

**FIRCREST CITY COUNCIL  
SPECIAL MEETING AGENDA**

**MONDAY, SEPTEMBER 30, 2024  
6:00 P.M.**

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

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- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. ROLL CALL**
- 4. AGENDA MODIFICATIONS**
- 5. [PRELIMINARY 2025 BUDGET – 1<sup>st</sup> BUDGET WORK SESSION](#) 2**
- 6. ADJOURNMENT**

**Join the Zoom:**

*Dial-in Information: 1-253-215-8782 Webinar ID: 881 9447 1250 Passcode: 592064*

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# PRELIMINARY 2025 BUDGET

## 1<sup>ST</sup> BUDGET WORKSHOP

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Monday, September 30, 2024

SALARIES

GENERAL FUND

POOL DEBT SERVICE

POOL CAPITAL PROJECTS

REAL ESTATE EXCISE TAX (REET)

CUMULATIVE RESERVE

# CITIZENS OF FIRCREST

(population 7,230)

## CITY COUNCIL

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

## MUNICIPAL COURT

Judge Meagan Foley  
Samantha Olivarez  
*Administrator*

## CITY MANAGER

Dawn Masko

## POLICE

Ronald Schaub  
*Chief*

## PUBLIC WORKS

Tyler Bemis  
*Director*

## PARKS/RECREATION

Jeff Grover  
*Director*

## FINANCE

Vacant  
*Director*

## COMMUNITY DEVELOPMENT

Mark Newman  
*Director*

# BUDGET REVIEW SCHEDULE

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**1<sup>st</sup> Budget Workshop**  
*September 30<sup>th</sup>*

- Salaries and Position Adjustments
- General Fund
- Pool Debt Service Fund
- Pool Capital Project Fund
- REET
- Cumulative Reserve

**2<sup>nd</sup> Budget Workshop**  
*October 7<sup>th</sup>*

- Enterprise Funds (Water, Sewer, Storm)
- Street Fund
- ARPA Proceeds
- Equipment Rental & Replacement Fund (ERR)
- Other Significant Items

**City Council Regular Meeting**  
*October 22<sup>nd</sup>*

- **Public Hearings:**
  - 2024 Revenue Sources
  - 2024 Budget (1<sup>st</sup> Hearing)
- **Salary Ord., Judge and Civil Service Wage Ord.**

**City Council Regular Meeting**  
*November 12<sup>th</sup>*

- **Levy Ordinance and Resolution**
- **2024 Budget Public Hearing (2<sup>nd</sup> Hearing)**

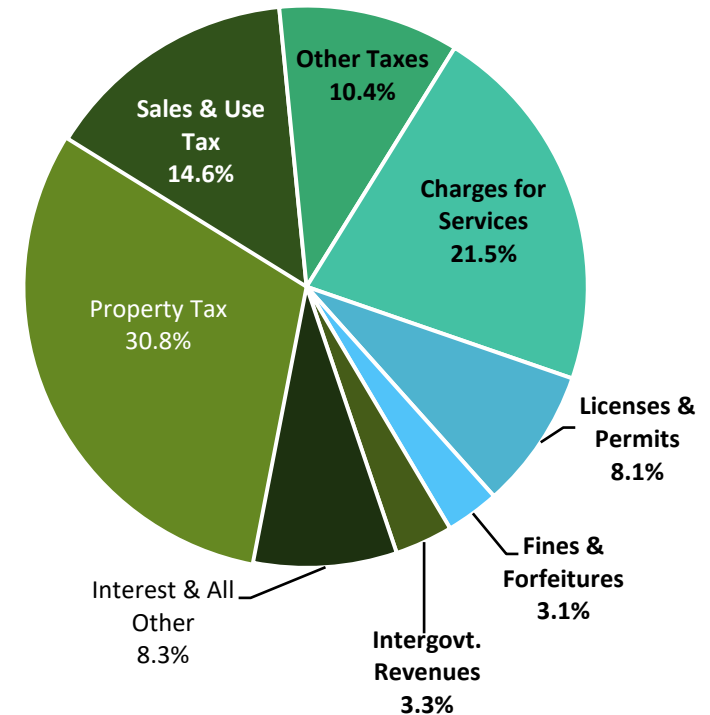
# 2024 SALARIES AND POSITION ADJUSTMENTS

## CHANGES FOR 2025

- 3.6% COLA for all employees based on Seattle-Tacoma-Bellevue June to June CPI-W
  - General Fund – non-represented: \$72,023
  - Police Guild: \$38,868
  - Public Works – General Fund: \$11,307      Public Works – Non-General Fund: \$31,319
- Medical Rates: Budget includes a 7.3% increase      Dental & Vision – there is no increase
- Medical rate increase is ≈ \$38,600 impact to General Fund.
- L & I Rates: Budget includes a 4% increase (actual rate increase is not yet known).
- Washington State minimum wage for 2025 is estimated to be \$16.88/hour. Casual workers range from \$16.88 to \$26.05.
- Additions/Deletions (2024):
  - Accountant I – Part Time (added during 2024 budget process)
  - Recreation Specialist (added during 2024 budget process)
- Additional Staffing Requests:
  - Increase CSO 1 from .75 FTE to Full-Time: - \$26,500 (Salary \$13,500 and Benefits \$13,000)
  - Promote Rec Coordinator to Rec Supervisor - \$3,600 (Salary \$3,000 and Benefits \$600)
  - Increase IT Coordinator from .50 FTE to .75 FTE - \$25,300 (Salary \$21,600 and Benefits \$3,700)

# GENERAL FUND REVENUE PROJECTIONS\*

Property Tax (w/EMS levy)	\$2,320,244
Sales & Use Tax	1,101,715
Other Taxes	783,456
Charges for Services	1,617,563
Licenses & Permits	610,285
Fines & Forfeitures	232,700
Intergovernmental Revenues	251,413
Interest & All Other	622,145
<b>Total</b>	<b>\$7,539,521</b>



\*Early Revenue estimates

# GENERAL FUND REVENUES

## CHANGE IN OPERATING REVENUE: +\$61,397

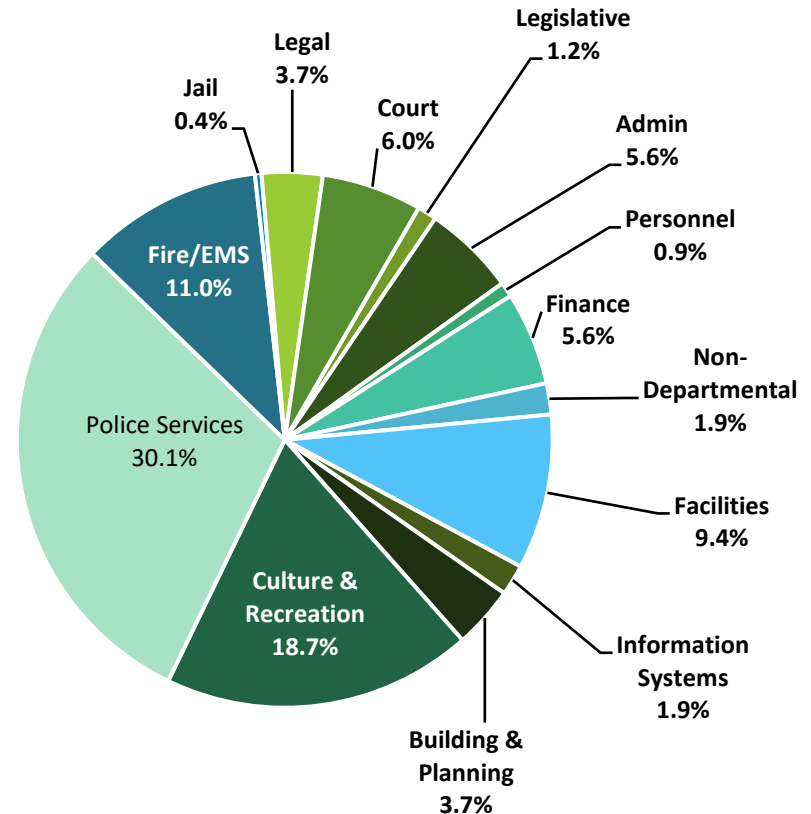
- Property Tax/EMS Levy: + 1%, plus new construction value. Increase from 2024 of \$34,932
- Retail Sales Tax: + \$40,000 (based on history with no construction)
- Water/Sewer/Storm Tax Revenues: +\$12,457 (2% increase based on history)
- Franchise Fee Revenues: +\$14,200
- Building Permits: +\$8,800, Mechanical & Plumbing Permits: no change based on history (no Mildred Street revenue)
- Interdepartmental Service Charges: +\$56,804 based on formula
- Passport Fees: + \$16,000 based on history
- Planning Permits/Plan Checking: decrease of \$13,000 based on history (no Mildred Street revenue)
- Pool and Recreation Fees: Increased/decreased lines based on history. Net change +\$7,840 (does not include proposed rate increases)
- Municipal Court Fees: Increase of \$30,000 based on history
- Investment Interest: Decrease of \$47,900 based on current market projections
- Rental Revenue: Net decrease of \$9,100 based on history (does not include proposed rate increases)
- Centennial Celebration Donations: +25,000 (partially offsets Centennial Celebration expenditures)

# GENERAL FUND BUDGET SECTIONS

## OPERATING BUDGET EXPENDITURES

	Legislative	\$90,450
	Administration	430,870
	Personnel/Other Benefits	69,238
	Finance	436,020
	Non-Departmental	145,410
	Facilities & Equipment*	724,041
	Information Systems	144,190
	Building/Planning/Conservation	288,825
	Culture & Recreation	1,447,447
	Police/Emer Mgt/Civil Svc/Animal Ctl	2,325,987
	Fire/EMS	848,784
	Jail	30,500
	Legal	284,250
	Judicial	467,870
	<b>Total Operating Costs without Transfers</b>	<b>\$7,733,882</b>

\* Includes Insurance, Repairs, and Maintenance.





# GENERAL FUND EXPENDITURES MAJOR VARIANCES

SECTION	PAGE	MAJOR CHANGES	REASON
Legislative	13	-\$16,725	2024 Budget included ARPA carryforward for AV System
Finance	23	-\$37,940	Reclassification of Springbrook fees as SBITA lease. Decrease of consulting services contract & Laserfiche contract
Legal	25	-\$4,500	Special legal services are charged to non-General Funds when utilized
Non-Departmental	29	\$3,485 \$2,000	Increased postage usage Town Topics publications
Non-Departmental - Transfers	29	-\$14,200 -\$30,000	2024 included a carryforward of \$15,000 for Street Light project engineering not needed in 2025 Transfer-Out ARPA to Water Capital in 2024
Personnel	33	+\$2,500	Psychological evaluations moved from Civil Service budget
Facilities	35	\$24,210 -\$2,500 -\$70,300	CIAW insurance premium increase Repairs & Maintenance – Public Safety Bldg. – align with actual usage 2024 Capital included City Hall alarm system and column repairs
Information Systems	38	\$2,140 -\$7,253	COLA increase for Locke Systems contract 2024 included funds for multi-year contracts not due again in 2025
Civil Service	42	-\$4,500	Police psychological evaluations are now budgeted in Personnel
Building	52	-\$4,000	Based on anticipated need for CodePros services in 2025
Fire/EMS	49	\$9,455 \$8,671	Tacoma Fire - COLA increase of 3.6% per interlocal agreement Tacoma Fire – EMS increase of 1.5% based on EMS property tax

# GENERAL FUND EXPENDITURES MAJOR VARIANCES

SECTION	PAGE	MAJOR CHANGES	REASON
Police	45	-\$6,000 -\$5,000 -\$9,845 \$1,460 -\$2,290 -\$26,738 -\$15,926 -\$27,200	Reduced overtime due to stable staffing levels Reduced emphasis overtime based on history 2024 budget included a 2023 invoice payment South Sound 911 Dispatch Fees – 2025 allocation South Sound 911 PC Radio Infrastructure - 2025 allocation Preliminary ERR schedule - some assets fully depreciated Insurance reallocation based on actual vehicles, property & equipment 2024 ARPA funded police capital equipment
Recreation	65	-\$7,400 \$1,800 \$4,900	Senior program supplies – based on history Youth program supplies – based on planned programming Instructor fees – based on planned programming
Library	68	\$2,500	Increased library card reimbursements based on history
Community Events	70	\$45,000	Centennial Celebration \$50,000 budget
Pool	73	\$3,000	Full maintenance service on boilers
Parks	76	\$13,000 -\$2,113 -\$100,000 -\$2,033	Increased utility costs – aligns with history Decreased fuel & insurance based on history Whittier Park Improvements (ARPA funded) budgeted in 2024 Capital equipment purchased in 2024
Leases/SBITA Payments		-\$5,121 \$19,555	Body cam leases reclassified as SBITA payments Springbrook software fees & body cam leases reclassified as SBITA payments

# PARK BOND DEBT SERVICE FUND

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## FUNCTION

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

## REVENUE

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

## EXPENSES

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The 2025 bond payment of \$460,850 includes \$155,000 for principal and \$305,850 for interest.

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# PARK BOND CAPITAL FUND

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## FUNCTION

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

## REVENUE

A donation of \$250,000 is expected from the Edwards Family Foundation in 2025.

## EXPENSES

- No projects have been identified yet for 2025.
- Estimated Ending Fund Balance is \$941,763

# REAL ESTATE EXCISE TAX (REET) FUND

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## FUNCTION

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

## REVENUE

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

## EXPENSES

- Transfer out to Street of \$100,000 for minor street improvements.
- Transfers budgeted in 2024 will be carried forward into 2025 for projects not completed.

# CUMULATIVE RESERVES FUND

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## FUNCTION

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

## REVENUE

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Estimated Ending Fund Balance of \$2,750,000