045
30	Supplies	15,396	15,732	19,000	19,000
40	Services & Charges	354,493	421,827	460,575	484,766
60	Capital Outlays	0	26,186	70,300	0
	Total	493,929	664,368	755,135	724,001

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	141,020	15,870	156,890
Casual & Seasonal Wages	0	800	800
Overtime	7,200	(5,700)	1,500
Personnel Benefits			
Personnel Benefits	57,040	4,005	61,045
Supplies			
Operating Supplies/Facilities	500	0	500
Operating Supplies/Community Ctr	3,500	(1,500)	2,000
Operating Supplies/Public Safety Bldg	3,500	500	4,000
Operating Supplies/PW Facilities	3,000	1,000	4,000
Operating Supplies/City Hall	5,500	0	5,500
Operating Supplies/Park Structures	1,000	0	1,000
Operating Supplies/Landscaping	500	0	500
Small Tools & Minor Equipment	1,500	0	1,500
Services & Charges			
Contract Maintenance	55,000	1,980	56,980
General Fund Property Maintenance	1,500	0	1,500
Communications	1,100	0	1,100
Rental Space in ERR Garage	4,900	175	5,075
Insurance	345,855	24,210	370,065
Insurance Deductible	1,000	0	1,000
Public Utility Services	16,000	0	16,000
Repairs & Maintenance	0	100	100
Repairs & Maint/Community Ctr	5,000	1,000	6,000
Repairs & Maintenance/City Hall	8,000	0	8,000
Repairs & Maintenance/Public Works	6,000	0	6,000
Repairs & Maintenance/Public Safety	5,000	(2,500)	2,500
Repair Time & Temp Sign	700	0	700
Repairs & Maint/Park Structures	500	0	500
Interfund ERR Replacement	3,100	0	3,100
Interfund ERR Repairs & Maintenance	4,220	(1,074)	3,146
Miscellaneous	700	300	1,000
Alarm Monitoring - City Hall	2,000	0	2,000
Total	684,835	39,166	724,001

BUDGET NARRATIVE

Contract Maintenance includes \$55,000 for the landscape contract.

Included in the Insurance line item are insurance costs for all City general liability, Police liability, fidelity bonds, boiler and machinery, and property insurance. Automobile insurance is included in the ERR budget. Utility funds are charged their share of insurance costs through the interfund charge.

The Operating Supplies/Landscaping is for in-house maintenance supplies for city grounds.

General Fund Property Maintenance is primarily used for special maintenance needs which are not covered under the general landscape maintenance contract.

Parks Structures/Supplies and Repairs & Maintenance include funds for the Parks Maintenance Facility, Pavilion, Tot Lot restrooms, Whittier Park restrooms, and picnic shelter repairs.

CAPITAL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Building & Structures	70,300	(70,300)	0
Total	70,300	(70,300)	0

CAPITAL BUDGET NARRATIVE

No new capital expenses are anticipated for 2025. The 2024 budget included expenses for the City Hall alarm system and column repairs, which were completed. Funds budgeted in 2024 for a new Time and Temp sign will be carried forward into 2025.

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Public Works Director	0.05	0.05	0.05	0.05
Maintenance Lead	0.60	0.60	0.60	0.60
Maintenance Worker II	0.17	0.15	0.15	0.15
Maintenance Worker I	1.00	1.10	1.10	1.30
Custodian	0.30	0.00	0.00	0.00
Total	2.12	1.90	1.90	2.10

DEPARTMENT: Finance
DIVISION: Information Systems
PROGRAM: N/A

PROGRAM DESCRIPTION

Function: The Information Systems Division maintains all computer equipment and oversees upgrades and purchases of all computers and related equipment.

Responsibilities:

- Maintain all City hardware and software installations.
- Respond to I.T. Support help desk ticket requests.
- Assist City departments with hardware/software technology needs.

GOALS AND WORK PLAN

2024 Accomplishments:

- Assisted with installation of new A/V system in Council Chambers.
- Worked with Locke Systems to develop a network diagram, including physical and logical network maps.
- Worked with Locke Systems to successfully reallocate information systems memory to improve efficiency.
- Relocated network connection and refractor.
- Updated asset management and technology surplus processes.
- Replaced 20 workstations city-wide.
- Assisted Municipal Court with transition to the new Enterprise Justice System.
- Created a new inventory program for all IS equipment.
- Responded to 1,000 I.T. service requests via the I.T. Support ticketing system.
- Upgraded city-wide workstations to Windows 11.
- Worked with Parks and Recreation to be tech-ready for the Level Up community event celebrating National Video Games Day.

2025 Department Goals:

- Enroll mobile phones in a device management solution.
- Upgrade and maintain laptop fleet.
- Upgrade laptops to Windows 11.
- Continue developing workstation setup standards.
- Continue working with Human Resources to refine employee onboarding/offboarding processes.
- Review and maintain the security of the City's information technology infrastructure.
- Join the Association of City and County Information Systems (ACCIS), a professional organization comprised of government information systems personnel from across Washington State.
- Attend ACCIS Conference.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	4,950	36,571	39,745	61,315
20	Personnel Benefits	930	6,678	7,000	11,500
30	Supplies	281	2,958	500	500
40	Services & Charges	63,378	104,517	96,508	96,325
60	Capital Outlays	-	10,542	5,000	-
	Total	69,539	161,266	148,753	169,640

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	39,745	3,390	61,315
Personnel Benefits			
Personnel Benefits	7,000	835	11,500
Supplies			
Small Tools & Minor Equipment	500	0	500
Services & Charges			
Professional Services	59,455	2,140	61,595
Web Design/Maintenance	3,600	0	7,205
Communication	6,000	(500)	5,500
Travel - I.T.	0	1,000	1,000
Software Licenses	27,453	(7,253)	20,200
Registration & Tuition - I.T.	0	600	600
Dues, Memberships & Subscriptions	0	225	225
Total	143,753	437	169,640

BUDGET NARRATIVE

Small Tools & Minor Equipment includes items such as memory cards, cables, USB docks and adapters, webcams, thumb drives, and other similar equipment.

Professional Services is for Locke Systems, the City’s I.T. Managed Service Provider, and includes a contractual increase estimated at 3.6%.

Web Design/Maintenance is for maintenance of the City’s web page.

Communication is for a T-1 line serving both the City’s police computer system and cable internet connections serving non-police computer systems.

Travel - I.T. is for lodging and other travel costs to attend the ACCIS Conference in Washington State.

Software Licenses include Adobe Acrobat Pro, Veeam M365 data backup services, and a mobile device manager license.

Registration and Tuition - I.T. is for continuing education to renew the I.T. Coordinator’s CompTIA (Computing Technology Industry Association) certifications, including Network+, Security+, A+, Secure Infrastructure Specialist, and I.T. Operations Specialist (\$150). This line also includes attendance at the ACCIS Conference (\$450).

Dues, Memberships & Subscriptions - I.T. is for the I.T. Coordinator’s membership in ACCIS – Association of City and County Information Systems, a professional organization comprised of government information systems personnel from across Washington State.

CAPITAL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Machinery & Equipment	5,000	(5,000)	0
Total	5,000	(5,000)	0

CAPITAL BUDGET NARRATIVE

No network equipment purchases are anticipated in 2025.

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Information Services Coordinator	0.00	0.50	0.50	0.75
Total	0.00	0.50	0.50	0.50

DEPARTMENT: Administration
DIVISION: Civil Service Commission
PROGRAM: N/A

PROGRAM DESCRIPTION

Function: The Civil Service Commission was created according to State law and exercises powers and performs duties in connection with the selection, appointment, and employment of commissioned Police in the City. The Chief Examiner to the Civil Service Commission is selected and appointed by the Commission and is paid as their separate staff member. The position reports directly to the Civil Service Commission and provides support to the Commission.

Responsibilities:

- Provide for selection, appointment, and employment of Police in the City in accordance with Civil Service Rules and RCWs.
- Adjudicate appeals from disciplinary actions.
- Chief Examiner informs the Commission on Civil Service matters, demands, and problems.

GOALS AND WORK PLAN

2024 Accomplishments:

- Held monthly meetings to approve payroll certifications and conduct Commission business.
- Hired one Police Officer.
- Started process to hire an additional Police Officer.
- Updated Civil Service Rules and Procedures.

2025 Department Goals:

- Extend and/or establish eligibility lists for Entry and Lateral Police Officers if necessary.
- Hold monthly meetings to approve payroll certifications and conduct Commission business.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	2,796	3,060	3,200	3,310
20	Personnel Benefits	506	545	560	560
30	Supplies	54	9	50	50
40	Services & Charges	582	5,215	5,200	920
	Total	3,939	8,828	9,010	4,840

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	3,200	110	3,310
Personnel Benefits			
Personnel Benefits	560	0	560
Supplies			
Office Supplies	50	0	50
Services & Charges			
Professional Services	4,500	(4,500)	0
Advertising	0	120	120
Travel	100	0	100
Interfund ERR R & M	0	75	75
Miscellaneous	50	25	75
Meals-Other Than Travel/Train	300	0	300
Registration And Tuition	250	0	250
Total	9,010	(4,170)	4,840

BUDGET NARRATIVE

The salary for the Chief Examiner is set by ordinance and is not included in the Salary Ordinance.

The Professional Services line was used for police psychological exams, which were moved to the Personnel Department.

Advertising is for newspaper ads for commissioned Police recruitments as needed.

The Travel and Registration lines are for the cost of one person to attend the annual Civil Service Conference in Yakima each September.

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Civil Service Secretary	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

DEPARTMENT: Police
DIVISION: N/A
PROGRAM: Security of Persons and Property

PROGRAM DESCRIPTION

Function: The mission of the Fircrest Police Department (FPD) is to work in partnership with the community to protect life and property and to enhance the quality of life in our city through proactive problem-solving, fair and equitable law enforcement, and effective use of resources.

The Fircrest Police Department's values are:

Integrity, Service, Accountability, Compassion, and Community.

Responsibilities:

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

GOALS AND WORK PLAN

2024 Accomplishments:

- Completed 6,103 calls for service – emergency, routine, traffic, community caretaking, etc. between January – July 2024. As a comparison, 8,556 calls for service were accomplished in 2023.
- Purchased two rifle-rated ballistic shields.
- Protected the City's identity by maintaining high visibility traffic enforcement.
- Completed the update of our Lexipol Policy and Procedure Manual.
- Studied and improved our departmental training programs.
- Maintained a strong liaison with our community area schools and surrounding jurisdictions, including participating in lockdown and active shooter drills in local schools and the lunch buddies' program.
- Recruited and hired one lateral police officer.

- Selected and trained new Firearms & Emergency Vehicle Operator (EVOC) Instructors.
- Provided Fircrest/Ruston Court security.
- Participated in and provided safety for City events.
- Replaced three patrol vehicles.
- Completed the upgrading of our current Civil Service Rules.
- Organized a formal Accident Review Board (ARB) to evaluate departmental vehicle accidents.
- Evaluated conducting a LEMAP (Loaned Executive Management Assistance Program) for an in-depth analysis of our department to prepare the pathway toward WASPC Accreditation.
- Analyzed patrol work schedules.

2025 Department Goals:

- Organize, participate in, or host community outreach events, including National Night Out, Santa’s Sleigh Ride through the City, Shop with a Cop, Coffee with a Cop, Trick-or-Treat at PD, Holiday “Adopt a Family,” and Scarecrows of Fircrest.
- Formally adopt a new patrol schedule.
- Negotiate a successor contract with the Police Officer's bargaining unit.
- Enforce state laws and city ordinances; support the Constitution and laws of the United States, the State of Washington, and the City of Fircrest.
- Assist those in crisis with resources and connections to obtain help.
- Engage with citizens, businesses, and visitors to address their concerns.
- Maintain the City’s identity as a safe community through high-visibility traffic safety activities.
- Apply for grants that improve public safety with criminal justice resources, training, and equipment.
- Maintain a strong liaison with area schools and the community.
- Host community events/meetings and gatherings that bring Citizens and their Police Department together to reduce crime and increase trust through shared understanding.
- Foster strong mutual aid relationships with neighboring agencies and city departments.
- Finalize and adopt a Photo Enforcement Program.
- Sponsor a Community Academy.
- Maintain our CJTC required 24 hours of ongoing training.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	1,064,071	1,052,059	1,274,420	1,366,093
20	Personnel Benefits	387,429	364,736	480,930	535,075
30	Supplies	5,323	7,619	7,300	7,300
40	Services & Charges	237,794	312,215	267,259	219,394
50	Intergovt Services	142,445	133,370	186,695	156,814
60	Capital	0	65,524	27,200	0
	Total	1,837,063	1,935,523	2,243,804	2,284,676

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	1,198,920	102,673	1,301,593
Overtime	46,000	(6,000)	40,000
Major Holiday Compensation	6,500	0	6,500
Emphasis Patrol Overtime	15,000	(5,000)	10,000
Reimbursable Overtime	8,000	0	8,000
Personnel Benefits			
Personnel Benefits	466,320	52,875	519,195
LEOFF I Medical Premiums	10,010	1,000	11,010
LEOFF I Long Term Care Prem	600	270	870
LEOFF I Other Medical Costs	4,000	0	4,000
Supplies			
Office & Operating Supplies	5,300	0	5,300
Small Tools & Minor Equipment	2,000	0	2,000
Services & Charges			
Professional Services	45,000	0	45,000
Communication	10,000	0	10,000
Travel	4,500	(1,750)	2,750
Copier Usage	2,000	(785)	1,215
Repairs & Maintenance	2,000	0	2,000
Interfund ERR Replacement	81,893	(26,738)	55,155
Interfund ERR Repairs & Maintenance	73,450	(15,926)	57,524
Miscellaneous	600	0	600
Uniforms/Clothing/Laundry	8,500	0	8,500
Registration & Tuition	10,000	0	10,000
Dues, Memberships & Subscriptions	805	(205)	600
CJF Program	9,770	350	10,120
Reimbursable Program	10,000	0	10,000
Community Outreach	1,500	0	1,500
Lease Payments - Police	7,241	(5,121)	2,120
SBITA Lease Payment	0	2,310	2,310
Intergovernmental Services			
Radio Infrastructure	39,845	(29,261)	10,584
Dispatching (Communications)	93,250	1,460	94,710
WACIC/NCIC	2,600	0	2,600
Records (CPL Permitting)	15,440	(2,290)	13,150
IT Charges (RMS)	35,560	210	35,770
Total	2,216,604	68,072	2,284,676

BUDGET NARRATIVE

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

Major Holiday Compensation is used for employees required to work on any day recognized as a holiday and paid at the rate of time and one-half for all hours worked on the recognized holiday.

Emphasis Patrol Overtime allows for extra patrols in the business districts, parks, neighborhood streets, and traffic enforcement. This program allows the police department to target areas in our city that need extra attention.

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

LEOFF Benefit is insurance for LEOFF I retired employees. By law, the City is responsible for retired LEOFF I employees' medical costs, including nursing home care for the rest of their lives. The City currently has one LEOFF I retiree.

Office & Operating Supplies are used to purchase items unique to the Police Department. These include Sector ticket thermal rolls, ammunition, evidence kits, drug test kits, and police forms.

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

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

Communications pays for monthly cellular service and air cards.

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

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

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

Miscellaneous purchases items that support employee wellness and morale and foster a positive working environment.

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

Registration & Tuition are used to pay for the following training: Spring Washington Association of Sheriffs and Police Chiefs (WASPC) Conference, Part 2 of LEEDA Trilogy Leadership Training (Command Leadership Institute), detective and evidence training, Criminal Justice Information Services (CJIS) workshop for Community Service Officers (CSOs) and other training courses. Prioritized courses are Leadership, Liability Reduction (Force Response), Patrol Tactics (de-escalation), and Investigation. This account is also used to pay for pre-approved college or trade school tuition.

Dues, Memberships, & Subscription funds are used to maintain memberships with the International Association of Chiefs of Police (IACP), WASPC, FBI NA Washington Chapter, and CJIS.

Criminal Justice Funds (CJF) are limited to Community Oriented Policing Services (COPS) that advance the practice of community policing by the nation’s state, local, and tribal law enforcement agencies through information and grant resources. CJF Programs are offset by amounts budgeted in the General Fund revenue budget under CJF - Special Programs.

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

Radio Infrastructure pays for the network of towers owned by the City of Tacoma, which enables portable and mobile radio systems to be operable throughout the county and in emergencies in the state.

Dispatching (Communications) pays for our Dispatching Services, provided by South Sound 911 (SS911).

WACIC/NCIC is our police teletype system, known as ACCESS. ACCESS provides us with the ability to enter and delete warrants, obtain driver's checks, wanted checks, stolen vehicle checks, and is our communication with other agencies in a secure format.

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

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

CAPITAL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Machinery & Equipment	27,200	(27,200)	0
Total	27,200	(27,200)	0

CAPITAL BUDGET NARRATIVE

No capital is anticipated for 2025. The 2024 budget included funds for ballistic shields and patrol rifle noise suppression.

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Police Chief	0.95	0.95	0.95	0.95
Police Sergeant	2.00	2.00	2.00	2.00
Police Officer	6.00	7.00	7.00	7.00
Police Records Tech/CSO II	0.85	1.00	1.00	1.00
Police Records Tech/CSO I	0.93	1.00	1.13	1.13
Total	10.73	11.95	12.08	12.08

The Police Chief's salary is split between Police (95%) and Emergency Management (5%).
There are two part-time Police Records Tech/CSO I positions; one is a 0.375 FTE, and one is a 0.75 FTE.

DEPARTMENT: Fire/EMS
DIVISION: Fire/EMS
PROGRAM: N/A

PROGRAM DESCRIPTION

Function: In 1995, Fircrest entered into an Interlocal Agreement with the City of Tacoma to provide Fire and Emergency Medical Services (EMS) to the City of Fircrest.

Responsibilities:

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

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
40	Services & Charges	725,926	794,888	830,658	848,784
	Total	725,926	794,888	830,658	848,784

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Services & Charges			
Tacoma Contract Fire	262,641	9,455	272,096
Tacoma Contract EMS	568,017	8,671	576,688
Total	830,658	18,126	848,784

BUDGET NARRATIVE

The Interlocal Agreement with the City of Tacoma increased by 3.6% for a total contract amount for both Fire and EMS of \$848,784.

This is the fifth year of a six-year levy. The amount collected for EMS is limited to .50 cents per \$1,000 of assessed value. The 2025 levy amount is 0.39 cents per \$1,000 of assessed value. The amount collected for EMS is used to offset a portion of the total contract amount.

DEPARTMENT: Police
DIVISION: N/A
PROGRAM: Jail

PROGRAM DESCRIPTION

Function: Jail services are responsible for the incarceration of misdemeanor defendants for crimes committed within the City of Fircrest.

Responsibilities:

- Incarcerate misdemeanor defendants for crimes committed within the City of Fircrest.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
40	Intergovt Services	26,638	8,138	30,500	30,500
	Total	26,638	8,138	30,500	30,500

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Services & Charges			
Jail Services	30,000	0	30,000
Jail - Medical Services	500	0	500
Total	30,500	0	30,500

BUDGET NARRATIVE

The City contracts with Pierce County, the City of Puyallup, and the City of Sunnyside for jail services.

Per RCW [70.48.130](#), the governing unit (health care provider) may obtain reimbursement for the cost of medical services from the unit of government whose law enforcement officers initiated the charges on which the person is being held in the jail.

DEPARTMENT: Community Development
DIVISION: Building
PROGRAM: Inspection Services

PROGRAM DESCRIPTION

Function: The Building Division regulates and enforces the International Building Codes and related ordinances to ensure the health, safety, and welfare of the public and their properties from natural disasters and other extreme events, as well as ensure construction integrity, accessibility, and practical, achievable levels of energy efficiency. This division provides support throughout project development, construction, completion, occupancy permits, and code enforcement.

Responsibilities:

- Provide professional customer service to residents and the public by answering building and public nuisance code questions, explaining the permit procedures, determining permit fees, and discussing other related topics.
- Intake, review, permit, and inspect construction applications and projects.
- Intake, inspect, and enforce public nuisance violations on private property.
- Advise the Council on the adoption of the latest state building codes and research best practices.
- Monitor and process the City's business licenses and transient merchant registrations.
- Provide permitting data to relevant agencies for reporting requirements.

GOALS AND WORK PLAN

2024 Accomplishments:

- Streamlined the application process through the creation of cases, file management, permit checklists, fee review, and standard operating procedures.
- Issued building permits, conducted inspections, and managed code enforcement cases.
- Adopted the 2021 International Building Code and International Residential Code.
- Hired and trained an Assistant Planner/Permit Coordinator.
- Coordinated development review and permitting for the Mildred Street project.

2025 Department Goals:

- Continue to issue permits and conduct inspections.
- Update existing applications and handouts on the Permit Center website for readability and clarity.
- Continue to coordinate development review and permitting for the Mildred Street development project.
- Adopt the International Property Maintenance Code.
- Adopt a revised Sign Code ordinance.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	36,593	54,232	83,865	89,060
20	Personnel Benefits	8,064	21,242	23,130	18,515
30	Supplies	1,624	1,451	1,660	1,250
40	Services & Charges	25,657	52,875	38,805	35,770
60	Capital Outlays	0	1,094	0	0
	Total	71,937	130,894	147,460	144,595

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	83,865	5,195	89,060
Personnel Benefits			
Personnel Benefits	23,130	(4,615)	18,515
Supplies			
Office & Operating Supplies	1,410	(410)	1,000
Small Tools & Minor Equipment	250	0	250
Services & Charges			
Building Inspection/Plan Review	34,000	(4,000)	30,000
Professional Services - Springbrook	2,000	(820)	1,180
Communications	200	0	200
Travel	1,500	0	1,500
Dues, Memberships & Subscriptions	105	0	105
Registration & Tuition	1,000	0	1,000
SBITA Lease Payment	0	1,785	1,785
Total	147,460	(2,865)	144,595

BUDGET NARRATIVE

Building Inspection/Plan Review is for contracted plan review and building inspection services.

Travel is for the American Planning Association (APA) conference.

Registration & Tuition are for the APA conference, MRSC seminars, and other training as needed.

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Community Development Director	0.00	0.00	0.20	0.30
Administrative Services Director	0.05	0.05	0.00	0.00
Asst. Planner/Permit Coordinator	0.50	0.50	0.50	0.50
Passport Specialist/Office Assistant	0.19	0.19	0.19	0.19
Total	0.74	0.74	0.89	0.99

DEPARTMENT: Police
DIVISION: Emergency Management
PROGRAM: N/A

PROGRAM DESCRIPTION

Function: The Emergency Management Division protects the public peace, health, and safety and preserves lives and property against existing and possible occurrences of major emergencies or disasters, either man-made or natural causes. The City contracts with Pierce County to share and coordinate services in the event of an emergency and to assist in the implementation of a Fircrest Emergency Management Plan.

Responsibilities:

- Attend Pierce County Emergency Management meetings.
- Host Citywide preparedness classes.
- Implement Fircrest Emergency Management Plan.

GOALS AND WORK PLAN

2025 Department Goals:

- Attend Pierce County Emergency Management meetings.
- Host Citywide emergency preparedness class.
- Implement City Emergency Management Plan.
- Complete the Region 5 Hazard Mitigation Plan Update.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	6,880	5,837	8,360	8,660
20	Personnel Benefits	2,070	1,433	2,405	2,325
	Total	8,950	7,270	10,765	10,985

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	8,360	300	8,660
Personnel Benefits			
Personnel Benefits	2,405	(80)	2,325
Total	10,765	220	10,985

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Police Chief	0.05	0.05	0.05	0.05
Total	0.05	0.05	0.05	0.05

DEPARTMENT: Administration
DIVISION: N/A
PROGRAM: Physical Environment

PROGRAM DESCRIPTION

Function: The City's Physical Environment program currently consists of two main programs: air pollution control and animal control. Pollution control is accomplished by mandatory participation in the Puget Sound Air Pollution Control Agency. Animal control services are contracted with the City of Tacoma and animal shelter services are contracted with the Humane Society of Tacoma-Pierce County.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
40	Services & Charges	13,442	14,455	15,570	16,440
	Total	13,442	14,455	15,570	16,440

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Intergovernmental Services			
Pollution Control	5,570	370	5,940
Animal Control	10,000	500	10,500
Total	15,570	870	16,440

DEPARTMENT: Community Development
DIVISION: Planning
PROGRAM: Current Planning/Growth Management

PROGRAM DESCRIPTION

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

Responsibilities:

- Provide professional customer service to residents and the public by answering land use questions, explaining the land use application process, providing information on real property, and discussing related topics.
- Process land use applications (i.e., site plans, conditional use permits, administrative use permits, variances, development plans, and plats).
- Prepare updates to the Comprehensive Plan and development codes for the Planning Commission and City Council review.
- Produce aeriels and maps for the public as well as long-range planning documents.
- Coordinate contracts with City consultants to stay within budget.

GOALS AND WORK PLAN

2024 Accomplishments:

- Continued to streamline submittal processes.
- Provided reports to the County, State, and Federal Agencies as needed.
- Continued development of an ADU addressing policy.
- Continued to work with potential developers for the Mildred Street project.
- Worked on the state-mandated Comprehensive Plan Update process, including community outreach meetings and community surveys.
- Provided the Planning Commission and City Council with the 2024 Final Comprehensive Plan for review and adoption.
- Worked with consultants to execute grant contract deliverables on Middle Housing and Comprehensive Plan Updates.
- Researched recent legislative mandates regarding middle housing and ADUs, and City housing planning tools and provided educational information to City Council, the Planning Commission, and the community.
- Hired and trained an Assistant Planner/Permit Coordinator.
- Successfully applied for and received multiple Department of Commerce grants.
- Provided staff support to the Planning Commission, City Council, Safety Committee, and Wellness Committee.
- Worked with stakeholder agencies such as South Sound Housing Affordability Partners, The Four Corners Workgroup, Pierce Transit, and Pierce County Growth Management Coordinating Committee.

2025 Department Goals:

- Provide the Council with Middle Housing development regulations and Comprehensive Plan amendments for potential adoption by June 30, 2025.
- Continue to work with developers for the Mildred Street project throughout the permitting stages.
- Provide a consultant recommendation to the Council for consultants to create an urban tree canopy study and an updated climate resilience element to the Comprehensive Plan by December 31, 2025.
- Apply for available grants for planning projects and initiatives and submit quarterly progress reports to the grant administrator as required by contracts.
- Participate in Regional Planning Groups such as Pierce County Growth Management Coordinating Committee, South Sound Housing Affordability Partners, Pierce County Climate Conversation, and Thriving Communities/Four Corners.
- Continue to process applications and plan reviews as efficiently as possible.
- Train and mentor staff by providing opportunities to attend webinars, conferences, and workgroups.
- Streamline the survey and public outreach process on long-range projects as part of a City-wide Communications Plan.
- Attend the American Planning Association conference, MRSC seminars, and other training as needed.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	36,592	57,829	102,760	104,690
20	Personnel Benefits	8,064	22,226	34,020	22,400
30	Supplies	1,627	1,268	1,000	1,000
40	Services & Charges	37,586	132,146	218,026	11,985
60	Capital Outlays	0	1,094	0	0
	Total	83,869	214,562	355,806	140,075

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	102,760	1,930	104,690
Personnel Benefits			
Personnel Benefits	34,020	(11,620)	22,400
Supplies			
Office & Operating Supplies	750	0	750
Small Tools & Minor Equipment	250	0	250
Services & Charges			
Professional Services/Reimbursable	210,000	(206,000)	4,000
Advertising	500	0	500
Communication	200	0	200
Travel	1,500	0	1,500
Interfund Replacement	300	(75)	225
Interfund ERR Repairs & Maintenance	166	34	200
Printing & Binding	100	0	100
Registration & Tuition	1,000	0	1,000
Dues, Memberships & Subscriptions	4,260	0	4,260
Total	355,806	(215,731)	140,075

BUDGET NARRATIVE

The Professional Services line consists of planning consultant services, Hearing Examiner services, and GIS consulting services. Some costs are offset by “pass-through” costs to an applicant in the review of a specific project application. This amount also applies to miscellaneous projects for which no application is pending.

Dues, Memberships & Subscriptions consist of dues and memberships for the American Planning Association (APA), South Sound Housing Affordability Partners (SSHAP), Planning Association of Washington (PAW), and other miscellaneous memberships.

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Community Development Director	0.00	0.00	0.60	0.50
Administrative Services Director	0.05	0.05	0.00	0.00
Asst. Planner/Permit Coordinator	0.50	0.50	0.50	0.50
Passport Specialist/Office Assistant	0.19	0.19	0.19	0.19
Total	0.74	0.74	1.29	1.19

DEPARTMENT: Finance and Administration
DIVISION: N/A
PROGRAM: Health

PROGRAM DESCRIPTION

Function: The Health Program consists of state-mandated requirements to provide public health services and alcohol treatment. Alcohol treatment is through Pierce County at a rate of 2% of the City's share of liquor taxes.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
40	Services & Charges	2,123	2,118	2,185	1,773
	Total	2,123	2,118	2,185	1,773

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Services & Charges			
Substance Abuse Fee	2,185	(412)	1,773
Total	2,185	(412)	1,773

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

MISSION STATEMENT

The mission of the Parks and Recreation Department is to blend community needs and available resources to create and develop the highest quality recreational, athletic, and social programs for the City of Fircrest, thereby enhancing community well-being.

PROGRAM DESCRIPTION

Function: The Fircrest Parks and Recreation Department is committed to promoting active living and well-being within a welcoming and inclusive setting. Through the Roy H. Murphy Community Center, residents have the opportunity to participate in a range of recreational and educational activities, access valuable resources, and build strong community bonds. The Center has also become a vital hub for Fircrest's aging population, offering programs and services tailored to their needs. Additionally, the department focuses on positively impacting younger individuals by providing a safe and engaging environment where they can explore new interests and create memorable experiences. Serving around 20,000 people, including those from neighboring areas like Tacoma, Lakewood, Gig Harbor, and University Place, the Recreation Department plays a vital role in enhancing the quality of life for the broader community.

Responsibilities:

- Create and manage a diverse recreational programs and community events for all ages, interests, and abilities, ensuring inclusivity and accessibility and promoting active living and community engagement.
- Deliver a comprehensive range of engaging programs and activities for senior citizens, including monthly trips, enrichment programs, educational workshops, hobby classes, and special events tailored to their interests and needs, all designed to foster social interaction, wellness, and lifelong learning within a supportive environment.
- Oversee facility rentals at the Edwards Family Aquatic Center and the Roy H. Murphy Community Center and ensure they are well-maintained and available for community use, private events, and organizational activities while supporting year-round sports programs and community activities with a focus on safety, accessibility, and quality.
- Offer structured after-school and summer programs for youth focused on education, recreation, and personal development to support healthy growth and community involvement.
- Partner with local organizations such as Skyhawks Sports Camps and the Fircrest Soccer Club to offer accessible and well-organized recreational sports programs for youth.
- Utilize digital tools and social media to enhance communication, increase participation, and provide up-to-date information about programs, events, and facility availability.
- Pursue grants, donations, and strategic partnerships to support and expand program offerings, enhance facilities, and ensure the sustainability of the department.

GOALS AND WORK PLAN

2024 Accomplishments:

- Issued 721 Resident Family Season Pass membership cards for the pool through RecDesk.
- Achieved full capacity in the Senior Mornings Program at the Gathering Room on Mondays, Wednesdays, and Fridays, thanks to generous donations from local business leaders and increased the Senior Trip program to offer up to two trips per month.
- Reached full enrollment in the Gentle Yoga program held at the Roy H. Murphy Community Center on Mondays, Wednesdays, and Fridays.
- Worked collectively with the maintenance team to facilitate minor facility upgrades to ensure safe and enjoyable spaces for staff and program participants.
- Received valuable donations from the Fircrest Parks and Recreation Foundation, which were used to enhance supplies and programming for youth activities, active adult programs, and community event volunteer appreciation.
- In 2024, the Fircrest Parks and Recreation Department formed a partnership with TeamWrk, a nonprofit focused on creating safe, welcoming, and inclusive environments for youth. This collaboration has been pivotal in providing engaging, structured, and fun activities for young Fircrest community members in grades 6-12.

2025 Department Goals:

- Maintain a high satisfaction rate for recreational, athletic, and social programs by consistently incorporating community feedback and upholding the highest standards of excellence.
- Establish clear metrics and evaluation methods classes and activities to enable data-driven improvements.
- Expand funding opportunities and financial support by developing a strategic plan to identify new funding sources to support youth programs, senior activities, and facility improvements. Secure alternative funding through grants, donations, and partnerships, targeting at least three new grant opportunities.
- Strengthen community partnerships with local organizations, schools, and businesses to enhance program offerings, resources, and community impact.
- Explore partnership opportunities with the City of University Place for youth sports.
- Continue to grow Senior Programs by introducing wellness seminars, technology training, intergenerational activities, and cultural outings, expanding offerings based on interest and resources.
- Actively market the summer day camp program to boost participation.
- Explore specialized recreation programs at the Community Center or provide resources for those looking for specialized programs.
- Pilot introductory sports clinics to diversify gym usage and engage residents in trying new activities.
- Hire, develop, and support customer-service-driven staff to enhance the overall quality of programs and community interactions.
- Finalize and implement a Volunteer Policy.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	236,666	333,497	373,310	397,645
20	Personnel Benefits	84,700	111,082	154,465	144,670
30	Supplies	44,715	36,634	51,100	46,000
40	Services & Charges	36,601	62,831	67,379	71,685
50	Taxes	211	720	1,500	800
	Total	402,892	544,765	647,754	660,800

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	313,295	22,425	335,720
Overtime	3,000	0	3,000
Casual & Seasonal Labor	57,015	1,910	58,925
Personnel Benefits			
Personnel Benefits	154,465	(9,795)	144,670
Supplies			
Office Supplies	1,000	500	1,500
Operating Supplies	2,000	0	2,000
Senior Supplies	15,400	(7,400)	8,000
Youth Supplies	1,200	1,800	3,000
Janitorial Supplies	8,000	0	8,000
Participation Program Supplies-Adult	1,200	0	1,200
Participation Program Supplies-Youth	20,300	0	20,300
Small Tools & Minor Equipment	2,000	0	2,000
Services & Charges			
Senior Trips	4,000	0	4,000
Professional Services	4,000	200	4,200
Postage	0	0	0
Travel	1,000	0	1,000
Copier Usage	700	65	765
Public Utilities	20,000	0	20,000
Miscellaneous	2,000	0	2,000
Printing & Binding	1,000	(700)	300
Registration & Tuition	1,400	0	1,400
Dues, Memberships, Subscriptions	500	0	500
Instructor Fees	31,500	4,900	36,400
Lease Payments - Recreation	1,279	(159)	1,120
Intergovernmental Servs & Taxes			
Excise Taxes	1,500	(700)	800
Total	647,754	13,046	660,800

BUDGET NARRATIVE

Casual and Seasonal Labor is for the Senior Bus Driver and Recreation Leaders.

The Operating Supplies line is used for items such as balls, gym supplies, and art supplies needed to run the daily programs within the Recreation Department.

The Senior Supplies line is used to purchase supplies for several senior activities and groups, including the Senior Morning program. A donation from the Edwards Family Foundation funds this line item.

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

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

Small Tools & Minor Equipment is for mechanical or electronic tools used in the Community Center.

The money budgeted for Senior Trips includes the costs of ferry tolls, parking, and more activities. The bus driver’s food is also budgeted out of Senior Trips. Wages for the bus driver are included in Casual and Seasonal labor. A donation from the Edwards Family Foundation subsidizes this line item.

The Professional Service line is for a portion of the receipting software fee and ASCAP music.

Travel includes meals and transportation for scheduled training.

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

The Printing & Binding line is used for activity and program flyers and mailings.

The Registration & Tuition line includes the Washington Recreation and Park Association’s (WRPA) Annual Conference for two staff and an event planning conference for one staff.

Dues, Memberships, & Subscriptions are for two staff memberships to the Washington Recreation & Parks Association (WRPA), one membership to the Washington Festivals & Events Association (WFEA), and one staff membership to the National Recreation and Park Association (NRPA). The benefits of these professional memberships include continued education, support resources, and networking.

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

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Recreation Specialist	0.00	0.00	1.00	1.00
Recreation Coordinator	0.85	1.00	1.00	0.00
Recreation Supervisor	0.00	0.00	0.00	1.00
Office Assistant	0.80	0.75	0.75	0.75
Community Events Specialist	0.75	0.75	0.75	0.75
Parks & Recreation Director	0.85	0.85	0.85	0.85
Total	3.25	3.25	4.35	4.35

DEPARTMENT: Finance and Administration
DIVISION: N/A
PROGRAM: Library Services

PROGRAM DESCRIPTION

Function: The Library Services program reimburses residents’ library card fees from the Tacoma Public Library.

Responsibilities:

- Reimburse residents for library cards.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
40	Services & Charges	10,503	13,061	10,000	12,500
	Total	10,503	13,061	10,000	12,500

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Services & Charges			
Library Services	10,000	2,500	12,500
Total	10,000	2,500	12,500

BUDGET NARRATIVE

Library Services includes funding for reimbursement of approximately 160 library cards at the full rate charged by the City of Tacoma, which is currently \$78.00 per year.

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

PROGRAM DESCRIPTION

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

Responsibilities:

- Provide community events as gathering places for families and social groups, as well as for individuals of all ages and economic status.
- Provide opportunities for participation, skills development, volunteering, and social, cultural, economic, and environmental developments.
- Partner with local nonprofits or community organizations for events.
- Advertise volunteer opportunities and clearly communicate their impact.
- Partner with local schools, scout groups, and youth organizations to promote youth involvement in community events, from planning to volunteering.
- Highlight local artists, musicians, and performers in event programming.
- Establish long-term partnerships with local businesses and organizations.
- Host educational workshops or seminars during events that focus on community-building topics such as sustainability, local history, health and wellness, and civic engagement.
- Integrate green practices into event planning and execution (e.g., recycling, zero-waste initiatives, eco-friendly vendors) and host events that focus on environmental education and sustainability.
- Regularly collect feedback from attendees and volunteers after events to assess impact, identify areas for improvement, and adapt future programming accordingly.

GOALS AND WORK PLAN

2024 Accomplishments:

- Presented an exciting lineup of 16 diverse community events throughout the year.
- Continued to enhance our community events program.
- Established partnerships with new local businesses and organizations, securing sponsorships, in-kind donations, and collaborative programming to enhance the quality and scope of events.
- Achieved record attendance at the Annual Strawberry Festival and Fircrest Fun Days.
- Continued networking efforts with local businesses and donors to secure sponsorships for community events.
- Hosted four events dedicated to showcasing local artists, musicians, and performers, enriching the cultural fabric of the community, and increasing exposure for local talent.

2025 Department Goals:

- Continue to enhance our community events program.
- Secure new partnerships with local businesses, nonprofits, and community organizations to support events through sponsorships, collaborations, or in-kind donations.
- Actively participate in the Centennial Celebration planning process and assist with the execution of special events associated with this commemorative experience.
- Review and update safety protocols and accessibility guidelines for all events, ensuring compliance with national standards and improving the event experience for participants of all abilities.
- Develop and implement a post-event strategy to gather data on community satisfaction.
- Integrate health and wellness themes into events.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
40	Services & Charges	55,241	71,811	62,500	108,100
	Total	55,241	71,811	62,500	108,100

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Other Services & Charges			
Community Events	57,500	600	58,100
Centennial Celebration	5,000	45,000	50,000
Total	62,500	45,600	108,100

BUDGET NARRATIVE

2025 Community Events include:

\$1,500 for Holiday Tree Lighting	\$750 for the Easter Egg Hunt
\$1,000 for the Strawberry Feed	\$500 for Medallion Madness
\$500 for the Lights of Fircrest Contest	\$15,500 for Fircrest Fun Days
\$7,000 for Fireworks for Fun Days	\$750 for advertising events
\$1,250 for Daddy-Daughter Dance	\$500 for Scarecrows of Fircrest
\$1,000 for Mother-Son Fun Dance	\$850 for Haunted Trails
\$2,000 for Market, Picnic & Movie in the Park	\$2,000 for Car Show
\$7,000 for other miscellaneous events	\$1,000 Volunteer Recognition
\$15,000 for donation-based events	\$50,000 for Centennial Celebration

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

PROGRAM DESCRIPTION

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

Responsibilities:

- Operate the Edwards Family Aquatic Center, which includes a 25-yard pool with six lap lanes, one diving board, one vortex whirlpool, a zero-entry tot pool, locker rooms, and a rentable party room.
- Prioritize the safety and development of young swimmers by offering comprehensive and structured swim lessons that cater to children’s diverse abilities, ensuring they develop essential water skills.
- Facilitate the Fircrest Amateur Swim Team (FAST) to provide a positive and enjoyable environment for developing swim skills and fostering a love for competitive swimming.
- Create a welcoming environment for swimmers of all ages by offering Family Swim sessions, Open Swim sessions, Adult Lap Swim, and Water Walking sessions.

GOALS AND WORK PLAN

2024 Accomplishments:

- Offered Adult Swim Lessons as a pilot program.
- As part of our extended pool season from September 9th through October 4th, we offered lap swim sessions on Mondays, Wednesdays, and Fridays from 6:30 AM to 9:30 AM. Water Aerobics classes were also available on Mondays and Wednesdays from 8:00 AM to 9:00 AM through September.
- Accomplished our goal of enhancing the entry experience for Fircrest Residents for the second year in a row.
- Our early morning Adult Lap Swim and Water Aerobics sessions gained popularity, encouraging community members to embrace aquatic fitness routines for improved health and well-being.
- Expanded our theme nights to one special event-themed swim per month.
- Offered lifeguard certification course for potential new lifeguards.
- FAST Swim Team won the 2024 South Sound Summer Swim League Championship.

2025 Department Goals:

- Continue to offer Adult Swim Lessons as part of our regular offerings.
- Following the success of our extended pool season, which offered lap swim sessions and water aerobics from September 9th to October 4th, we will continue these expanded hours. By maintaining these additional sessions, we aim to provide more opportunities for physical activity, improve community wellness, and accommodate diverse schedules. This commitment helps support residents’ health and fosters a stronger sense of community.
- Foster a strong sense of community by providing a dynamic aquatic center that offers diverse programs and activities, encouraging residents of all ages to participate.
- Offer swimming lessons for children ages four and up that are 32 inches tall at the top of the shoulder. All lessons are offered every half hour, five days a week, for two consecutive weeks.
- Continue to nurture the growth of aspiring swimmers through the Fircrest Amateur Swim Team (FAST), providing a positive and enjoyable environment for developing swim skills and fostering a love for competitive swimming.
- Continue offering dedicated Family Swim sessions that are only open to children ages 17 and under who are accompanied by their parent or guardian.
- Continue to offer Adult Lap Swim and Water Aerobics sessions.
- Offer themed swim events once a month throughout the summer.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	159,714	193,501	175,670	179,990
20	Personnel Benefits	37,138	36,773	32,265	35,745
30	Supplies	33,424	43,727	37,300	37,850
40	Services & Charges	35,548	40,683	45,800	48,800
40	Taxes	17,351	20,878	17,000	17,000
	Total	283,175	335,563	308,035	319,385

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	30,785	(595)	30,190
Overtime	1,500	0	1,500
Casual & Seasonal Labor	143,385	4,915	148,300
Personnel Benefits			
Personnel Benefits	32,265	3,480	35,745
Supplies			
Office Supplies	300	50	350
Pool Supplies - Chemicals	24,000	0	24,000
Janitorial Supplies	3,000	0	3,000
Operating Supplies	4,500	1,500	6,000
Repair Supplies Pool	2,000	0	2,000
Swim Team Supplies	2,000	(1,000)	1,000
Small Tools & Minor Equipment	1,500	0	1,500
Services & Charges			
Professional Services	3,000	0	3,000
Travel - Pool	200	0	200
Operating Rentals	300	0	300
Public Utility Services	32,000	0	32,000
Repairs & Maintenance - Pool	3,000	3,000	6,000
Printing & Binding	300	0	300
Miscellaneous	2,800	0	2,800
Swim Team League Registration	3,000	0	3,000
Registration & Tuition	1,200	0	1,200
Intergovt & Other Interfund Pmt.			
Excise Taxes/Pool Revenue	17,000	0	17,000
Total	308,035	11,350	319,385

BUDGET NARRATIVE

Casual and Seasonal Labor is for Aquatic Center positions, including pool cashiers, lifeguards, head lifeguards, swim instructors, swim coaches, and pool managers.

Janitorial Supplies are for the supplies necessary for the pool locker rooms, showers, outside bathrooms, and office.

Operating Supplies include lifeguard uniforms, kickboards, flags, etc.

Swim Team Supplies includes expenses related to the swim team.

The Professional Services line item is for RecDesk maintenance and Hydro App programs.

Travel is for coaches to travel to away swim meets.

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

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

Registration & Tuition is for lifeguard certification training.

Excise Taxes are based on pool revenue collected.

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Parks & Recreation Director	0.10	0.10	0.10	0.10
Recreation Coordinator	0.15	0.00	0.00	0.00
Maintenance Lead	0.05	0.05	0.05	0.05
Maintenance Worker II	0.00	0.15	0.15	0.15
Maintenance Worker I	0.00	0.05	0.05	0.05
Total	0.30	0.35	0.35	0.35

Casual & Seasonal Labor:

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

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

PROGRAM DESCRIPTION

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

Responsibilities:

- Maintain the City's Park system of 26 acres, including two multi-use parks that contain six tennis courts, six pickleball courts, two outdoor basketball courts, seven soccer fields, two playgrounds, four baseball fields, one competition-sized swimming pool and pool house, and a community center with gyms, gathering spaces, meeting rooms, fitness rooms, and offices.
- Apply for and implement grant funding improvements and other park features.
- Cultivate partnerships with organizations like the Pierce Conservation District and the Kiwanis Club of Fircrest to support park stewardship initiatives.
- Enhance the high quality, diversified system of parks, recreation facilities, and open spaces that are attractive, safe, functional, available to all segments of the population, and efficient to administer and maintain.
- Develop athletic facilities that meet the highest quality competitive playing standards and requirements for all age groups, skill levels, and recreational interests.
- Plan for the future so adequate open space, historical elements, recreation facilities, and programs are provided for future generations.

GOALS AND WORK PLAN

2024 Accomplishments:

- Performed preventive maintenance activities.
- Completed Fircrest Park Athletic Field Improvement Project.
- Conducted Master Plan process for Whittier Park.
- Worked with Public Works to complete the Fircrest Park Maintenance Facility.

2025 Department Goals:

- Initiate improvements across various parks to enhance aesthetics, safety, and accessibility for all community members. This will include maintaining walking paths, updating landscaping, and restoring or replacing worn picnic tables and benches.
- Partner with local conservation organizations, such as the Pierce Conservation District, to restore and protect natural habitats within parks. Projects may include planting native vegetation, creating wildlife-friendly areas, and promoting sustainable practices.
- Improve the park system's digital presence to ensure that information about facilities, events, and programs is easily accessible to all community members through user-friendly websites and mobile apps.
- Begin purchasing replacement benches at Whittier Park.
- Initiate the planning process to implement the Whittier Park Master Plan.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	137,858	137,313	164,535	166,105
20	Personnel Benefits	70,606	67,582	80,455	80,165
30	Supplies	10,424	13,860	18,000	17,600
40	Services & Charges	74,345	82,574	76,217	87,597
60	Capital Outlays	51,854	31,563	125,733	0
	Total	345,087	332,891	464,940	351,467

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	145,775	990	146,765
Overtime	1,500	0	1,500
Casual & Seasonal Labor	17,260	580	17,840
Personnel Benefits			
Personnel Benefits	80,455	(290)	80,165
Supplies			
Office Supplies	0	100	100
Janitorial Supplies	1,500	(500)	1,000
Operating Supplies	15,000	0	15,000
Small Tools & Minor Equipment	1,500	0	1,500
Services & Charges			
Professional Services	1,500	0	1,500
Communications	1,200	0	1,200
Operating Rentals - Copier	55	10	65
Public Utility Services	30,000	13,000	43,000
Dumping Fees	1,500	500	2,000
Repairs & Maintenance	10,000	0	10,000
Interfund ERR Replacement	17,050	0	17,050
Interfund ERR Repairs & Maintenance	13,770	(2,113)	11,657
Miscellaneous	500	0	500
Uniforms/Clothing/Laundry	500	0	500
Lease Payments - Parks	142	(17)	125
Total	339,207	12,260	351,467

BUDGET NARRATIVE

Casual and Seasonal Labor includes funds for seasonal maintenance workers.

Overtime has been budgeted for special events that require weekend or night attendance (National Night Out, Fircrest Fun Days, etc.).

Janitorial Supplies are for maintaining park facilities including the Recreation Building, Tot Lot, and Whittier Park Restrooms.

The Operating Supplies line item is for supplies used for maintenance in the parks.

The Professional Service line includes \$500 for arborist services to evaluate the health of trees within the parks and \$1,000 for annual remote software for outdoor lights at Fircrest Park.

The Communication line is for cell phone services.

Public Utility Services is for all park facilities. Utility charges for the pool are included in the pool budget. Community Center building utilities are included in the Recreation budget.

Repairs & Maintenance is for repairing lights and tree maintenance within the parks.

Lease payments are for the copier.

Uniforms, Clothing & Laundry is for boots, shirts, and Carhartt’s for maintenance staff.

CAPITAL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Other Improvements - Whittier Park	100,000	(100,000)	0
Machinery & Equipment	2,033	(2,033)	0
Total	102,033	(102,033)	0

CAPITAL NARRATIVE

No capital projects are budgeted in 2025. Machinery and Equipment budgeted in 2024 was for steel drag mats for the baseball fields. Other Improvements – Whittier Park was intended to utilize ARPA funds to implement projects identified in the Whittier Park Master Plan.

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Parks & Recreation Director	0.05	0.05	0.05	0.05
Public Works Director	0.05	0.05	0.05	0.05
Maintenance Lead	0.25	0.25	0.25	0.25
Maintenance Worker II	0.80	0.70	0.70	0.70
Maintenance Worker I	0.00	0.85	0.85	0.85
Total	1.15	1.90	1.90	1.90

STREET FUND CHANGE IN FUND BALANCE REPORT		
Operating Revenues		174,623
Transfer In-Operating		308,538
Operating Expenses		(506,391)
Operating Revenues Over/(Under) Operating Expenditures		(23,230)
Transfers In-Capital		100,000
Grant Revenue for Capital		0
Capital Expenses		(100,000)
	Net Change in Fund Balance	(23,230)

STREET FUND SUMMARY REPORT		
RESOURCES		
Unassigned Beginning Fund Balance		335,553
Operating Revenues		174,623
Grant Revenue		0
Transfers In-Operating		308,538
Transfer In-Capital		100,000
	Total Resources with Beginning Fund Balance	918,714
EXPENDITURES		
Operating Expenses		506,391
Capital Expenses		100,000
Unassigned Ending Fund Balance		312,323
	Total Expenditures with Ending Fund Balance	918,714

CITY STREET FUND REVENUE

BARS	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
308-91-01-01	Unassigned BFB-Street	277,164	425,495	400,828	335,553
	Total Fund Balance	277,164	425,495	400,828	335,553
322-40-00-00	ROW Road Permits	13,505	8,747	10,000	10,000
	Total Licenses & Permits	13,505	8,747	10,000	10,000
333-20-20-01	Indirect Fed Grant - Dept of Trans	-	-	70,260	-
334-03-81-00	WA State TIB Grant	-	-	1,912,323	-
336-00-71-00	Multimodal Transportation	9,477	9,368	9,260	9,182
336-00-87-00	Motor Vehicle Fuel Tax	135,078	133,595	131,970	131,441
	Total Intergovernmental Revenues	144,554	142,963	2,123,813	140,623
361-11-01-01	Investment Interest	7,467	18,733	20,000	13,100
367-00-00-04	Donation - Baskets	9,500	7,770	-	8,500
367-00-00-08	Donations - Beautification	2,100	1,755	12,000	2,400
369-91-01-01	Miscellaneous Revenue	15	-	100	-
	Total Miscellaneous Revenue	19,082	28,258	32,100	24,000
	Total Operating Revenues	177,141	179,968	2,165,913	174,623
398-10-01-01	Insurance Recovery	2,527	3,329	-	-
388.10.00.00	Prior Period Adjustment	-	171	-	-
	Total Non Revenue	2,527	3,500	-	-
397-00-00-02	Transfer In for Street Beautification	10,000	10,000	10,000	10,000
397-00-00-03	Transfer from Property Tax	244,863	255,152	257,594	261,533
397-00-00-04	Transfer from Light-St Maint	26,521	26,883	51,205	37,005
397-00-00-06	Transfer from REET 1-Capital	84,470	90,499	481,851	100,000
397-00-01-51	Transfer from Cumulative Reserve	150,000	-	-	-
	Total Other Financing Sources	515,854	382,534	800,650	408,538
	TOTAL RESOURCES	972,686	991,498	3,367,391	918,714

REVENUE NARRATIVE

RCW [47.30.050](#) requires 0.42% of Motor Vehicle Fuel Taxes (MVFT) to be spent on pedestrian trails. The estimated amount of \$555 will be used to pay for miscellaneous trail upkeep, including salaries and wages.

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

Transfer-In from the General Fund of \$10,000 is to cover a portion of the Street Beautification Budget.

Transfer from Property Tax is 15% of General Fund Property Tax received.

The Transfer from the Street Light fund balance covers the Street Light maintenance operating budget.

Transfer from REET 1 of \$100,000 is for minor street repairs.

DEPARTMENT: Public Works
DIVISION: Streets
PROGRAM: Street Maintenance

PROGRAM DESCRIPTION

Function: The Street Fund provides and maintains an attractive, efficient, and safe traffic circulation system for vehicles, pedestrians, and bicycles.

Responsibilities:

- Provide street and right-of-way maintenance, repair, and rehabilitation activities consistent with the goals and direction of the City Council and City Manager, as well as the policies outlined in the Six Year Comprehensive Transportation Improvement Program (TIP) and City comprehensive planning documents.
- Provide pavement markings, traffic control devices, and street lighting.
- Paint all street, curb, and intersection markings throughout the city.

GOALS AND WORK PLAN

2024 Accomplishments:

- Performed street patching as needed.
- Painted all street, curb, and intersection markings throughout the city.
- Explored innovative options for pavement preservation.
- Designed sidewalks and retaining walls on Emerson from Woodside Drive to 67th Ave West.
- Designed the grind and overlay of Claremont Street from 67th Ave West to Claremont Court.
- Designed and constructed the South Orchard Street Grind and Overlay with ADA upgrades.
- Designed the Electron Crosswalk pedestrian safety project.

2025 Department Goals:

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

PERFORMANCE MEASURES

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Lane Miles Streets Painted	20	20	14	14
Traffic Devices Installed	0	0	3	3
Lane Miles Street Crack Sealed	5	5	0	5
Miles of Street Maintained	26	26	26	33

- One lane mile equals a ten-foot-wide section, one mile long.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	93,116	116,073	85,710	85,730
20	Personnel Benefits	32,723	42,555	29,180	29,440
30	Supplies	22,043	21,853	18,500	18,500
40	Services & Charges	122,031	114,227	152,295	149,986
60	Capital Outlays	100,670	101,499	2,481,649	100,000
90	Interfund Pmt. for Svcs.	80,485	84,778	116,209	86,000
	Total	451,067	480,986	2,883,543	469,656

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	60,305	(315)	59,990
Overtime	7,500	(400)	7,100
Casual & Seasonal Labor	17,905	735	18,640
Personnel Benefits			
Personnel Benefits	28,480	260	28,740
Contract Benefits	700	0	700
Supplies			
Office Supplies	500	0	500
Operating Supplies	13,000	0	13,000
Crack Sealing Supplies	3,000	0	3,000
Small Tools & Minor Equipment	2,000	0	2,000
Services & Charges			
Professional Services	7,000	3,020	10,020
Advertising	100	0	100
Legal Services	3,000	0	3,000
Communications	2,500	(500)	2,000
Travel	50	0	50
Copier Usage	300	0	300
Equipment Rentals - Street Reg	2,000	0	2,000
Land Rental	23,340	840	24,180
Dumping Fees	3,000	0	3,000
Electricity & Gas/Building	3,500	0	3,500
Electricity/Traffic Lights	1,000	0	1,000
Repairs & Maintenance	26,000	0	26,000
Interfund ERR Replacement	48,581	829	49,410
Interfund ERR Repairs & Maintenance	28,860	(8,244)	20,616
Miscellaneous	500	0	500
Insurance Deductible	1,000	0	1,000
Dues, Memberships & Subscriptions	1,075	0	1,075
Registration & Tuition	100	0	100
Lease Payments - Street	389	(39)	350
SBITA Lease Payment	0	1,785	1,785
Interfund Payment For Services			
Interfund Service Charges	116,209	(30,209)	86,000
Total	401,894	(32,238)	369,656

BUDGET NARRATIVE

The Crack Sealing Supplies line item is for materials. Rental of the crack sealing equipment is budgeted in Equipment Rentals.

The Professional Services line item includes \$8,000 for on-call services for general engineering and \$2,000 for GIS upgrades.

Repairs & Maintenance include minor street repairs.

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

CAPITAL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Building Improvements - Street	6,250	(6,250)	0
Improvements	2,257,079	20,689	100,000
Project Engineering	218,320	69,811	0
Total	2,481,649	84,249	100,000

CAPITAL BUDGET NARRATIVE

Street Improvement projects reflect projects identified in the Six-Year Comprehensive Transportation Improvement Program. Several of the projects listed below will require carryforwards from 2024 for those portions of the projects that are not completed at year-end.

- Minor Street Improvements of \$100,000 will be funded by a transfer from REET 1.
- Construct sidewalks, retaining walls, and bike lanes on Emerson from Woodside Drive to 67th Ave West. Total construction cost is estimated at \$450,000. This is a Federal Highway Administration grant with a local match of \$44,827 to be funded with a transfer from REET 1. Advancement of construction (CN) funds to cover the professional engineering (PE) funding shortfall will require an approximate additional \$150,000 transfer from REET 1. A more accurate number will be available following the CN Request for Proposal and bid award process.
- Installation of a lighted crosswalk with the use of a rectangular rapid flashing beacon on Electron Way at Contra Costa with funding of \$153,000 from a Department of Commerce grant and additional funds from the Transportation Improvement Board totaling a max of \$65,847 with a local match of \$11,954 from REET 1.
- Design of the Regents Blvd Grind and Overlay Project with ADA upgrades and bike lanes from 67th Ave W to Alameda Ave. This project has a PE Funding limit of \$70,260 from the Federal Highway Administration with a local match of \$10,965. The PE cost overrun of this project, \$137,094.29, has been approved by the Council to be covered by REET 1. Construction funding for this project has not yet been funded.
- Design and Construction of the Claremont Grind and Overlay Project with ADA upgrades from 67th Ave W to Claremont Ct. This project is funded by the Transportation Improvement Board, totaling \$677,409, with a REET 1 local match of \$124,543 for a total project cost of \$801,952.

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Utility Foreman	0.05	0.05	0.05	0.05
Utility Service Worker II	0.35	0.35	0.35	0.35
Utility Billing Clerk	0.10	0.10	0.00	0.00
PW Office Coordinator	0.00	0.00	0.15	0.15
Utility Billing Assistant	0.11	0.11	0.15	0.15
Public Works Director	0.05	0.05	0.05	0.05
Total	0.66	0.66	0.75	0.75

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

PROGRAM DESCRIPTION

Function: The Street Fund maintains streetlights.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	3,039	3,863	6,760	6,760
20	Personnel Benefits	1,468	1,571	2,895	2,895
30	Supplies	954	1,916	3,500	3,500
40	Services & Charges	21,059	19,533	23,050	23,850
60	Capital Outlays	0	0	15,000	0
	Total	26,521	26,883	51,205	37,005

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	6,560	0	6,560
Overtime	200	0	200
Personnel Benefits			
Personnel Benefits	2,895	0	2,895
Supplies			
Operating Supplies	3,000	0	3,000
Small Tools & Minor Equipment	500	0	500
Services & Charges			
Electricity/Street Lights	16,000	800	16,800
Repair & Maintenance Street Lights	2,000	0	2,000
Pole Attachment Charge	5,000	0	5,000
Miscellaneous	50	0	50
Total	36,205	800	37,005

BUDGET NARRATIVE

The Electricity/Street Lights line reflects the cost of electricity for streetlights.

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

CAPITAL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Improvements	15,000	(15,000)	0
Total	15,000	(15,000)	0

CAPITAL NARRATIVE

Capital expenditures in 2024 consisted of \$15,000 to install two new light standards in the lower business district for hanging baskets. *This project is on hold awaiting further Council discussion.*

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Utility Foreman	0.01	0.01	0.01	0.01
Utility Service Worker II	0.06	0.06	0.06	0.06
Total	0.07	0.07	0.07	0.07

DEPARTMENT: Public Works
DIVISION: Streets
PROGRAM: Streets Beautification

PROGRAM DESCRIPTION

Function: The Street Beautification Department maintains decorations for boulevards and City entrances.

Responsibilities:

- Maintain the hanging baskets.
- Monitor the beautification program.
- Maintain traffic islands.
- Maintain holiday decorations.
- Maintain Kwanzan cherry trees on Regents Boulevard, San Juan Avenue, and Emerson Street.

GOALS AND WORK PLAN

2024 Accomplishments:

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

2025 Department Goals:

- Plant summer and winter foliage.
- Hanging Baskets, Flags & Banners, and Holiday decorations.
- Centennial Celebration beautification preparations.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	14,280	18,695	27,110	26,515
20	Personnel Benefits	5,882	6,349	10,630	10,765
30	Supplies	19,558	19,746	18,750	18,750
40	Services & Charges	29,883	38,011	40,600	43,700
	Total	69,602	82,801	97,090	99,730

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	21,290	(610)	20,680
Overtime	1,000	0	1,000
Casual & Seasonal Labor	4,820	15	4,835
Personnel Benefits			
Personnel Benefits	10,630	135	10,765
Supplies			
Operating Supplies	2,500	0	2,500
Flower Baskets	5,000	1,000	6,000
Beautification Supplies	9,000	(1,000)	8,000
Banners/Flags Supplies	2,000	0	2,000
Small Tools & Minor Equipment	250	0	250
Services & Charges			
Public Utility Services	600	600	1,200
Street Tree Maintenance	20,000	(2,500)	17,500
Beautification	20,000	5,000	25,000
Total	97,090	2,640	99,730

BUDGET NARRATIVE

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

Donations received in 2025 will be used for baskets, banners, flags, flowers, and other beautification projects throughout the city.

Street Tree Maintenance is for landscaping services to maintain the street trees along Regents Boulevard, San Juan Avenue, and Emerson Street.

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

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Utility Foreman	0.01	0.01	0.01	0.01
Utility Service Worker II	0.19	0.19	0.19	0.19
Maintenance Worker II	0.03	0.03	0.03	0.03
Maintenance Lead	0.03	0.03	0.03	0.03
Public Works Director	0.00	0.00	0.00	0.05
Total	0.26	0.26	0.26	0.31

<u>POLICE INVESTIGATION FUND CHANGE IN FUND BALANCE</u>		
Operating Revenues		500
Operating Expenses		0
	Net Change in Fund Balance	500
<u>POLICE INVESTIGATION FUND SUMMARY REPORT</u>		
<u>RESOURCES</u>		
Restricted BFB-Police Investigation		0
Operation Revenues		500
	Total Resources with Beginning Fund Balance	500
<u>EXPENDITURES</u>		
Operating Expenditures		0
Restricted EFB-Police Investigation		500
	Total Expenditures with Ending Fund Balance	500

POLICE INVESTIGATION FUND - 105

BARS	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
308-31-01-05	Restricted BFB-Police Investigation	12,410	12,701	13,333	-
	Total Beginning Fund Balance	12,410	12,701	13,333	-
361-11-01-05	Investment Interest	196	632	600	500
369-30-01-05	Forfeited Funds	95	-	-	-
	Total Misc. Revenues	291	632	600	500
	TOTAL RESOURCES	12,701	13,333	13,933	500

DEPARTMENT: Police
DIVISION: N/A
PROGRAM: Investigation

PROGRAM DESCRIPTION

Function: This fund is set up to receive and disburse funds that have been acquired through police seizures. By State law, all monies received from the result of seizures, drug raids, etc., are required to be spent for police purposes.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
40	Services & Charges	0	0	13,933	0
	Total	0	0	13,933	0

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Services & Charges			
Miscellaneous Investigations	13,933	(13,933)	0
Total	13,933	(13,933)	0

BUDGET NARRATIVE

These funds are available for expenditures as needed in 2025 as authorized by State law.

CUMULATIVE RESERVE FUND SUMMARY REPORT	
Committed Beginning Fund Balance - General Fund	2,750,000
Total Resources with Beginning Fund Balance	2,750,000
Committed Ending Fund Balance - General Fund	2,750,000
Total Expenditures with Ending Fund Balance	2,750,000

CUMULATIVE RESERVE – FUND 150

BARS	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
308-41-01-50	Committed BFB C.R. - General	450,000	1,212,846	1,979,506	2,750,000
308-41-01-51	Committed BFB C.R. - Street	150,000	-	-	-
308-41-01-53	Committed BFB C.R. - Water	369,250	-	-	-
308-41-01-52	Committed BFB C.R. - Sewer	11,513	-	-	-
	Total Fund Balance	980,763	1,212,846	1,979,506	2,750,000
381-20-00-01	Loan Payment from Cap Bond Fd	762,846	766,660	770,494	-
	Total Non-Revenues	762,846	766,660	770,494	-
	TOTAL RESOURCES	1,743,609	1,979,506	2,750,000	2,750,000

BUDGET NARRATIVE

The Cumulative Reserve Fund accounts for principal only. Interest earnings are accrued back to the General Fund.

DEPARTMENT: Finance
DIVISION: Cumulative Reserve
PROGRAM: N/A

PROGRAM DESCRIPTION

Function: The Cumulative Reserve sets aside emergency funds for participating funds.

Responsibilities:

- Provide means of separate accounting for emergency reserves.

BUDGET NARRATIVE

This Fund is strictly a vehicle to account for emergency reserves. Set by Council rule, a super-majority vote by ordinance is necessary to transfer funds out of the Cumulative Reserve Fund.

<u>PARK BOND DEBT SERVICE FUND CHANGE IN FUND BALANCE</u>		
Revenues		475,276
Expenses		(460,850)
Net Change in Fund Balance		14,426
<u>PARK BOND DEBT SERVICE FUND SUMMARY REPORT</u>		
<u>RESOURCES</u>		
Restricted Beginning Fund Balance		163,602
Operation Revenues		475,276
Total Resources with Beginning Fund Balance		638,878
<u>EXPENDITURES</u>		
Operating Expenditures		460,850
Restricted Ending Fund Balance		178,028
Total Expenditures with Ending Fund Balance		638,878

PARK BOND DEBT SERVICE FUND – 201

BARS	Description	2022	2023	2024	2025
		Actual	Actual	Budget	Budget
308-31-02-01	Restricted BFB-Park Bond Fund	120,060	135,816	149,811	163,602
	Total Fund Balance	120,060	135,816	149,811	163,602
311-10-02-01	Park Bond Property Taxes	431,800	441,634	452,941	474,676
	Total Taxes	431,800	441,634	452,941	474,676
361-11-02-01	Investment Interest	156	561	600	600
	Total Misc Revenue	156	561	600	600
	TOTAL RESOURCES	552,016	578,011	603,352	638,878

DEPARTMENT: Park Bond Debt Service
DIVISION: N/A
PROGRAM: N/A

PROGRAM DESCRIPTION

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

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
70	Debt Service: Principal	100,000	115,000	130,000	155,000
80	Debt Service: Interest	316,200	313,200	309,750	305,850
	Total	416,200	428,200	439,750	460,850

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Debt Service			
Principal Payment	130,000	25,000	155,000
Interest	309,750	(3,900)	305,850
Total	439,750	21,100	460,850

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<u>PARK BOND CAPITAL FUND CHANGE IN FUND BALANCE</u>		
Revenues		280,000
Expenses		0
Net Change in Fund Balance		280,000
<u>PARK BOND CAPITAL FUND SUMMARY REPORT</u>		
<u>RESOURCES</u>		
Restricted Beginning Fund Balance		661,763
Revenues		280,000
Total Resources with Beginning Fund Balance		941,763
<u>EXPENDITURES</u>		
Expenditures		0
Restricted Ending Fund Balance		941,763
Total Expenditures with Ending Fund Balance		941,763

PARK BOND CAPITAL PROJECT FUND – 301

BARS	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
308-31-03-01	Restricted BFB-Park Capital	2,039,673	1,675,641	1,401,290	661,763
	Total Fund Balance	2,039,673	1,675,641	1,401,290	661,763
334-02-70-01	State Grant	-	16,000	-	-
	Total Intergovernmental Revenues	-	16,000	-	-
361-11-03-01	Investment Interest	32,321	79,633	43,000	30,000
367-00-03-01	Donations	1,450,000	750,000	250,000	250,000
	Total Misc Revenue	1,482,321	829,633	293,000	280,000
	TOTAL RESOURCES	3,521,994	2,521,274	1,694,290	941,763

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

PROGRAM DESCRIPTION

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

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
60	Capital Outlays	1,072,006	345,638	258,180	0
00	Transfers Out	774,346	774,346	774,347	0
	Total	1,846,353	1,119,984	1,032,527	0

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Capital			
Building & Structures	210,000	(210,000)	0
Other Improvements	48,180	(48,180)	0
Total	258,180	(258,180)	0
Transfers & Other Cost Allocations			
Transfer Out	774,347	(774,347)	0
Total	1,032,527	(1,032,527)	0

CAPITAL NARRATIVE

No new capital is anticipated for 2025. Capital budgeted in 2024 was for the Fircrest Park Maintenance Facility project, which is anticipated to be carried over from 2024 to 2025.

The third and final transfer for repayment of the 3-year 2021 interfund loan from the Cumulative Reserve Fund was made in 2024.

REET FUND CHANGE IN FUND BALANCE	
Revenues-REET 1	168,650
Revenues-REET 2	237,000
Transfers Out REET 1	(100,000)
Net Change in Fund Balance	305,650

REET FUND SUMMARY REPORT	
RESOURCES	
Restricted Beginning Fund Balance (1st 1/4)	478,202
Restricted Beginning Fund Balance (2nd 1/4)	2,230,219
Revenues REET 1	168,650
Revenues REET 2	237,000
Total Resources with Beginning Fund Balances	3,114,071
EXPENDITURES	
Transfers Out REET 1	100,000
Restricted Ending Fund Balance (1st 1/4)	546,852
Restricted Ending Fund Balance (2nd 1/4)	2,467,219
Total Expenditures with Ending Fund Balances	3,114,071

REIT FUND FUND – 310

		2022	2023	2024	2025
BARS	Description	Actual	Actual	Budget	Budget
308-31-03-11	Restricted BFB-REET (1st 1/4)	612,446	706,962	792,053	478,202
308-31-03-12	Restricted BFB-REET (2nd 1/4)	1,556,612	1,753,095	1,982,404	2,230,219
	Total Beginning Fund Balance	2,169,058	2,460,056	2,774,457	2,708,421
318-34-00-00	Capital Improvement 1	168,716	138,499	150,000	150,000
318-35-00-00	Growth Management 1	168,716	138,499	150,000	150,000
	Total Taxes	337,431	276,999	300,000	300,000
361-11-03-11	Investment Interest (1st 1/4)	10,270	37,092	18,000	18,650
361-11-03-12	Investment Interest (2nd 1/4)	27,767	90,810	97,815	87,000
	Total Misc Revenue	38,037	127,902	115,815	105,650
	TOTAL RESOURCES	2,544,526	2,864,957	3,190,272	3,114,071

DEPARTMENT: Finance
DIVISION: N/A
PROGRAM: Real Estate Excise Tax

PROGRAM DESCRIPTION

Function: The Capital Projects Fund was set up to receive and expend the optional first and second quarter (1/4% on each real estate transaction in Fircrest) Real Estate Excise Tax as provided by law. The second quarter of the tax is limited to capital projects and was passed by the State Legislature as part of the Growth Management Act.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
00	Transfers Out	84,470	90,499	481,851	100,000
	Total	84,470	90,499	481,851	100,000

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Transfers & Other Cost Allocations			
Transfer (From 1st 1/4)	481,851	(381,851)	100,000
Total	481,851	(381,851)	100,000

BUDGET NARRATIVE

Under State law, Fircrest can spend its real estate excise tax receipts only on capital projects specified in the capital facilities plan element of its comprehensive plan. Such capital projects are defined in FMC [3.36.040\(d\)](#) and FMC [3.40.020](#).

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

- \$100,000 for minor street improvements.

<u>STORM DRAIN CHANGE IN FUND BALANCE REPORT</u>	
Operating Revenues	653,315
Operating Expenses	(505,114)
Operating Revenues Over/(Under) Operating Expenditures	148,201
Less Transfers Out	(85,200)
Net Change in Fund Balance	63,001
<u>STORM DRAIN FUND SUMMARY REPORT</u>	
<u>RESOURCES</u>	
Assigned Beginning Fund Balance	360,540
Reserved for Cash Flow	120,930
Operating Revenues	653,315
Total Resources with Beginning Fund Balance	1,134,785
<u>EXPENDITURES</u>	
Operating Expenses	505,114
Transfers Out	85,200
Reserved for Cash Flow	120,930
Assigned Ending Fund Balance	423,541
Total Expenditures with Ending Fund Balance	1,134,785

STORM DRAIN FUND REVENUES

BARS	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
308-51-04-15	Reserved for Cash Flow	116,000	116,000	118,000	120,930
308-51-04-15	Assigned BFB-Storm	227,914	253,106	328,703	360,540
	Total Fund Balance	343,914	369,106	446,703	481,470
334-03-10-00	Dept of Ecology NPDES Grant	-	75,000	75,000	75,000
	Total Intergovernmental Revenues	-	75,000	75,000	75,000
343-10-00-00	Storm Drain Fees & Charges	514,788	529,384	526,400	531,665
343-10-00-01	Setup Fees	405	415	500	500
343-10-00-02	Penalties	4,784	5,529	6,500	6,000
	Total Goods & Services	519,977	535,328	533,400	538,165
361-11-04-15	Investment Interest	15,809	45,204	45,000	40,150
369-91-04-15	Miscellaneous Revenue	29	-	100	-
	Total Miscellaneous Revenue	15,839	45,204	45,100	40,150
	Total Operating Revenues	535,816	655,532	653,500	653,315
	TOTAL RESOURCES	879,729	1,024,638	1,100,203	1,134,785

DEPARTMENT: Public Works
DIVISION: Storm Drain
PROGRAM: N/A

PROGRAM DESCRIPTION

Function: The Storm Drain Department operates the stormwater collection system, including 530 catch basins, stormwater lines, and publicly owned retention systems. The system consists of over 22 miles of stormwater mainlines of various sizes and materials. The maintenance activities include general system maintenance, pollution prevention, and rehabilitation of the existing system.

Responsibilities:

- Provide general maintenance of the existing collection system.
- Inspect and clean catch basins per the City’s National Pollutant Discharge Elimination System (NPDES) Permit.
- Provide street sweeping to prevent pollution from sediments that drain into the stormwater collection system.
- Provide rehabilitation activities, including but not limited to repair/replacement of catch basins and pipelines and review/approval of additions to the overall system.
- Provide oversight/enforcement of privately maintained stormwater systems.

GOALS AND WORK PLAN

2024 Accomplishments:

- Closed out the WA State Department of Ecology (DOE) Stormwater Capacity Grant.
- Completed and obtained DOE approval of the yearly NPDES Annual Report.
- All catch basins within the city were inspected.
- Cleaned any catch basins that failed inspection.

2025 Department Goals:

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

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	107,774	150,129	139,005	143,530
20	Personnel Benefits	43,955	59,022	56,935	52,500
30	Supplies	10,906	13,039	16,200	15,600
40	Services & Charges	149,299	145,557	141,534	141,259
40	Taxes	39,333	40,659	41,584	41,900
90	Interfund Pmt. For Svcs.	77,455	87,629	75,130	110,325
00	Transfer Out	81,900	81,900	81,900	85,200
	Total	510,623	577,935	552,288	590,314

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	133,780	1,775	135,555
Overtime	3,500	2,750	6,250
Seasonal & Casual Labor	1,725	0	1,725
Personnel Benefits			
Personnel Benefits	56,235	(4,435)	51,800
Contract Benefits	700	0	700
Supplies			
Office Supplies	600	0	600
Operating Supplies	1,600	(600)	1,000
NPDES Public Outreach	13,000	0	13,000
Small Tools & Minor Equipment	1,000	0	1,000
Services & Charges			
Professional Services	10,000	20	10,020
Advertising	200	0	200
Legal Services	3,000	0	3,000
Communications	2,500	0	2,500
Postage	2,000	0	2,000
Copier Usage	300	0	300
Land Rental	22,820	825	23,645
Dumping Fees	8,500	1,500	10,000
Public Utility Services/Building	3,500	0	3,500
Repairs & Maintenance	5,000	0	5,000
Interfund ERR Replacement	47,755	(1,805)	45,950
Interfund ERR Repairs & Maintenance	16,845	(2,491)	14,354
Miscellaneous	250	0	250
NPDES Permit	12,000	0	12,000
Insurance Deductible	1,000	0	1,000
Printing & Binding	500	0	500
Registration & Tuition	500	0	500
Dues, Memberships & Subscriptions	975	0	975
Mailing Services	3,500	0	3,500
Lease Payments - Storm	389	(39)	350
SBITA Lease Payment	0	1,715	1,715
Intergovt & Other Interfund Pmt.			
Excise Taxes	10,000	0	10,000
City Utility Tax	31,584	316	31,900
Interfund Payment For Services			
Interfund Service Charges	75,130	35,195	110,325
Transfers			
Transfers Out	81,900	3,300	85,200
Total	552,288	38,026	590,314

BUDGET NARRATIVE

The system consists of approximately 530 catch basins and approximately 22 miles of storm lines. The streets, curbs, and gutters act as collectors for the stormwater runoff. The majority of the area within the City outfalls to the headwaters of Leach Creek.

The NPDES Public Outreach line will be used for the City calendar and other public outreach projects.

The Professional Services line item includes \$10,000 for on-call engineering, SWMP update services, and upgrades to the GIS system. Tax from the Springbrook software lease is also included.

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

PERFORMANCE MEASURES

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Lane Miles of Street Swept	280	280	280	280
Miles of Storm Lines	22	22	22	22
Number Catch Basins Cleaned	265	265	267	530

- One lane mile equals a ten-foot-wide section, one mile long.

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Utility Foreman	0.10	0.10	0.10	0.10
Utility Service Worker II	0.47	0.47	0.47	0.47
Utility Billing Clerk	0.30	0.30	0.00	0.00
PW Office Coordinator	0.00	0.00	0.25	0.25
Utility Billing Assistant	0.15	0.15	0.20	0.20
Administrative Assistant	0.20	0.20	0.20	0.20
Public Works Director	0.25	0.25	0.25	0.25
Total	1.47	1.47	1.47	1.47

<u>STORM DRAIN CAPITAL CHANGE IN FUND BALANCE REPORT</u>	
Flood Control District Funds	50,000
Transfers In	85,200
Less Capital Expenditures	(110,000)
Net Change in Fund Balance	25,200

<u>STORM DRAIN CAPITAL FUND SUMMARY REPORT</u>	
<u>RESOURCES</u>	
Assigned Beginning Fund Balance	481,470
Flood Control District Funds	50,000
Transfers In	85,200
Total Resources with Beginning Fund Balance	616,670
<u>EXPENDITURES</u>	
Capital Expenses	110,000
Assigned Ending Fund Balance	506,670
Total Expenditures with Ending Fund Balance	616,670

STORM DRAIN CAPITAL FUND - 416

BARS	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
308-51-04-16	Assigned BFB-Storm Capital	613,795	681,075	515,820	481,470
	Total Fund Balance	613,795	681,075	515,820	481,470
334-03-10-01	Department of Ecology Grant	-	147,528	-	-
337-00-00-01	Pierce County Flood District	-	-	-	50,000
	Total Intergovernmental Revenue	-	147,528	-	50,000
397-00-00-10	Transfer In from Storm Fund	81,900	81,900	81,900	85,200
	Total Transfers In	81,900	81,900	81,900	85,200
	TOTAL RESOURCES	695,695	910,503	597,720	616,670

DEPARTMENT: Public Works
DIVISION: Storm Drain Capital Fund
PROGRAM: N/A

PROGRAM DESCRIPTION

Function: The Storm Drain Capital Fund is funded by transfers from the Storm Drain Fund and performs capital projects necessary for the operation of the stormwater collection system, including all 530 catch basins, stormwater lines, and publicly owned retention systems. The system consists of over 22 miles of stormwater mainlines of various sizes and materials.

Responsibilities:

- Provide necessary capital projects for the stormwater collection system.
- Provide rehabilitation activities, including but not limited to repair/replacement of catch basins and pipelines and review/approval of additions to the overall system.

GOALS AND WORK PLAN

2024 Accomplishments:

- Stormwater outfall improvements.

2025 Department Goals:

- Continue to work on catch basin upgrade projects.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
60	Capital Outlays	14,620	394,683	116,250	110,000
	Total	14,620	394,683	116,250	110,000

CAPITAL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Improvements	100,000	0	100,000
Project Engineering	10,000	0	10,000
Building Improvements	6,250	(6,250)	0
Total	116,250	(6,250)	110,000

CAPITAL BUDGET NARRATIVE

Capital Improvements consist of \$100,000, including offsetting funds by utilizing \$50,000 from the Pierce County Flood Control Zone District Opportunity Fund for catch basin upgrade projects to continue protecting the headwaters of Leach Creek.

Project Engineering is for the above-mentioned projects.

<u>WATER CHANGE IN FUND BALANCE REPORT</u>	
Operating Revenues	1,272,153
Operating Expenses	(1,038,245)
Operating Revenues Over/(Under) Operating Expenditures	233,908
Less Transfer Out	(131,550)
Change in Fund Balance	102,358
<u>WATER FUND SUMMARY REPORT</u>	
<u>RESOURCES</u>	
Assigned Beginning Fund Balance	246,206
Operating Revenues	1,272,153
Total Resources with Beginning Fund Balance	1,518,359
<u>EXPENDITURES</u>	
Operating Expenses	1,038,245
Transfer Out	131,550
Assigned Ending Fund Balance	348,564
Total Expenditures with Ending Fund Balance	1,518,359

WATER FUND REVENUE

BARS	Description	2022	2023	2024	2025
		Actual	Actual	Budget	Budget
308-51-04-25	Assigned BFB-Water	274,278	244,152	238,692	246,206
	Total Fund Balance	274,278	244,152	238,692	246,206
343-40-00-00	Sale of Water	1,086,364	1,141,530	1,120,000	1,188,200
343-40-00-01	Service Connections	7,371	-	1,800	1,800
343-40-00-02	Setup Fees	1,118	1,138	1,500	1,500
343-40-00-03	Penalties	9,387	12,046	12,000	12,000
343-40-00-04	Backflow	225	-	300	300
	Total Charges for Goods and Services	1,104,465	1,154,713	1,135,600	1,203,800
361-11-04-25	Investment Interest	13,144	15,278	17,500	19,800
362-50-00-05	Rent City Property/High Tank	64,623	36,416	32,350	35,662
362-50-00-06	Rent City Property/Golf Tank	36,714	38,388	37,000	10,891
369-91-04-25	Other Misc. Revenue	1,816	2,015	500	2,000
	Total Misc. Revenues	116,297	92,097	87,350	68,353
397-00-01-52	Transfer-In from Cumulative Reserve	11,513	-	-	-
	Total Capital Contributions	11,513	-	-	-
TOTAL RESOURCES		1,506,553	1,490,961	1,461,642	1,518,359

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

PROGRAM DESCRIPTION

Function: The Water Division operates and maintains a safe, healthy water supply for the City. The water distribution and supply systems consist of over 31 miles of water mains of varying sizes, five groundwater wells, one booster station, and three water storage reservoirs that provide 1.8 million gallons of storage. The Fircrest water supply is treated with chlorine (since 2016) and fluoride (since 1958) and serves over 7200 residents, businesses, and two public schools.

Responsibilities:

- Maintain and rehabilitate the general system.
- Produce, transmit, and distribute potable water supplies.
- Provide consistent adherence to all drinking water regulations, policies, and guidelines as directed by the Washington State Department of Health, Department of Ecology, Tacoma/Pierce County Health Department, and other regulatory agencies.
- Provide water conservation education and outreach.
- Read water meters and provide billing services.

GOALS AND WORK PLAN

2024 Accomplishments:

- Continued emphasis on water conservation outreach.
- Completed and mailed 2023 Consumer Confidence Report.
- Repaired and replaced existing fire hydrants as needed.
- Completed water main upgrade on South Orchard Street.
- Ongoing AMI water meter exchange program.

2025 Department Goals:

- Continue emphasis on water conservation outreach.
- Complete remaining commercial AMI water meter exchange program (larger than 5/8 services).
- Repair and replace existing fire hydrants as needed. Anticipate two hydrants this year.
- Complete and mail 2024 Consumer Confidence Report.
- Detailed analysis of the Water Fund/Internal Rate Study.

PERFORMANCE MEASURES

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Million Gallons Water	269	243	269	250
Total Accounts Services	2,800	2,800	2,800	2,800
Total Water System Miles	31	31	31	31

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	326,269	316,495	304,485	309,495
20	Personnel Benefits	138,266	132,267	122,845	120,735
30	Supplies	29,976	40,230	41,900	42,700
40	Services & Charges	254,587	224,888	233,533	235,022
40	Taxes	137,795	149,728	144,600	150,057
70	Debt Service: Principal	44,218	0	0	0
80	Debt Service: Interest	1,078	0	0	0
90	Interfund Pmt. For Svcs.	222,052	184,166	168,073	180,236
00	Transfers Out	108,160	200,000	200,000	131,550
	Total	1,262,402	1,247,773	1,215,436	1,169,795

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	287,130	3,420	290,550
Overtime	10,100	1,250	11,350
Seasonal & Casual Labor	7,255	340	7,595
Personnel Benefits	122,145	(2,110)	120,035
Contract Benefits	700	0	700
Supplies			
Office Supplies	500	0	500
Fluoride	6,000	2,000	8,000
Operating Supplies	25,000	(1,000)	24,000
Chlorine	7,700	300	8,000
Small Tools & Minor Equipment	2,700	(500)	2,200
Services & Charges			
Professional Services	15,700	(180)	15,520
Advertising	200	0	200
Legal Services	3,000	(2,000)	1,000
Water Testing	7,500	0	7,500
Communications	2,100	0	2,100
Postage	2,500	0	2,500
Travel	2,000	0	2,000
Copier usage	300	0	300
Interfund Land Rental	23,590	850	24,440
Utility Services/Building	3,600	0	3,600
Utility Services/Pumping	70,000	0	70,000
Dumping Fees	1,500	0	1,500
Utility Services/Meters	50	0	50
Repairs & Maintenance	21,500	0	21,500
Interfund ERR Replacement	32,932	(1,872)	31,060
Interfund ERR Repairs & Maintenance	13,098	(876)	12,222
Miscellaneous	500	0	500
State Operating Permit	4,000	0	4,000
Registration & Tuition	3,000	0	3,000
Dues, Memberships & Subscriptions	2,715	35	2,750
Printing & Binding	1,800	400	2,200
Insurance Deductible	1,000	0	1,000
Mailing Service	4,000	0	4,000
Lease Payments - Water Admin	16,948	212	17,160
SBITA Lease Payment	0	4,920	4,920
Intergovt & Other Interfund Pmt.			
State Excise Tax	55,000	0	55,000
City Utility Tax	89,600	5,457	95,057
Interfund Pmt. For Svcs.			
Interfund Service Charges	168,073	12,163	180,236
Transfers			
Transfers Out	200,000	(68,450)	131,550
Total	1,215,436	(45,641)	1,169,795

BUDGET NARRATIVE

Professional services line item includes \$2,000 for on-call engineering services, \$5,700 for water management software program H2O Analytics, \$7,000 for AMI support and AMI license, \$2,000 for upgrades to the GIS system, and \$2,000 for cloud-based maintenance for Springbrook software system.

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

The SBITA Lease Payment line includes \$3,200 for the water management software program H2O Analytics and \$1,717 for the cloud-based Springbrook software system.

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Utility Foreman	0.45	0.45	0.45	0.45
Utility Service Worker II	1.93	1.93	1.93	1.93
PW Office Coordinator	0.30	0.30	0.30	0.30
Public Works Director	0.30	0.30	0.30	0.30
Utility Billing Assistant	0.00	0.00	0.35	0.35
Administrative Assistant	0.46	0.46	0.20	0.20
Total	3.44	3.44	3.53	3.53

<u>WATER CAPITAL CHANGE IN FUND BALANCE REPORT</u>	
Capital Contributions	4,000
Grant Revenue	0
Transfers In	131,550
Less Capital Expenditures	(158,960)
Change in Fund Balance	<u>(23,410)</u>
<u>WATER CAPITAL FUND SUMMARY REPORT</u>	
<u>RESOURCES</u>	
Assigned Beginning Fund Balance	248,708
Capital Contributions	4,000
Grant Revenue	0
Transfers In	131,550
Total Resources with Beginning Fund Balance	<u>384,258</u>
<u>EXPENDITURES</u>	
Capital Expenses	158,960
Assigned Ending Fund Balance	225,298
Total Expenditures with Ending Fund Balance	<u>384,258</u>

WATER CAPITAL FUND - 426

BARS	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
308-31-04-26	Restricted BFB - Water ARPA	14,962	644	147,270	-
308-51-04-26	Assigned BFB - Water Capital	250,246	214,668	207,874	248,708
	Total Fund Balance	265,207	215,312	355,144	248,708
332-92-10-02	ARPA Funds	450,000	-	-	-
333-11-00-00	Indirect Dept of Commerce	149,283	-	16,590	-
	Total State Grants	599,283	-	16,590	-
368-10-04-26	Capital Contributions/Tap Fees	8,800	-	4,000	4,000
	Total Capital Contributions	8,800	-	4,000	4,000
398-10-04-26	Insurance Recovery Capital - Water	-	-	102,349	-
	Total Other Financing Sources	-	-	102,349	-
397-00-00-11	Transfer In from Water Fund	108,160	200,000	200,000	131,550
397-00-00-14	Transfer from General Fund (ARPA)	93,000	290,000	30,000	-
	Total Transfers In	201,160	490,000	230,000	131,550
	TOTAL RESOURCES	1,074,450	705,312	708,083	384,258

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

PROGRAM DESCRIPTION

Function: The Water Capital Fund is funded by transfers from the Water Fund and performs capital projects necessary for the operation and maintenance of the water supply and water distribution systems of the City.

Responsibilities:

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

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	11,632	11,054	33,155	34,070
20	Personnel Benefits	4,775	4,703	14,970	14,890
60	Capital Outlays	842,731	338,907	411,250	110,000
	Total	859,138	354,664	459,375	158,960

CAPITAL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	32,955	915	33,870
Overtime	200	0	200
Personnel Benefits	14,970	(80)	14,890
Improvements	230,000	(130,000)	100,000
Project Engineering	10,000	0	10,000
Building Improvements	121,250	(121,250)	0
Machinery & Equipment	50,000	(50,000)	0
Total	459,375	(300,415)	158,960

CAPITAL BUDGET NARRATIVE

Improvements include \$100,000 for water system upgrades to transfer service connections to new mains on Princeton and connect from the 12-inch main on Princeton to existing mains at Contra Costa, Harvard, Golden Gate, and El Dorado. Also included in this line item is inspection and cleaning of all three water reservoirs.

SEWER CHANGE IN FUND BALANCE REPORT	
Operating Revenues	2,989,350
Operating Expenses	(2,871,815)
Operating Revenues Over/(Under) Operating Expenditures	117,535
Debt Service	(312,530)
Transfer Out	(230,000)
Change in Fund Balance	<u>(424,995)</u>

SEWER FUND SUMMARY REPORT	
RESOURCES	
Assigned Beginning Fund Balance	416,630
Reserved for Cash Flow	714,615
Operating Revenues	2,989,350
Total Resources with Beginning Fund Balance	<u>4,120,595</u>
EXPENDITURES	
Operating Expenses	2,871,815
Debt Service	312,530
Transfer Out	230,000
Reserved for Cash Flow	714,615
Assigned Ending Fund Balance	(8,365)
Total Expenditures with Ending Fund Balance	<u>4,120,595</u>

SEWER FUND REVENUE – 430

BARS	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
308-51-04-30	Reserved for Cash Flow	565,500	565,500	743,000	714,615
308-51-04-30	Assigned BFB-Sewer	617,764	820,711	734,553	416,630
	Total Fund Balance	1,183,264	1,386,211	1,477,553	1,131,245
343-50-00-00	Sewer Revenues	2,773,554	2,828,293	2,783,584	2,895,000
343-50-00-01	Service Connections	700	6,934	1,100	1,100
343-50-00-02	Setup Fees	458	458	600	600
343-50-00-03	Penalties	18,456	19,530	24,000	18,900
	Total Charges for Goods and Services	2,793,168	2,855,214	2,809,284	2,915,600
361-11-04-30	Investment Interest	44,219	132,637	125,000	72,250
369-91-04-30	Other Misc. Revenue	(146)	(431)	80,500	1,500
397-00-01-53	Transfer-In from Cumulative Reserve	369,250	-	-	
	Total Misc. Revenues	413,323	132,206	205,500	73,750
	TOTAL RESOURCES	4,389,755	4,373,631	4,492,337	4,120,595

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

PROGRAM DESCRIPTION

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

Responsibilities:

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

GOALS AND WORK PLAN

2024 Accomplishments:

- Upgraded SCADA/Telemetry system.
- Updated the GIS mapping systems.

2025 Department Goals:

- Maintain the SCADA/Telemetry system and update the GIS mapping systems.
- Proactive and reactive jetting of sewer mains.
- Lift station cleaning and pump maintenance.

PERFORMANCE MEASURES

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Total Accounts Services	2,908	2,908	2,908	2,908
Total Sewer System Miles	23	23	23	33

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	136,119	175,639	268,450	273,670
20	Personnel Benefits	55,270	65,790	97,935	95,020
30	Supplies	1,882	7,356	7,400	7,400
40	Services & Charges	176,758	166,058	170,601	173,617
40	Intergovt Charges	1,714,681	1,538,817	1,865,000	1,873,701
70	Debt Service Principal	263,870	266,515	269,236	272,035
80	Debt Service Interest	49,938	46,865	43,718	40,495
90	Interfund Pmt. For Svcs.	375,026	399,039	408,752	448,407
00	Transfers Out	230,000	230,000	230,000	230,000
	Total	3,003,544	2,896,079	3,361,092	3,414,345

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	256,045	6,175	262,220
Overtime	10,700	(250)	10,450
Seasonal & Casual	1,705	(705)	1,000
Personnel Benefits			
Personnel Benefits	97,235	(2,915)	94,320
Contract Benefits	700	0	700
Supplies			
Office Supplies	1,000	0	1,000
Operating Supplies	4,800	0	4,800
Small Tools & Minor Equipment	1,600	0	1,600
Services & Charges			
Professional Services	21,500	4,020	25,640
Advertising	250	0	250
Legal Services	4,000	0	4,000
Communications	4,000	0	4,000
Postage	2,000	0	2,000
Travel	500	0	500
Copier Usage	300	0	300
Interfund Land Rental	24,925	900	25,825
Utility Services/Building	3,200	0	3,200
Utility Services/Pumping	23,000	0	23,000
Dumping Fees	1,500	0	1,500
Public Utility Services	50	0	50
Repairs & Maintenance	30,660	(160)	30,500
Interfund ERR Replacement	32,933	(1,873)	31,060
Interfund Repairs & Maintenance	13,893	(1,671)	12,222
Miscellaneous	1,000	0	1,000
Registration & Tuition	500	0	500
Dues, Memberships & Subscriptions	1,000	0	1,000
Printing & Binding	500	0	500
Insurance Deductible	1,000	0	1,000
Mailing Service	3,500	0	3,500
Lease Payments - Sewer	390	(40)	350
SBITA Lease Payment	0	1,720	1,720
Intergovt & Other Interfund Pmt.			
Sewage Treatment	1,650,000	0	1,650,000
State Excise Tax	50,000	0	50,000
City Utility Tax	165,000	8,701	173,701
Interfund Payment For Services			
Interfund Service Charges	408,752	39,655	448,407
Transfers & Other Cost Allocations			
Principal Loan Payment	269,236	2,799	272,035
Interest Loan Payment	43,718	(3,223)	40,495
Transfer to Sewer Capital Fund	230,000	0	230,000
Total	3,361,092	53,133	3,414,345

BUDGET NARRATIVE

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

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Utility Foreman	0.38	0.38	0.38	0.38
Utility Service Worker II	1.00	1.00	1.00	1.00
Utility Billing Clerk	0.30	0.30	0.00	0.00
Community Dev Director	0.00	0.00	0.20	0.20
Public Works Director	0.30	0.30	0.30	0.30
PW Office Coordinator	0.00	0.00	0.30	0.30
Utility Billing Assistant	0.00	0.00	0.30	0.30
Administrative Assistant	0.43	0.43	0.23	0.20
Total	2.41	2.41	2.68	2.68

SEWER CAPITAL CHANGE IN FUND BALANCE REPORT	
Capital Contributions	4,000
Transfer In	230,000
Capital Expenses	(222,150)
Change in Fund Balance	11,850
SEWER CAPITAL FUND SUMMARY REPORT	
<u>RESOURCES</u>	
Assigned Beginning Fund Balance	721,070
Capital Contributions	4,000
Transfer In	230,000
Total Resources with Beginning Fund Balance	955,070
<u>EXPENDITURES</u>	
Capital Expenses	222,150
Assigned Ending Fund Balance	732,920
Total Expenditures with Ending Fund Balance	955,070

SEWER CAPITAL FUND - 432

BARS	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
308-51-04-32	Assigned BFB-Sewer Capital	1,286,460	1,351,997	1,400,335	721,070
	Total Fund Balance	1,286,460	1,351,997	1,400,335	721,070
368-10-04-32	Capital Contributions/Tap Fees	10,000	12,380	4,000	4,000
397-00-00-12	Transfer In	230,000	230,000	230,000	230,000
	Total Revenue	240,000	242,380	234,000	234,000
	TOTAL RESOURCES	1,526,460	1,594,377	1,634,335	955,070

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

PROGRAM DESCRIPTION

Function: The Sewer Capital Fund is funded by transfers from the Sewer Fund and performs capital projects necessary for the operation and maintenance of the wastewater collection/conveyance system in the City. Wastewater is pumped to the City of Tacoma for treatment. The system consists of approximately 33 miles of sewer mains of various sizes and seven sewer lift stations.

Responsibilities:

- Perform capital upgrades and repairs consistent with the adopted Comprehensive Plan documents.
- Comply with the City’s adopted Wastewater Pretreatment Program.

GOALS AND WORK PLAN

2024 Accomplishments:

- Site prep and material reviews for the 44th Street Lift Station Project.
- Backyard sewer main pipe bursting project on the 500 block of Buena Vista.

2025 Department Goals:

- Construction of the 44th Street Lift Station.
- Backyard sewer main pipe bursting project on the 700 block of Pasadena and 1200 block from Drake between Contra Costa and Del Monte.
- Inflow and Infiltration reduction program.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	4,146	4,679	14,915	15,630
20	Personnel Benefits	1,319	1,395	7,580	6,520
60	Capital Outlays	168,998	187,969	890,770	200,000
	Total	174,462	194,042	913,265	222,150

CAPITAL DETAILED BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	14,915	715	15,630
Personnel Benefits			
Personnel Benefits	7,580	(1,060)	6,520
Other Improvements	794,520	(644,520)	150,000
Project Engineering	90,000	(40,000)	50,000
Building Improvements	6,250	(6,250)	0
Total	913,265	(691,115)	222,150

CAPITAL BUDGET NARRATIVE

Other Improvements include:

- \$150,000 for pipe bursting projects on the 700 block of Pasadena and 1200 block from Drake between Contra Costa and Del Monte.
- \$650,000 to upgrade the lift station at 44th Street West will be carried forward from the 2024 budget.

Project Engineering includes \$50,000 for engineering services related to the above projects and Inflow and Infiltration Reduction Program updates.

<u>ERR FUND CHANGE IN FUND BALANCE REPORT</u>	
Operating Revenues	220,726
Operating Expenses	(171,456)
Operating Revenues Over/Under Operating Expenses	49,270
Capital Replacement Transferred In	235,565
Capital Expenses	0
Net Change in Fund Balance	284,835
 <u>ERR FUND SUMMARY REPORT</u> 	
<u>RESOURCES</u>	
Assigned Beginning Fund Balance	2,095,838
Operating Revenues	220,726
Capital Replacement Transferred In	235,565
Total Resources with Beginning Fund Balance	<u>2,552,129</u>
<u>EXPENDITURES</u>	
Operating Expenses	171,456
Capital Expenses	0
Assigned Ending Fund Balance	<u>2,380,673</u>
	<u>2,552,129</u>

ERR FUND REVENUE

BARS	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
308-51-05-01	Assigned BFB-ERR	1,658,403	1,908,856	1,946,045	2,095,838
	Total Beginning Fund Balance	1,658,403	1,908,856	1,946,045	2,095,838
348-30-00-00	General Fund Replacement	112,105	111,805	105,362	78,085
348-30-01-00	City Street Fund Replacement	32,494	32,494	48,581	49,410
348-30-03-00	Water/Sewer Fund Replacement	58,029	58,029	65,865	62,120
348-30-04-00	Storm Sewer Replacement	46,546	46,546	47,755	45,950
348-30-08-00	General Fund O & M	73,677	62,426	93,786	74,487
348-30-09-00	City Street Fund O & M	16,578	20,367	28,860	20,616
348-30-11-00	Water/Sewer Fund O & M	13,723	19,729	26,991	24,444
348-30-12-00	Storm Sewer O & M	13,831	14,966	16,845	14,354
	Total Charges for Goods & Services	366,983	366,362	434,045	369,466
361-11-05-01	Investment Interest	28,461	94,512	88,000	81,750
362-40-05-01	Rental Revenue	4,285	4,706	4,903	5,075
369-10-00-05	Sale of Scrap	-	27,553	-	-
	Total Misc. Revenues	32,746	126,771	92,903	86,825
398-10-05-01	Insurance Recovery	-	1,029	-	-
	Total Other Revenues	-	1,029	-	-
	Total Operating Revenue	399,730	494,162	526,948	456,291
	TOTAL RESOURCES	2,058,133	2,403,018	2,472,993	2,552,129

DEPARTMENT: Finance
DIVISION: Equipment Rental and Replacement
PROGRAM: N/A

PROGRAM DESCRIPTION

Function: The Equipment Rental and Replacement (ERR) Fund acquires and replaces needed vehicles and equipment having a value in excess of \$1,000.

Responsibilities:

- Maintain City equipment assigned to the ERR Replacement Fund.
- Complete annual Equipment Rental inspections.
- Purchase and surplus all vehicles and equipment.

GOALS AND WORK PLANS

2024 Accomplishments:

- Purchased two new police vehicles.
- Purchased eleven desktop computers.

2025 Department Goals:

- Assist with the purchase of new equipment as needed.

TOTAL PROGRAM OBJECT BUDGET

	Program Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	Salaries & Wages	14,554	13,226	21,715	20,975
20	Personnel Benefits	4,950	3,877	7,890	9,465
30	Supplies	56,623	50,252	60,100	56,900
40	Services & Charges	66,888	73,496	113,231	84,116
60	Capital Outlays	6,263	316,122	174,219	0
	Total	149,277	456,973	377,155	171,456

DETAIL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Salaries & Wages			
Salaries & Wages	21,715	(740)	20,975
Personnel Benefits			
Personnel Benefits	7,890	1,575	9,465
Supplies			
Non-Dept Gas	400	0	400
Facilities Gas	1,500	100	1,600
Police Gas	30,000	0	30,000
Parks/Rec Gas	5,000	(800)	4,200
Street Gas	10,000	(500)	9,500
Storm Gas	4,000	(600)	3,400
Water/Sewer Gas	9,000	(1,400)	7,600
Central Motor Vehicle Supplies	100	0	100
Operating Supplies - ERR Garage	100	0	100
Services & Charges			
Land Rental - ERR Garage	5,225	190	5,415
Non-Dept Insurance	780	(645)	135
Facilities Insurance	1,720	(1,174)	546
Police Insurance	18,450	(15,926)	2,524
Parks/Rec Insurance	3,270	(1,313)	1,957
Street Insurance	6,360	(1,744)	4,616
Storm Insurance	4,345	(1,891)	2,454
Water/Sewer Insurance	6,990	(1,146)	5,844
Utilities Shop/Garage	1,325	75	1,400
O & M - Facilities Garage	100	0	100
O & M - Court Equipment	0	350	350
O & M - Non-Dept. Vehicles/Equip	1,000	0	1,000
O & M - Facilities Vehicles/Equip	1,000	0	1,000
O & M - Police Vehicles/Equip	25,000	0	25,000
O & M - Planning Equipment	166	34	200
O & M - Parks/Rec Vehicles/Equip	5,500	0	5,500
O & M - Street Vehicles/Equip	12,500	(6,000)	6,500
O & M - Storm Sewer Vehicles/Equip	8,500	0	8,500
O & M - Water/Sewer Vehicles/Equip	11,000	0	11,000
O & M - Civil Service	0	75	75
Total	202,936	(31,480)	171,456

BUDGET NARRATIVE

The ERR Shop/Garage is assumed to be used evenly (50%/50%) by Facilities and ERR. As such, Facilities pay for their proportionate usage.

The estimated undesignated ending ERR Fund Balance constitutes the reserve that has been contributed and dedicated towards the replacement of equipment in the Fund.

Gas, Insurance, and O&M expenses are originally paid by the ERR Fund and charged back to the respective departments.

CAPITAL BUDGET

	2024 Budget	In(de)crease	2025 Budget
Legislative	480	(480)	0
Court	4,080	(4,080)	0
Administration	2,440	(2,440)	0
Finance	2,340	(2,340)	0
Non-Departmental	0	0	0
Facilities	0	0	0
Information Systems	1,200	(1,200)	0
Police	159,735	(159,735)	0
Building	0	0	0
Planning	1,440	(1,440)	0
Parks/Rec	1,200	(1,200)	0
Street	373	(373)	0
Storm	331	(331)	0
Water/Sewer	600	(600)	0
Total	174,219	(174,219)	0

CAPITAL BUDGET NARRATIVE

Capital purchases for 2025 are still being determined and will be identified prior to budget adoption.

It should be noted that requests for equipment not currently in the ERR fund are budgeted in the capital outlay accounts of the respective departmental budgets. Upon acquisition, these pieces of equipment may be transferred to the ERR fund.

STAFFING

	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Finance Director	0.10	0.10	0.10	0.10
Maintenance Lead	0.07	0.07	0.07	0.07
Total	0.17	0.17	0.17	0.17