



# **City of Buckley**

## **2024 Budget**



**Adopted Version - 11/28/2023**





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# **INTRODUCTION**

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## **Mayor's Budget Message**





Dear Council and Buckley Residents,

I am pleased to present to you the City of Buckley's 2024 preliminary annual budget totaling \$36,935,801.

This budget document will serve as a policy document, financial plan, and operation guide for City services over the coming year. Moving into 2025 we hope to adopt a biennial budget, which will help us further forecast spending, control costs, and outline how the City can continue to provide core services on a sustainable basis. With that, I am happy to provide an overview to what may be the City's last annual budget.

### **Executive Summary**

Due to recovery after the pandemic and turnover in key staff positions throughout 2021-2022, 2023 has focused on rebuilding and stabilizing our team and refining processes City-wide. For the first time in recent history, the City Council formally adopted goals and guiding principals and refined the City's mission and vision statements. The top goal adopted by Council was financial sustainability, which was a core focus of the work done throughout this year and will continue to be our priority moving forward. Overall, the achievements of 2023 and ambitions of 2024 focus on advancing each of Council's adopted goals:

Financial Sustainability

Public Safety

Improve Traffic on Hwy 410

Revitalize Main Street

Preserve Buckley's Identity

***Financial Sustainability:*** The economy has shifted on a national scale which is felt locally through the cost of inflation. Generally, the cost of doing business continues to increase more than our existing revenue streams can sustain. To balance the budget this year, the Council has elected to use one-time ARPA dollars and explore opportunities to increase revenue. Currently, the City of Buckley has one of the lowest property tax rates of any city in Pierce County that does not assess a B&O tax. In 2024 we will evaluate ways to reduce costs and increase revenue via property or sales tax increases to ensure future sustainability. We will also work to complete an update to our existing financial policies in hopes of creating a budget package next year that meets all the requirements to be eligible for a Government Finance Officers Association (GFOA) award.

***Public Safety:*** In 2023 the City convened the Civil Service Commission to hire a new firefighter and recruit for a new police officer to replace team members who transferred to other agencies. In 2024, Council has prioritized hiring an additional firefighter based on the growing population and overall decrease in volunteers at the Fire Department. Additionally, for the first time, the City Administrator and I worked with local leaders in Pierce County to draft and sign a letter to our State Legislature regarding the need to improve public safety policies that impact each of our communities. The letter focused on the need to



support enforcement and prosecution efforts, refining the pursuit law, amending the law regarding juvenile crime, to increase capacity at the Criminal Justice Training Commission (CJTC), and to allow an agency to reserve a spot in the academy rather than require an individual name. In 2024 we will continue to work with the bipartisan group of local leaders that are unified in our resolve to advocate for improving policies regarding public safety.

*Improve Traffic on Hwy 410:* In 2023 we applied for the Safe Streets for All Grant (SS4A) to begin the design process to redevelop Hwy 410. If awarded, work will begin in early 2024 and we hope to have an initial pre-design by the end of the year. In the meantime, we continue to build partnerships with our neighbors, the cities of Enumclaw and Bonney Lake, our Local State Legislators, and Senator Patty Murray. In 2023 we also worked to increase our participation in the regional Transportation Coordination Committee (TCC), a committee comprised of staff from cities in Pierce County, and continue to have active participation in Pierce County Regional Council (PCRC). These groups help to keep us informed and involved in funding opportunities that will help expedite the overall goal of improving traffic in our area. We are optimistic that regardless of the outcome of the SS4A grant, we will be able to make progress on this goal in 2024.

*Revitalize Main Street:* In 2023 the city amended the parking code for the downtown and eliminated traffic impact fees to incentivize active businesses to locate in the downtown district. Moving into 2024 we hope to partner with the Chamber of Commerce and Buckley Downtown Association to offer events on Main Street. Last, through the upgrades to our permitting system, we hope to make it easier than ever to apply for and obtain a permit in the City of Buckley.

*Preserve Buckley's Identity:* In 2024 we also seek to further engage our citizens via the community newsletter, enhancing our website with online dashboards, and adding new ways for citizens to stay in touch virtually. We also look forward to seeing the progress of our first citizen advisory and senior advisory commissions who have been tasked with providing recommendations on key policy issues related to historic preservation, special event permitting, naming/ memorials in parks and recreation facilities, as well as, ideas to enhance our community character via placemaking, wayfinding and public art.

## **General Fund**

Our budget process launched early this year, beginning in April. The Council was provided with the first look at a 6-year forecast that demonstrated the City's need to reevaluate costs and increase revenue. The Council considered several options including implementing a B&O tax, after strong opposition from the business community, the Council chose to balance the 2024 general fund using America Rescue Plan Act (APRA) funds.

By beginning our work on the budget in early 2023, our team has been able to be proactive to find ways to save dollars and reduce costs. To start, over the course of 2023 the City has refrained from backfilling some positions and relocated staff between departments to optimize efficiency. We have also worked with our neighbors to increase the revenue brought in through our shared contracts and focused on applying for grants, many of which we were awarded. We want to thank our many grant and funding partners including: Buckley Law Enforcement Association, Buckley Firefighters Association, Buckley Senior Citizens, FEMA, Foundation for Tacoma Students, Pierce County Flood Control Zone District, Pierce County Council, Pierce County Human Services, Tacoma-Pierce County Health Department, Transportation Improvement Board, Washington Association of Sheriff's and Police Chiefs, Washington State Administrative Office of the Courts, Washington State Department of Commerce,



Washington State Department of Ecology, Washington State Department of Health, Washington State Department of Natural Resources, Washington Traffic Safety Commission, White River Hometowns Fund,

Additionally, in 2023 the City was able to complete an indirect cost allocation plan to ensure that utilities and general services are properly accounted for. Last, the City has broadened our passport services and refined the cost of permits to allow for more transparent permitting and ensure cost recovery for development services. Thanks to these changes, we were able to decrease the overall deficit and use fewer one-time dollars than was originally anticipated. These changes bought us time to use one-time ARPA dollars while we continue to explore options to increase revenue and make our services more efficient and affordable where possible.

You will see in the budget document that many of the line items have no or marginal increases. Overall, the 2024 budget maintains our current levels of service and includes three enhancements:

1. As part of the budget development, our Fire Department brought forward a request for additional staff. Historically, our Fire Department has operated with 3 full time staff and a team of 70+ dedicated volunteers. Recently, we have seen volunteer numbers decrease, and while we will work to find ways to incentivize people to continue to serve, the department has expressed the need to hire an additional firefighter. As part of the 2024 annual budget, the Council has decided to fund the new position using one-time dollars. In 2024 the City intends to place an EMS levy lid lift on the ballot to fund the position moving forward.
2. In 2024 the City will look to upgrade our permitting, event registration, and financial software, which will improve operations internally, but more importantly, make it easier for members of the public to do business in and with our city. With a new system we expect to be able to take in automatic payments, make more documents available online, automate our event registration process, chat online with customers, and process invoices more efficiently.
3. In 2024 we plan to launch a community newsletter to help share information with every citizen about upcoming events and provide opportunities to give input on a variety of subjects.

## **Capital Projects**

You may notice that this year we have fewer capital projects than budgeted in the 2022 or 2023 budgets. We intend to spend 2024 planning for future road projects and evaluating our current rates for all utilities. This is required for the Comprehensive Plan Update and through this effort, we hope to ensure we have identified projects for various regional/state/federal grant opportunities. There will continue to be two significant capital projects identified in the 2024 budget:

***City Hall Remodel:*** The existing City Hall is no longer functional. Office spaces have been converted to accommodate a growing staff, we have outgrown our filing space and have to use off site storage, and there is no location to meet with members of the community without going through staff spaces. Additionally, staff would like to see administrative offices, including Planning and Building department to be collocated with Finance, Clerk and Administration. This move will allow for continuity of operations and better oversight. Having the team at one location will also simplify customer interactions at the Counter. In 2023 the Council budgeted \$1,550,000 for the City Hall Remodel Project, initial bids came back higher than expected and Council questioned the cost and design. As a result, Council opted to reject all bids with the intention of redesigning and constructing the project in 2024. Between the



original allocation, cost savings from other projects, and implementing the indirect cost allocation study methodology, we have proposed budgeting \$2,562,900 towards the project in 2024.

*Miller Park:* The City Council has identified Miller Park as a key priority. During the Council retreat in February 2023, Council set a goal to have the Park fully funded by 2025. Staff have identified a path to accomplish that goal. In total, it is expected that the park will cost \$2-2.5 million to fully construct. The Parks and Recreation Director has connected with the Recreation Conservation Office (RCO) to develop a plan to apply for multiple grants in 2024 to fund the project. In 2023, staff began to work with consulting firms to prepare design documents to put together a competitive package. The grant application is due Spring of 2024 and we would expect to hear back on an award by the end of the year. Meanwhile, the infrastructure improvements design for Bevlo St. was approved by Council in 2023. We expect Bevlo street to be constructed in 2024. What makes us competitive for the RCO grants is that we have spent years developing a plan to be nearly construction ready; the park is also located adjacent to a wetland, which must be preserved and provides the public with an opportunity to learn more about natural spaces.

Other Capital Improvement Projects include construction of the Trailhead & Parking Lot across from the Youth Center and Multi-Use Sports Court and completion of the security upgrades to the Multi-Purpose Center for Municipal Court operations. In addition, we will continue to work with our partners including: The Kiwanis Food Bank, the Buckley Senior Citizens non-profit, the Rails to Trails Coalition, Foothills Historical Society and Beautify Buckley, to identify other opportunities for grants and funding to make additional improvements, as necessary, to City facilities with Council review and approval.

### **Conclusion**

This 2024 budget was prepared based on months of concentrated efforts from our Council, Department Directors, and staff to begin the next year with as much financial stability as possible. I want to thank our team who transformed our prior budget development process and reduced significant revenue shortfalls in 2023, an extraordinary accomplishment.

I wish to thank our volunteers and community stakeholders who contribute every year to our successes, whether serving on a board or commission, attending a council meeting to provide feedback, or an occasional call with an issue or an idea. You are what makes our community strong. Your voice is what motivates us all to serve.

I want to close by again expressing my sincere gratitude to the Buckley community at large, elected officials, staff and volunteers for their dedication and continuous efforts to make this community such a great place. I remain optimistic about our future and know we are moving forward ready to take advantage of our opportunities and proactively address our challenges.

Respectfully submitted,



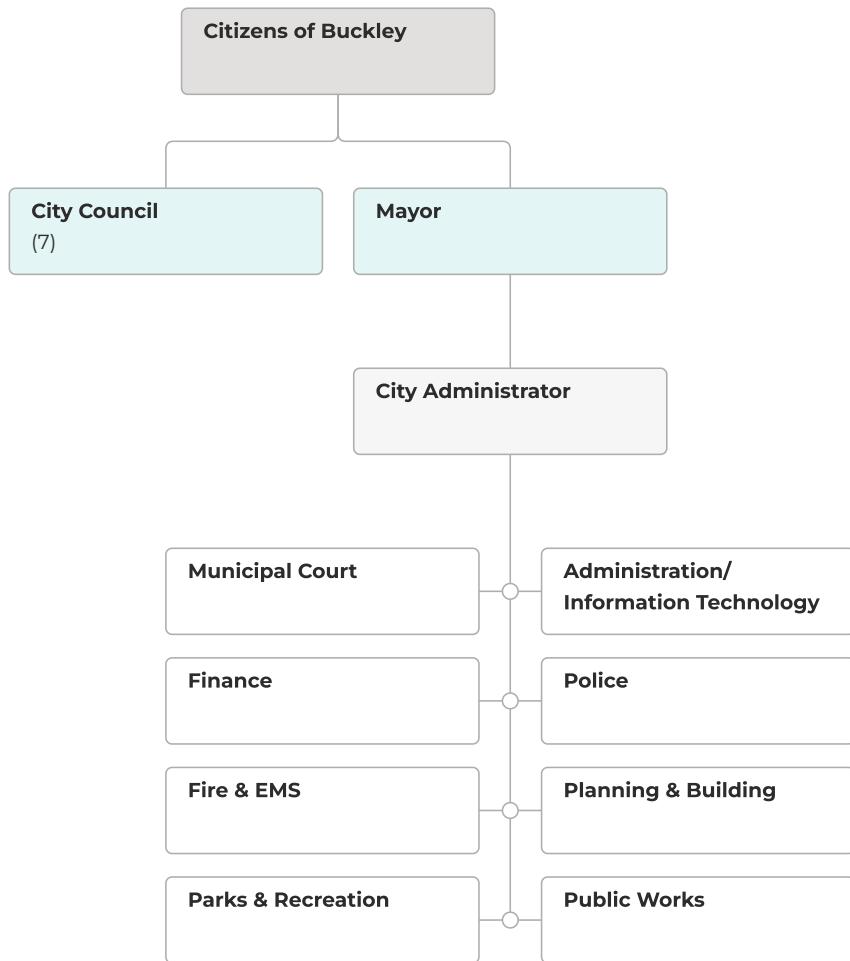
Mayor Beau Burkett



# **City of Buckley - Organization Chart**

The City of Buckley is a Mayor-Council form of government that provides an extensive array of services to the community. The total City budget encompasses twenty-nine (29) individual funds, each having an expense and revenue category. From these accounts, the City administers programs and services for finance and administration, legislative, executive, legal, information technology, municipal court, fire control and EMS, law enforcement, contract law enforcement services, building and planning, parks and recreation, senior center, youth center, community hall, streets and transportation, museum support, cemetery, utility operations (water, sewer, and stormwater) and capital improvements and replacements.

**2023 Organization Chart**



# Basis of Accounting and Budgeting

## BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The City of Buckley uses a cash basis of accounting. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by state law. Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

## BASIS OF BUDGET PRESENTATION – FUND ACCOUNTING

The accounts of the City are organized based on funds, each of which is considered a separate accounting entity. Each fund has a specific role and responsibility. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues, and expenditures, as appropriate. Revenues and expenditures within each fund are closely monitored to ensure accuracy, accountability, and efficiency. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The City budget encompasses 29 individual funds. The following are the fund types used by the City of Buckley:

### **Governmental Fund Types**

Governmental funds are used to account for activities typically associated with state and local government operations. There are four governmental fund types used by the City of Buckley:

#### General Fund

This fund is the primary fund of the City of Buckley. It accounts for all financial resources except those required or elected to be accounted for in another fund. It is used to meet the basic services that your local government provides. The General Fund covers Police, Fire, Parks and Recreation, Administration, Engineering, Planning, Building Development, Finance, Legal, and Legislative Services. Major revenue sources include taxes, fees, licenses and permits, and intergovernmental revenues (Federal, State and County).

#### Special Revenue Funds

These funds account for revenues that are legally restricted or designated to finance particular activities. The Street Fund is a Special Revenue Fund. Gas taxes are collected into the Street Fund and must be used for the maintenance of our streets, sidewalks, and trails. Other Special Revenue funds include Arterial Street Improvements, Transportation Benefit District, EMS, Criminal Justice/Drug Enforcement, Fire Facility Maintenance and Capital Improvements, and Visitor Promotion.

#### Debt Service Fund

This fund accounts for financial resources which are designated for the retirement of debt. The Fire Station Bond Fund is a Debt Service Fund.

#### Capital Project Funds

These funds account for financial resources which are designated for the acquisition or construction of general government capital projects. A portion of the revenues received into this fund (such as Real Estate Excise Taxes or "REET") are restricted by law to be used for general capital improvements. The Capital Improvement Fund and the Comp Plan Capital Improvement Fund are the City's general capital improvements (non-utility) funds. Examples of projects budgeted in these funds for 2023 include the Bevlo Street Extension and the first phases of the Miller Park project, the Foothills Trail Parking and Trailhead Construction project, and the City Hall Addition and Modernization Project.

### **Proprietary Fund Types**

Proprietary Funds are used to account for services to the public where all or most of the costs, including depreciation, are to be financed or recovered from users of such services. The fund type in this category is called an enterprise fund and the City of Buckley has eight enterprise funds:

#### Enterprise Funds

These funds account for operations that provide goods or services to the public and are supported primarily by user charges. They also account for capital improvement projects that repair, replace, improve, or construct utility infrastructure. Debt service payments for debt issued to fund the capital projects is accounted for in this type of fund also. The following enterprise funds are used by the City of Buckley:



- Natural Gas Operating (Fund 401)
- Water/Sewer Operating (Fund 402)
- Solid Waste Operating (Fund 403)
- Sewer Construction (Fund 405)
- Water Construction (Fund 406)
- Stormwater Operating (Fund 407)
- Stormwater Construction (Fund 408)
- Utility Equipment Reserve (Fund 430)



# Budget Guide

## BUDGET DOCUMENT

The City of Buckley budget includes the financial planning and legal authority to obligate public funds. Additionally, the budget provides policy direction by the City Council to the staff and community. As a result, the City Council, staff, and public are involved in establishing the budget. The budget document provides four functions:

1. Policy Document – The budget functions as a policy document in that the decisions made within the budget will reflect the general principles or plans that guide the actions taken for the future. As a policy document, the budget makes specific attempts to link desired goals and policy direction to the actual day-to-day activities of the City staff.
2. Operational Guide – The budget of the City reflects its operations. Activities of each City function and organization have been planned, discussed, formalized, and described in the following sections. This process will help to maintain an understanding of the various operations of the City and how they relate to each other and to the attainment of the policy issues and goals of the City Council.
3. Link with the General Public – The budget provides a unique opportunity to allow and encourage public review of City operations. The budget describes the activities of the City, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.
4. Legally Required Financial Planning Tool – The budget as a financial planning tool has been its most traditional use. Preparing and adopting a budget is a State law requirement of all cities as stated in Title 35A of the Revised Code of Washington (RCW). The budget must be adopted as a balanced budget and must be in place prior to the beginning of the City's fiscal year. The budget is the legal authority to expend public moneys and controls those expenditures by limiting the amount of the appropriation at the fund level. The revenues of the City are estimated, along with available cash carry-forward, to indicate funds available.

## BUDGET PROCESS

The City of Buckley currently operates on an annual basis. It utilizes an incremental budgeting approach that assumes, for most functions of government, that the current annual budget is indicative of the base required for the following year. Any increases are incremental and are based on need, emerging issues, Council goals, and available resources.

Beginning in 2024 the City will implement a biennial budget, with the first biennial budget published for 2025-2026 biennium.

This year, the budget process began in April, when the City Council held a budget retreat to review the 6 year forecast. Soon after, departments prepared requests for new staff, programs, or significant increases to their current budget that will address emerging issues and other operational needs. The Finance Director and City Administrator conducted an analysis of the departmental base budgets and the revenue outlook for the coming year to determine the availability of funds for any new initiatives. During the summer, the departments also prepared their base budgets. These budget requests were submitted to the Finance Director for review and by late summer, the Mayor reviewed each department's budget requests and developed a preliminary budget recommendation. As mandated by RCW 35A.33.135, the first requirement is that the Mayor submit estimated revenues and expenditures to the City Council on or before the first Monday in October. The Mayor's proposed budget is presented to the City Council in October. Public hearings are held to obtain taxpayer's comments, and Council budget workshops are held throughout November. The Council makes its adjustments to the Mayor's proposed budget and adopts by ordinance a final balanced budget prior to the last Council meeting in December.

Each year, and soon biennium, after the budget is adopted, the City enters into the budget implementation and monitoring stage. Throughout the year, expenditures are monitored by the finance team and department directors to ensure that funds are within the approved budget. Finance provides financial updates to the City Council to keep them current with the City's financial condition. 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. 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. The Mayor is authorized to transfer budgeted amounts within a fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions or salary ranges must be approved by the City Council.

## 2024 Budget Calendar

### **JULY**

Budget Kickoff Meeting with Departments	July 12
ClearGov system training for Departments	Week of July 17

### **AUGUST**

2024 Budget proposals due from departments to Finance	August 10
Department Budget Meetings with Finance & City Administrator	Week of Aug. 14 & 21
• 2023 YE Estimates, 2024 Revenue and Expenditure projections	

### **SEPTEMBER**

Admin/Finance/Public Safety Council Committee	September 11
Community Services/Parks & Recreation Council Committee	September 18
Transportation/Utilities Council Committee	September 19

### **OCTOBER**

Draft Revenue Projections Distributed to Council	October 2
Regular Council Study Session	October 3
• 2024 Budget Work Session – Department Presentations	
◦ Parks & Recreation, Municipal Court, Police, and Fire	
Special Council Study Session	October 17
• 2024 Budget Work Session – Draft Revenue Projections & Department Presentations	
◦ Admin, IT & Finance, Building & Planning, and Public Works (Operations)	
Regular Council Meeting	October 24
• 2024 Budget – Public Hearing – Revenue Sources and Property Tax & EMS Levies	

### **NOVEMBER**

2024 Preliminary Budget document distributed to Council	November 2
Regular Council Study Session	November 7
• 2024 Budget Work Session – Council Discussion	
Regular Council Meeting	November 14
• 2024 Budget – Public Hearing – Preliminary Budget	
Special Council Study Session – 2024 Budget (if needed)	November 21
Regular Council Meeting	November 28
• 2024 Budget – Property Tax Levy Ordinances - Adoption	
• 2024 Budget – Final Public Hearing and Budget Ordinance - Adoption	

### **DECEMBER**

Regular Council Meeting	December 12
• 2024 Budget – Budget Ordinance – Adoption (if needed)	



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## **BUDGET OVERVIEW**

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## Citywide Budget Summary

2024 Budget							
	Fund	Beginning Fund Balance	Revenue	Total Resources	Expenditures	Ending Fund Balance	Total Uses
<b>001</b>	General	1,059,400	7,091,099	8,150,499	7,378,887	771,612	8,150,499
<b>002</b>	Contingency	309,210	-	309,210	-	309,210	309,210
<b>003</b>	Cumulative Reserve	5,034,074	-	5,034,074	-	5,034,074	5,034,074
<b>004</b>	Cemetery Operating	14,610	250	14,860	3,553	11,307	14,860
<b>007</b>	Police Equipment Reserve	238,920	22,097	261,017	93,000	168,017	261,017
<b>008</b>	Railroad ROW	101,756	9,120	110,876	48,040	62,836	110,876
<b>030</b>	Fire Equipment Reserve	578,633	91,504	670,137	89,500	580,637	670,137
<b>035</b>	Park Construction	347,120	100,000	447,120	56,153	390,967	447,120
<b>101</b>	Street Operating	26,936	325,934	352,870	344,200	8,670	352,870
<b>102</b>	Arterial Street Improv.	903,297	956,051	1,859,348	792,694	1,066,654	1,859,348
<b>103</b>	Transportation Benefit Dist.	2,644	207,000	209,644	201,474	8,170	209,644
<b>105</b>	EMS	154,553	437,722	592,275	568,222	24,053	592,275
<b>109</b>	Criminal Justice /Drug Enforc.	377,798	137,910	515,708	1,421	514,287	515,708
<b>134</b>	Fire St Maint./Capital Improv.	204,353	13,334	217,687	24,915	192,772	217,687
<b>136</b>	Visitor Promotion	304,914	67,600	372,514	22,352	350,162	372,514
<b>202</b>	Fire Station Bond	72,735	281,420	354,155	281,220	72,935	354,155
<b>307</b>	Capital Improvements	1,840,811	1,445,160	3,285,971	3,205,575	80,396	3,285,971
<b>308</b>	Comp Plan Capital Improv.	503,880	205,900	709,780	630,742	79,038	709,780
<b>401</b>	Natural Gas Operating	3,698	270	3,968	585	3,383	3,968
<b>402</b>	Water/Sewer Operating	935,368	4,104,489	5,039,857	4,348,244	691,613	5,039,857
<b>403</b>	Solid Waste Operating	750	1,785	2,535	1,150	1,385	2,535
<b>405</b>	Sewer Construction	720,522	1,253,000	1,973,522	1,189,134	784,388	1,973,522
<b>406</b>	Water Construction	709,388	834,500	1,543,888	1,186,838	357,050	1,543,888
<b>407</b>	Stormwater Operating	197,891	843,500	1,041,391	877,571	163,820	1,041,391
<b>408</b>	Stormwater Construction	2,081,727	844,600	2,926,327	1,127,460	1,798,867	2,926,327
<b>430</b>	Equipment Reserve	276,029	37,150	313,179	5,500	307,679	313,179
<b>631</b>	Court Trust	4,385	240,000	244,385	241,000	3,385	244,385
<b>632</b>	Custodial Activities	3,231	120,575	123,806	121,300	2,506	123,806
<b>701</b>	Cemetery Improvement	228,476	10,000	238,476	1,400	237,076	238,476
<b>TOTAL BUDGET</b>		<b>17,237,109</b>	<b>19,681,970</b>	<b>36,919,079</b>	<b>22,842,130</b>	<b>14,076,949</b>	<b>36,919,079</b>



## **Vision & Mission Statement**



# **Vision & Mission**

Developed February 4, 2023 & Approved June 13, 2023

Buckley City Council

Mayor, Beau Burkett

Councilmembers: Ron Smith, Mackenzie Anderson, Kenny Arsanto, Amanda Burbank, Lyn Rose, Marvin Sundstrom and Brandon Green.

### **VISION**

The City of Buckley is a natural heritage community committed to meeting the needs of its citizens through preserving and enhancing the quality of life.

### **MISSION**

The City of Buckley will provide quality services in an efficient, accountable manner that strives to balance vitality and preservation of our rural character and natural surroundings.

### **GUIDING PRINCIPLES**

- Livable and Healthy Community
- Safe Community
- Vibrant Economy
- Sustainable Governmental Excellence



# Council Goals & Priority Projects



## TOP GOALS

- Be Financially Sustainable
- Improve Traffic on 410
- Revitalize Main Street
- Public Safety
- Preserve Buckley's Identity

## PRIORITY PROJECTS

- IDENTIFY AND APPLY FOR AVAILABLE GRANTS
- PARTNER WITH NEIGHBORING JURISDICTIONS
- IMPROVE RELATIONSHIPS WITH WSDOT, PUGET SOUND REGIONAL COUNCIL, AND THE TIB
- COMMUNICATE WITH DOWNTOWN BUSINESS
- REVIEW AND REVISE DEVELOPMENT REGULATIONS TO INCENTIVIZE DOWNTOWN BUSINESS
- PROCURE AND INSTALL READER BOARD SIGN (ELECTRONIC) AT CITY HALL OR OTHER PROMINENT LOCATION IN BUCKLEY
- FUND AND COMPLETE MILLER PARK BY END OF 2025
- ESTABLISH AN ARTS COMMISSION AND SENIOR ADVISORY BOARD
- COMPLETE A PARKS, RECREATION, AND OPEN SPACE PLAN
- ENCOURAGE THE GROWTH OF PERFORMING ARTS
- BUDGET FOR PAPERLESS/ELECTRONIC PERMIT SUBMITTAL AND ONLINE PERMITTING
- BACKFILL POLICE POSITIONS BY SECURING A SPOT AT THE STATE LEO ACADEMY
- PREPARE FOR THE DOWNSIZING OF RAINIER SCHOOL
- CONDUCT A CITY PROPERTY ASSESSMENT STUDY
- IMPLEMENT THE COMPLETED SEWER RATE STUDY
- ESTABLISH AND MAINTAIN A NEWSLETTER OR MAGAZINE
- HOST OPEN FORUMS ON SPECIFIC TOPICS
- ASSESS OPERATIONAL EFFICIENCY AND FACILITY NEEDS FOR STAFF, INCLUDING ASSESSMENT OF LEVELS OF SERVICES



# 2024 FTE Summary by Classification

## City of Buckley 2024 FTE Summary by Classification

Department/Classification	2023 FTE's	2023 Changes	2024 Adds/Reductions	2024 FTE's	Budgeted 2024 Salary Range
<b>Finance/Administration/Info. Technology</b>					
City Administrator	1.00			1.00	12,828 - 15,636
Finance Director	1.00			1.00	9,606 - 11,711
Information Systems Manager	1.00			1.00	7,769 - 9,471
City Clerk	1.00			1.00	7,769 - 9,471
Finance Assistant 2	1.00			1.00	5,182 - 6,457
Finance Assistant 1	1.00	1.00		2.00	4,936 - 6,150
Deputy City Clerk	1.00			1.00	4,887 - 5,666
Admin Assistant	0.00	0.50		0.50	3,650 - 4,233
<b>Municipal Court</b>					
Judge	0.50			0.50	2,653
Court Administrator	1.00			1.00	7,769 - 9,471
* Court Clerk (Hourly Position)	0.90			0.90	27.41 - 30.91
<b>Planning &amp; Building</b>					
City Planner	0.00	0.50		0.50	7,769 - 9,471
Senior Planner	0.00	1.00		1.00	7,244 - 9,184
Permit Tech	1.00			1.00	4,973 - 6,235
Planning & Building Director 80%	0.80	(0.80)		0.00	- -
Associate Planner	1.00	(1.00)		0.00	- -
Asst. Building Inspector/Code Enforcement	1.00		(1.00)	0.00	- -
* Planning Asst. (2 year temp hourly position)	0.50		(0.50)	0.00	- -
<b>Parks &amp; Recreation</b>					
Parks & Recreation Director	1.00			1.00	8,934 - 10,891
Parks Maintenance II	1.00			1.00	4,887 - 5,836
Parks Maintenance I	1.00	(0.45)		0.55	4,675 - 5,582
Facility Maintenance/Custodial	1.00			1.00	3,540 - 4,228
Recreation Coordinator	0.00		1.50	1.50	24.00 - 30.00
Recreation Assistant	0.00		0.75	0.75	18.00 - 23.00
* Senior Center Assistant (PT Hourly Position)	0.38			0.38	15.74 - 18.34
* Senior Center Cook (PT Hourly Position)	0.30			0.30	16.28 - 17.31
* Youth Activities Coordinator (PT Hourly Position)	0.40		(0.40)	0.00	- -
* Youth Center Coordinator (Hourly Position)	1.00		(1.00)	0.00	- -
* Sr Center Coordinator (Hourly Position)	1.00		(1.00)	0.00	- -
* Parks Seasonal - 4 Part Time Hourly Positions					16.28 - 17.31
<b>Police</b>					
Police Chief	1.00			1.00	11,933 - 14,545
Asst. Police Chief	1.00			1.00	8,934 - 10,891
Sergeant	2.00			2.00	9,568
Detective Patrol/Officer	1.00			1.00	8,736
Police Officer	6.00			6.00	6,666 - 8,320
Support Service Officer	1.00			1.00	4,428 - 5,552
Police Records Clerk	1.00			1.00	4,255 - 5,079
PT Police Records Clerk	0.75			0.75	4,255 - 5,079
* PT Evidence Clerk	0.12			0.12	30.00



Department/Classification	2023 FTE's	2023 Changes	2024 Adds/ Reductions	2024 FTE's	Budgeted 2024 Salary Range
<b>Public Works</b>					
Public Works Director & Interim Planning & Building	1.00			1.00	8,934 - 10,891
PW Supervisor	1.00			1.00	6,961 - 8,310
WWTP Supervisor	1.00			1.00	6,610 - 7,895
Lead Utility Worker	1.00			1.00	6,055 - 7,231
Utility Systems Technician	1.00			1.00	5,799 - 6,926
WWTP Operator I	1.00			1.00	5,767 - 6,767
Management Analyst	0.00	1.00		1.00	5,476 - 6,673
Utility Worker	4.00	1.45		5.45	5,546 - 6,622
Utility Worker/Mechanic	1.00			1.00	5,546 - 6,622
WWTP Apprentice	1.00			1.00	4,631 - 5,062
City Engineer	1.00	(1.00)		0.00	- -
Public Works Clerk	1.00	(1.00)		0.00	- -
Meter Reader	1.00	(1.00)		0.00	- -
* Utilities Seasonal - 4 Part Time Hourly Positions					16.28 - 18.39
<b>Fire &amp; EMS</b>					
Fire Chief	1.00			1.00	11,933 - 14,545
Asst. Fire Chief	1.00			1.00	8,934 - 10,891
Firefighter	0.00	1.00	1.00	2.00	6,754 - 8,232
Volunteer FF Recruitment/Retention Coord.	1.00			1.00	6,295 - 7,679
* Fire Administrative Assistant (Hourly Position)	0.40			0.40	22.95
Firefighter/Fire Marshall	1.00	(1.00)		0.00	- -
<b>Total FTE's</b>	<b>54.05</b>	<b>0.20</b>	<b>(0.65)</b>	<b>53.60</b>	

\* *Positions paid hourly at rates listed*



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## **FUND SUMMARIES**

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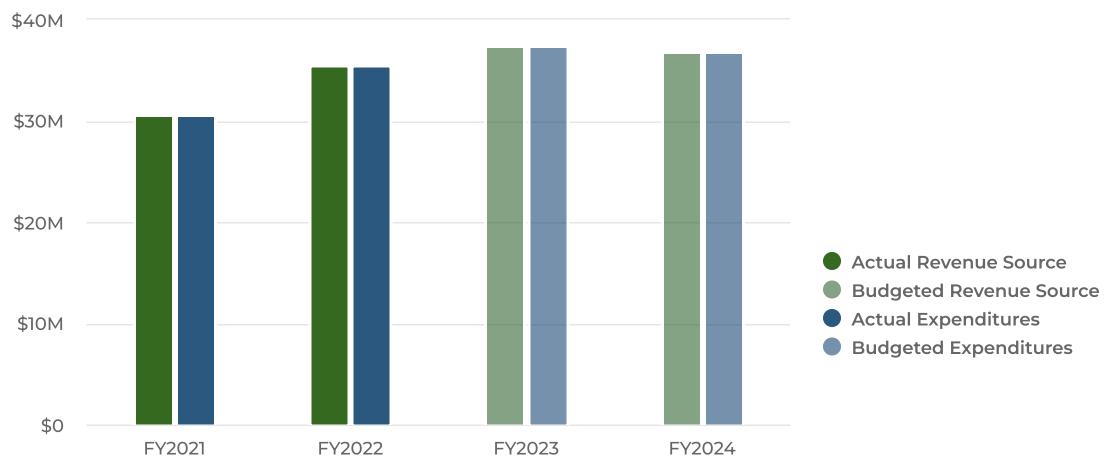


## City Budget - All Funds

The City Budget is composed of General Government functions and the City's three Utilities which are operated as separate enterprises. The total budget of \$36.9 million encompasses all resources and uses, including reserves, unreserved fund balance, and internal transactions involving payments or transfers from one fund to another. Including these transactions in the budget provides a full accounting of the activities in each fund. The total Citywide 2024 Budget is illustrated in the following graphs and tables.

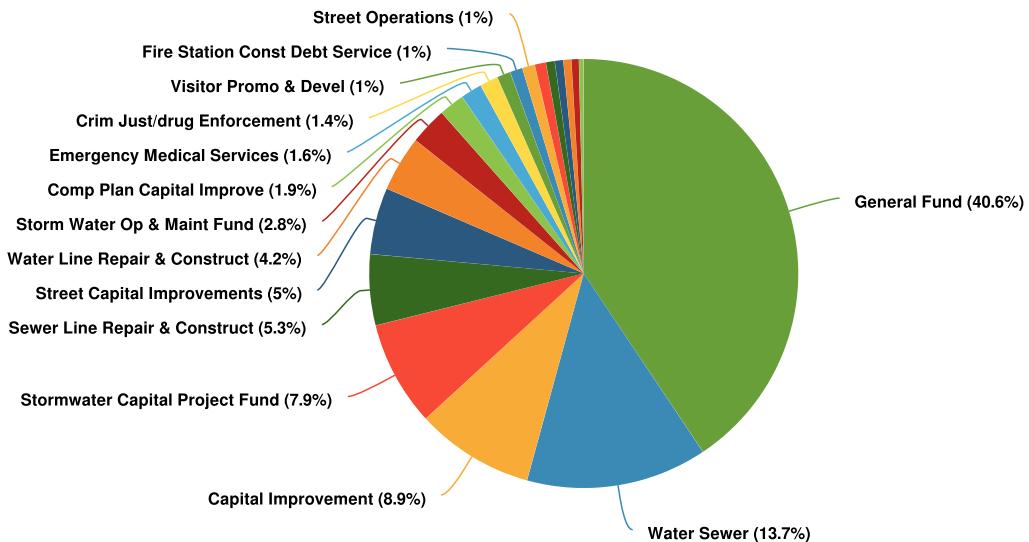
### Summary

The City of Buckley is projecting \$36.92M of revenue in FY2024, which represents a 1.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 1.7% or \$627.58K to \$36.92M in FY2024.

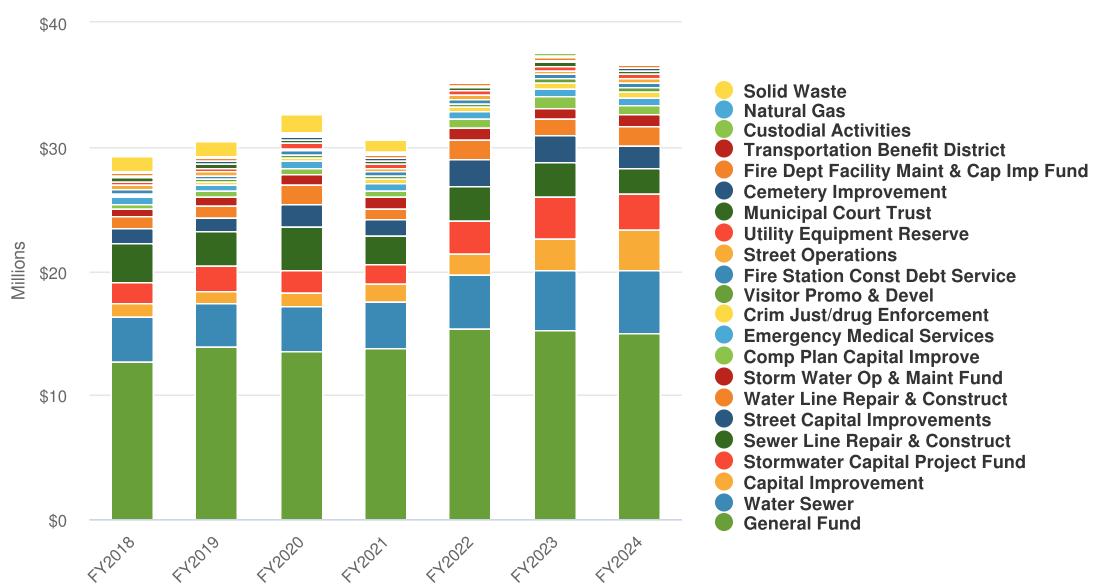


# Revenue by Fund

## 2024 Revenue by Fund - All Funds



## Budgeted and Historical 2024 Revenue by Fund - All Funds



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
General Fund						
General Fund	\$6,982,439	\$8,217,142	\$8,035,926	\$7,916,279	\$8,150,499	1.4%
Contingency Reserve Fund	\$283,391	\$309,210	\$309,910	\$311,660	\$309,210	-0.2%
General Fund Cumulative Reserve	\$5,010,898	\$5,054,774	\$5,074,074	\$5,156,074	\$5,034,074	-0.8%

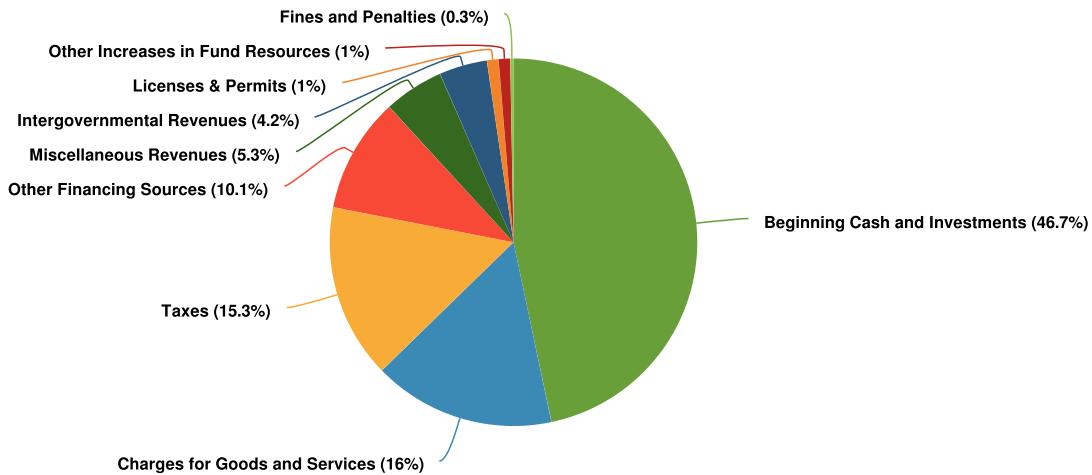


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Cemetery	\$16,756	\$17,740	\$18,708	\$23,033	\$14,860	-20.6%
Police Equipment Reserve	\$375,043	\$429,373	\$480,517	\$422,920	\$261,017	-45.7%
Railroad Row Maint & Devel	\$216,908	\$164,522	\$154,528	\$154,951	\$110,876	-28.2%
Fire Equipment Reserve	\$571,414	\$634,116	\$710,526	\$718,036	\$670,137	-5.7%
Park Construction	\$352,158	\$507,897	\$497,130	\$449,055	\$447,120	-10.1%
<b>Total General Fund:</b>	<b>\$13,809,006</b>	<b>\$15,334,775</b>	<b>\$15,281,319</b>	<b>\$15,152,008</b>	<b>\$14,997,793</b>	<b>-1.9%</b>
Street Operations	\$288,283	\$284,984	\$301,222	\$292,556	\$352,870	17.1%
Street Capital Improvements	\$1,307,363	\$2,117,264	\$2,158,826	\$1,590,075	\$1,859,348	-13.9%
Transportation Benefit District	\$109,092	\$111,244	\$107,644	\$107,644	\$209,644	94.8%
Emergency Medical Services	\$584,967	\$637,959	\$672,912	\$646,466	\$592,275	-12%
Crim Just/drug Enforcement	\$304,957	\$381,735	\$458,286	\$460,298	\$515,708	12.5%
Fire Dept Facility Maint & Cap Imp Fund	\$218,899	\$227,233	\$225,841	\$234,141	\$217,687	-3.6%
Visitor Promo & Devel	\$216,770	\$264,330	\$306,983	\$318,833	\$372,514	21.3%
Fire Station Const Debt Service	\$356,225	\$353,205	\$359,555	\$359,555	\$354,155	-1.5%
Capital Improvement	\$1,467,657	\$1,694,426	\$2,581,865	\$2,315,530	\$3,285,971	27.3%
Comp Plan Capital Improve	\$584,382	\$736,730	\$928,480	\$972,630	\$709,780	-23.6%
Natural Gas	\$4,994	\$4,751	\$4,733	\$4,198	\$3,968	-16.2%
Solid Waste	\$1,038,846	\$42,901	\$17,549	\$14,054	\$2,535	-85.6%
Water Sewer	\$3,736,515	\$4,384,669	\$4,739,740	\$4,846,283	\$5,039,857	6.3%
Sewer Line Repair & Construct	\$2,298,735	\$2,780,435	\$2,780,324	\$3,012,424	\$1,973,522	-29%
Water Line Repair & Construct	\$924,298	\$1,629,091	\$1,341,245	\$1,503,845	\$1,543,888	15.1%
Storm Water Op & Maint Fund	\$865,315	\$907,276	\$907,115	\$961,065	\$1,041,391	14.8%
Stormwater Capital Project Fund	\$1,523,946	\$2,643,681	\$3,343,361	\$3,273,161	\$2,926,327	-12.5%
Utility Equipment Reserve	\$410,747	\$353,178	\$385,792	\$389,892	\$313,179	-18.8%
Municipal Court Trust	\$242,781	\$244,111	\$269,885	\$234,885	\$244,385	-9.4%
Custodial Activities	\$118,002	\$134,898	\$153,502	\$147,462	\$123,806	-19.3%
Cemetery Improvement	\$207,035	\$215,476	\$220,476	\$228,476	\$238,476	8.2%
<b>Total:</b>	<b>\$30,618,813</b>	<b>\$35,484,351</b>	<b>\$37,546,655</b>	<b>\$37,065,481</b>	<b>\$36,919,079</b>	<b>-1.7%</b>

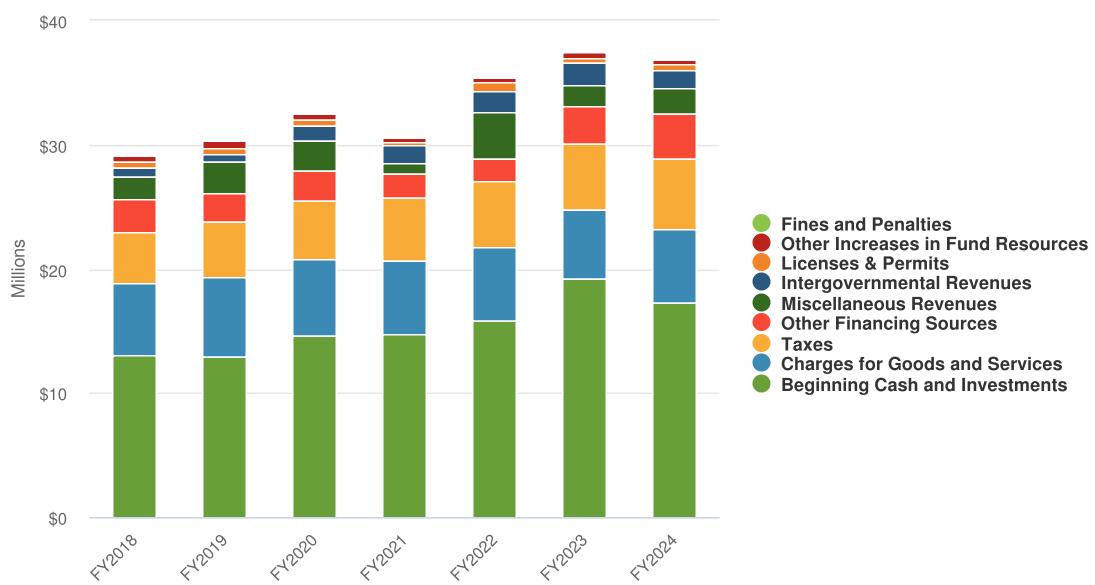


## Revenues by Source

### 2024 Revenues by Source - All Funds



### Budgeted and Historical 2024 Revenues by Source - All Funds



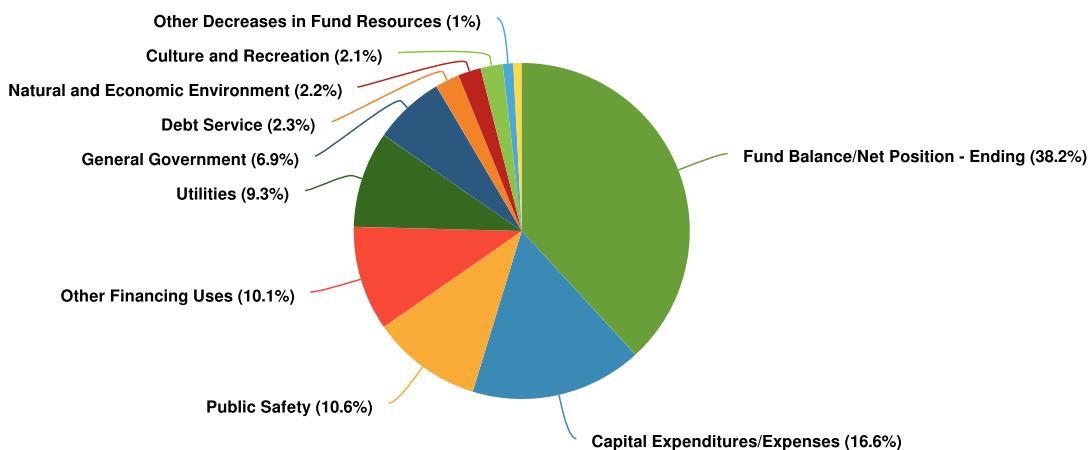
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$14,732,216	\$15,858,302	\$19,181,385	\$19,181,385	\$17,237,109	-10.1%
Taxes	\$5,059,614	\$5,404,355	\$5,385,821	\$5,505,366	\$5,664,588	5.2%
Licenses & Permits	\$225,779	\$769,007	\$428,550	\$395,890	\$378,800	-11.6%



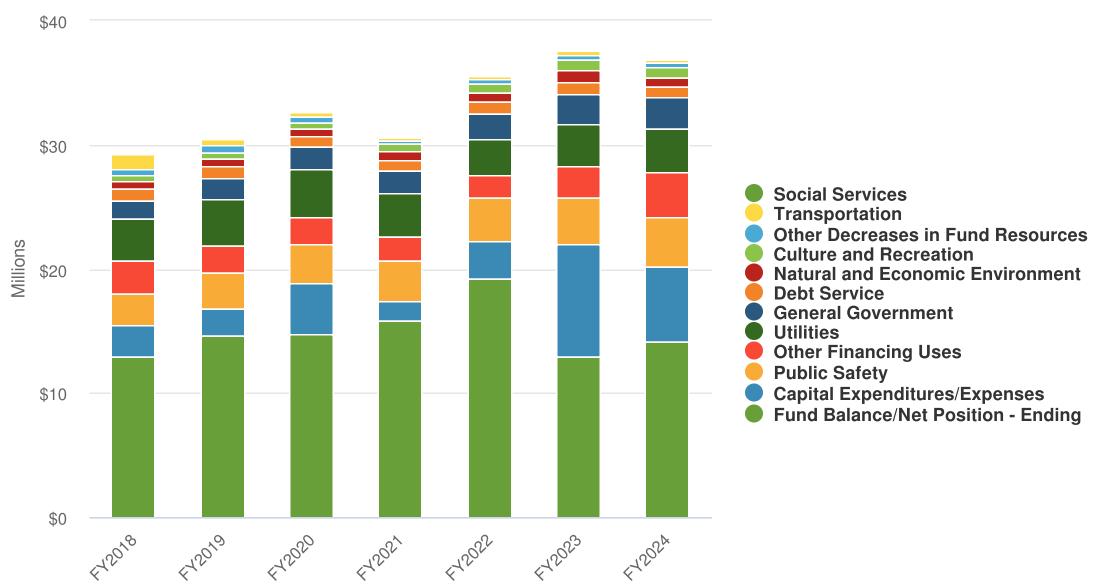
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Intergovernmental Revenues	\$1,471,891	\$1,716,052	\$1,775,937	\$881,601	\$1,558,648	-12.2%
Charges for Goods and Services	\$5,966,037	\$5,854,077	\$5,543,171	\$5,572,277	\$5,921,553	6.8%
Fines and Penalties	\$95,047	\$93,781	\$115,800	\$87,415	\$104,150	-10.1%
Miscellaneous Revenues	\$786,341	\$3,690,810	\$1,721,061	\$2,415,492	\$1,943,890	13%
Other Increases in Fund Resources	\$344,119	\$336,526	\$417,365	\$374,825	\$373,575	-10.5%
Other Financing Sources	\$1,937,768	\$1,761,441	\$2,977,565	\$2,651,230	\$3,736,766	25.5%
<b>Total Revenue Source:</b>	<b>\$30,618,813</b>	<b>\$35,484,351</b>	<b>\$37,546,655</b>	<b>\$37,065,481</b>	<b>\$36,919,079</b>	<b>-1.7%</b>

## Expenditures by Function

### Budgeted Expenditures by Function - All Funds



## Budgeted and Historical Expenditures by Function - All Funds

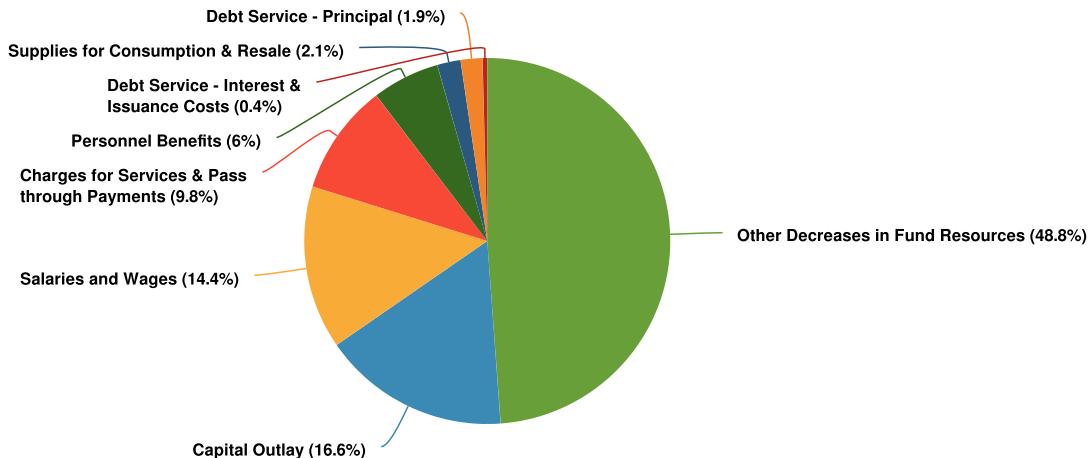


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Expenditures						
Fund Balance/Net Position - Ending	\$15,857,867	\$19,181,386	\$12,892,998	\$17,237,111	\$14,092,352	9.3%
General Government	\$1,767,970	\$2,060,006	\$2,437,756	\$2,417,036	\$2,531,076	3.8%
Public Safety	\$3,209,848	\$3,585,236	\$3,661,911	\$3,572,948	\$3,913,655	6.9%
Utilities	\$3,553,510	\$2,899,478	\$3,323,138	\$2,919,318	\$3,418,501	2.9%
Transportation	\$265,487	\$225,872	\$291,455	\$266,644	\$295,187	1.3%
Natural and Economic Environment	\$730,444	\$819,725	\$1,032,545	\$800,876	\$814,137	-21.2%
Social Services	\$1,116	\$1,959	\$2,250	\$1,600	\$2,000	-11.1%
Culture and Recreation	\$509,339	\$648,321	\$800,778	\$753,102	\$786,349	-1.8%
Other Decreases in Fund Resources	\$317,525	\$367,992	\$410,631	\$352,000	\$370,300	-9.8%
Debt Service	\$913,916	\$906,704	\$909,819	\$909,619	\$861,466	-5.3%
Capital Expenditures/Expenses	\$1,554,022	\$3,033,100	\$9,132,144	\$5,161,268	\$6,111,028	-33.1%
Other Financing Uses	\$1,937,768	\$1,754,441	\$2,651,230	\$2,651,230	\$3,723,028	40.4%
<b>Total Expenditures:</b>	<b>\$30,618,812</b>	<b>\$35,484,221</b>	<b>\$37,546,655</b>	<b>\$37,042,752</b>	<b>\$36,919,079</b>	<b>-1.7%</b>

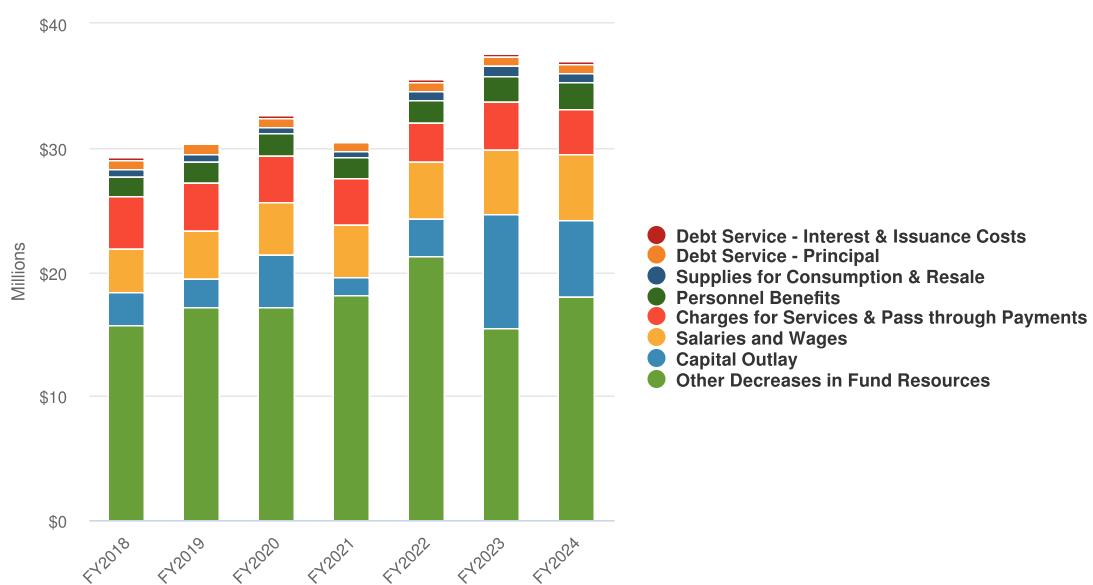


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type - All Funds



## Budgeted and Historical Expenditures by Expense Type - All Funds



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Expense Objects						



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Other Decreases in Fund Resources	\$18,088,160	\$21,278,119	\$15,509,859	\$19,795,341	\$18,029,938	16.2%
Salaries and Wages	\$4,180,573	\$4,631,435	\$5,198,916	\$4,944,710	\$5,327,433	2.5%
Personnel Benefits	\$1,709,555	\$1,840,223	\$2,094,073	\$2,027,848	\$2,204,242	5.3%
Supplies for Consumption & Resale	\$481,196	\$732,420	\$868,590	\$776,512	\$759,600	-12.1%
Charges for Services & Pass through Payments	\$3,701,722	\$3,065,303	\$3,848,996	\$3,457,454	\$3,625,872	-5.9%
Capital Outlay	\$1,543,690	\$3,030,018	\$9,116,402	\$5,131,268	\$6,110,528	-33%
Debt Service - Principal	\$742,091	\$742,091	\$752,090	\$752,090	\$712,573	-5.3%
Debt Service - Interest & Issuance Costs	\$171,825	\$164,613	\$157,729	\$157,529	\$148,893	-5.6%
<b>Total Expense Objects:</b>	<b>\$30,618,812</b>	<b>\$35,484,221</b>	<b>\$37,546,655</b>	<b>\$37,042,752</b>	<b>\$36,919,079</b>	<b>-1.7%</b>



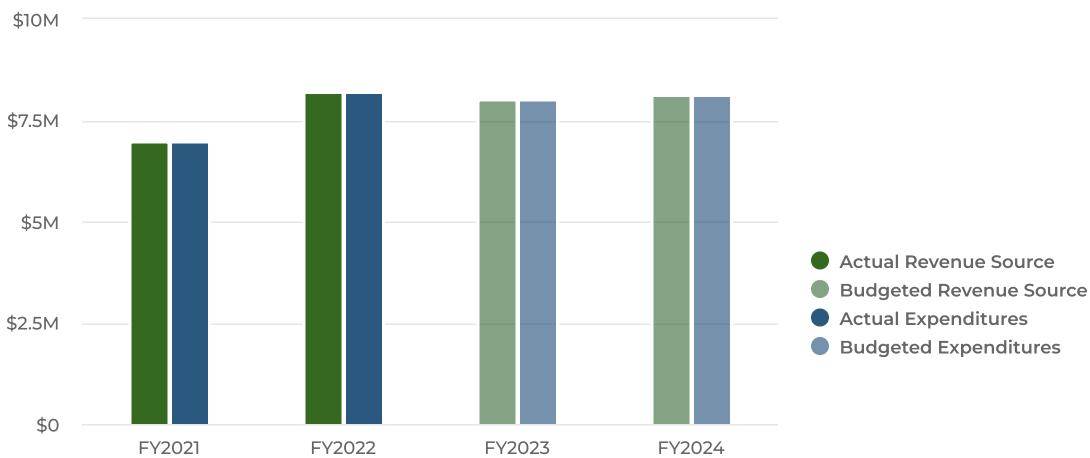


## General Fund Summary

The General Fund provides most of the administrative, public safety, and community services for the City. Revenue is derived from multiple sources including property taxes, sales and use taxes, public and private utility taxes, license and permit fees, gambling taxes, excise taxes on liquor and marijuana, rentals and leases, user fees, plan review services, service contracts (law enforcement and fire), grants, fines and forfeitures, and investment interest.

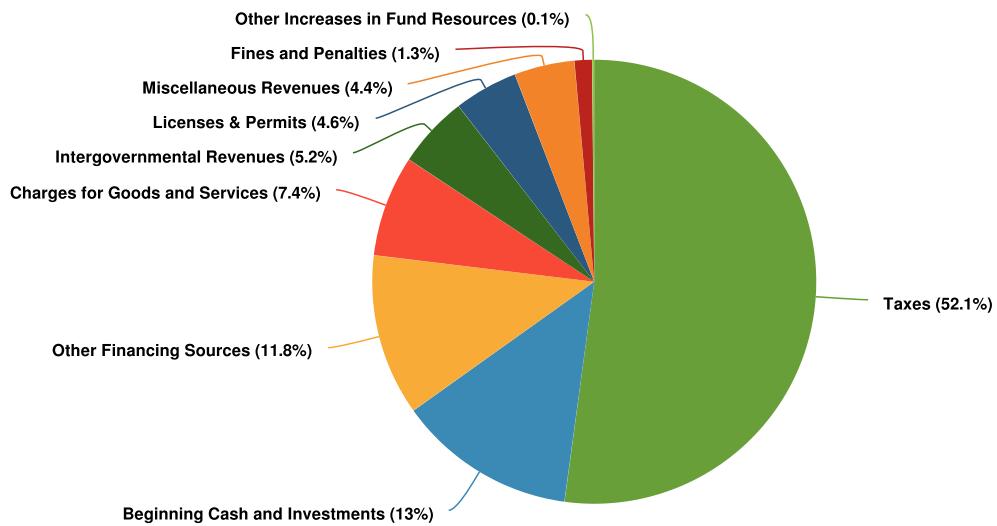
### Summary

The City of Buckley is projecting \$8.15M of revenue in FY2024, which represents a 1.4% increase over the prior year. Budgeted expenditures are projected to increase by 1.4% or \$114.57K to \$8.15M in FY2024.

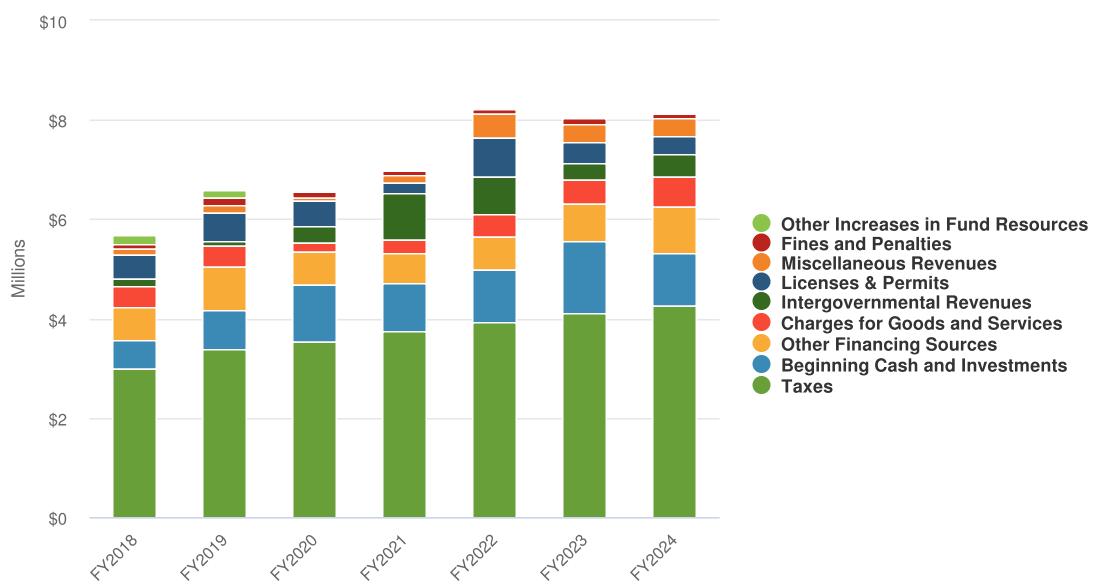


## Revenues by Source

### 2024 Revenues by Source - General Fund



### Budgeted and Historical 2024 Revenues by Source - General Fund



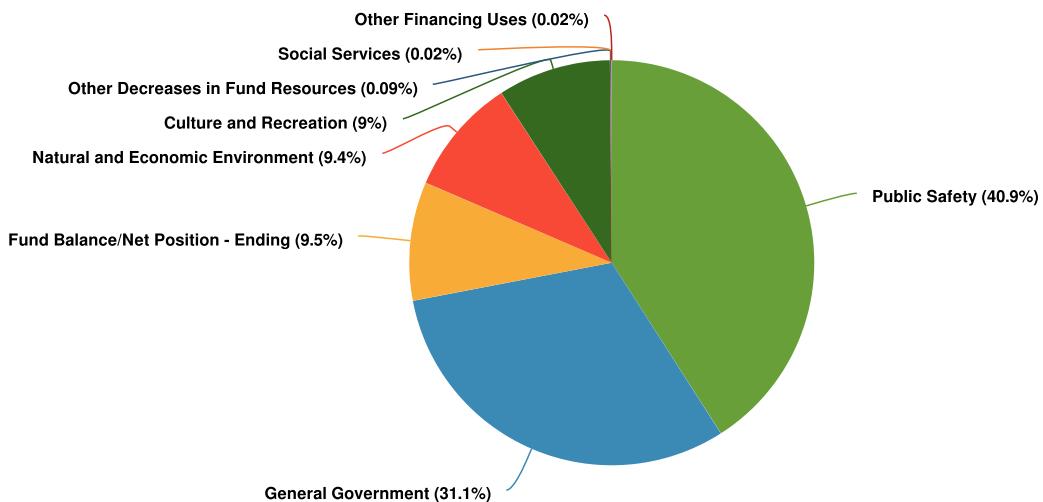
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$989,353	\$1,054,104	\$1,447,318	\$1,447,318	\$1,059,400	-26.8%
Taxes	\$3,734,189	\$3,936,441	\$4,112,432	\$4,144,627	\$4,250,396	3.4%
Licenses & Permits	\$225,779	\$769,007	\$428,550	\$395,890	\$378,800	-11.6%



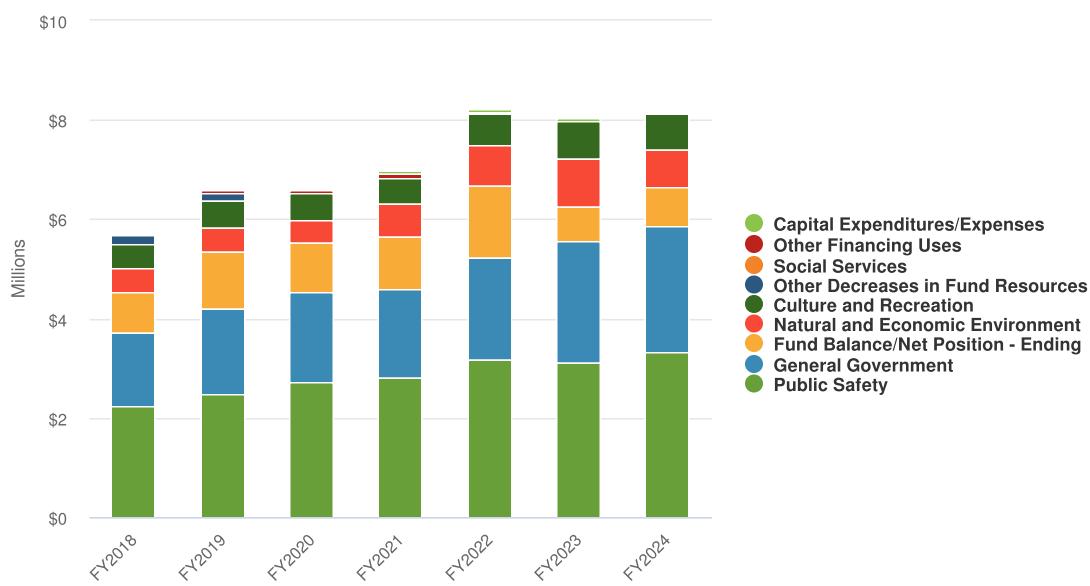
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Intergovernmental Revenues	\$942,540	\$771,959	\$332,821	\$394,923	\$427,803	28.5%
Charges for Goods and Services	\$262,250	\$437,816	\$484,581	\$391,444	\$602,159	24.1%
Fines and Penalties	\$95,047	\$93,781	\$114,700	\$87,415	\$103,600	-9.7%
Miscellaneous Revenues	\$134,638	\$481,849	\$352,024	\$292,462	\$357,585	1.9%
Other Increases in Fund Resources	\$7,650	\$8,325	\$12,000	\$12,000	\$12,000	0%
Other Financing Sources	\$590,993	\$663,860	\$751,500	\$750,200	\$958,756	27.6%
<b>Total Revenue Source:</b>	<b>\$6,982,439</b>	<b>\$8,217,142</b>	<b>\$8,035,926</b>	<b>\$7,916,279</b>	<b>\$8,150,499</b>	<b>1.4%</b>

## Expenditures by Function

### Budgeted Expenditures by Function - General Fund



## Budgeted and Historical Expenditures by Function - General Fund

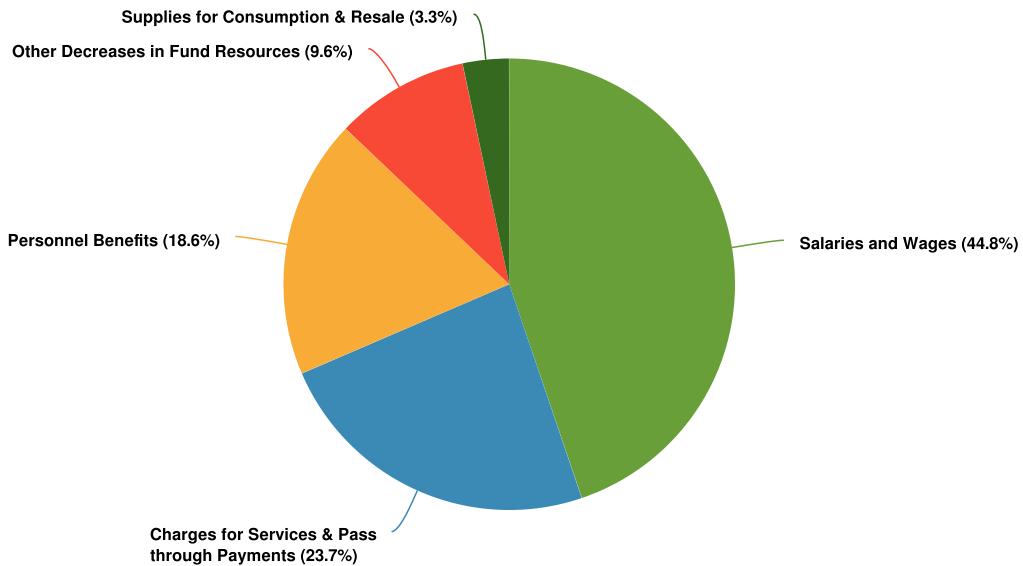


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Expenditures						
Fund Balance/Net Position - Ending	\$1,054,104	\$1,447,318	\$684,472	\$915,692	\$771,612	12.7%
General Government	\$1,767,970	\$2,060,006	\$2,437,756	\$2,417,036	\$2,531,076	3.8%
Public Safety	\$2,824,606	\$3,175,329	\$3,116,616	\$3,115,467	\$3,337,347	7.1%
Natural and Economic Environment	\$666,215	\$797,338	\$970,171	\$743,901	\$762,465	-21.4%
Social Services	\$1,116	\$1,959	\$2,250	\$1,600	\$2,000	-11.1%
Culture and Recreation	\$505,419	\$636,901	\$754,428	\$721,085	\$736,999	-2.3%
Other Decreases in Fund Resources	\$8,875	\$7,800	\$7,500	\$0	\$7,500	0%
Capital Expenditures/Expenses	\$51,170	\$63,993	\$61,233	\$0	\$0	-100%
Other Financing Uses	\$102,962	\$26,500	\$1,500	\$1,500	\$1,500	0%
<b>Total Expenditures:</b>	<b>\$6,982,438</b>	<b>\$8,217,145</b>	<b>\$8,035,926</b>	<b>\$7,916,281</b>	<b>\$8,150,499</b>	<b>1.4%</b>

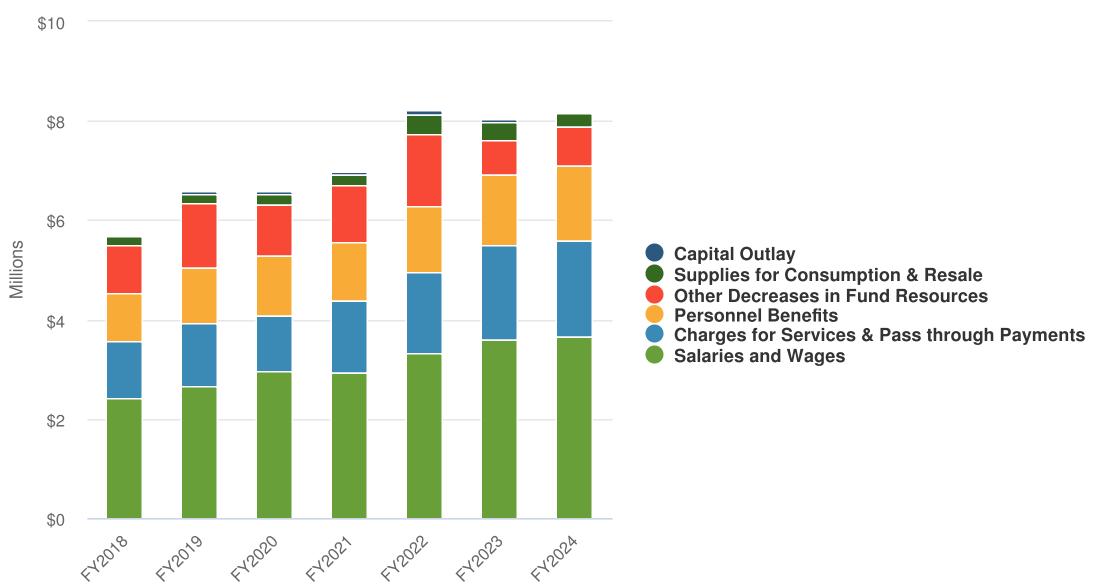


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type - General Fund

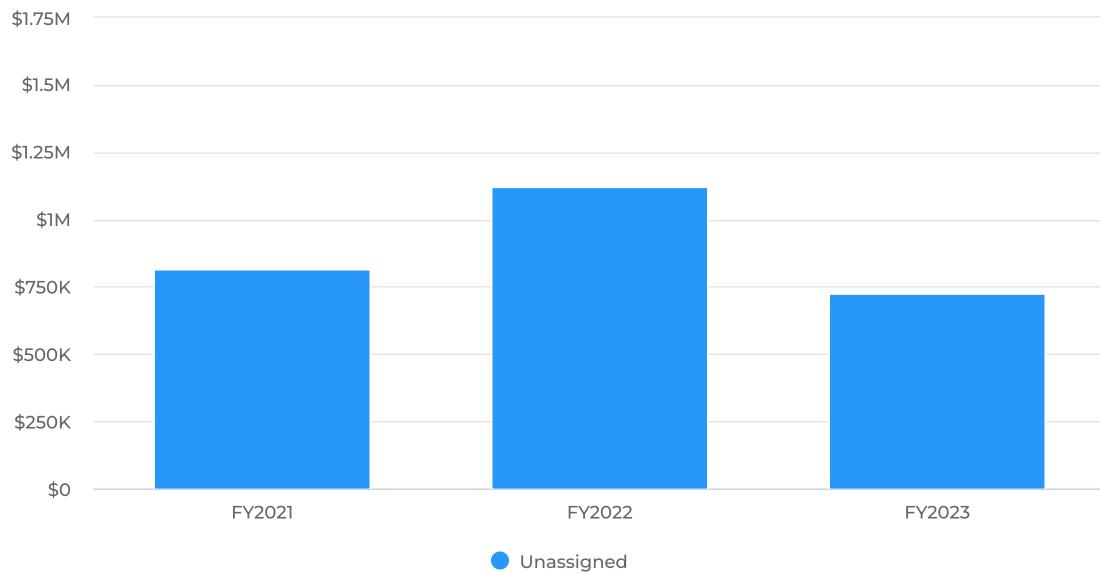


### Budgeted and Historical Expenditures by Expense Type - General Fund



## Fund Balance

### Projections



Financial Summary	FY2023
<b>Fund Balance</b>	—
Unassigned	\$936,046
<b>Total Fund Balance:</b>	<b>\$936,046</b>





## Other General Government Funds

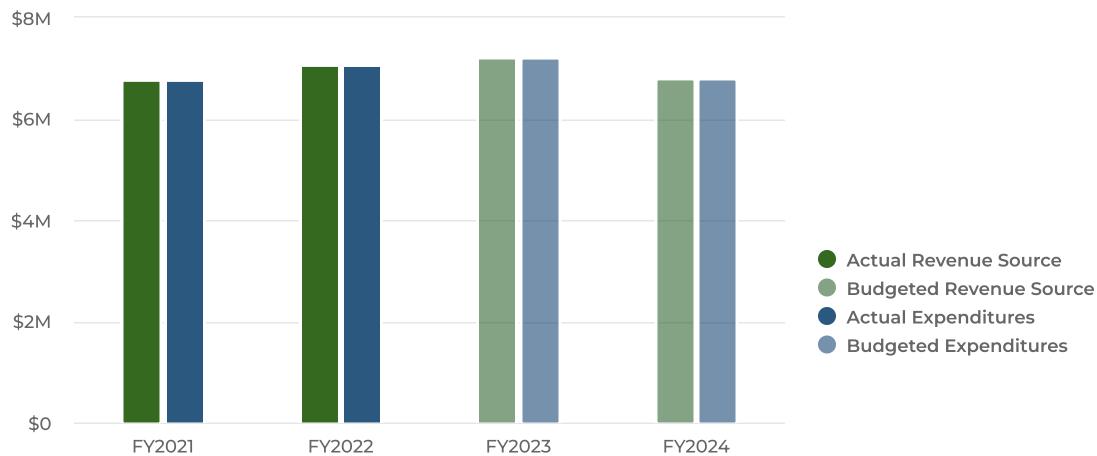
Other General Government Funds are sub-funds of the General Fund by accounting rules but are managed administratively as separate funds and functions. Funds in this category include:

- Contingency Fund
- Cumulative Reserve Fund
- Cemetery Operating Fund
- Police Equipment Reserve Fund
- Railroad ROW Fund
- Fire Equipment Reserve Fund
- Park Construction Fund

## Summary

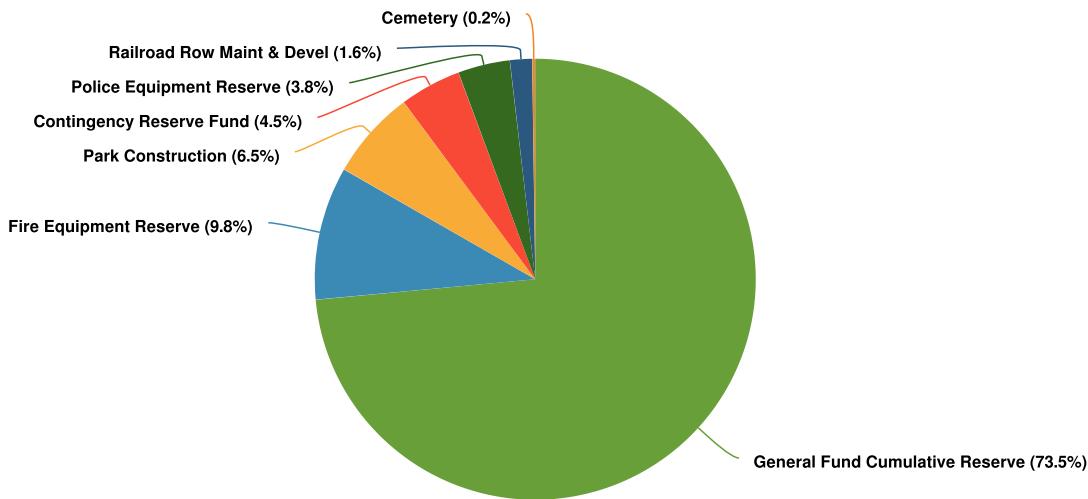
The City of Buckley is projecting \$6.85M of revenue in FY2024, which represents a 5.5% decrease over the prior year.

Budgeted expenditures are projected to decrease by 5.5% or \$398.1K to \$6.85M in FY2024.

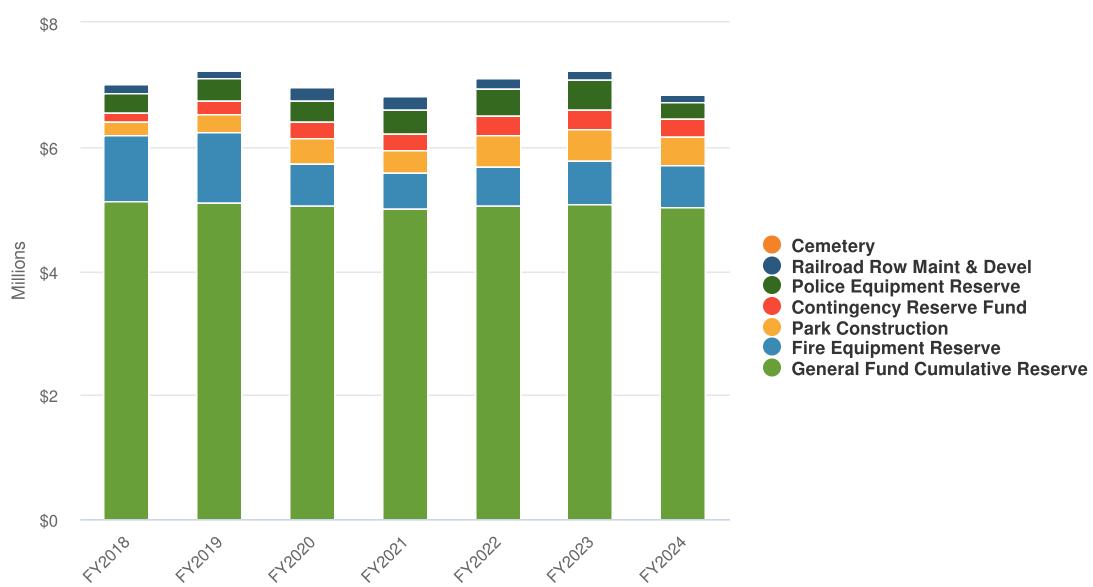


## Revenue by Fund

### 2024 Revenue by Fund - Other General Government Funds



### Budgeted and Historical 2024 Revenue by Fund - Other General Government Funds



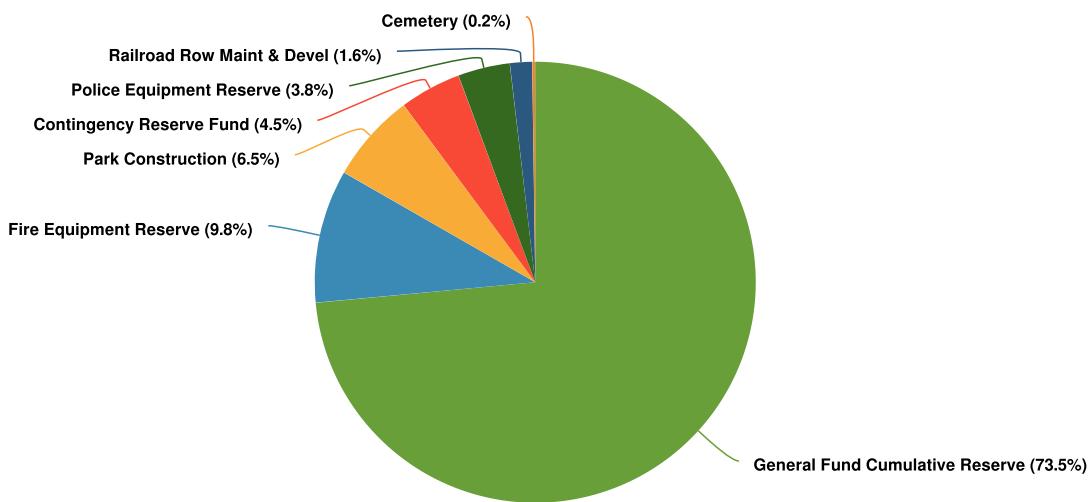
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Contingency Reserve Fund	\$283,391	\$309,210	\$309,910	\$311,660	\$309,210	-0.2%
General Fund Cumulative Reserve	\$5,010,898	\$5,054,774	\$5,074,074	\$5,156,074	\$5,034,074	-0.8%
Cemetery	\$16,756	\$17,740	\$18,708	\$23,033	\$14,860	-20.6%
Police Equipment Reserve	\$375,043	\$429,373	\$480,517	\$422,920	\$261,017	-45.7%



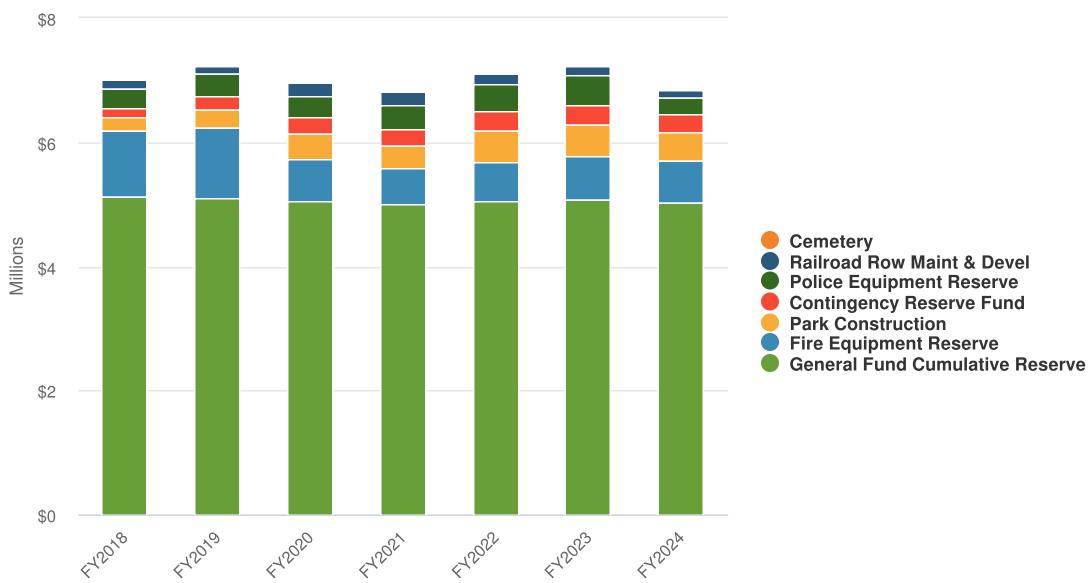
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Railroad Row Maint & Devel	\$216,908	\$164,522	\$154,528	\$154,951	\$110,876	-28.2%
Fire Equipment Reserve	\$571,414	\$634,116	\$710,526	\$718,036	\$670,137	-5.7%
Park Construction	\$352,158	\$507,897	\$497,130	\$449,055	\$447,120	-10.1%
<b>Total:</b>	<b>\$6,826,567</b>	<b>\$7,117,632</b>	<b>\$7,245,393</b>	<b>\$7,235,729</b>	<b>\$6,847,294</b>	<b>-5.5%</b>

## Expenditures by Fund

### 2024 Expenditures by Fund - Other General Government Funds



## Budgeted and Historical 2024 Expenditures by Fund - Other General Government Funds



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Contingency Reserve Fund	\$283,391	\$309,210	\$309,910	\$311,660	\$309,210	-0.2%
General Fund Cumulative Reserve	\$5,010,898	\$5,054,774	\$5,074,074	\$5,156,074	\$5,034,074	-0.8%
Cemetery	\$16,756	\$17,740	\$18,708	\$23,033	\$14,860	-20.6%
Police Equipment Reserve	\$375,043	\$429,373	\$480,517	\$422,920	\$261,017	-45.7%
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Fire Equipment Reserve	\$571,414	\$634,116	\$710,526	\$718,036	\$670,137	-5.7%
Park Construction	\$352,158	\$507,897	\$497,130	\$449,055	\$447,120	-10.1%
<b>Total:</b>	<b>\$6,826,567</b>	<b>\$7,117,632</b>	<b>\$7,245,393</b>	<b>\$7,235,729</b>	<b>\$6,847,294</b>	<b>-5.5%</b>



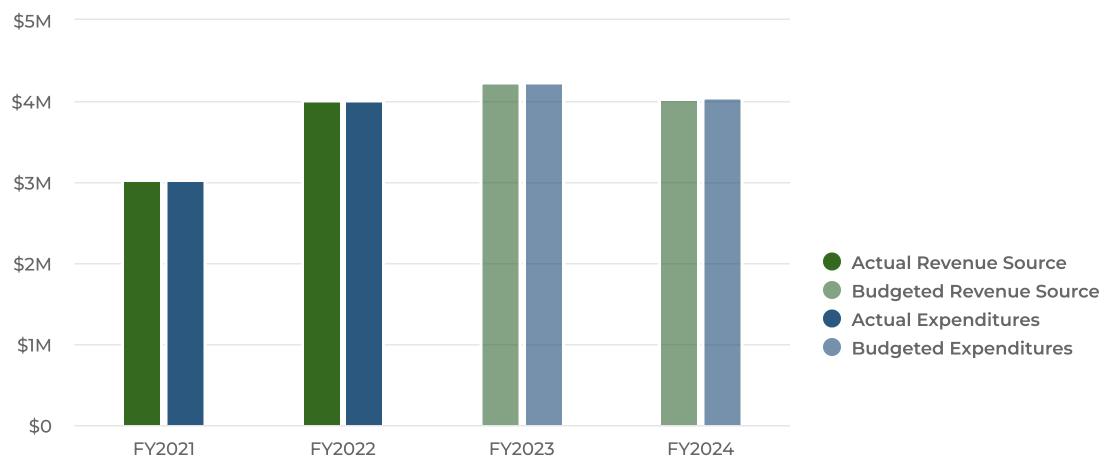


## Special Revenue Funds

Special Revenue Funds are established to account for specific resources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

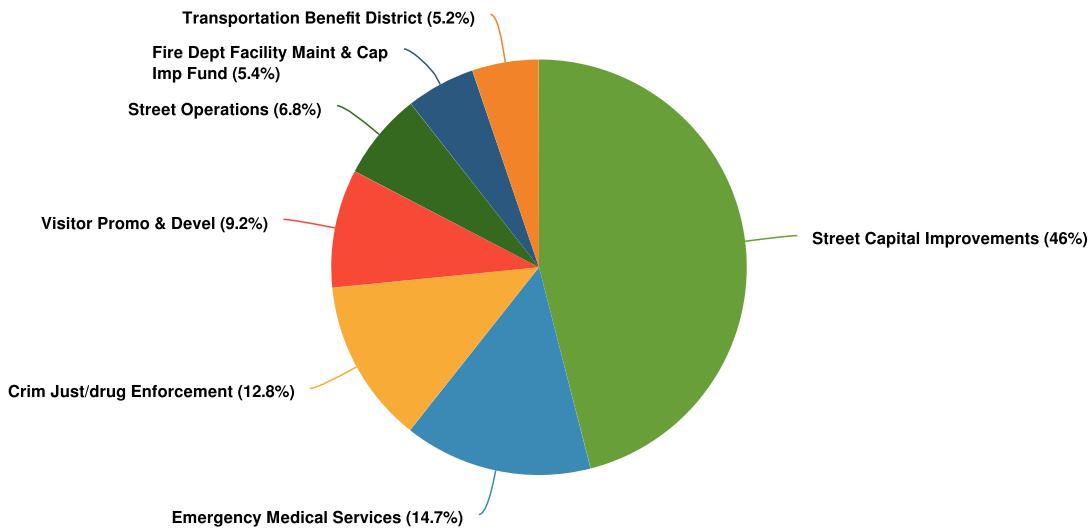
## Summary

The City of Buckley is projecting \$4.04M of revenue in FY2024, which represents a 4.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 4.3% or \$179.87K to \$4.05M in FY2024.

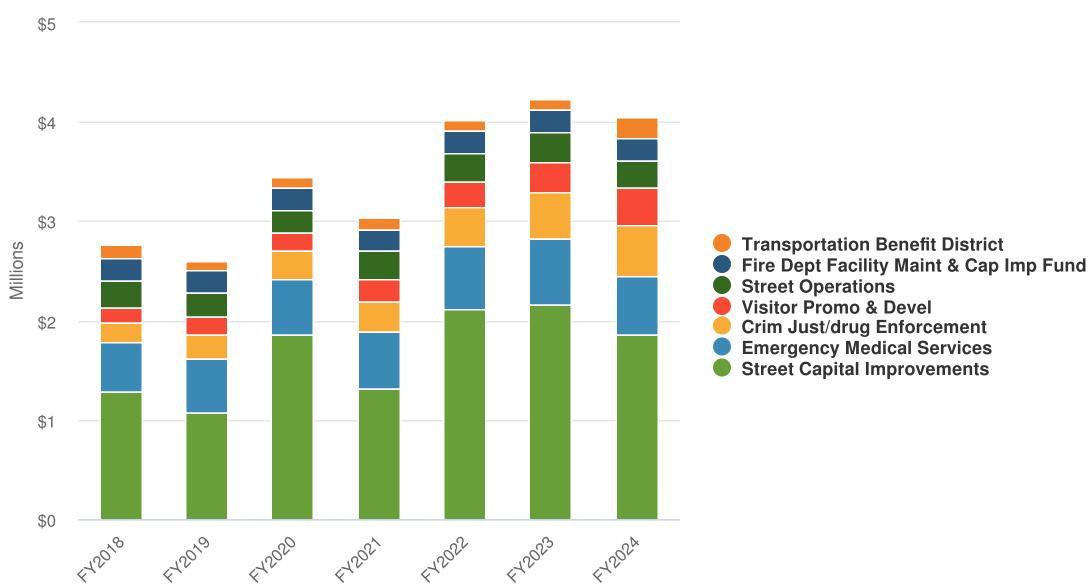


## Revenue by Fund

### 2024 Revenue by Fund - Special Revenue Funds



### Budgeted and Historical 2024 Revenue by Fund - Special Revenue Funds



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
<b>Street Operations</b>					
Beginning Fund Balance - Reserved	\$0	\$0	\$61,520	\$0	-52%
Beginning Fund Balance - Restricted	\$10,695	\$41,254	\$0	\$26,936	0%
Public Assistance Grant (FEMA thru St Military Dept)	\$201	\$0	\$0	\$0	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Multi - Modal Transpo	\$6,812	\$6,981	\$6,910	\$7,110	0%
Gas Tax	\$90,718	\$93,388	\$96,733	\$95,102	0%
Gas Tax - Increased ESSB 5987	\$5,961	\$6,108	\$6,059	\$6,222	0%
Other Planning & Development (ROW Permits)	\$19,396	\$14,736	\$20,000	\$18,000	0%
Other Miscellaneous Revenue	\$0	\$518	\$0	\$0	0%
Sale of Fixed Asset - Street Vacation	\$0	\$7,000	\$0	\$0	0%
T.I. - from 001 General Fund	\$30,500	\$500	\$500	\$0	0%
T.I. - from 102 Arterial Street	\$0	\$4,500	\$4,500	\$4,500	0%
T.I. - from 102 Street Capital Improvements	\$24,000	\$0	\$0	\$0	0%
T.I. - from 103 TBD Maintenance	\$60,000	\$65,000	\$65,000	\$155,000	0%
T.I. - from 103 TBD Project Payment to City Street Cap Imp	\$40,000	\$45,000	\$40,000	\$40,000	12.5%
<b>Total Street Operations:</b>	<b>\$288,283</b>	<b>\$284,984</b>	<b>\$301,222</b>	<b>\$352,870</b>	<b>-9%</b>
<b>Street Capital Improvements</b>					
Beginning Fund Balance - Reserved	\$0	\$0	\$1,078,975	\$903,297	-16.3%
Beginning Fund Balance - Restricted	\$688,660	\$868,394	\$0	\$0	0%
ARPA Funds	\$0	\$0	\$40,000	\$0	-100%
TIB 112th Street Project	\$35,482	\$485,305	\$0	\$0	0%
TIB - Hinkleman Pavement Pres.	\$0	\$0	\$232,648	\$132,648	-43%
TIB - Main Street (River to SR 410)	\$0	\$0	\$196,103	\$196,103	0%
TIB - West Mason (Naches to Hinkleman)	\$0	\$0	\$306,000	\$306,000	0%
TIB - Naches Street	\$8,744	\$0	\$0	\$0	0%
TIB - River Ave. - Post Office to Main St.	\$205,869	\$0	\$0	\$0	0%
Pierce County Contribution	\$100,000	\$0	\$0	\$0	0%
Investment Interest	\$348	\$6,602	\$5,100	\$21,300	317.6%
T.I. - 101 Street Operations (TBD)	\$0	\$3,000	\$0	\$0	0%
Street Impact Fees	\$268,260	\$753,963	\$300,000	\$300,000	0%
<b>Total Street Capital Improvements:</b>	<b>\$1,307,363</b>	<b>\$2,117,264</b>	<b>\$2,158,826</b>	<b>\$1,859,348</b>	<b>-13.9%</b>
<b>Transportation Benefit District</b>					
Beginning Fund Balance - Reserved	\$0	\$0	\$1,144	\$2,644	131.1%
Beginning Fund Balance - Restricted	\$3,628	\$8,892	\$0	\$0	0%
TBD Vehicle Fees	\$105,465	\$102,353	\$106,500	\$207,000	94.4%
<b>Total Transportation Benefit District:</b>	<b>\$109,092</b>	<b>\$111,244</b>	<b>\$107,644</b>	<b>\$209,644</b>	<b>94.8%</b>
<b>Emergency Medical Services</b>					
Beginning Fund Balance - Reserved	\$0	\$0	\$231,693	\$0	-100%
Beginning Fund Balance - Restricted	\$201,977	\$217,430	\$0	\$154,553	N/A
EMS Levy Taxes	\$285,529	\$297,884	\$318,719	\$334,822	5.1%
ARPA Funds	\$0	\$15,395	\$0	\$0	0%
GEMT Payment Program	\$0	\$15,058	\$0	\$0	0%



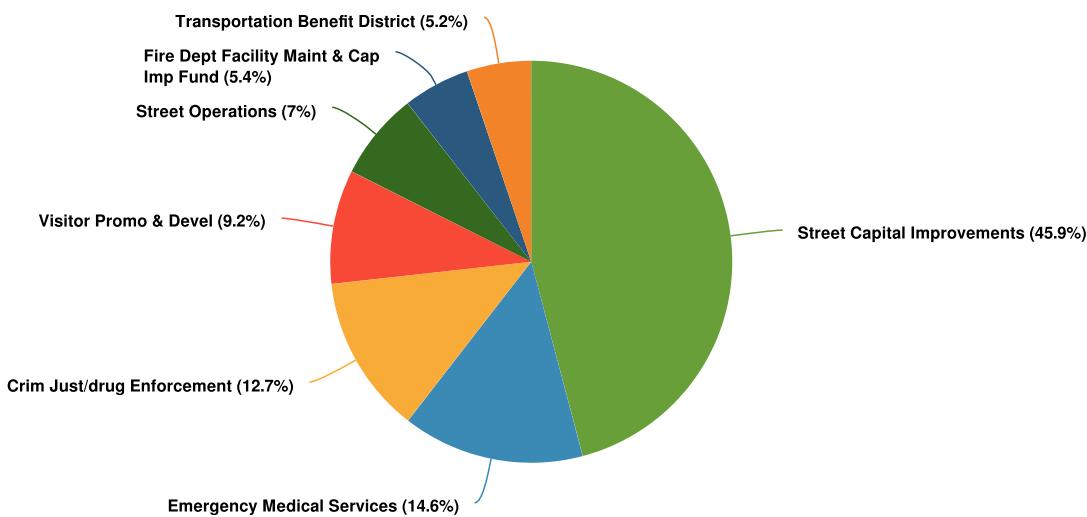
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Public Assistance Grant (FEMA thru St Military Dept)	\$3,235	\$0	\$0	\$0	0%
Dept of Health Ems Trauma Care	\$1,260	\$1,125	\$1,300	\$1,500	15.4%
Dept of Labor & Industries Grant	\$0	\$9,182	\$0	\$0	0%
EMS Transport Fees	\$53,313	\$35,985	\$60,000	\$55,000	-8.3%
ALS & Transport Subsidy	\$22,473	\$35,703	\$27,000	\$30,000	11.1%
CPR & First Aid Class Fees	\$3,215	\$2,170	\$3,000	\$3,300	10%
EMT Class Registration Fees	\$1,110	\$3,000	\$3,500	\$3,500	0%
Investment Interest	\$156	\$2,276	\$2,100	\$6,500	209.5%
Donations & Contributions	\$3,225	\$2,720	\$25,500	\$3,000	-88.2%
Contribs&donates DR Brooks	\$50	\$0	\$0	\$0	0%
Contrib&donate Bike Helmets/Life Vests	\$745	\$30	\$100	\$100	0%
Other Miscellaneous Revenue	\$8,679	\$0	\$0	\$0	0%
<b>Total Emergency Medical Services:</b>	<b>\$584,967</b>	<b>\$637,959</b>	<b>\$672,912</b>	<b>\$592,275</b>	<b>-12%</b>
<b>Crim Just/drug Enforcement</b>					
Beginning Fund Balance - Reserved	\$0	\$0	\$318,723	\$0	-100%
Beginning Fund Balance - Restricted	\$178,766	\$243,086	\$0	\$377,798	N/A
Local Sales Tax-Crim Just Fund	\$117,595	\$127,289	\$127,650	\$127,650	0%
Crim Jus - Pop	\$1,669	\$1,822	\$1,913	\$2,110	10.3%
Crim Just - Spec Programs	\$5,943	\$6,459	\$6,750	\$7,500	11.1%
Dui - Cities	\$831	\$607	\$500	\$350	-30%
Restitution	\$0	\$0	\$600	\$300	-50%
Investment Interest	\$153	\$2,474	\$2,150	\$0	-100%
<b>Total Crim Just/drug Enforcement:</b>	<b>\$304,957</b>	<b>\$381,735</b>	<b>\$458,286</b>	<b>\$515,708</b>	<b>12.5%</b>
<b>Fire Dept Facility Maint &amp; Cap Imp Fund</b>					
Beginning Fund Balance - Reserved	\$0	\$0	\$216,656	\$0	-100%
Beginning Fund Balance - Committed	\$207,364	\$212,744	\$0	\$204,353	N/A
Fire Contract/rainier School	\$8,485	\$8,485	\$8,485	\$9,334	10%
Investment Interest	\$50	\$804	\$700	\$0	-100%
Fire Station Facility Rental	\$3,000	\$5,200	\$0	\$4,000	N/A
<b>Total Fire Dept Facility Maint &amp; Cap Imp Fund:</b>	<b>\$218,899</b>	<b>\$227,233</b>	<b>\$225,841</b>	<b>\$217,687</b>	<b>-3.6%</b>
<b>Visitor Promo &amp; Devel</b>					
Beginning Fund Balance - Reserved	\$0	\$0	\$251,483	\$0	-100%
Beginning Fund Balance - Restricted	\$168,942	\$203,252	\$0	\$304,914	N/A
Hotel/Motel Lodging	\$23,780	\$29,570	\$27,000	\$32,000	18.5%
Hotel/Motel Stadium	\$23,780	\$29,570	\$27,000	\$32,000	18.5%
Investment Interest	\$68	\$1,098	\$1,000	\$3,300	230%
Contributions & Donations	\$0	\$0	\$250	\$150	-40%
Veteran's Brick Orders	\$200	\$50	\$250	\$150	-40%
Miscellaneous Revenue	\$0	\$791	\$0	\$0	0%
<b>Total Visitor Promo &amp; Devel:</b>	<b>\$216,770</b>	<b>\$264,330</b>	<b>\$306,983</b>	<b>\$372,514</b>	<b>21.3%</b>



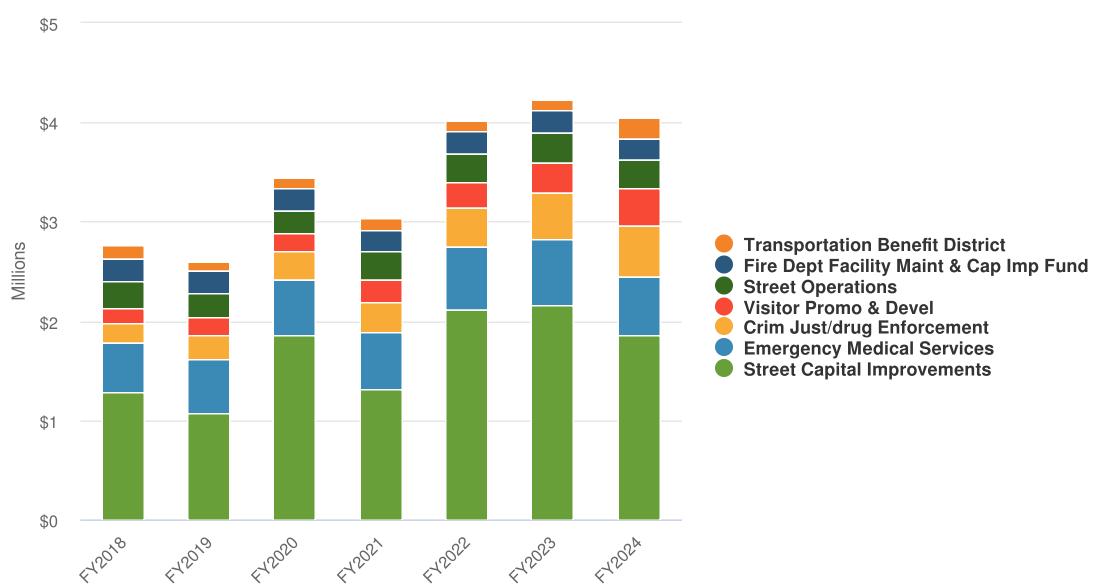
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Total:	\$3,030,331	\$4,024,750	\$4,231,714	\$4,120,046	-4.5%

## Expenditures by Fund - Special Revenue Funds

### 2024 Expenditures by Fund - Special Revenue Funds



### Budgeted and Historical 2024 Expenditures by Fund - Special Revenue Funds



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Street Operations	\$288,283	\$284,984	\$301,222	\$352,870	-5.5%
Street Capital Improvements	\$1,307,363	\$2,117,264	\$2,158,826	\$1,859,348	-13.9%
Transportation Benefit District	\$109,092	\$111,244	\$107,644	\$209,644	94.8%
Emergency Medical Services	\$584,967	\$637,959	\$672,912	\$592,275	-12%
Crim Just/drug Enforcement	\$304,957	\$381,735	\$458,286	\$515,708	12.5%
Fire Dept Facility Maint & Cap Imp Fund	\$218,899	\$227,233	\$225,841	\$217,687	-3.6%
Visitor Promo & Devel	\$216,770	\$264,330	\$306,983	\$372,514	21.3%
<b>Total:</b>	<b>\$3,030,331</b>	<b>\$4,024,750</b>	<b>\$4,231,714</b>	<b>\$4,120,046</b>	<b>-4.3%</b>





## Street Operations

The Street Operations fund accounts for the maintenance and operation of the City's streets, sidewalks, and crosswalks. The struggle to fund transportation maintenance and improvements is mainly caused by its volatile funding source of motor vehicle fuel tax (fuel tax). Fuel taxes in Washington are assessed as cents per gallon, so fuel tax revenue depends on the number of gallons sold, not the dollar value of the sales. Since peaking in 2003, the City had experienced over a 30% drop in revenue due to initiatives and lower tax distributions. Lower distributions in recent years are due to the continuing trend of telecommuting and most recently, the increased prices per gallon. Fuel tax revenue dropped 15 percent between 2019 and 2020, but with employees that returned to the work site and travel increasing fuel tax revenue rebounded for 2021 with an increase of 16% over 2020. Since then, revenue has leveled out again, and 2024 is actually projected to decrease from 2023 by 1.2 percent.

In 2015, the State legislature adopted 2ESSB-5987, which allowed counties, cities, and towns to receive a share of the multi-modal funds and the increase in fuel tax because of the legislation. This additional fuel tax generates about \$6,100 per year.

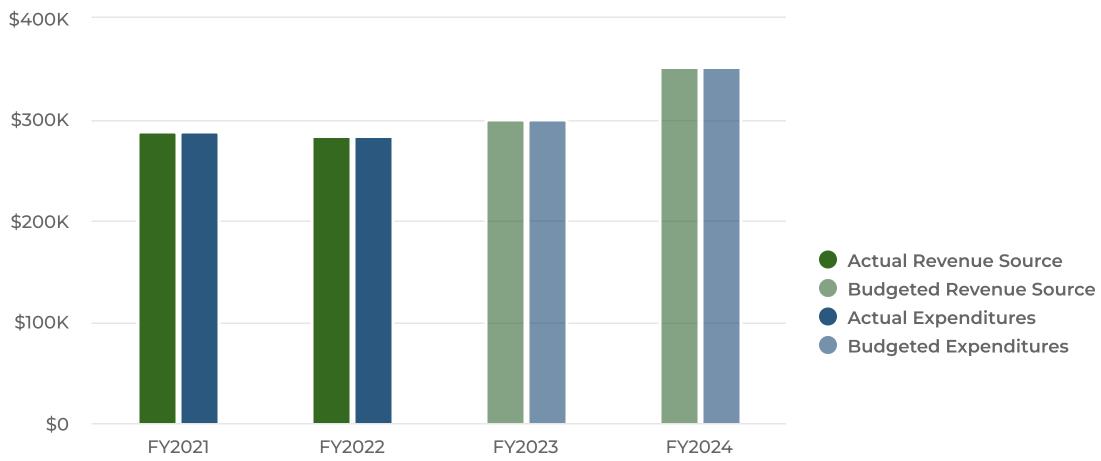
Street operations continue to have ever-increasing operational needs despite the revenue shortfalls. The ongoing addition of new streetlights on upgraded roadway reconstruction projects and new residential developments continue to increase the budget.

In 2024, \$195,000 is proposed to be transferred-in from the Transportation Benefit District Fund, of which \$155,000 supports street operations and maintenance and \$40,000 supports capital transportation projects such as sidewalk improvements or local match for larger roadway improvements.

## Summary

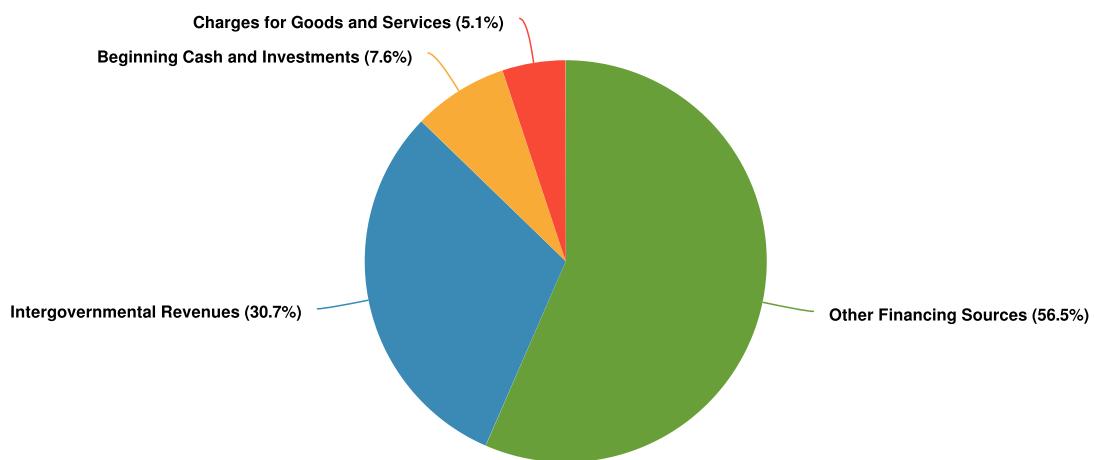
The City of Buckley is projecting \$352.87K of revenue in FY2024, which represents a 17.1% increase over the prior year. Budgeted expenditures are projected to increase by 17.1% or \$51.65K to \$352.87K in FY2024.



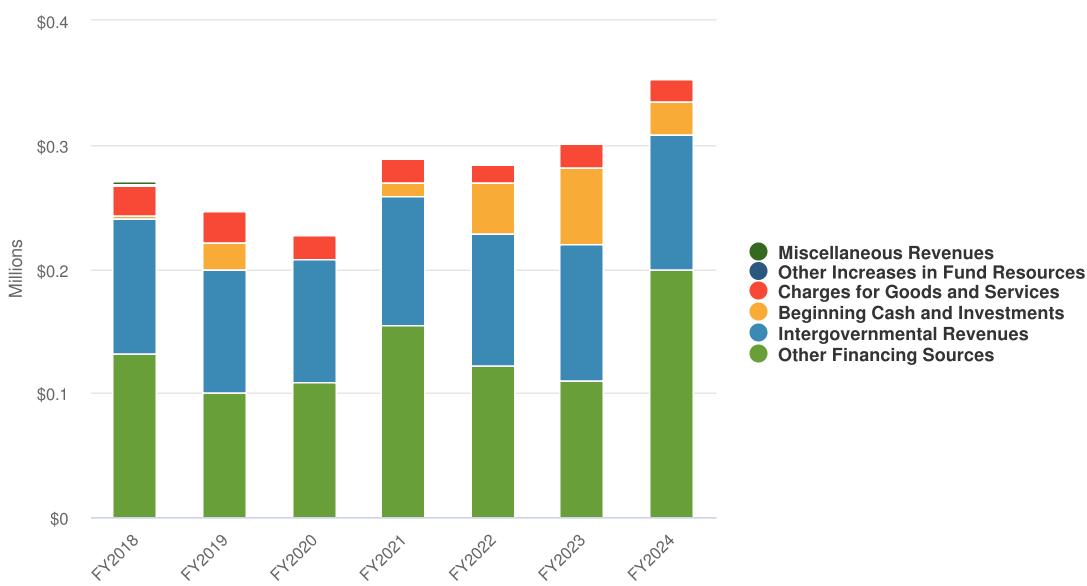


## Revenues by Source - Street Operations

### 2024 Revenues by Source - Street Operations



## Budgeted and Historical 2024 Revenues by Source - Street Operations

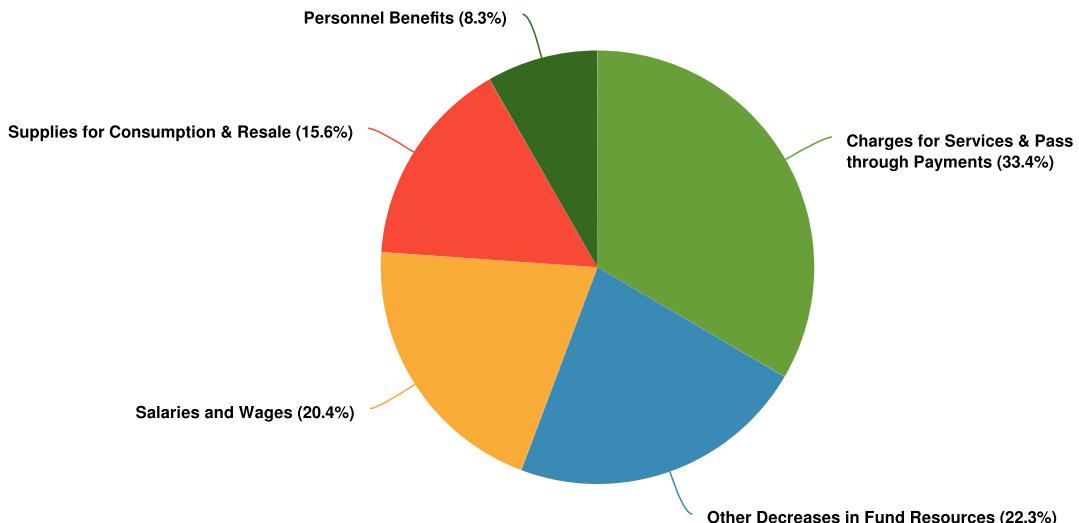


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$10,695	\$41,254	\$61,520	\$61,520	\$26,936	-56.2%
Intergovernmental Revenues	\$103,692	\$106,477	\$109,702	\$103,536	\$108,434	-1.2%
Charges for Goods and Services	\$19,396	\$14,736	\$20,000	\$17,500	\$18,000	-10%
Miscellaneous Revenues	\$0	\$518	\$0	\$0	\$0	0%
Other Financing Sources	\$154,500	\$122,000	\$110,000	\$110,000	\$199,500	81.4%
<b>Total Revenue Source:</b>	<b>\$288,283</b>	<b>\$284,984</b>	<b>\$301,222</b>	<b>\$292,556</b>	<b>\$352,870</b>	<b>17.1%</b>

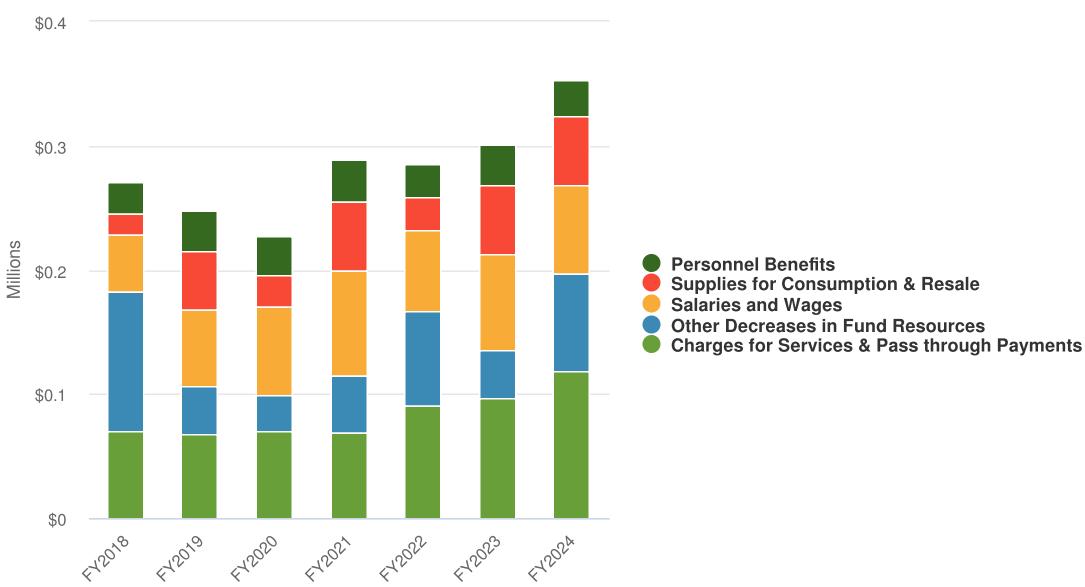


## Expenditures by Expense Type - Street Operations

### Budgeted Expenditures by Expense Type - Street Operations



### Budgeted and Historical Expenditures by Expense Type - Street Operations



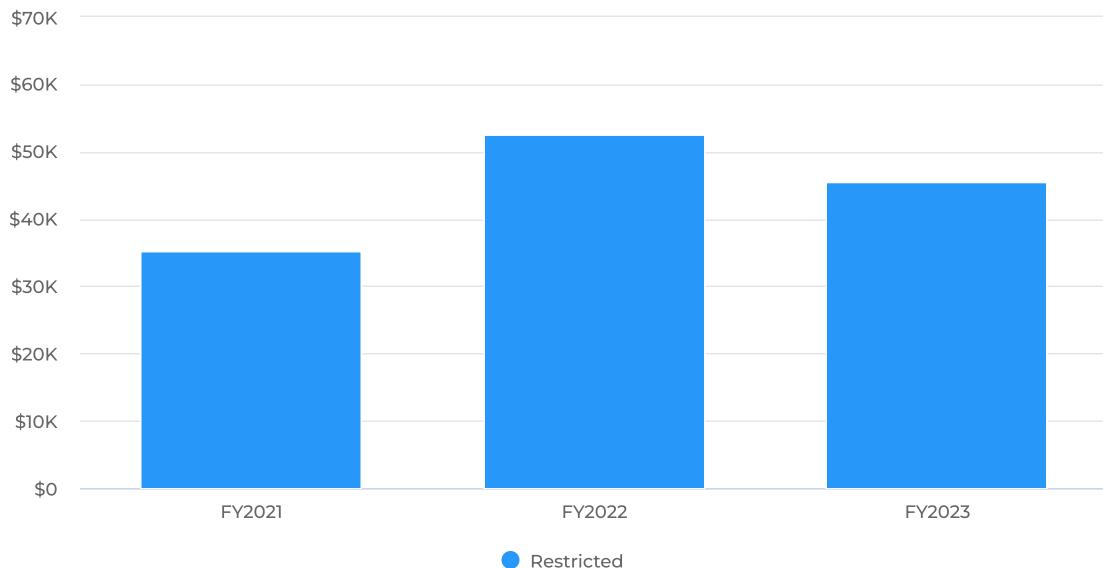
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$46,020	\$75,435	\$38,892	\$38,686	\$78,683	102.3%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Salaries and Wages	\$84,209	\$66,029	\$76,759	\$67,000	\$71,924	-6.3%
Personnel Benefits	\$32,885	\$26,805	\$32,846	\$25,970	\$29,288	-10.8%
Supplies for Consumption & Resale	\$55,920	\$25,599	\$56,000	\$50,000	\$55,000	-1.8%
Charges for Services & Pass through Payments	\$69,249	\$91,117	\$96,725	\$110,900	\$117,975	22%
<b>Total Expense Objects:</b>	<b>\$288,283</b>	<b>\$284,984</b>	<b>\$301,222</b>	<b>\$292,556</b>	<b>\$352,870</b>	<b>17.1%</b>

## Fund Balance

### Projections



Financial Summary	FY2023
<b>Fund Balance</b>	—
Restricted	\$53,215
<b>Total Fund Balance:</b>	<b>\$53,215</b>



Arterial revenue historically is limited to revenue received from grants, transportation impact fees from new development, and operating transfers from the General Fund and Street Operating Fund 101 for capital projects.



## Street Capital Improvements

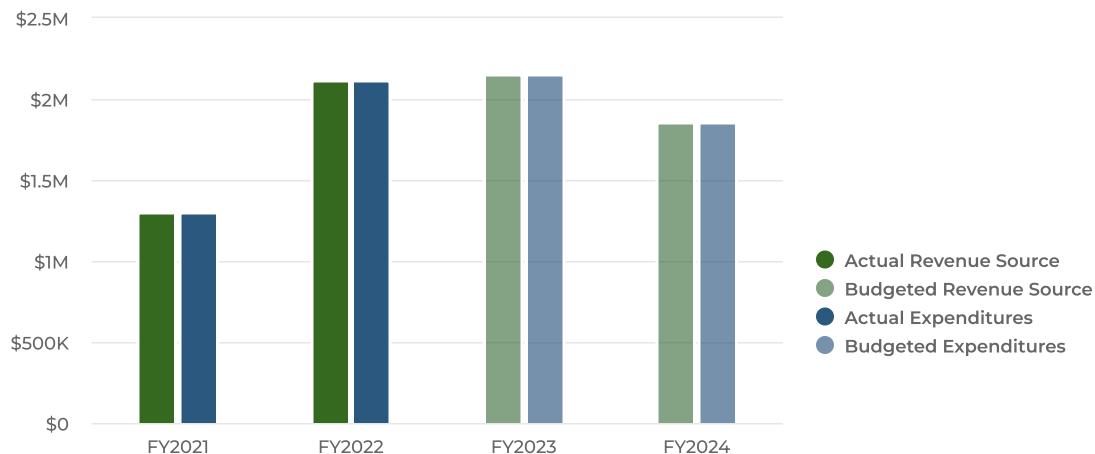
In 2024, staff is recommending the following Street Capital Improvement Projects:

- *Main Street- River Ave to SR 410 (pedestrian crossing)*
- *West Mason Avenue Overlay Design - Hinkleman Extension Road to Naches Street (If successful with TIB Grant)*
- *Spruce Street from Mason Ave to Main Street- Design Only*
- *SR 410 Corridor Study (If successful with the SS4A grant)*

## Summary

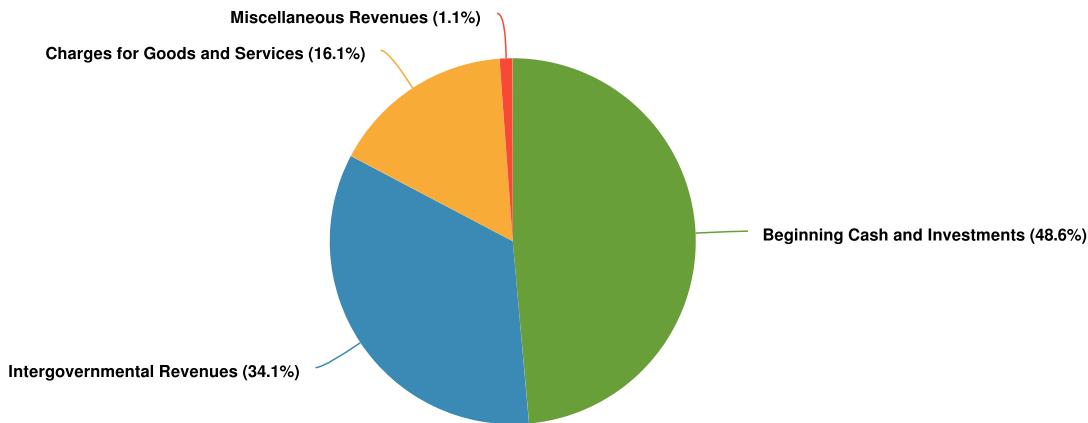
The City of Buckley is projecting \$1.86M of revenue in FY2024, which represents a 13.9% decrease over the prior year.

Budgeted expenditures are projected to decrease by 13.9% or \$299.48K to \$1.86M in FY2024.

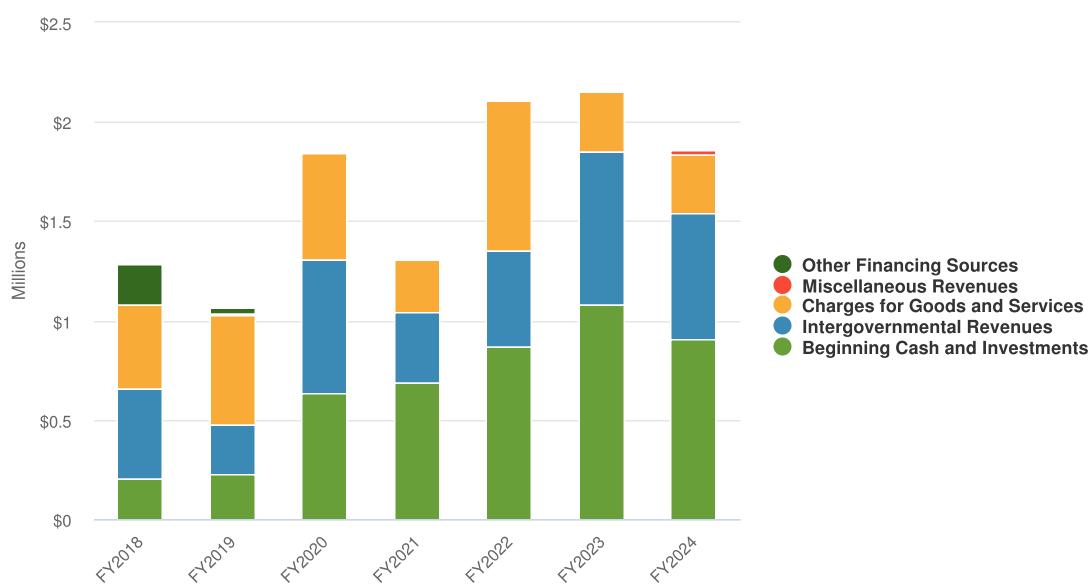


## Revenues by Source - Street Capital Improvements

### 2024 Revenues by Source - Street Capital Improvements



### Budgeted and Historical 2024 Revenues by Source - Street Capital Improvements



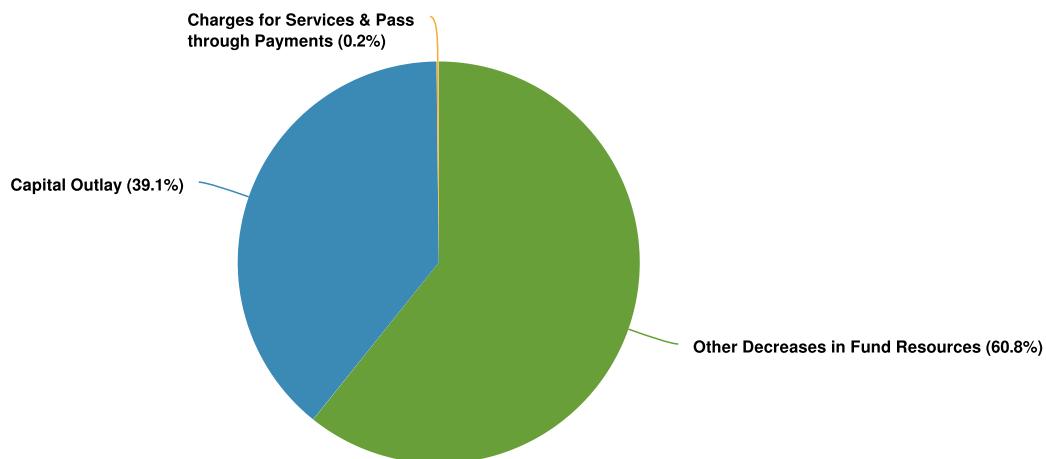
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$688,660	\$868,394	\$1,078,975	\$1,078,975	\$903,297	-16.3%
Intergovernmental Revenues	\$350,095	\$485,305	\$774,751	\$100,000	\$634,751	-18.1%



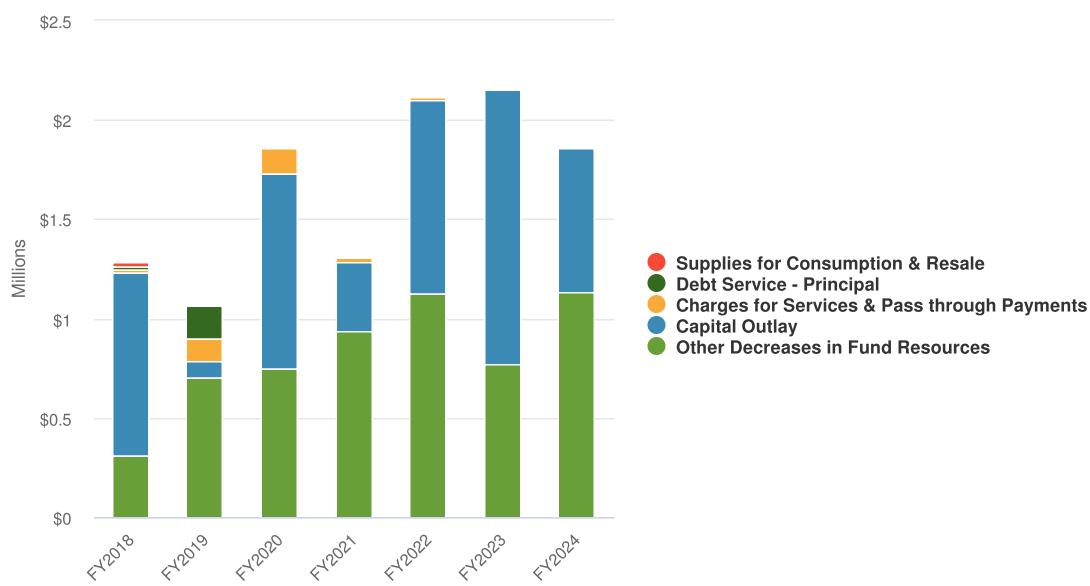
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Charges for Goods and Services	\$268,260	\$753,963	\$300,000	\$390,000	\$300,000	0%
Miscellaneous Revenues	\$348	\$6,602	\$5,100	\$21,100	\$21,300	317.6%
Other Financing Sources	\$0	\$3,000	\$0	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$1,307,363</b>	<b>\$2,117,264</b>	<b>\$2,158,826</b>	<b>\$1,590,075</b>	<b>\$1,859,348</b>	<b>-13.9%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type - Street Capital Improvements



## Budgeted and Historical Expenditures by Expense Type - Street Capital Improvements

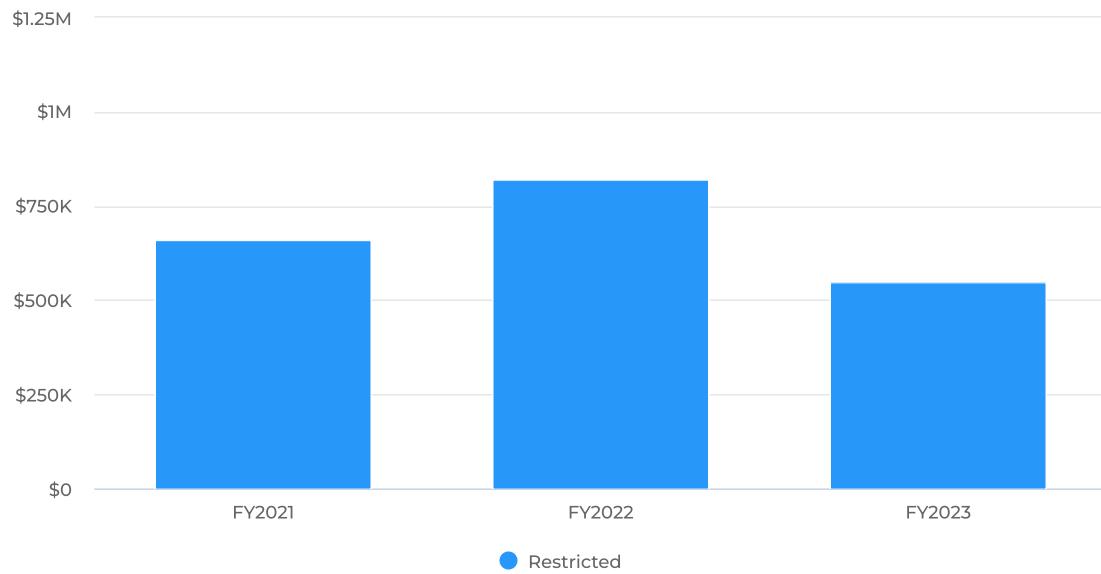


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$937,415	\$1,127,886	\$767,054	\$955,235	\$1,129,585	47.3%
Charges for Services & Pass through Payments	\$23,123	\$16,323	\$9,625	\$9,774	\$3,000	-68.8%
Capital Outlay	\$346,825	\$973,056	\$1,382,147	\$625,066	\$726,763	-47.4%
<b>Total Expense Objects:</b>	<b>\$1,307,363</b>	<b>\$2,117,264</b>	<b>\$2,158,826</b>	<b>\$1,590,075</b>	<b>\$1,859,348</b>	<b>-13.9%</b>



## Fund Balance

### Projections



Financial Summary	FY2023
<b>Fund Balance</b>	—
Restricted	\$720,590
<b>Total Fund Balance:</b>	<b>\$720,590</b>





## Transportation Benefit District

The Transportation Benefit District (TBD) vehicle fee has been critical to the City's operation, maintenance, and capital improvement of the City's transportation network. In November 2012, the Buckley City Council adopted Ordinance No. 13-12 establishing a citywide Transportation Benefit District for the construction, reconstruction, preservation, and maintenance of the City's streets and related infrastructure consistent with Chapter 36.73 RCW, to protect the City's long term investments in that infrastructure, to reduce the risk of transportation facility failures and improve safety, to continue optimal performance of the infrastructure over time, and to avoid more expensive infrastructure replacements in the future.

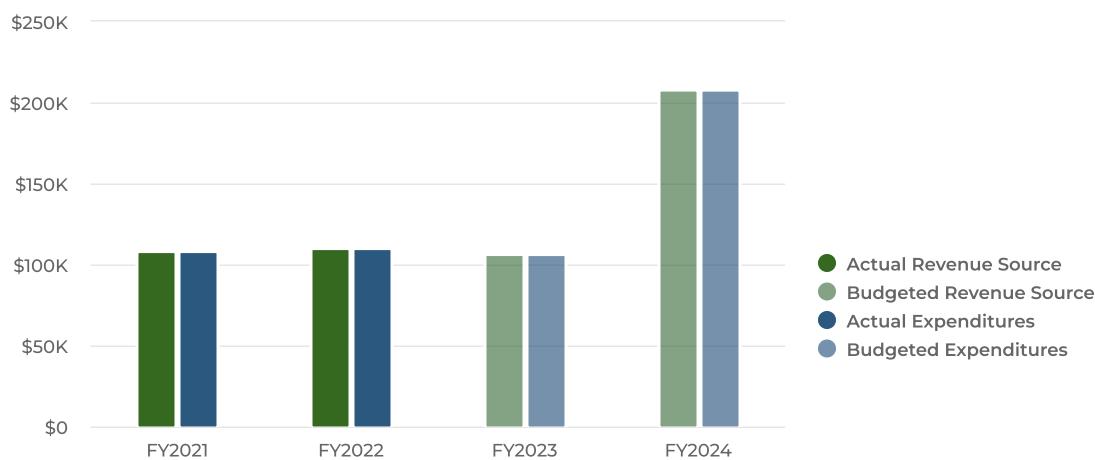
On July 30, 2013, the City TBD established an annual vehicle fee in the amount of \$20 for the purposes of ongoing transportation improvements that preserve and maintain the transportation infrastructure of the City of Buckley, consistent with Chapter 36.73 RCW.

In April 2016, the City Council passed Ordinance No. 10-2016 assuming the rights, powers, functions, and obligations of the TBD because such assumption would provide for more efficient administration of transportation maintenance and improvement funds previously authorized to be collected and expended by the District.

The 2024 TBD budget anticipates revenue from vehicle fees and a Councilmanic sales tax increase of 0.1%.

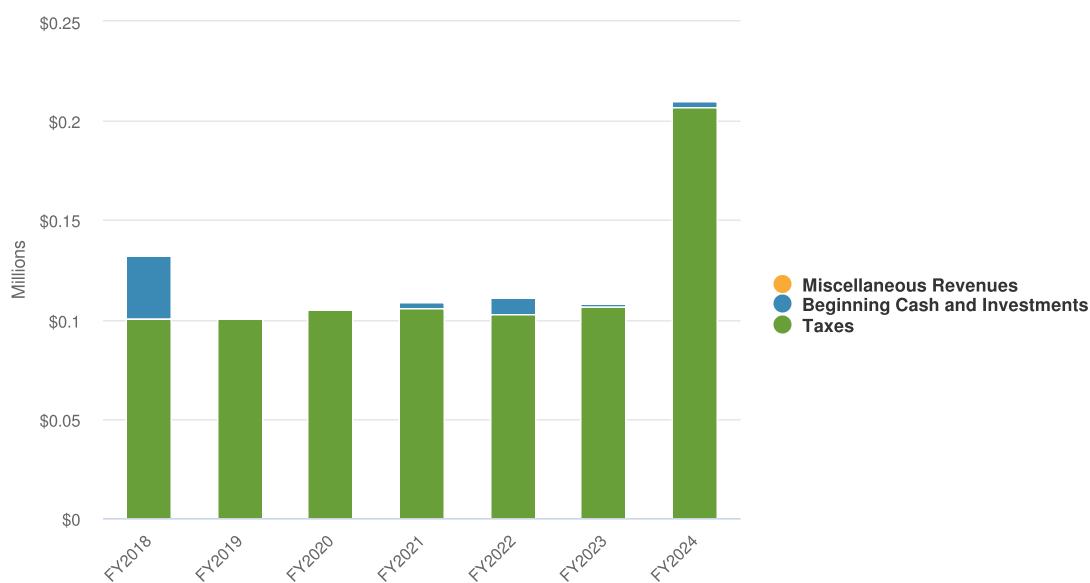
## Summary

The City of Buckley is projecting \$209.64K of revenue in FY2024, which represents a 94.8% increase over the prior year. Budgeted expenditures are projected to increase by 94.8% or \$102K to \$209.64K in FY2024.



## Revenues by Source - Transportation Benefit District

### Budgeted and Historical 2024 Revenues by Source - Transportation Benefit District

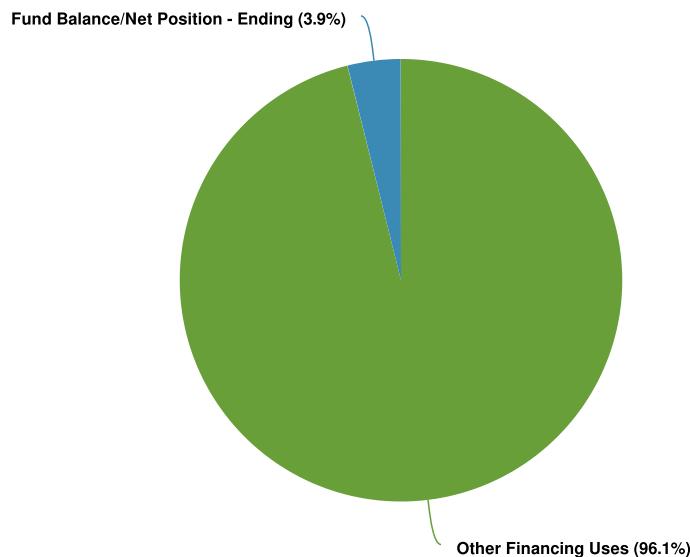


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$3,628	\$8,892	\$1,144	\$1,144	\$2,644	131.1%
Taxes	\$105,465	\$102,353	\$106,500	\$106,500	\$207,000	94.4%
<b>Total Revenue Source:</b>	<b>\$109,092</b>	<b>\$111,244</b>	<b>\$107,644</b>	<b>\$107,644</b>	<b>\$209,644</b>	<b>94.8%</b>

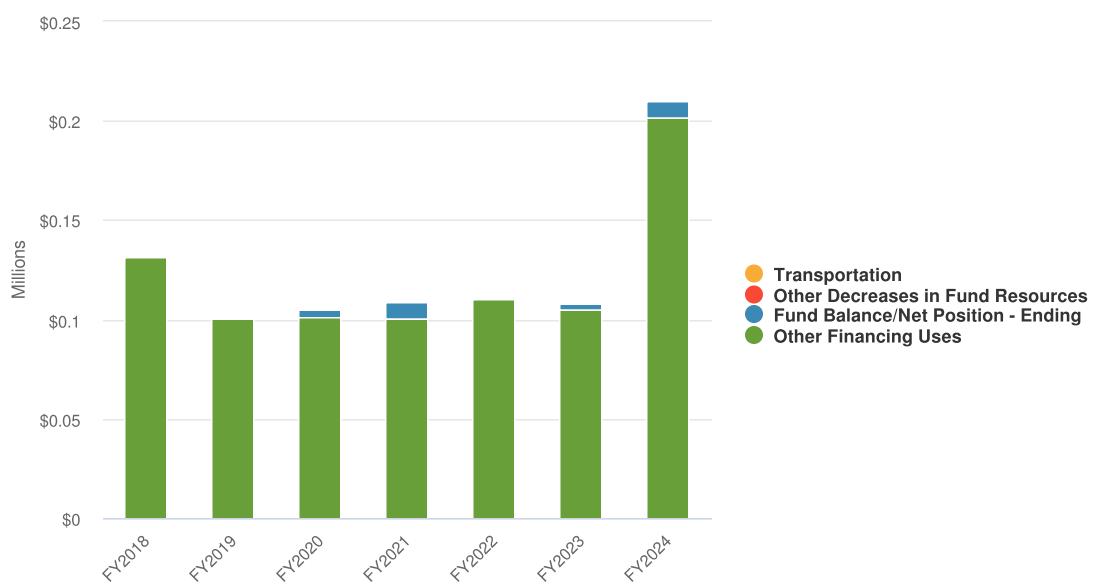


## Expenditures by Function - Transportation Benefit District

### Budgeted Expenditures by Function - Transportation Benefit District



### Budgeted and Historical Expenditures by Function - Transportation Benefit District



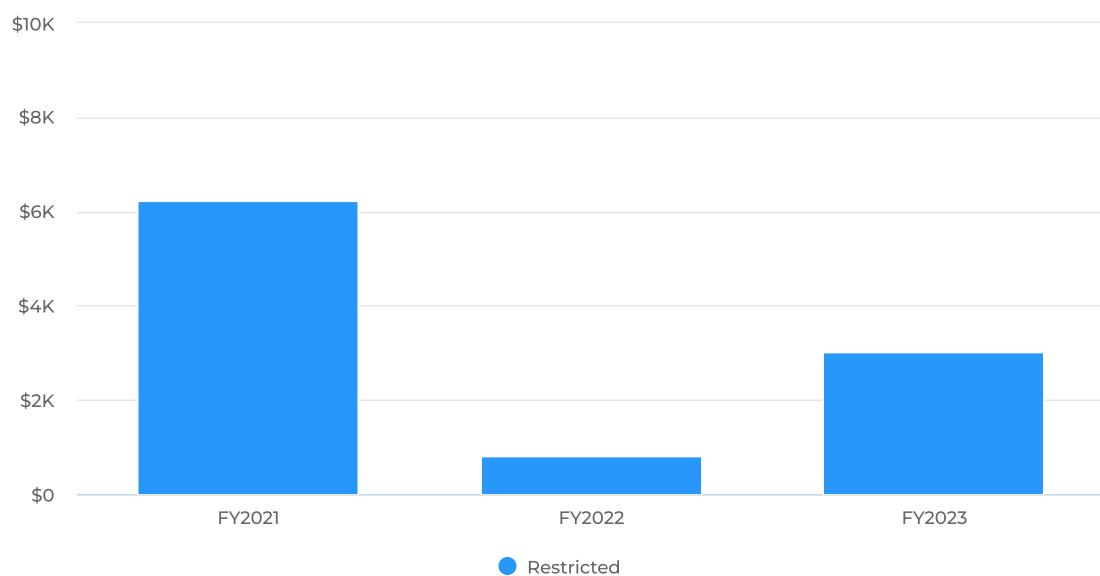
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Expenditures						
Fund Balance/Net Position - Ending	\$8,892	\$1,144	\$2,644	\$2,644	\$8,170	209%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Transportation	\$101	\$0	\$0	\$0	\$0	0%
Other Financing Uses	\$100,100	\$110,100	\$105,000	\$105,000	\$201,474	91.9%
<b>Total Expenditures:</b>	<b>\$109,092</b>	<b>\$111,244</b>	<b>\$107,644</b>	<b>\$107,644</b>	<b>\$209,644</b>	<b>94.8%</b>

## Fund Balance

### Projections



Financial Summary		FY2023
<b>Fund Balance</b>		—
Restricted		\$4,312
<b>Total Fund Balance:</b>		<b>\$4,312</b>



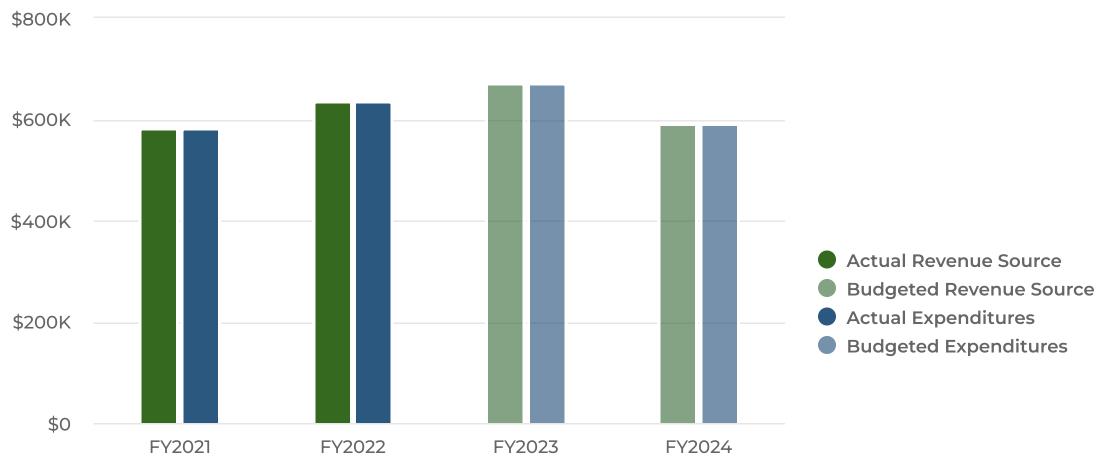


## Emergency Medical Services (EMS)

The Emergency Medical Services (EMS) Fund (105) budget is derived from the EMS Levy and funds the maintenance and operation of all EMS and Rescue activities. Combined with portions of the Fire Control Budget, it funds the salary & benefits for the Fire Chief, Assistant Fire Chief, Full-Time Firefighter, Recruitment and Retention Coordinator, and Part-Time Administrative Assistant. Beginning in 2024 it will also fund 15% of the new Full Time Firefighter. Fire Control and EMS each fund 50% of Volunteer Firefighter Stipend and dispatch services. The 2024 EMS budget represents a 17.7% increase from 2023. Noticeable increases are in the salaries and benefits for 15% the new Firefighter position. In 2024 the City will pursue a EMS Levy Lid Lift to sustain the new position.

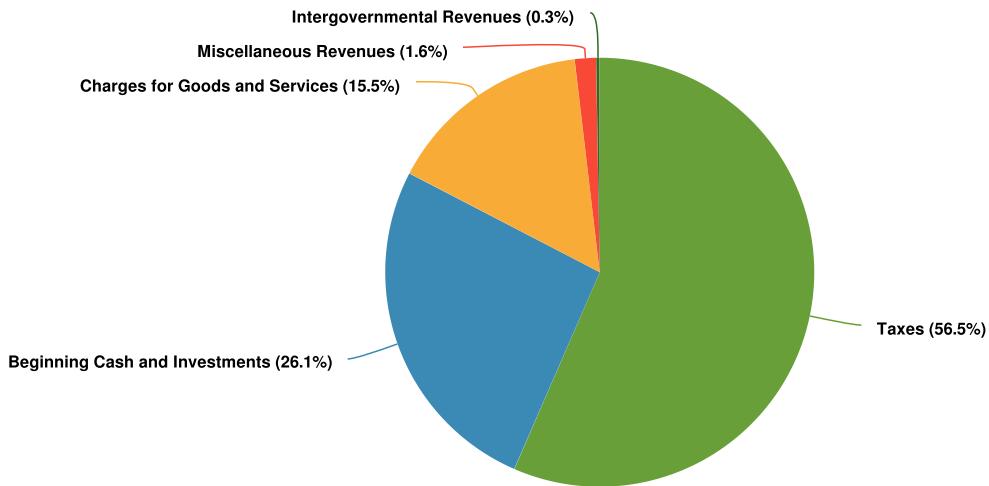
### Summary

The City of Buckley is projecting \$592.28K of revenue in FY2024, which represents a 12.0% decrease over the prior year. Budgeted expenditures are projected to decrease by 12.0% or \$80.64K to \$592.28K in FY2024.

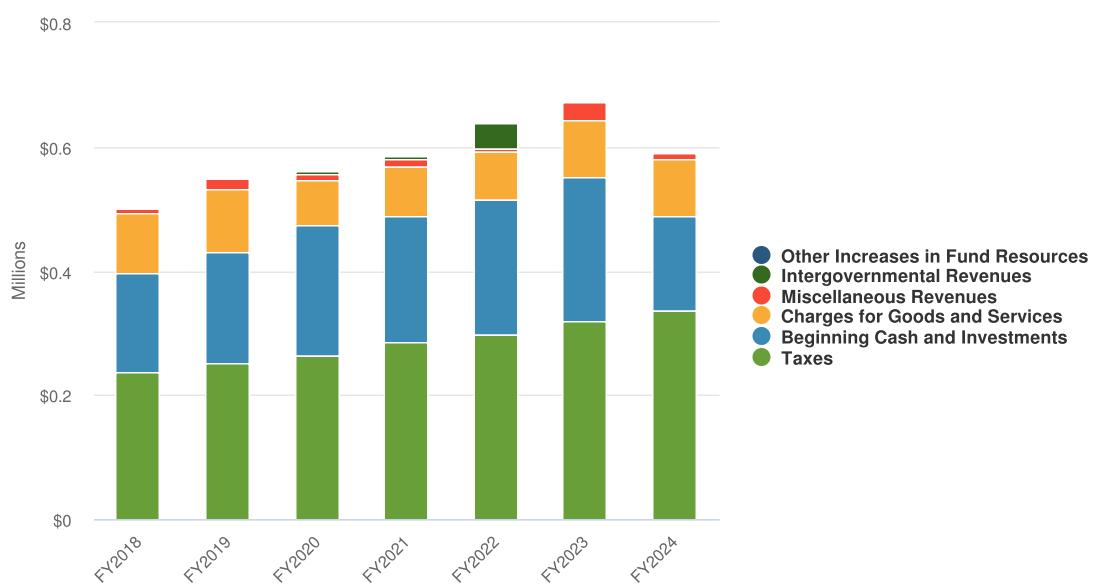


## Revenues by Source - EMS

### 2024 Revenues by Source - EMS



### Budgeted and Historical 2024 Revenues by Source - EMS



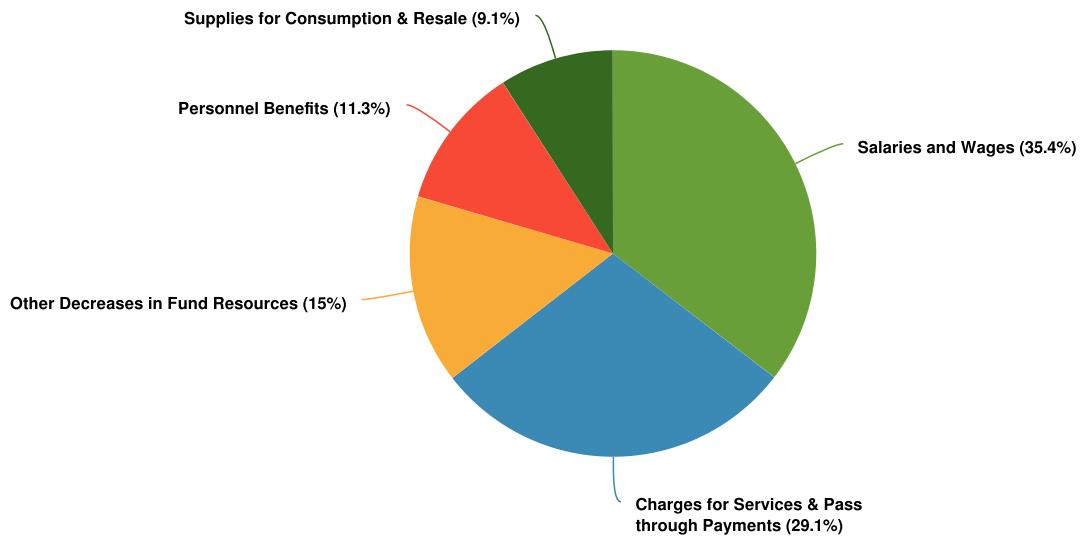
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source					
Beginning Cash and Investments	\$201,977	\$217,430	\$231,693	\$154,553	-33.3%
Taxes	\$285,529	\$297,884	\$318,719	\$334,822	5.1%
Intergovernmental Revenues	\$4,495	\$40,760	\$1,300	\$1,500	15.4%



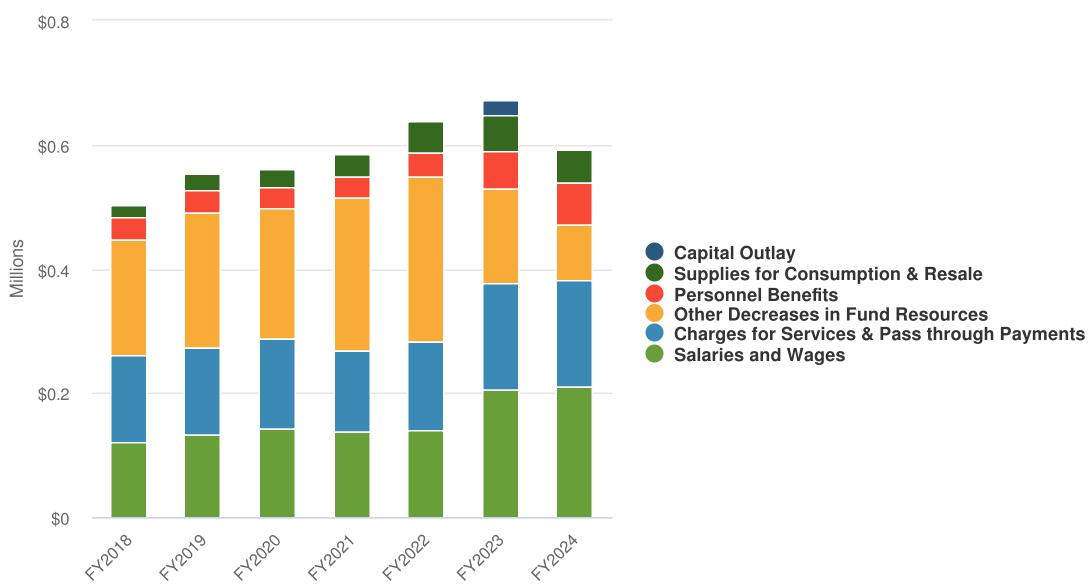
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Charges for Goods and Services	\$80,111	\$76,858	\$93,500	\$91,800	-1.8%
Miscellaneous Revenues	\$12,855	\$5,026	\$27,700	\$9,600	-65.3%
<b>Total Revenue Source:</b>	<b>\$584,967</b>	<b>\$637,959</b>	<b>\$672,912</b>	<b>\$592,275</b>	<b>-12%</b>

## Expenditures by Expense Type - EMS

### Budgeted Expenditures by Expense Type - EMS



## Budgeted and Historical Expenditures by Expense Type - EMS

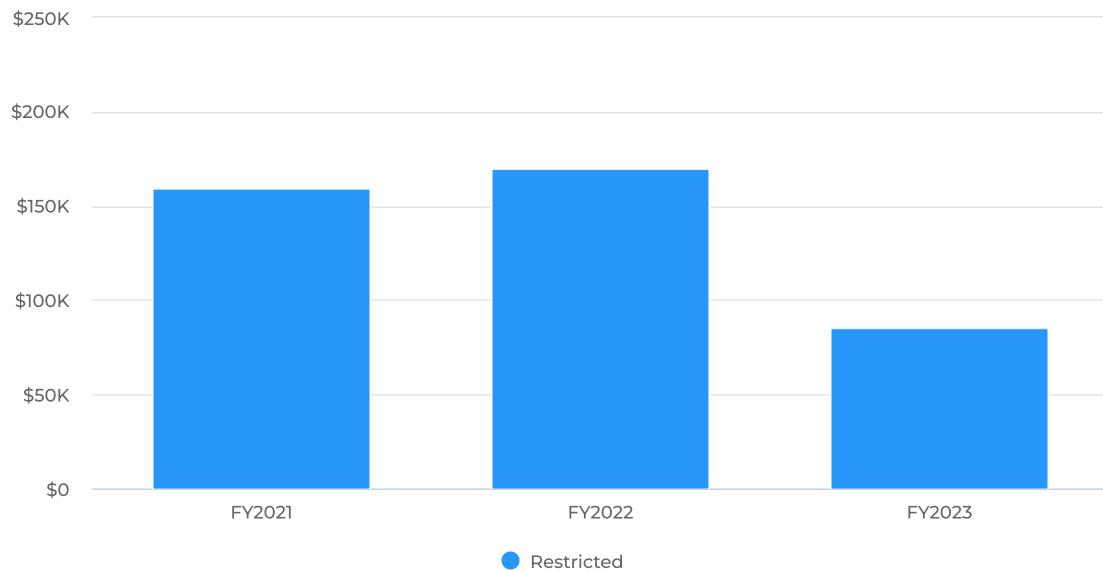


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$247,456	\$264,331	\$152,205	\$189,203	\$89,067	-41.5%
Salaries and Wages	\$137,465	\$140,639	\$204,882	\$163,000	\$209,858	2.4%
Personnel Benefits	\$32,825	\$38,219	\$60,230	\$43,685	\$67,125	11.4%
Supplies for Consumption & Resale	\$37,060	\$51,664	\$59,000	\$50,200	\$54,000	-8.5%
Charges for Services & Pass through Payments	\$130,160	\$143,106	\$171,595	\$150,178	\$172,225	0.4%
Capital Outlay	\$0	\$0	\$25,000	\$50,200	\$0	-100%
<b>Total Expense Objects:</b>	<b>\$584,967</b>	<b>\$637,959</b>	<b>\$672,912</b>	<b>\$646,466</b>	<b>\$592,275</b>	<b>-12%</b>



## Fund Balance

### Projections



Financial Summary	FY2023
<b>Fund Balance</b>	—
Restricted	\$116,117
<b>Total Fund Balance:</b>	<b>\$116,117</b>





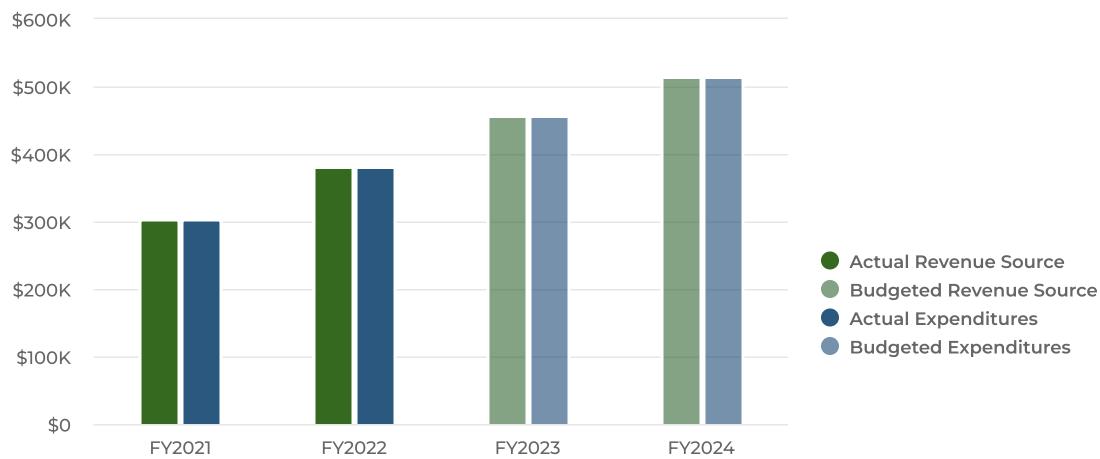
## Criminal Justice/Drug Enforcement Fund

The Criminal Justice Fund receives revenue from criminal justice sales tax. Revenue received in this fund are transferred to the Police Equipment Reserve Fund where all capital purchases will be accounted for moving forward.

### Summary

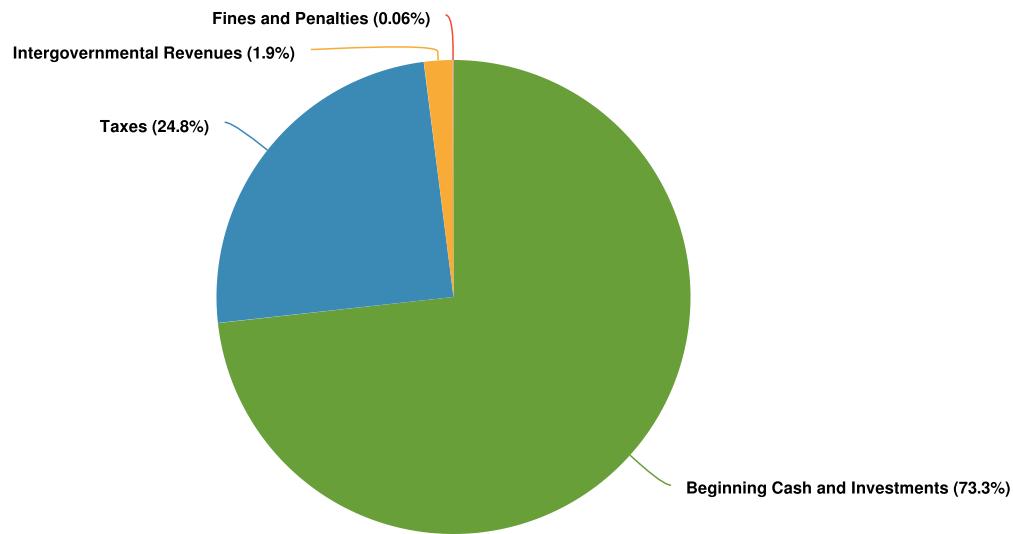
The City of Buckley is projecting \$515.71K of revenue in FY2024, which represents a 12.5% increase over the prior year.

Budgeted expenditures are projected to increase by 12.5% or \$57.42K to \$515.71K in FY2024.

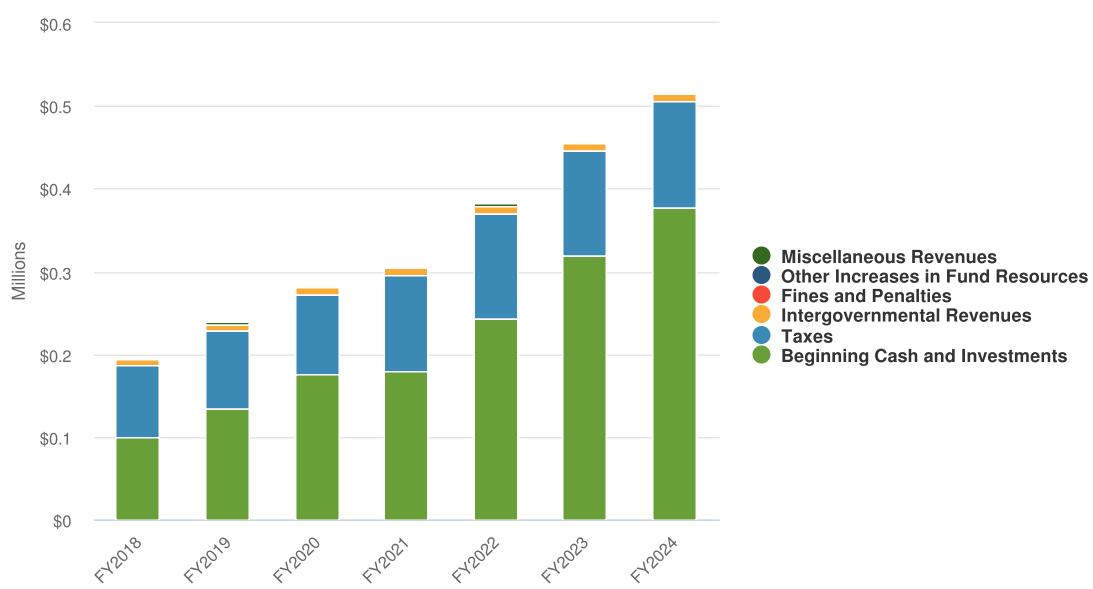


## Revenues by Source - Criminal Justice/Drug Enforcement Fund

### 2024 Revenues by Source - Criminal Justice/Drug Enforcement Fund



### Budgeted and Historical 2024 Revenues by Source - Criminal Justice/Drug Enforcement Fund



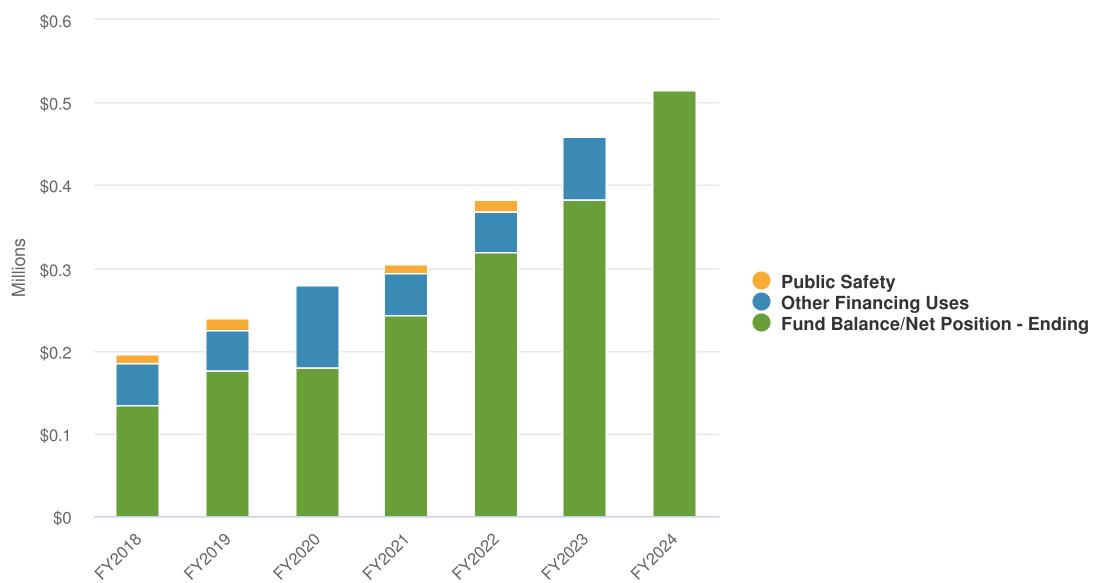
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$178,766	\$243,086	\$318,723	\$318,723	\$377,798	18.5%
Taxes	\$117,595	\$127,289	\$127,650	\$125,000	\$127,650	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Intergovernmental Revenues	\$8,443	\$8,887	\$9,163	\$9,075	\$9,960	8.7%
Fines and Penalties	\$0	\$0	\$600	\$0	\$300	-50%
Miscellaneous Revenues	\$153	\$2,474	\$2,150	\$7,500	\$0	-100%
<b>Total Revenue Source:</b>	<b>\$304,957</b>	<b>\$381,735</b>	<b>\$458,286</b>	<b>\$460,298</b>	<b>\$515,708</b>	<b>12.5%</b>

## Expenditures by Function - Criminal Justice/Drug Enforcement Fund

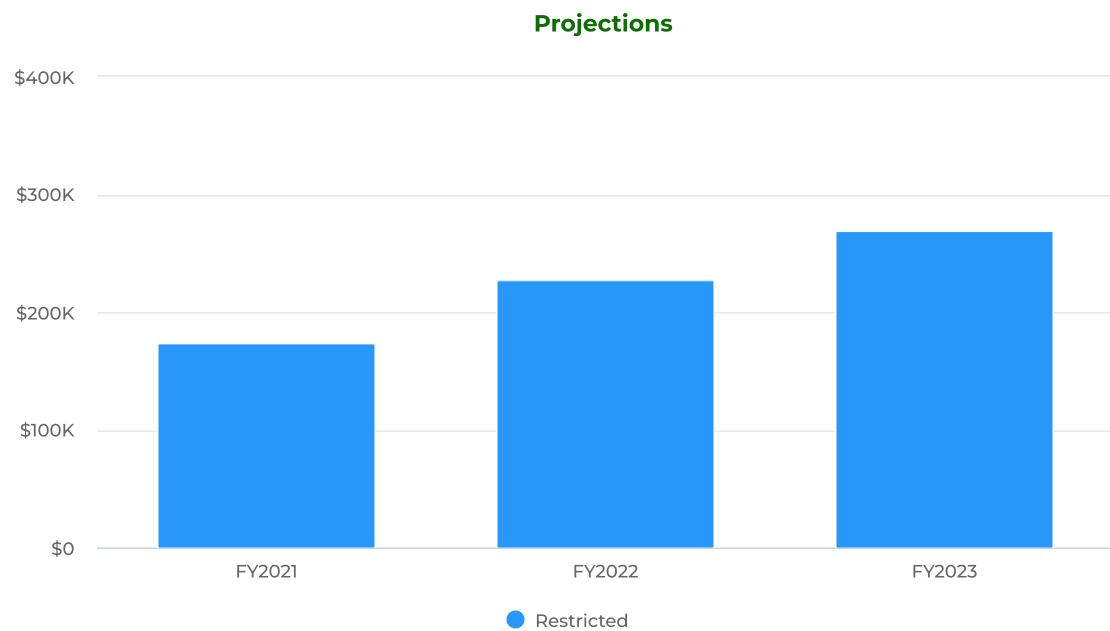
### Budgeted and Historical Expenditures by Function - Criminal Justice/Drug Enforcement Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Expenditures						
Fund Balance/Net Position - Ending	\$243,086	\$318,723	\$383,286	\$385,298	\$514,287	34.2%
Public Safety	\$11,871	\$13,012	\$0	\$0	\$0	0%
Other Financing Uses	\$50,000	\$50,000	\$75,000	\$75,000	\$1,421	-98.1%
<b>Total Expenditures:</b>	<b>\$304,957</b>	<b>\$381,735</b>	<b>\$458,286</b>	<b>\$460,298</b>	<b>\$515,708</b>	<b>12.5%</b>



## Fund Balance



Financial Summary	FY2023
<b>Fund Balance</b>	—
Restricted	\$377,292
<b>Total Fund Balance:</b>	<b>\$377,292</b>



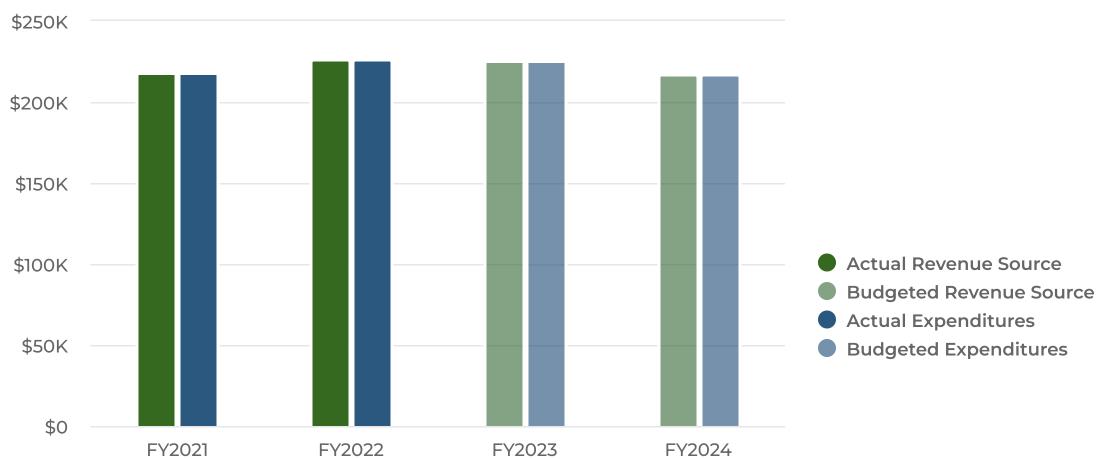


## Fire Facility Maint./Capital Improvements

The Fire Department Facility Maintenance and Capital Improvement Fund (134) was created in 2019. It is used exclusively for the construction, improvement and repair of the fire department facility, grounds, equipment, and training facility. Not less than 10 percent of the revenue from the contract for fire protection between the City and the Department of Social and Health Services shall be deposited in this fund. The existing Fire Department facility is now over 10 years old, requiring additional repairs and ongoing maintenance. Several appliances have begun to require on-going repair and replacement.

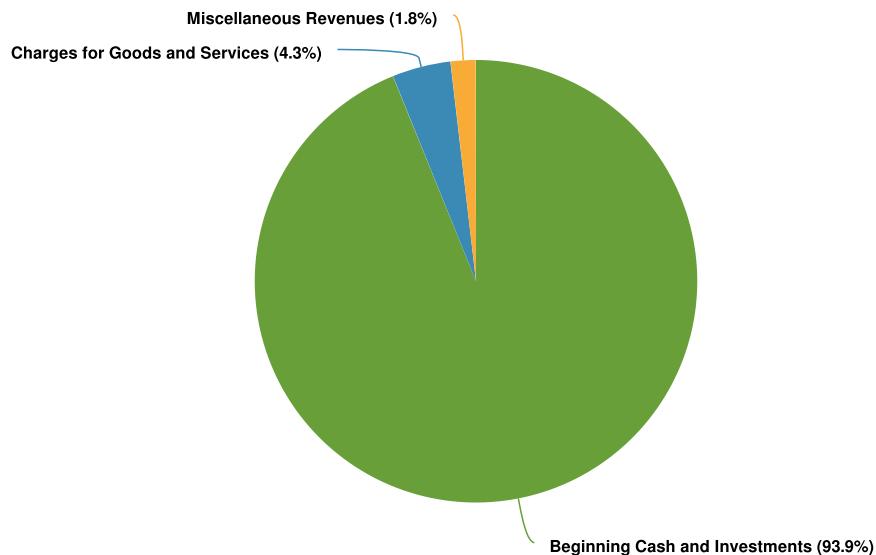
### Summary

The City of Buckley is projecting \$217.69K of revenue in FY2024, which represents a 3.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 3.6% or \$8.15K to \$217.69K in FY2024.

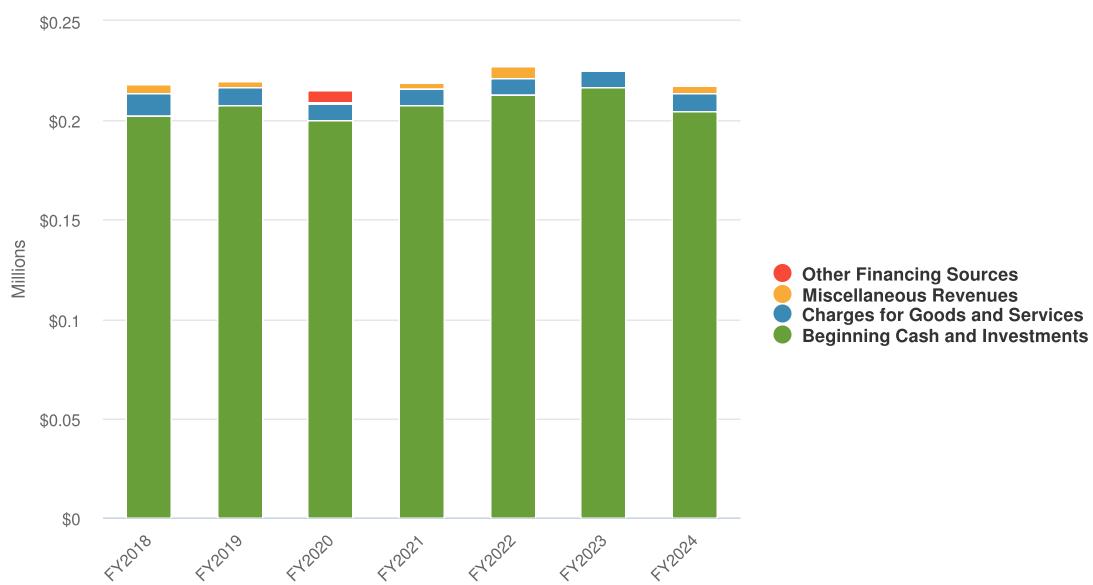


## Revenues by Source - Fire Facility Maint./Capital Improvements

### 2024 Revenues by Source - Fire Facility Maint./Capital Improvements



### Budgeted and Historical 2024 Revenues by Source - Fire Facility Maint./Capital Improvements



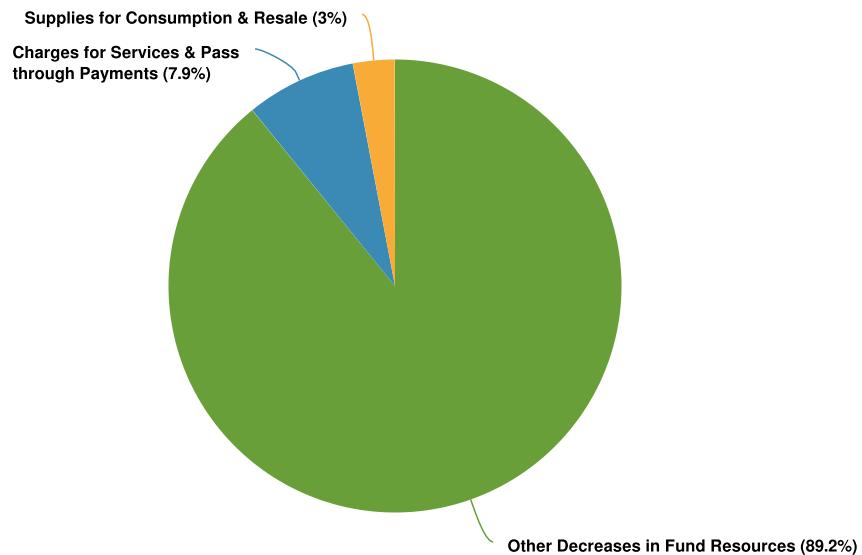
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$207,364	\$212,744	\$216,656	\$216,656	\$204,353	-5.7%



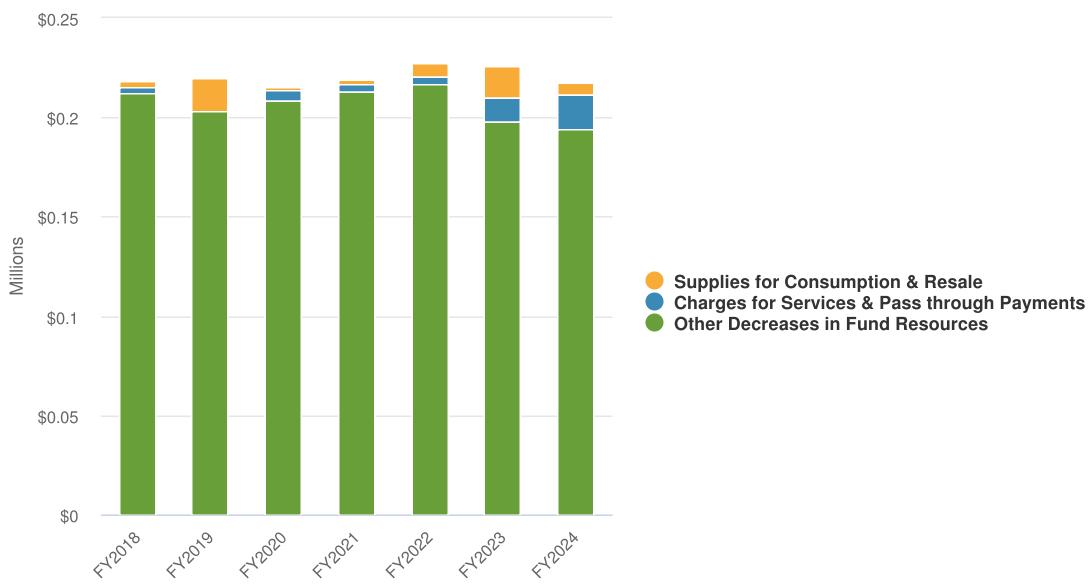
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Charges for Goods and Services	\$8,485	\$8,485	\$8,485	\$8,485	\$9,334	10%
Miscellaneous Revenues	\$3,050	\$6,004	\$700	\$9,000	\$4,000	471.4%
<b>Total Revenue Source:</b>	<b>\$218,899</b>	<b>\$227,233</b>	<b>\$225,841</b>	<b>\$234,141</b>	<b>\$217,687</b>	<b>-3.6%</b>

## Expenditures by Expense Type - Fire Facility Maint./Capital Improvements

### Budgeted Expenditures by Expense Type - Fire Facility Maint./Capital Improvements



## Budgeted and Historical Expenditures by Expense Type - Fire Facility Maint./Capital Improvements



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$212,744	\$216,731	\$198,011	\$207,453	\$194,087	-2%
Supplies for Consumption & Resale	\$2,015	\$6,879	\$16,242	\$15,100	\$6,500	-60%
Charges for Services & Pass through Payments	\$4,141	\$3,623	\$11,588	\$11,588	\$17,100	47.6%
<b>Total Expense Objects:</b>	<b>\$218,899</b>	<b>\$227,233</b>	<b>\$225,841</b>	<b>\$234,141</b>	<b>\$217,687</b>	<b>-3.6%</b>



## Fund Balance



Financial Summary	FY2023
<b>Fund Balance</b>	—
Committed	\$206,245
<b>Total Fund Balance:</b>	<b>\$206,245</b>



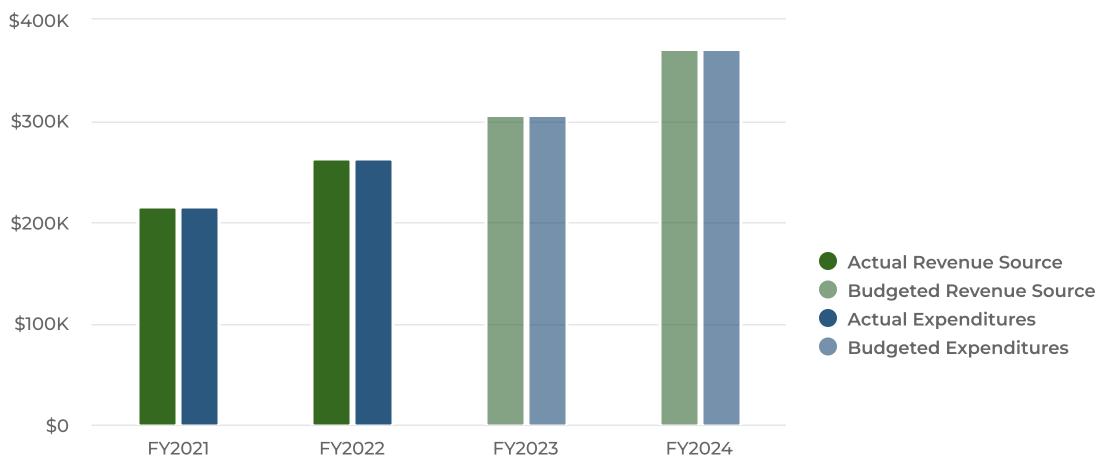


## Visitor Promotion

The Visitor Promotion Fund was created to account for Lodging Excise Tax revenue, which provides funding for tourism promotion and marketing activities to attract visitors to Buckley, resulting in increased day trips and overnight stays. The main revenue source for the fund is the Lodging Excise Tax collected from one percent of the sale of short-term accommodations as authorized by state statute. Use of the Lodging Excise Tax is limited to funding tourism promotion and operation of tourism-related facilities.

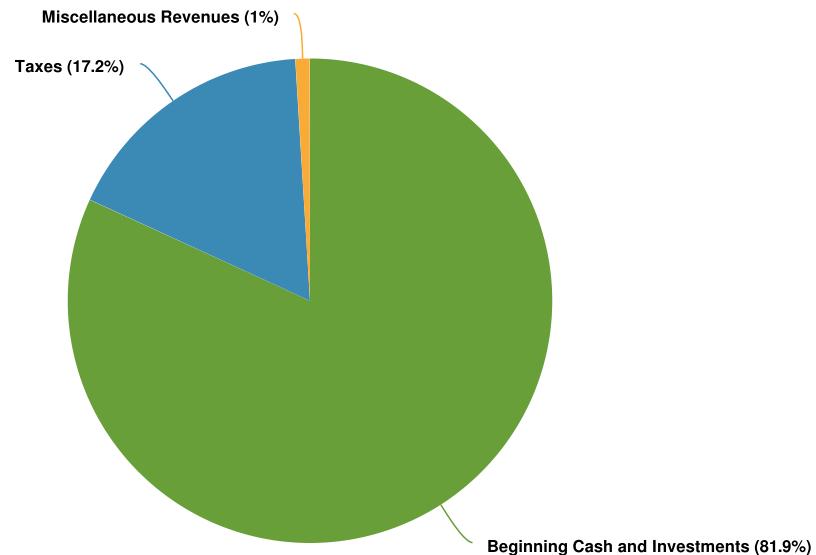
### Summary

The City of Buckley is projecting \$372.51K of revenue in FY2024, which represents a 21.3% increase over the prior year. Budgeted expenditures are projected to increase by 21.3% or \$65.53K to \$372.51K in FY2024.

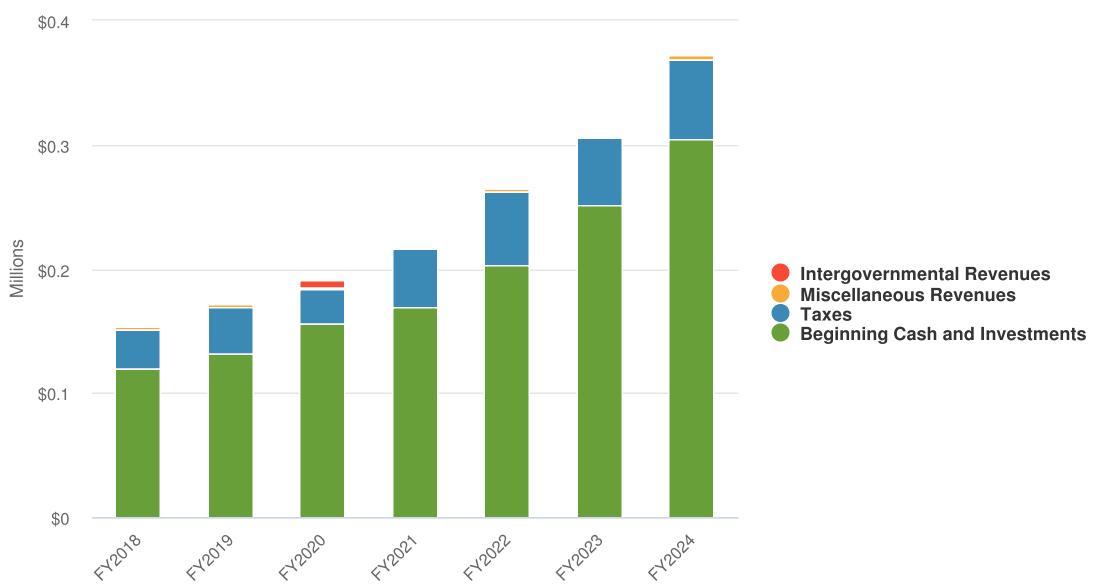


## Revenues by Source - Visitor Promotion

### 2024 Revenues by Source - Visitor Promotion Fund



### Budgeted and Historical 2024 Revenues by Source - Visitor Promotion Fund



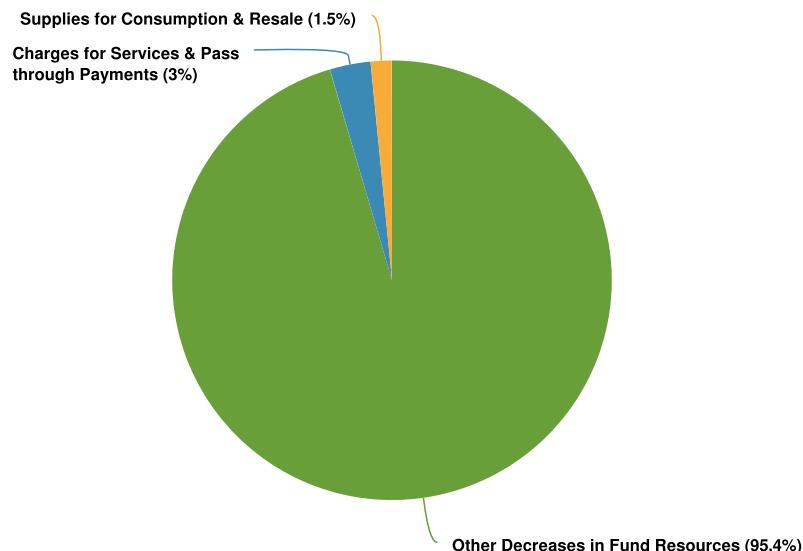
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$168,942	\$203,252	\$251,483	\$251,483	\$304,914	21.2%
Taxes	\$47,559	\$59,139	\$54,000	\$64,000	\$64,000	18.5%
Miscellaneous Revenues	\$268	\$1,939	\$1,500	\$3,350	\$3,600	140%



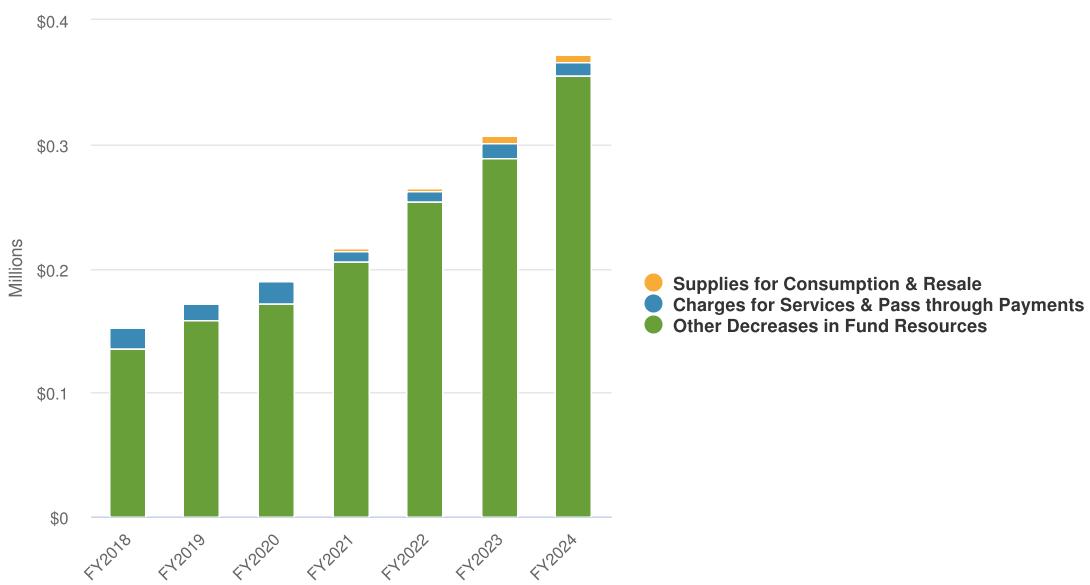
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Total Revenue Source:	\$216,770	\$264,330	\$306,983	\$318,833	\$372,514	21.3%

## Expenditures by Expense Type - Visitor Promotion

### Budgeted Expenditures by Expense Type - Visitor Promotion Fund



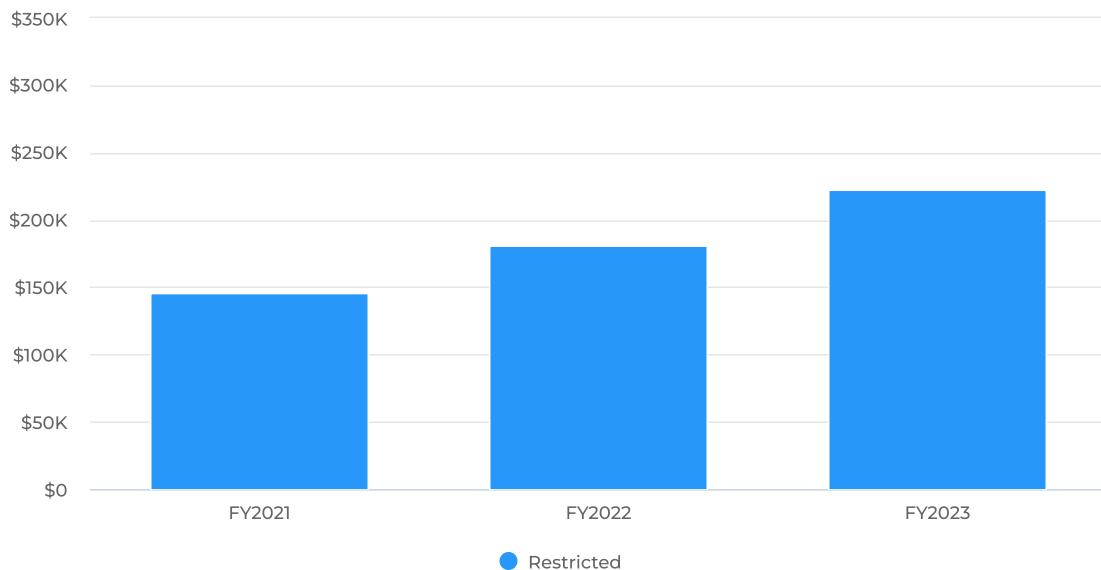
### Budgeted and Historical Expenditures by Expense Type - Visitor Promotion



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$205,806	\$254,082	\$289,283	\$307,716	\$355,514	22.9%
Supplies for Consumption & Resale	\$2,776	\$1,740	\$5,750	\$1,612	\$5,750	0%
Charges for Services & Pass through Payments	\$8,188	\$8,508	\$11,950	\$9,505	\$11,250	-5.9%
<b>Total Expense Objects:</b>	<b>\$216,770</b>	<b>\$264,330</b>	<b>\$306,983</b>	<b>\$318,833</b>	<b>\$372,514</b>	<b>21.3%</b>

## Fund Balance

### Projections



Financial Summary	FY2023
<b>Fund Balance</b>	—
Restricted	\$310,035
<b>Total Fund Balance:</b>	<b>\$310,035</b>



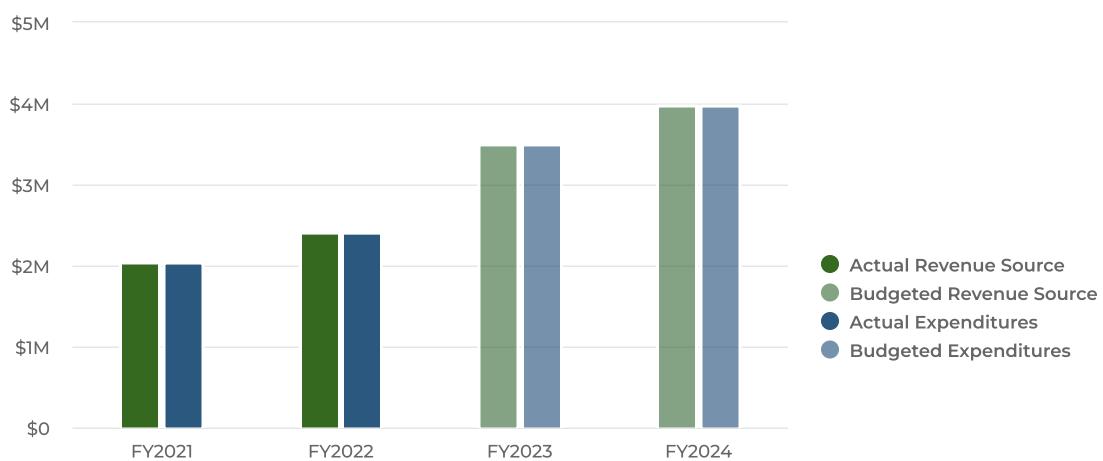


## Capital Improvement Funds

The City utilizes two capital improvement funds for non-utility and non-street capital projects – Fund 307 (Capital Improvement) and Fund 308 (Comp Plan Capital Improvements). The primary funding source for both funds is from REET (Real Estate Excise Tax) revenue and any grants and/or transfers from other funds for specific projects. As discussed earlier, REET revenue has been much higher due to the strong housing market. This has allowed the City to continue to accumulate much needed reserves in both funds for planned projects in 2024 and beyond.

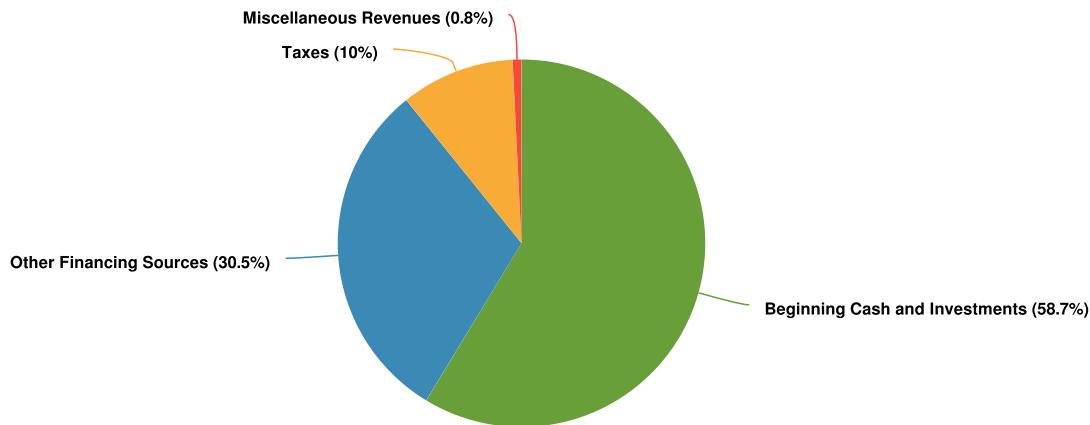
### Summary

The City of Buckley is projecting \$4M of revenue in FY2024, which represents a 13.8% increase over the prior year. Budgeted expenditures are projected to increase by 13.8% or \$485.41K to \$4M in FY2024.

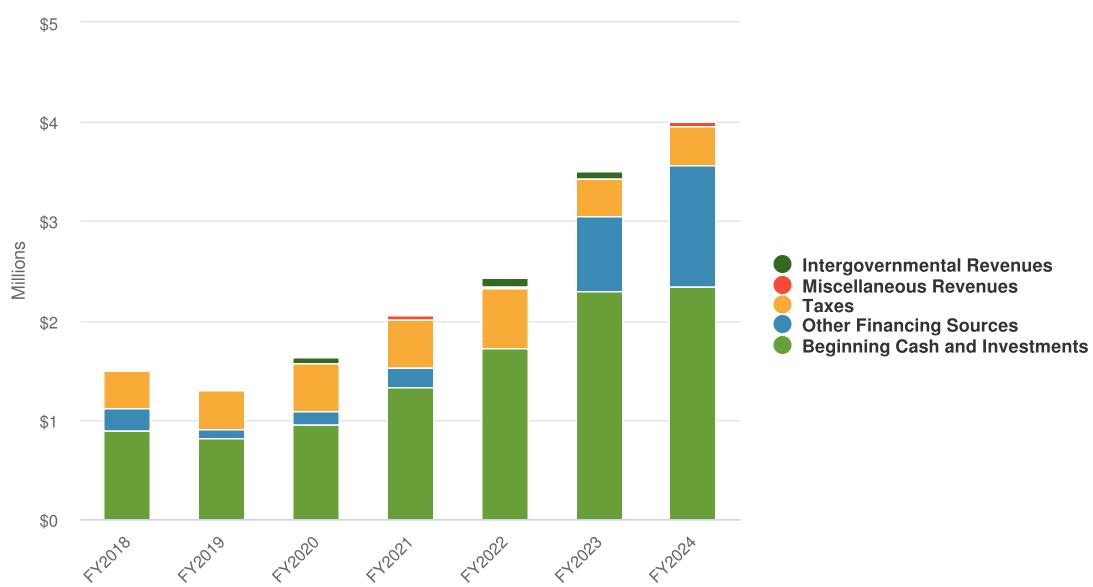


## Revenues by Source - Capital Improvement Funds

### 2024 Revenues by Source - Capital Improvement Funds



### Budgeted and Historical 2024 Revenues by Source - Capital Improvement Funds



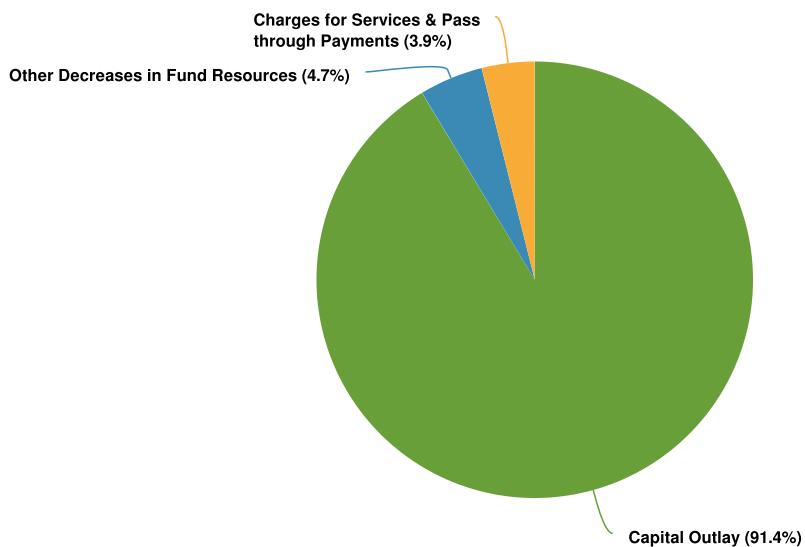
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$1,336,707	\$1,725,861	\$2,298,060	\$2,298,060	\$2,344,691	2%
Taxes	\$483,428	\$599,298	\$380,000	\$460,000	\$400,000	5.3%



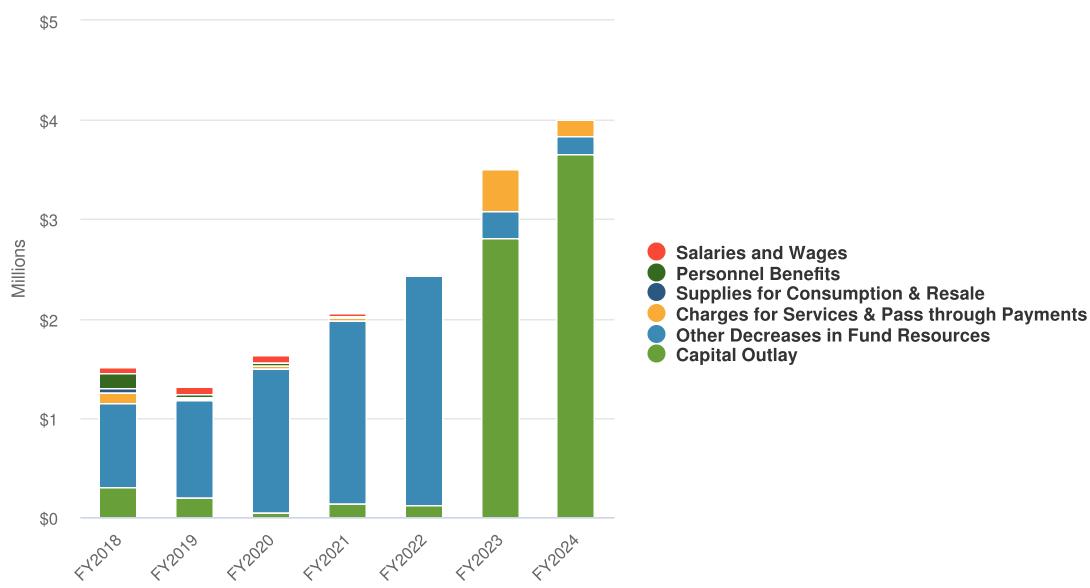
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Intergovernmental Revenues	\$0	\$83,965	\$75,000	\$75,000	\$0	-100%
Miscellaneous Revenues	\$45,596	\$22,032	\$7,250	\$30,100	\$30,900	326.2%
Other Financing Sources	\$186,307	\$0	\$750,035	\$425,000	\$1,220,160	62.7%
<b>Total Revenue Source:</b>	<b>\$2,052,038</b>	<b>\$2,431,155</b>	<b>\$3,510,345</b>	<b>\$3,288,160</b>	<b>\$3,995,751</b>	<b>13.8%</b>

## Expenditures by Expense Type - Capital Improvement Funds

### Budgeted Expenditures by Expense Type - Capital Improvement Funds



## Budgeted and Historical Expenditures by Expense Type - Capital Improvement Funds



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$1,837,945	\$2,313,179	\$274,845	\$2,360,915	\$189,109	-31.2%
Salaries and Wages	\$33,188	\$0	\$0	\$0	\$0	0%
Personnel Benefits	\$13,067	\$0	\$0	\$0	\$0	0%
Charges for Services & Pass through Payments	\$27,000	\$0	\$425,000	\$425,000	\$155,742	-63.4%
Capital Outlay	\$140,839	\$117,977	\$2,810,500	\$502,245	\$3,650,900	29.9%
<b>Total Expense Objects:</b>	<b>\$2,052,038</b>	<b>\$2,431,155</b>	<b>\$3,510,345</b>	<b>\$3,288,160</b>	<b>\$3,995,751</b>	<b>13.8%</b>





## Capital Improvement Fund

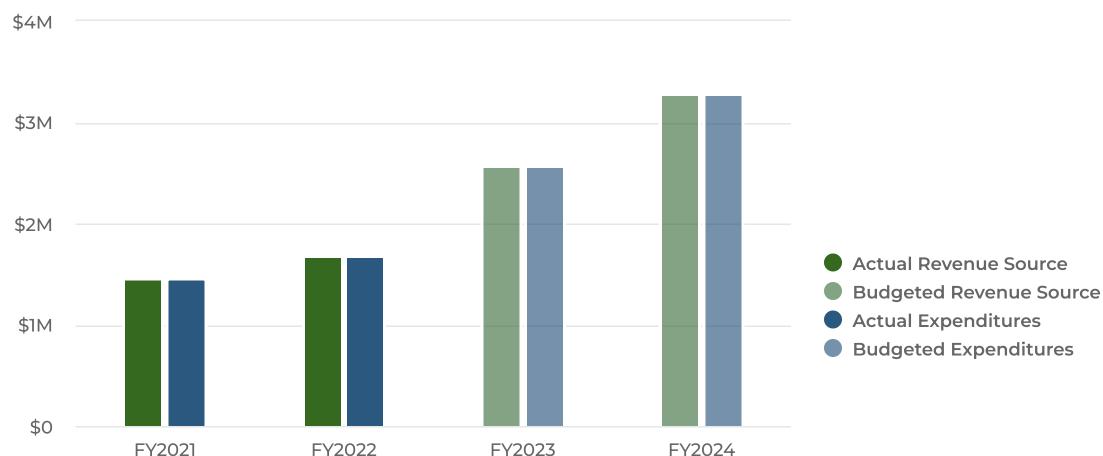
The Capital Improvement Fund is to be used for any capital purpose identified in a capital improvements plan and local capital improvements. "Capital project" means those public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation or improvement of streets; bridges; domestic water system; storm and sanitary sewer systems; parks; recreational facilities; law enforcement facilities; fire protection facilities; trails; libraries; and administrative and/or judicial facilities.

The City continues to build on the progress that we've made in the last decade and move forward with a few of the highest priority capital infrastructure and planning projects. The primary funding source in the Capital Improvement Fund is REET 1 (Real Estate Excise Tax 1) revenue, or the first 0.25 percent excise tax charged on the sale of real property. As discussed earlier, REET revenue has been much higher due to the strong housing market. This has allowed the City to continue to accumulate much needed reserves for planned projects. Projects proposed in 2024 include:

- City Hall Addition and Modernization
- Foothills Trailhead Parking Lot
- Bevlo Street Extension
- Miller Park Design
- Youth Center Exterior Repair

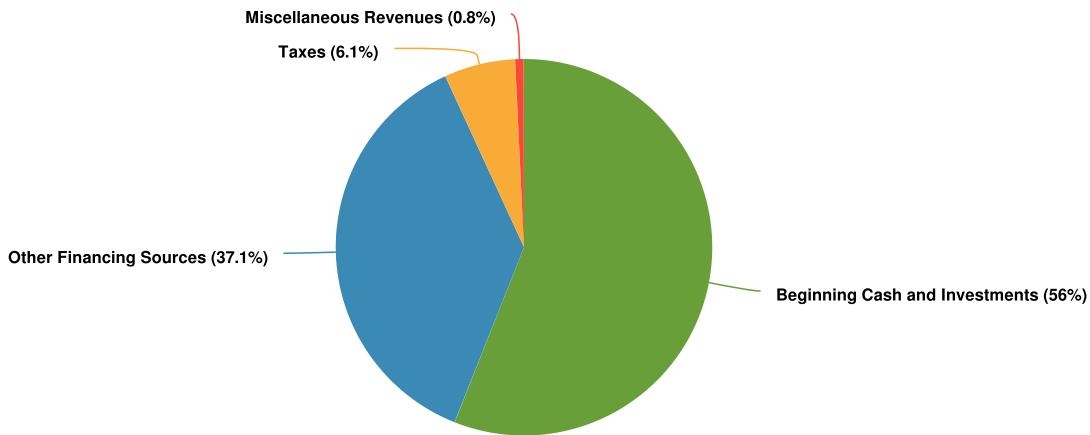
## Summary

The City of Buckley is projecting \$3.29M of revenue in FY2024, which represents a 27.3% increase over the prior year. Budgeted expenditures are projected to increase by 27.3% or \$704.11K to \$3.29M in FY2024.

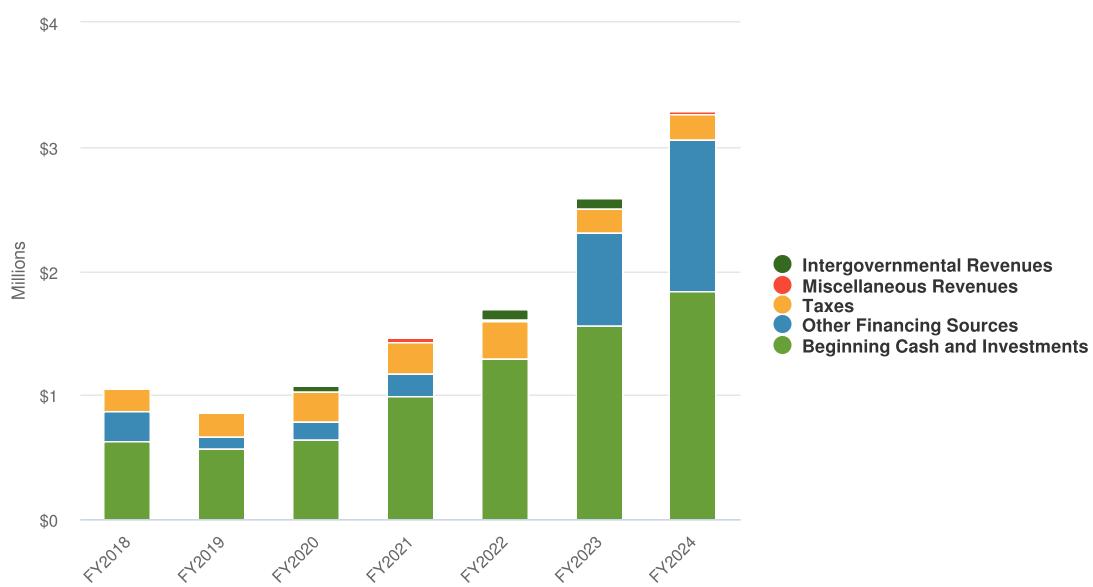


## Revenues by Source - Capital Improvement Fund

### 2024 Revenues by Source - Capital Improvement Fund



### Budgeted and Historical 2024 Revenues by Source - Capital Improvement Fund



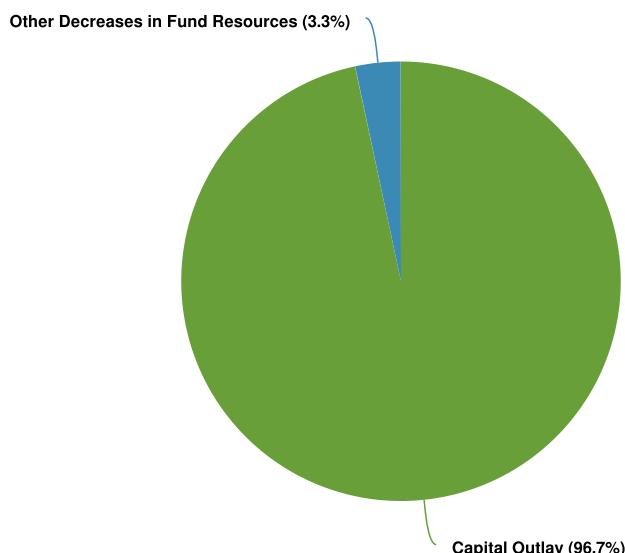
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$989,955	\$1,289,632	\$1,561,330	\$1,561,330	\$1,840,811	17.9%
Taxes	\$246,009	\$300,748	\$190,000	\$230,000	\$200,000	5.3%



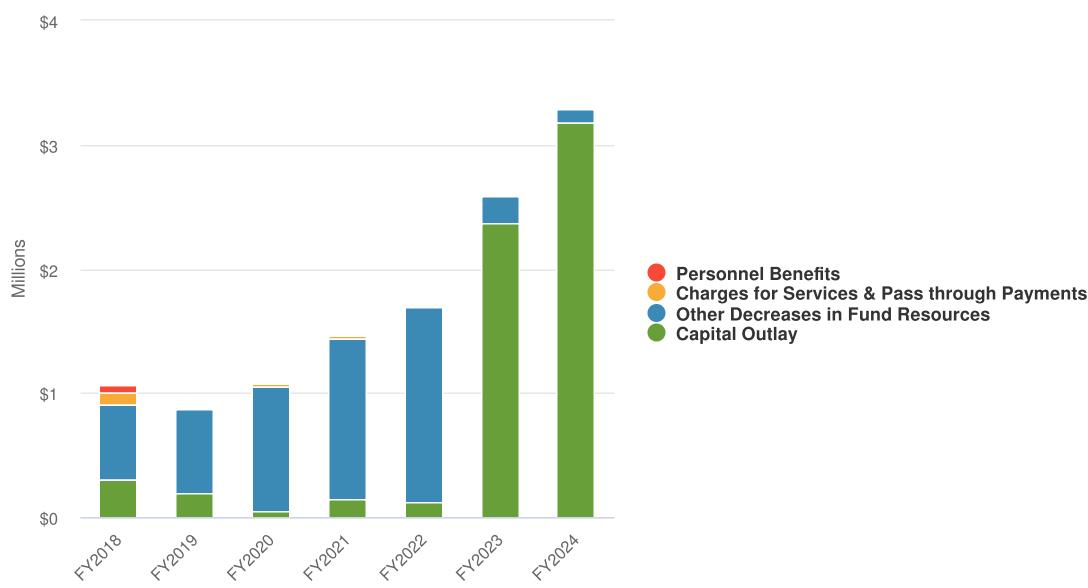
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Intergovernmental Revenues	\$0	\$83,965	\$75,000	\$75,000	\$0	-100%
Miscellaneous Revenues	\$45,385	\$20,080	\$5,500	\$24,200	\$25,000	354.5%
Other Financing Sources	\$186,307	\$0	\$750,035	\$425,000	\$1,220,160	62.7%
<b>Total Revenue Source:</b>	<b>\$1,467,657</b>	<b>\$1,694,426</b>	<b>\$2,581,865</b>	<b>\$2,315,530</b>	<b>\$3,285,971</b>	<b>27.3%</b>

## Expenditures by Expense Type - Capital Improvement Fund

### Budgeted Expenditures by Expense Type - Capital Improvement Fund



## Budgeted and Historical Expenditures by Expense Type - Capital Improvement Fund

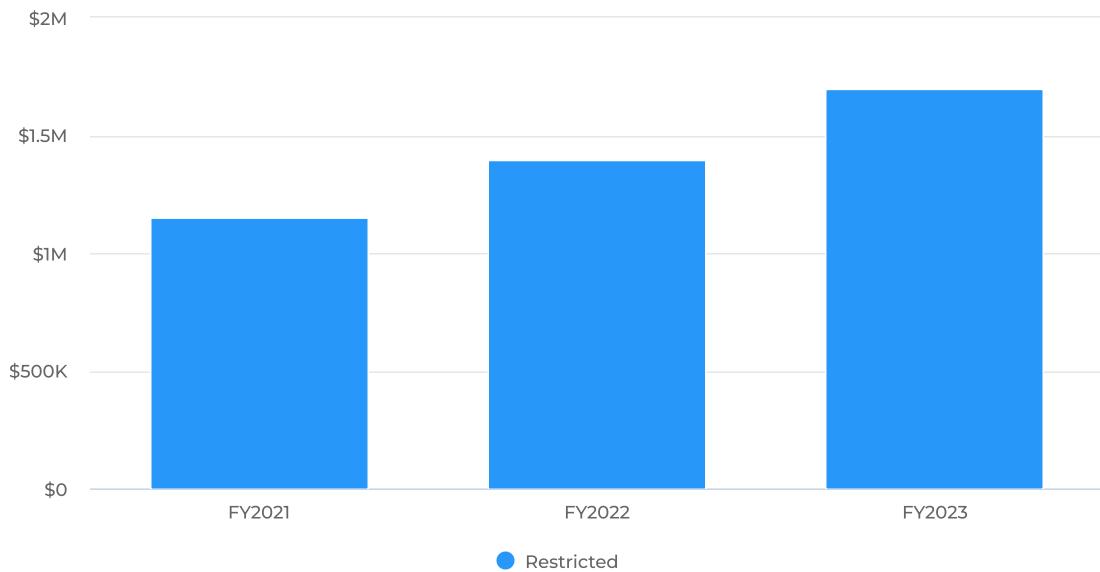


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$1,301,716	\$1,576,449	\$208,865	\$1,857,035	\$110,071	-47.3%
Charges for Services & Pass through Payments	\$25,101	\$0	\$0	\$0	\$0	0%
Capital Outlay	\$140,839	\$117,977	\$2,373,000	\$458,495	\$3,175,900	33.8%
<b>Total Expense Objects:</b>	<b>\$1,467,657</b>	<b>\$1,694,426</b>	<b>\$2,581,865</b>	<b>\$2,315,530</b>	<b>\$3,285,971</b>	<b>27.3%</b>



## Fund Balance

### Projections



Financial Summary	FY2023
<b>Fund Balance</b>	—
Restricted	\$1,898,775
<b>Total Fund Balance:</b>	<b>\$1,898,775</b>



The Comprehensive Plan Capital Improvements Fund shall be used solely for financing capital projects specified in a capital facilities plan element of a comprehensive plan as provided in RCW 82.46.035. "Capital projects" means public works projects of the City for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems and planning, construction, reconstruction, repair, rehabilitation or improvement of parks.



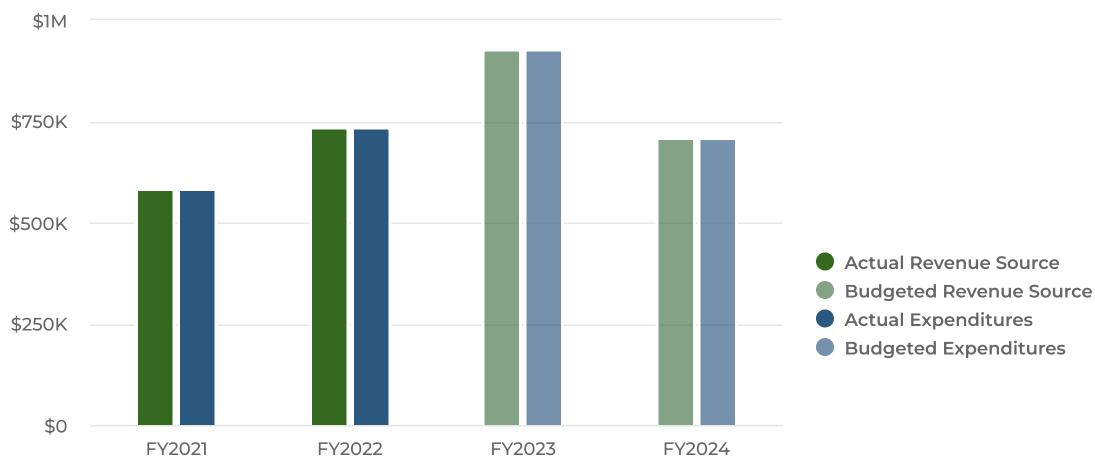
## Comp Plan Capital Improvements

The City continues to build on the progress that we've made in the last decade and move forward with a few of the highest priority capital infrastructure projects. The primary funding source in the Capital Improvement Fund is REET 2 (Real Estate Excise Tax 2) revenue, or the second 0.25 percent excise tax charged on the sale of real property. As discussed earlier, REET revenue has been much higher due to the strong housing market. This has allowed the City to continue to accumulate much needed reserves for planned projects. Expenses proposed in 2023 include:

- Bevlo Street Extension
- Transfer to the Capital Improvements Fund to provide funding for the City Hall Addition & Modernization Project and Miller Park Development

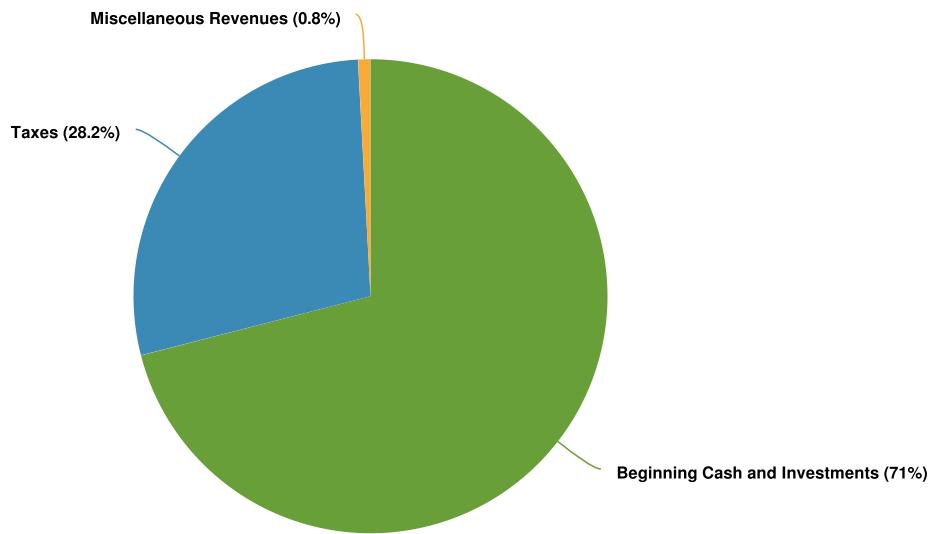
## Summary

The City of Buckley is projecting \$709.78K of revenue in FY2024, which represents a 23.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 23.6% or \$218.7K to \$709.78K in FY2024.

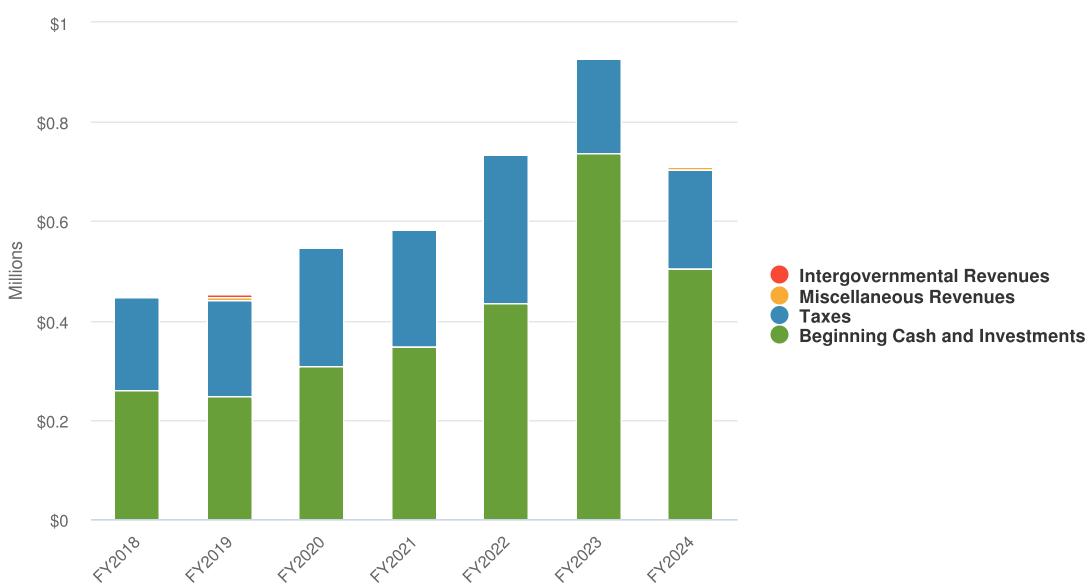


## Revenues by Source - Comp Plan Capital Improvements

### 2024 Revenues by Source - Comp Plan Capital Improvements



### Budgeted and Historical 2024 Revenues by Source - Comp Plan Capital Improvements



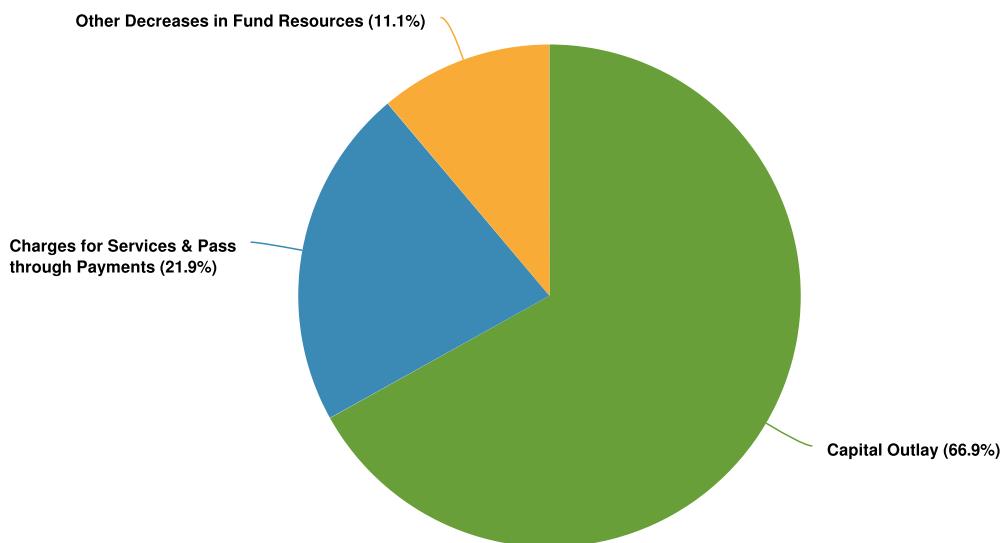
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$346,752	\$436,229	\$736,730	\$736,730	\$503,880	-31.6%
Taxes	\$237,419	\$298,549	\$190,000	\$230,000	\$200,000	5.3%
Miscellaneous Revenues	\$210	\$1,952	\$1,750	\$5,900	\$5,900	237.1%



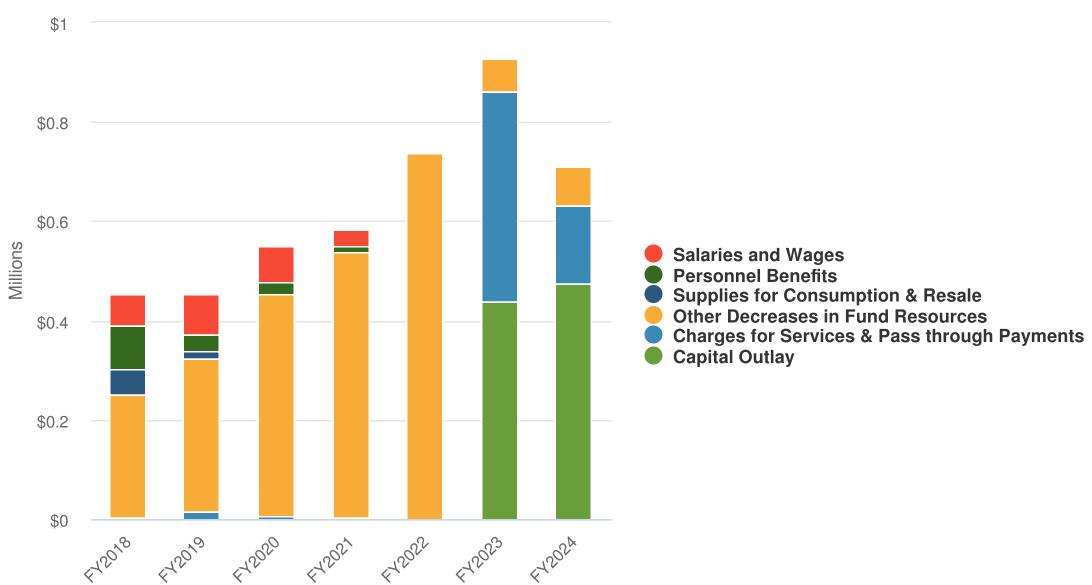
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Total Revenue Source:	\$584,382	\$736,730	\$928,480	\$972,630	\$709,780	-23.6%

## Expenditures by Expense Type - Comp Plan Capital Improvements

Budgeted Expenditures by Expense Type - Comp Plan Capital Improvements



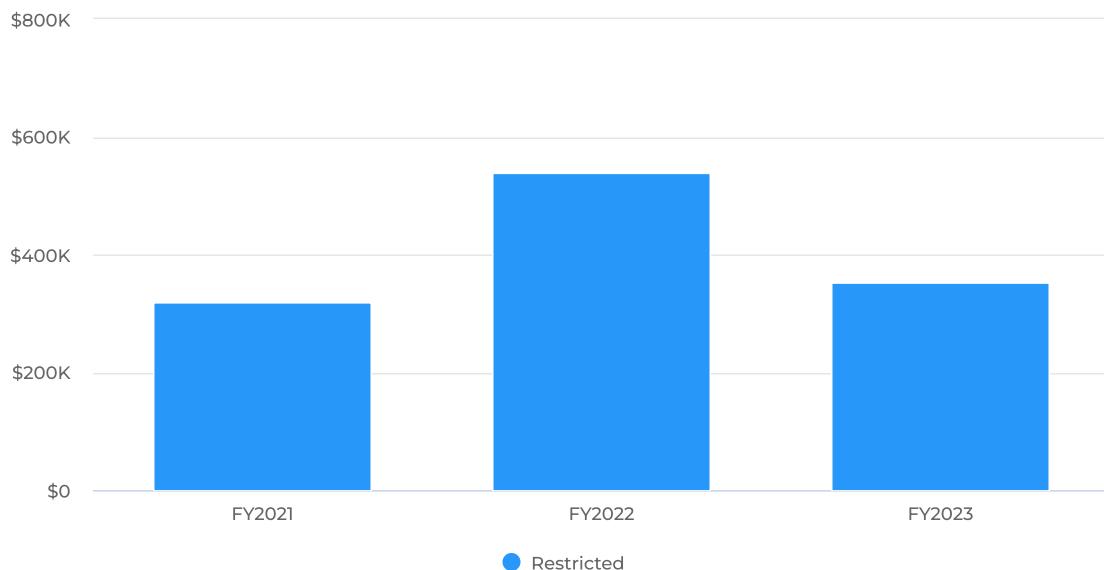
Budgeted and Historical Expenditures by Expense Type - Comp Plan Capital Improvements



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$536,229	\$736,730	\$65,980	\$503,880	\$79,038	19.8%
Salaries and Wages	\$33,188	\$0	\$0	\$0	\$0	0%
Personnel Benefits	\$13,067	\$0	\$0	\$0	\$0	0%
Charges for Services & Pass through Payments	\$1,899	\$0	\$425,000	\$425,000	\$155,742	-63.4%
Capital Outlay	\$0	\$0	\$437,500	\$43,750	\$475,000	8.6%
<b>Total Expense Objects:</b>	<b>\$584,382</b>	<b>\$736,730</b>	<b>\$928,480</b>	<b>\$972,630</b>	<b>\$709,780</b>	<b>-23.6%</b>

## Fund Balance

### Projections



Financial Summary	FY2023
<b>Fund Balance</b>	—
Restricted	\$482,454
<b>Total Fund Balance:</b>	<b>\$482,454</b>

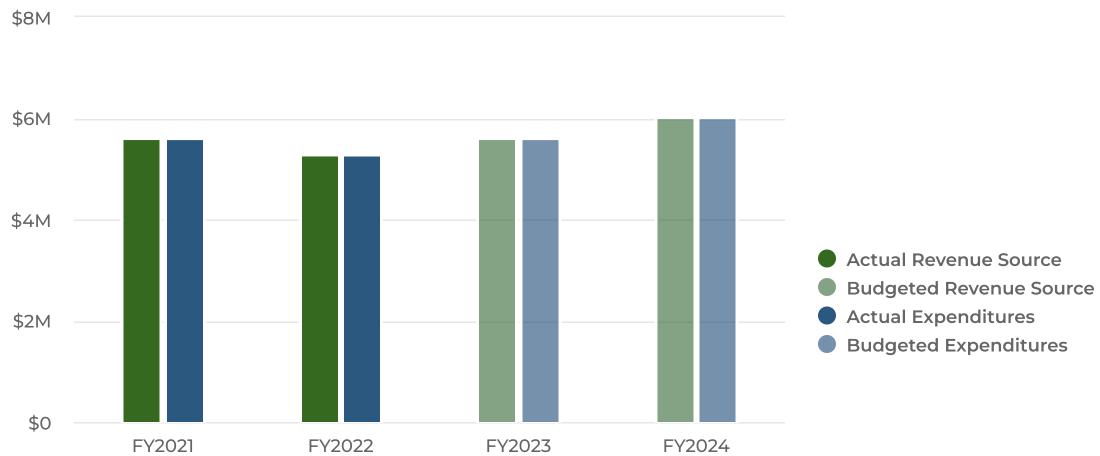




# Utility Operating Funds

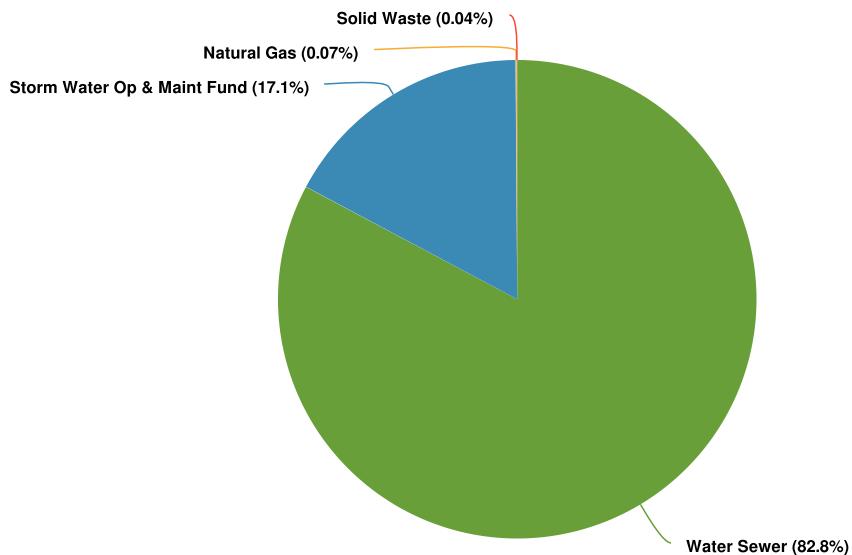
## Summary

The City of Buckley is projecting \$6.09M of revenue in FY2024, which represents a 7.4% increase over the prior year.  
Budgeted expenditures are projected to increase by 7.4% or \$418.61K to \$6.09M in FY2024.

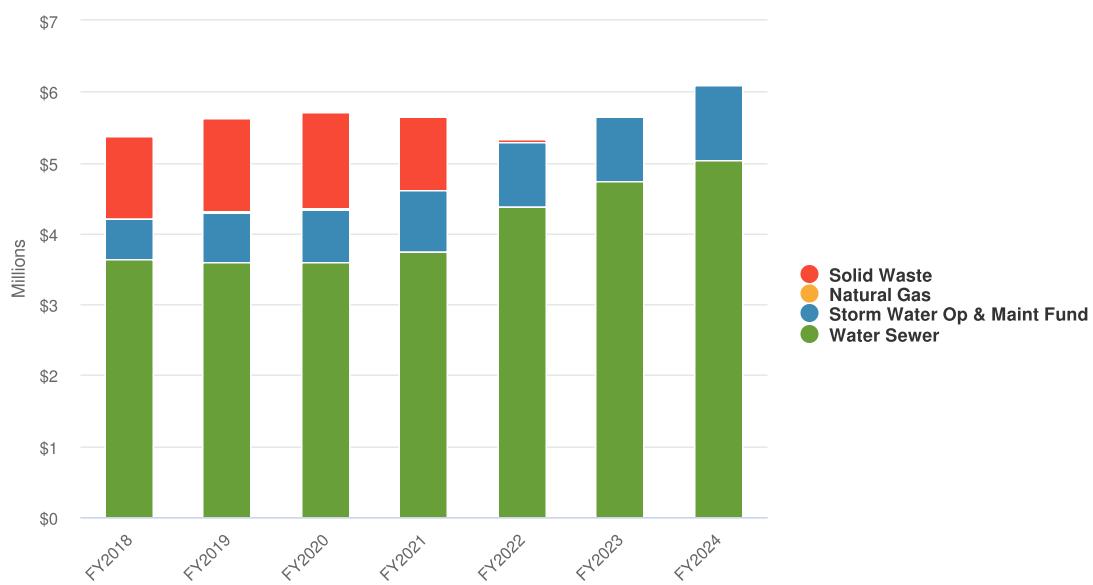


## Revenue by Fund

### 2024 Revenue by Fund - Utility Operating Funds



### Budgeted and Historical 2024 Revenue by Fund - Utility Operating Funds



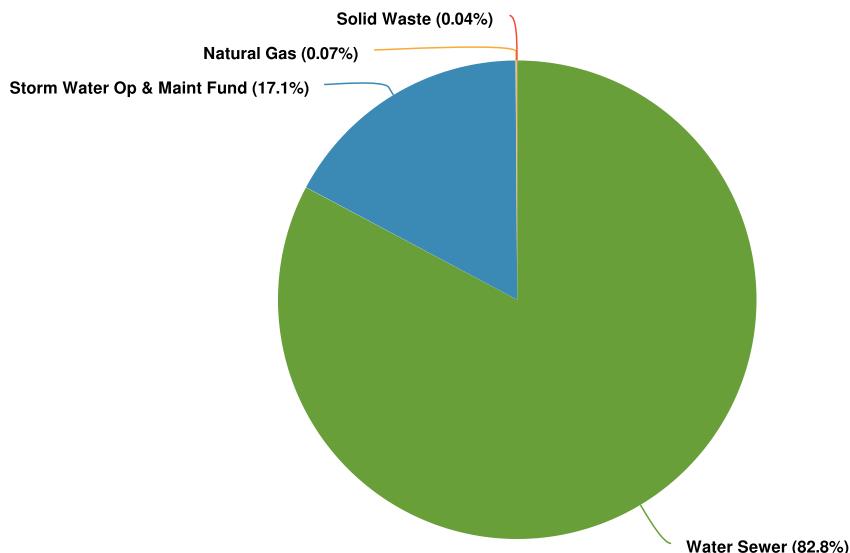
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Natural Gas	\$4,994	\$4,751	\$4,733	\$4,198	\$3,968	-16.2%
Solid Waste	\$1,038,846	\$42,901	\$17,549	\$14,054	\$2,535	-85.6%
Water Sewer	\$3,736,515	\$4,384,669	\$4,739,740	\$4,846,283	\$5,039,857	6.3%
Storm Water Op & Maint Fund	\$865,315	\$907,276	\$907,115	\$961,065	\$1,041,391	14.8%



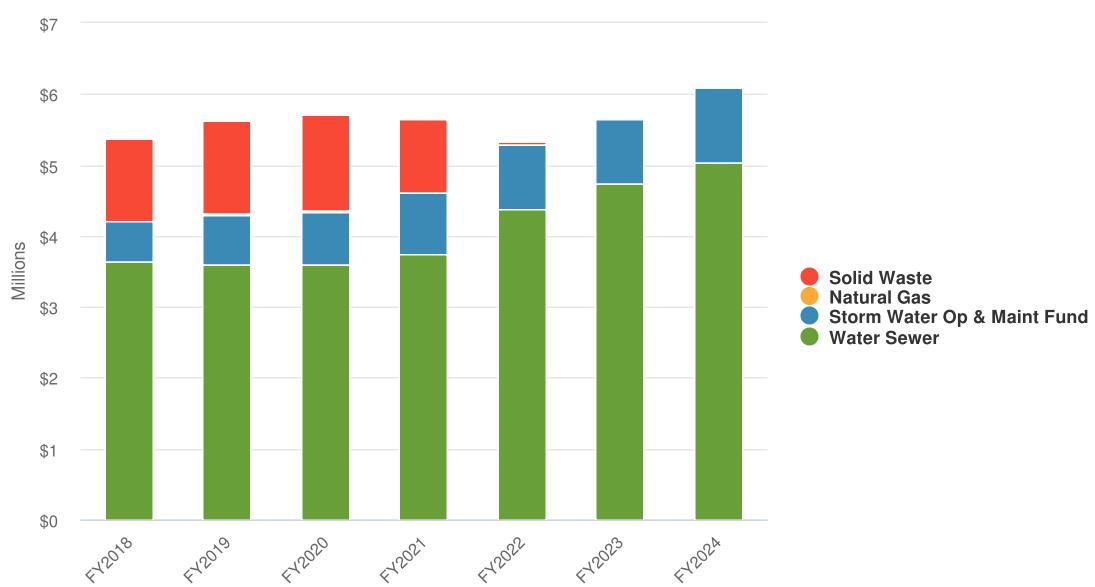
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Total:	\$5,645,669	\$5,339,597	\$5,669,137	\$5,825,600	\$6,087,751	7.4%

## Expenditures by Fund

### 2024 Expenditures by Fund - Utility Operating Funds



### Budgeted and Historical 2024 Expenditures by Fund - Utility Operating Funds



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Natural Gas	\$4,994	\$4,751	\$4,733	\$4,198	\$3,968	-16.2%
Solid Waste	\$1,038,846	\$42,901	\$17,549	\$14,054	\$2,535	-85.6%
Water Sewer	\$3,736,515	\$4,384,561	\$4,739,740	\$4,846,283	\$5,039,857	6.3%
Storm Water Op & Maint Fund	\$865,315	\$907,253	\$907,115	\$961,065	\$1,041,391	14.8%
<b>Total:</b>	<b>\$5,645,669</b>	<b>\$5,339,465</b>	<b>\$5,669,137</b>	<b>\$5,825,600</b>	<b>\$6,087,751</b>	<b>7.4%</b>



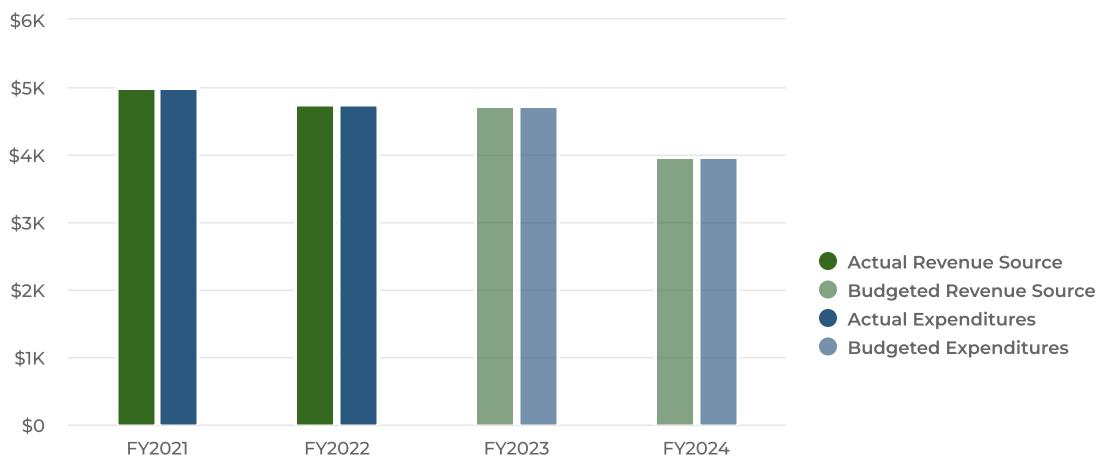


## Natural Gas Utility

The City's Natural Gas Utility was sold to PSE in 2014; however, the City keeps the Natural Gas Utility Fund (401) active in order to account for any collections that are received from outstanding delinquent accounts and pay associated excise taxes to the State and City General Fund. Funds not needed for keeping the fund active are surplused and transferred as part of the budget. For 2024, the budget proposes to surplus and transfer \$500 of revenue to the General Fund, which after paying State taxes leaves an EFB in 2024 of \$3,383.

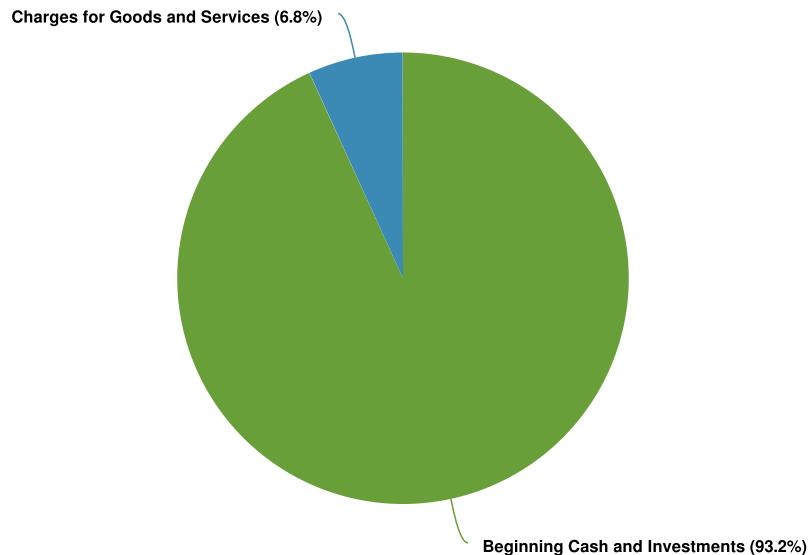
### Summary

The City of Buckley is projecting \$3.97K of revenue in FY2024, which represents a 16.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 16.2% or \$765 to \$3.97K in FY2024.

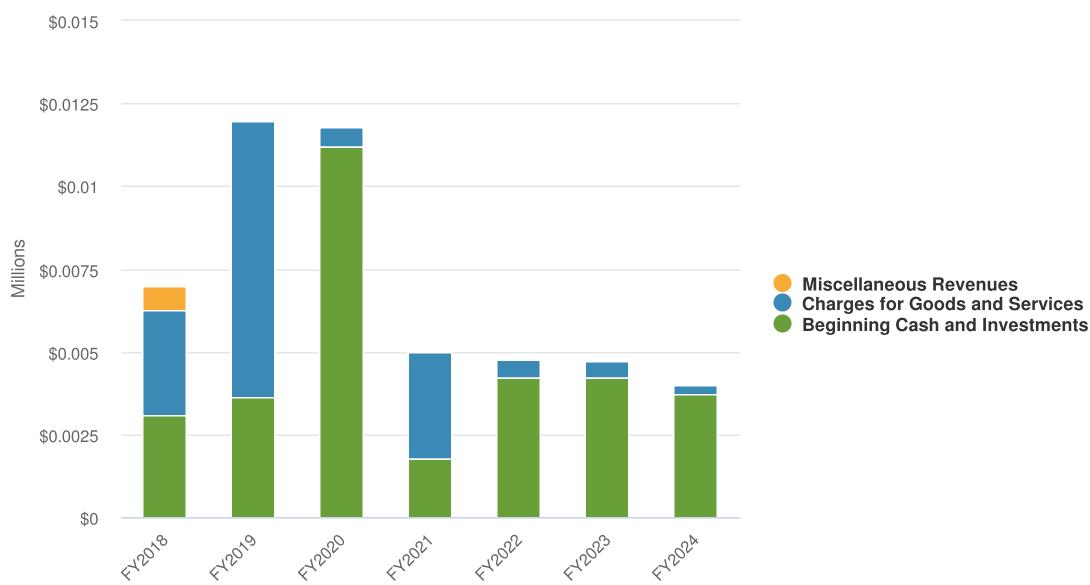


## Revenues by Source - Natural Gas Utility

### 2024 Revenues by Source - Natural Gas Utility



### Budgeted and Historical 2024 Revenues by Source - Natural Gas Utility



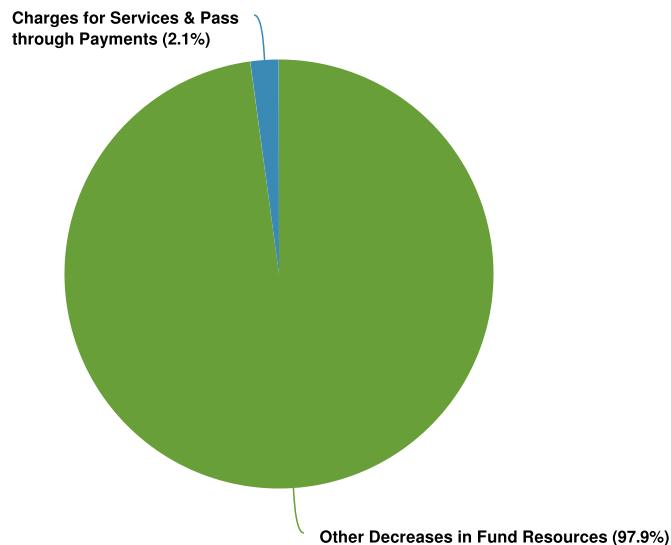
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$1,746	\$4,202	\$4,198	\$4,198	\$3,698	-11.9%
Charges for Goods and Services	\$3,248	\$549	\$535	\$0	\$270	-49.5%



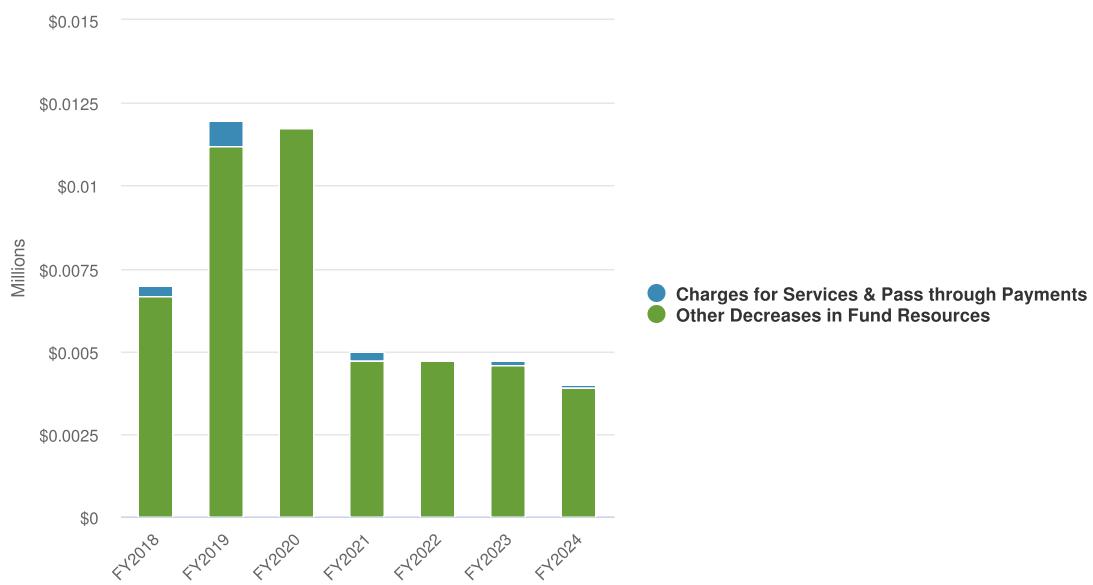
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Total Revenue Source:	\$4,994	\$4,751	\$4,733	\$4,198	\$3,968	-16.2%

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type - Natural Gas Utility



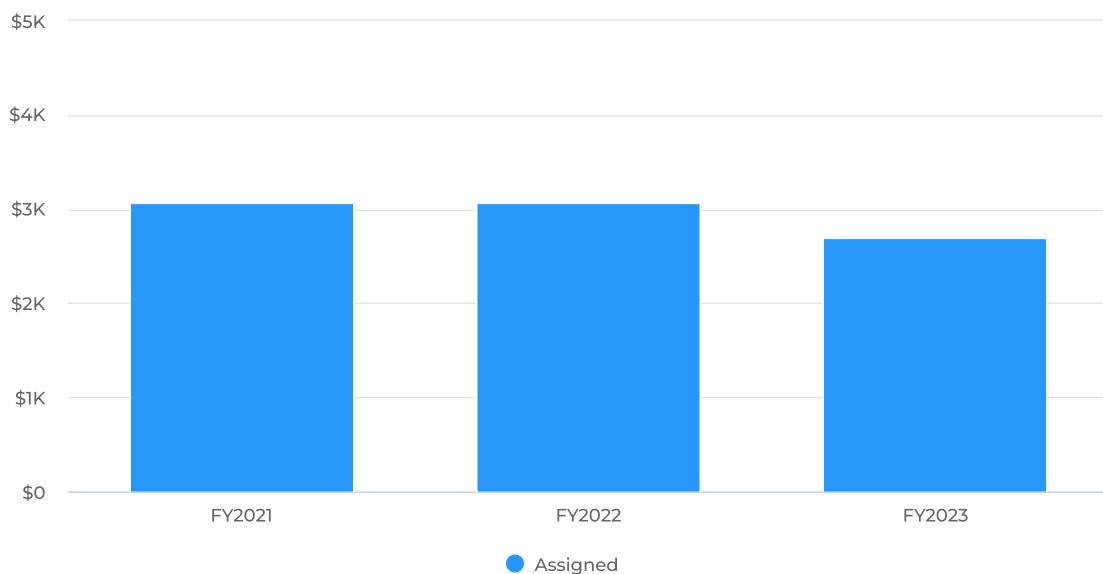
### Budgeted and Historical Expenditures by Expense Type - Natural Gas Utility



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$4,702	\$4,698	\$4,583	\$4,198	\$3,883	-15.3%
Charges for Services & Pass through Payments	\$292	\$53	\$150	\$0	\$85	-43.3%
<b>Total Expense Objects:</b>	<b>\$4,994</b>	<b>\$4,751</b>	<b>\$4,733</b>	<b>\$4,198</b>	<b>\$3,968</b>	<b>-16.2%</b>

## Fund Balance

### Projections



Financial Summary	FY2023
<b>Fund Balance</b>	—
Assigned	\$3,698
<b>Total Fund Balance:</b>	<b>\$3,698</b>



## **WATER OPERATIONS**

Water system operations are funded in the Water/Sewer Operating Fund (402) which derives revenue from the sale of domestic water to residents, businesses, government agencies, and outside services. The City's water system operations and maintenance program duties are heavily mandated by the Department of Health - Office of Drinking Water. Listed below are some of the duties that are required and performed:

- Operate and maintain source supply – surface water and wells
- Provide water treatment
- Water quality monitoring- daily, monthly, annually
- Monitor water supply levels
- Maintain the City's cross-connection program
- Monitor chlorine residuals - daily
- Respond to water main breaks and service leaks
- Maintain water system telemetry
- Record keeping and reporting to various state and local agencies

Water Rates - Council approved a 5% rate increase for the 2024 Budget. This is needed to fund increasing costs of operations and maintenance for maintaining required operator certification and training, replacement of monitoring equipment, water system supplies, and account for increased growth demands on the system. Additionally, rate revenue supports the Water Capital Improvement Program with a transfer-out of 20% to Fund 406 Water Capital Improvements.



## **Water/Sewer Operating Fund**

### **SEWER COLLECTION & TREATMENT**

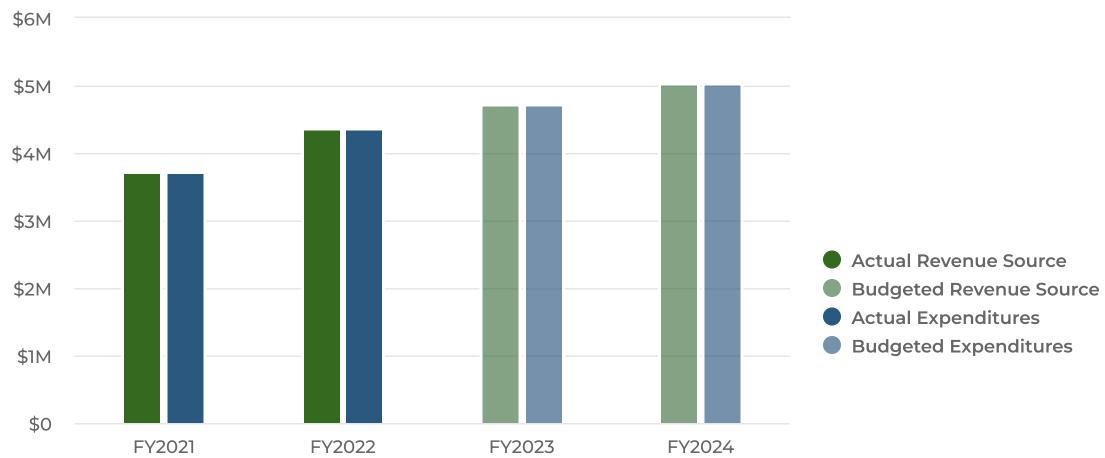
The Sewer division of Fund 402 provides funding for the two functions of Citywide waste treatment (collection and treatment). The collection portion focuses mainly on conveyance pipes, manholes, and lift stations throughout the City; and the wastewater treatment plant (WWTP) located on Hatch Street serves to treat the waste. The two functions are operated and maintained independently of one another. The collection function is maintained by water/sewer utility staff and the WWTP is operated and maintained by certified and trained staff members assigned to the facility. However, both treatment staff and collection staff often work together to complete work tasks for the overall function of the sewer program. Revenue for the two functions is derived from the monthly sewer rates charged to customers throughout the City.

In August 2022, the Department of Ecology (DOE) finally issued the City a new NPDES permit. The new permit is good for 5 years and will expire on September 30, 2027. The most significant difference between the old and new permits is the PH levels allowed in the effluent discharging to the White River. Currently, the City meets the required PH limits but during the rainy season there is a high probability that adjustments will have to be made to adjust PH levels using chemical treatment. The Department of Ecology continues to be very supportive and pleased with plant operations and effluent quality.

## **Summary**

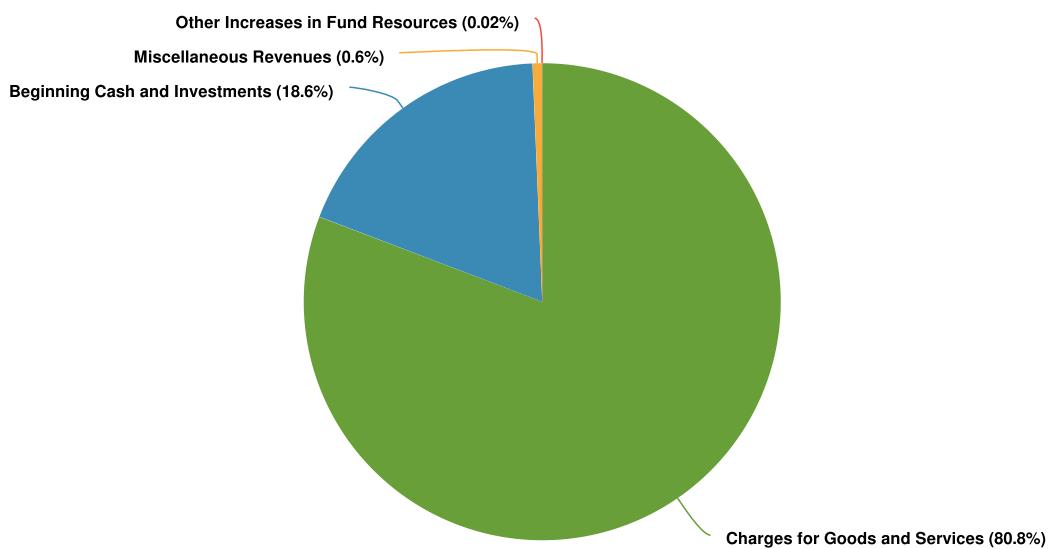
The City of Buckley is projecting \$5.04M of revenue in FY2024, which represents a 6.3% increase over the prior year. Budgeted expenditures are projected to increase by 6.3% or \$300.12K to \$5.04M in FY2024.



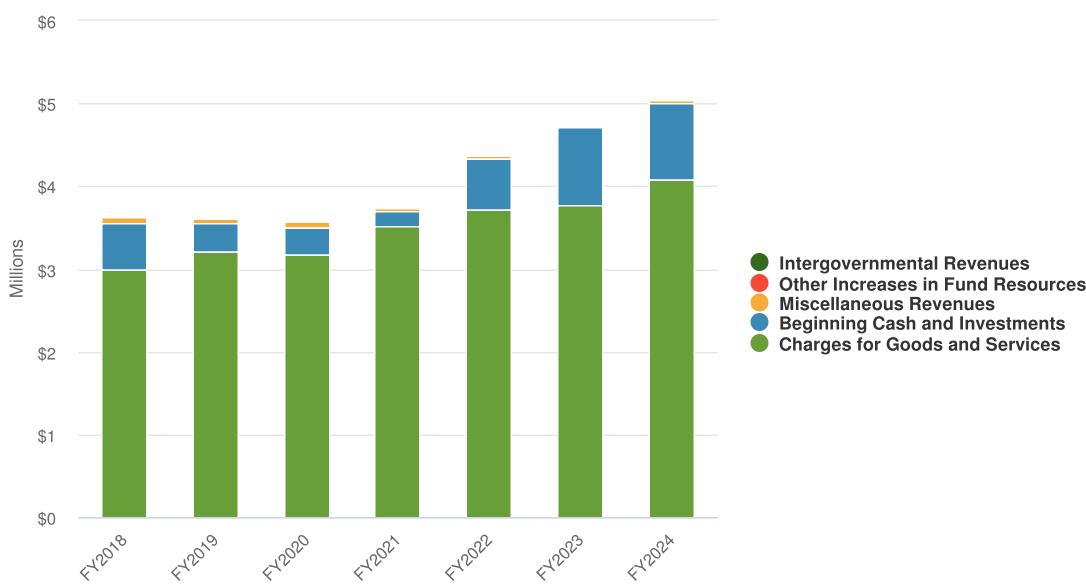


## Revenues by Source - Water/Sewer Operating Fund

### 2024 Revenues by Source - Water/Sewer Operating Fund



## Budgeted and Historical 2024 Revenues by Source - Water/Sewer Operating Fund

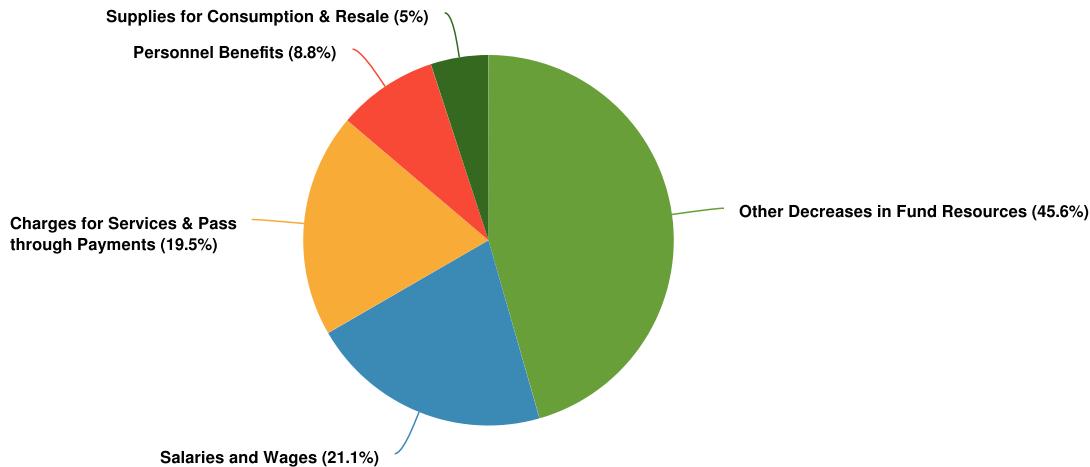


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$193,342	\$627,794	\$935,040	\$935,040	\$935,368	0%
Intergovernmental Revenues	\$8,228	\$5,702	\$0	\$0	\$0	0%
Charges for Goods and Services	\$3,510,624	\$3,710,323	\$3,771,200	\$3,895,743	\$4,071,989	8%
Miscellaneous Revenues	\$22,320	\$39,026	\$31,500	\$15,000	\$31,500	0%
Other Increases in Fund Resources	\$2,000	\$1,824	\$2,000	\$500	\$1,000	-50%
<b>Total Revenue Source:</b>	<b>\$3,736,515</b>	<b>\$4,384,669</b>	<b>\$4,739,740</b>	<b>\$4,846,283</b>	<b>\$5,039,857</b>	<b>6.3%</b>

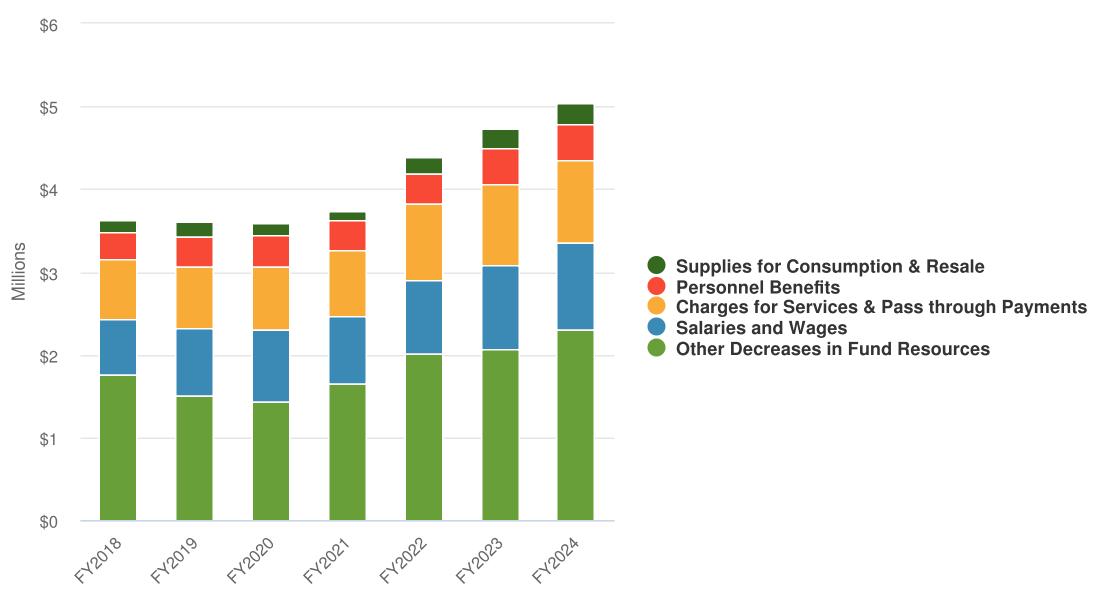


## Expenditures by Expense Type - Water/Sewer Operating Fund

### Budgeted Expenditures by Expense Type - Water/Sewer Operating Fund



### Budgeted and Historical Expenditures by Expense Type - Water/Sewer Operating Fund



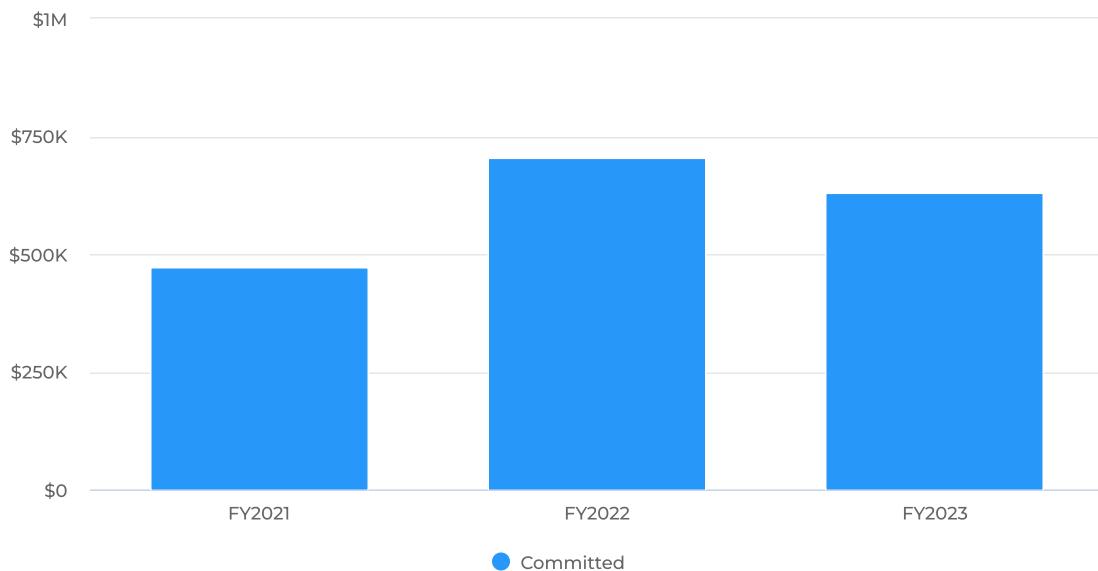
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Expense Objects						



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Other Decreases in Fund Resources	\$1,654,788	\$2,019,748	\$2,059,489	\$2,427,723	\$2,296,186	11.5%
Salaries and Wages	\$814,529	\$883,614	\$1,022,560	\$968,800	\$1,063,966	4%
Personnel Benefits	\$356,978	\$372,545	\$443,091	\$409,410	\$441,355	-0.4%
Supplies for Consumption & Resale	\$109,698	\$189,559	\$242,000	\$213,000	\$254,000	5%
Charges for Services & Pass through Payments	\$800,522	\$919,094	\$972,600	\$827,350	\$984,350	1.2%
<b>Total Expense Objects:</b>	<b>\$3,736,515</b>	<b>\$4,384,561</b>	<b>\$4,739,740</b>	<b>\$4,846,283</b>	<b>\$5,039,857</b>	<b>6.3%</b>

## Fund Balance

### Projections



Financial Summary	FY2023
<b>Fund Balance</b>	—
Committed	\$836,193
<b>Total Fund Balance:</b>	<b>\$836,193</b>



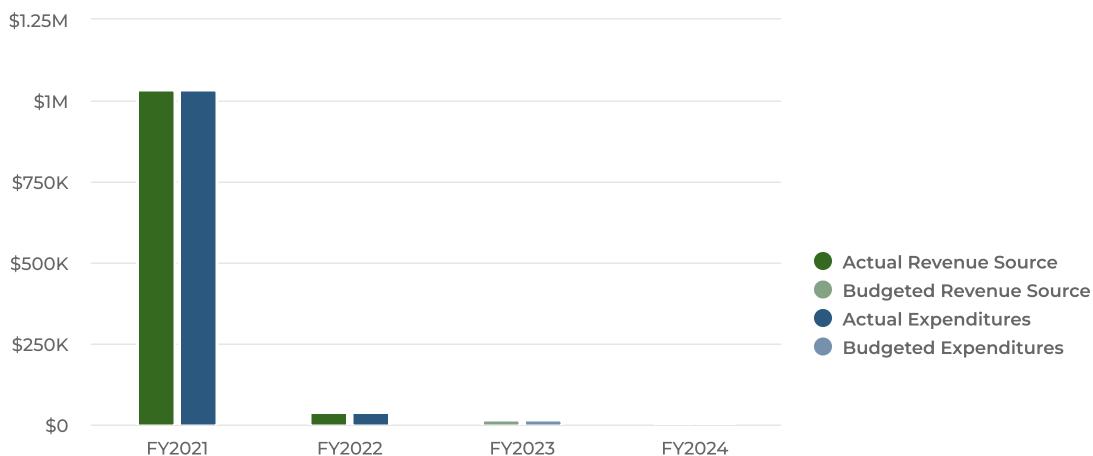


## Solid Waste

Solid waste collection and disposal services are provided through a contract with DM Disposal, Inc. In October 2016, the City Council approved a new Franchise Agreement with DM Disposal, Inc. to continue this service through October 31, 2024. The City transitioned the monthly billing and customer service aspects of the utility to DM Disposal as of August 2021. The City keeps the Solid Waste Fund (403) active in order to account for any collections that are received from outstanding delinquent accounts and pay associated excise taxes to the State and City General Fund.

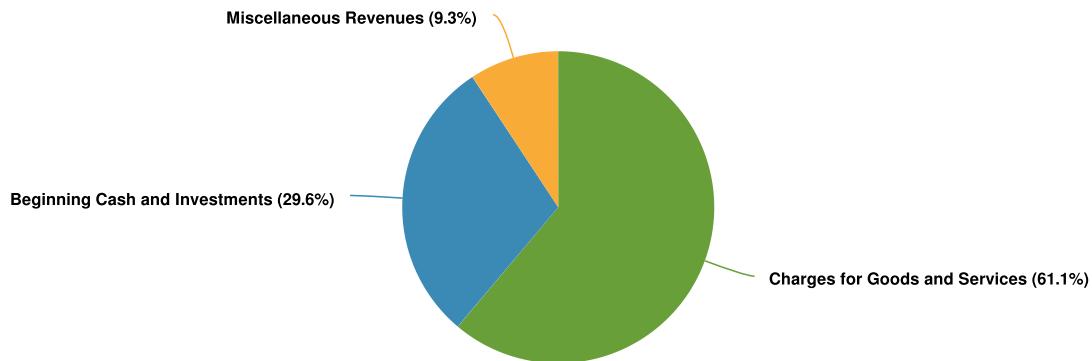
### Summary

The City of Buckley is projecting \$2.54K of revenue in FY2024, which represents a 85.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 85.6% or \$15.01K to \$2.54K in FY2024.

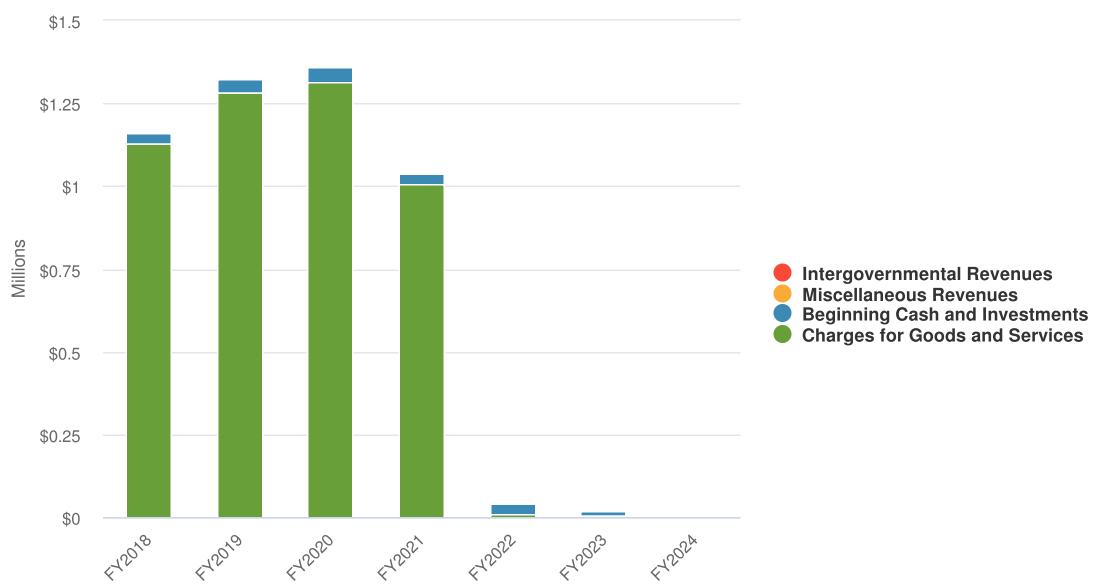


## Revenues by Source - Solid Waste

### 2024 Revenues - Solid Waste by Source



### Budgeted and Historical 2024 Revenues by Source - Solid Waste



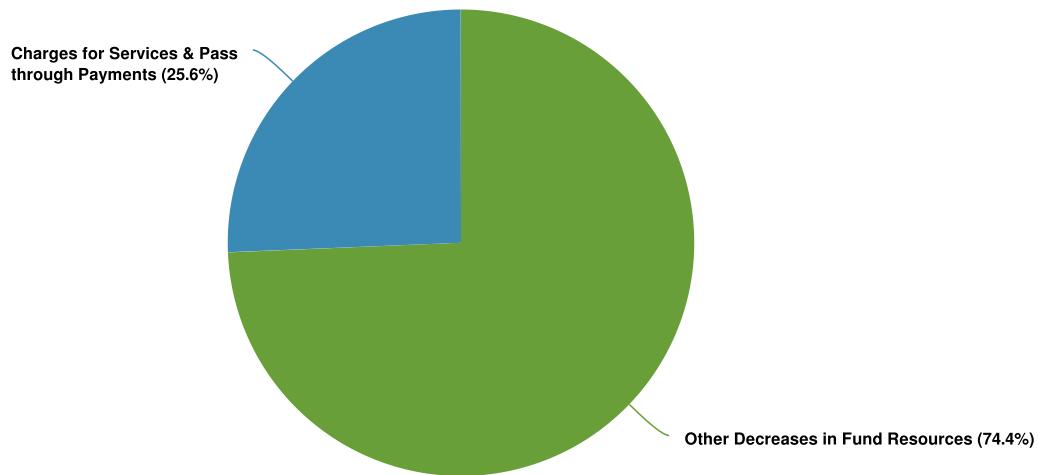
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$29,265	\$28,589	\$12,299	\$12,299	\$750	-93.9%
Intergovernmental Revenues	\$2,362	\$3,235	\$0	\$0	\$0	0%



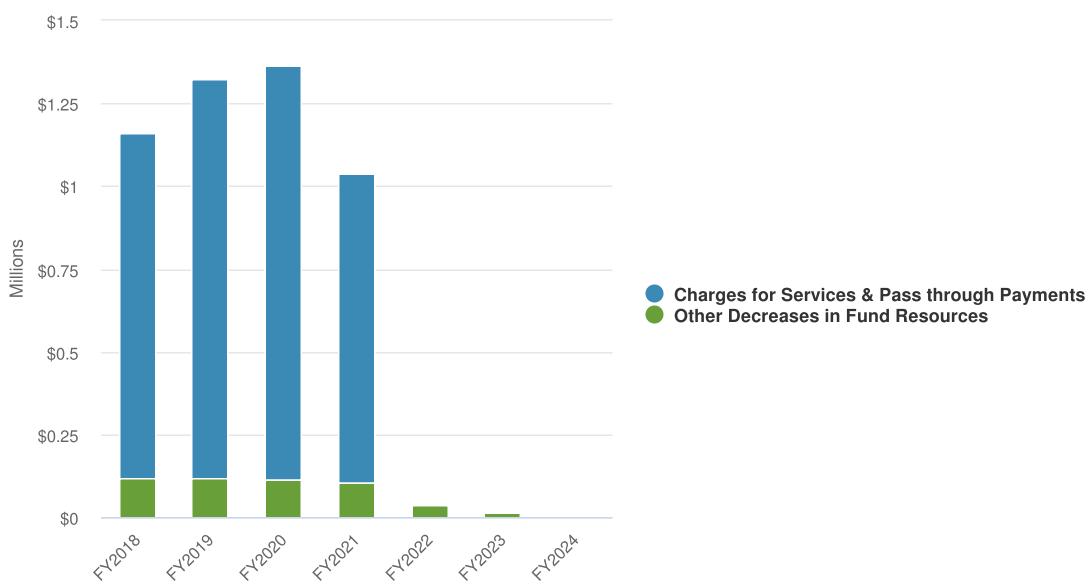
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Charges for Goods and Services	\$1,007,209	\$10,937	\$5,150	\$1,520	\$1,550	-69.9%
Miscellaneous Revenues	\$10	\$141	\$100	\$235	\$235	135%
<b>Total Revenue Source:</b>	<b>\$1,038,846</b>	<b>\$42,901</b>	<b>\$17,549</b>	<b>\$14,054</b>	<b>\$2,535</b>	<b>-85.6%</b>

## Expenditures by Expense Type - Solid Waste

### Budgeted Expenditures by Expense Type - Solid Waste



## Budgeted and Historical Expenditures by Expense Type - Solid Waste

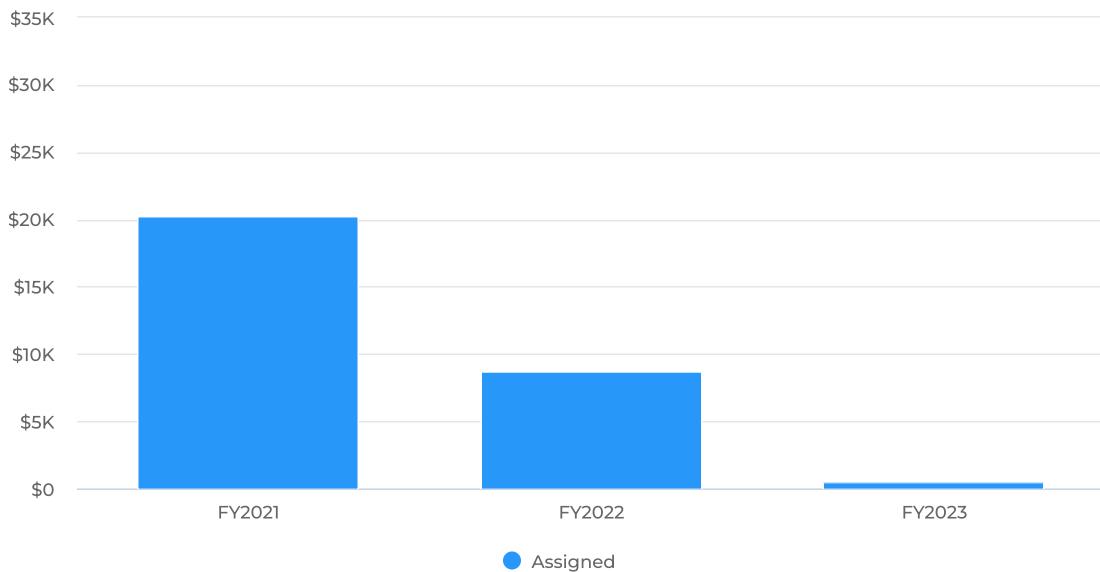


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$103,618	\$35,519	\$14,274	\$13,529	\$1,885	-86.8%
Charges for Services & Pass through Payments	\$935,228	\$7,382	\$3,275	\$525	\$650	-80.2%
<b>Total Expense Objects:</b>	<b>\$1,038,846</b>	<b>\$42,901</b>	<b>\$17,549</b>	<b>\$14,054</b>	<b>\$2,535</b>	<b>-85.6%</b>



## Fund Balance

### Projections



Financial Summary		FY2023
<b>Fund Balance</b>		—
Assigned		\$671
<b>Total Fund Balance:</b>		<b>\$671</b>





## **Stormwater Operating Fund**

The City established the Stormwater Utility in 1992 with the primary purpose of creating a funding method to provide financing for planning, development, management, operation, maintenance, use, and alteration of the surface water management system in the drainage basins of the City. This was necessary to maintain their hydrologic balance, minimize property damage, promote and protect the public health, safety, and welfare of the community, minimize water quality degradation by preventing siltation and erosion of the City's waterways, ensure the safety of the City streets and rights-of-way, increase educational and recreational opportunities, encourage the retention of open spaces, and foster any other beneficial public use.

Since its inception, the system has been developed and enlarged and as a result has completed several "large" significant stormwater drainage projects that have ultimately aided in reducing seasonal flooding in large parts of the City. In recent years, program requirements have increased from the State Department of Ecology (Ecology) under the Department of Ecology's Phase II NPDES Stormwater Permit and all the "systematic" increases in regulations that have resulted from such.

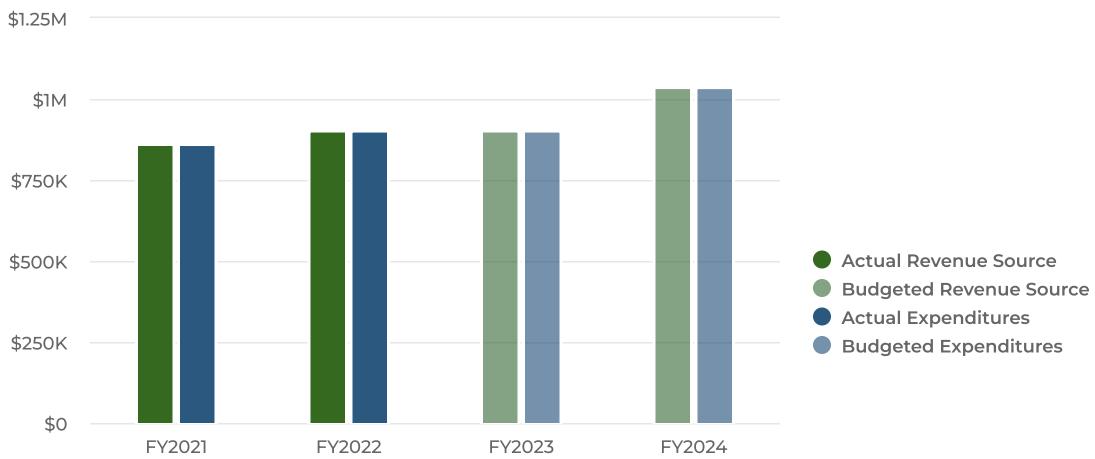
The National Pollutant Discharge Elimination System (NPDES) Permit is a federal permit that regulates stormwater and wastewater discharges to water bodies in the State. While it is a federal permit, the regulatory authority was delegated to the Ecology. In response, Ecology developed and issued the Western Washington Phase II Municipal Stormwater Permit. The Permit was issued by Ecology on January 17, 2007, 2013, and 2019. The current permit was issued August 1, 2019, and will be in effect until July 31, 2024.

With the trend of increasing permit requirements and the increase of stormwater utility infrastructure needs, staff will continue to review best practices to accomplish these goals, including the possibility of adding additional staff in the future.

## **Summary**

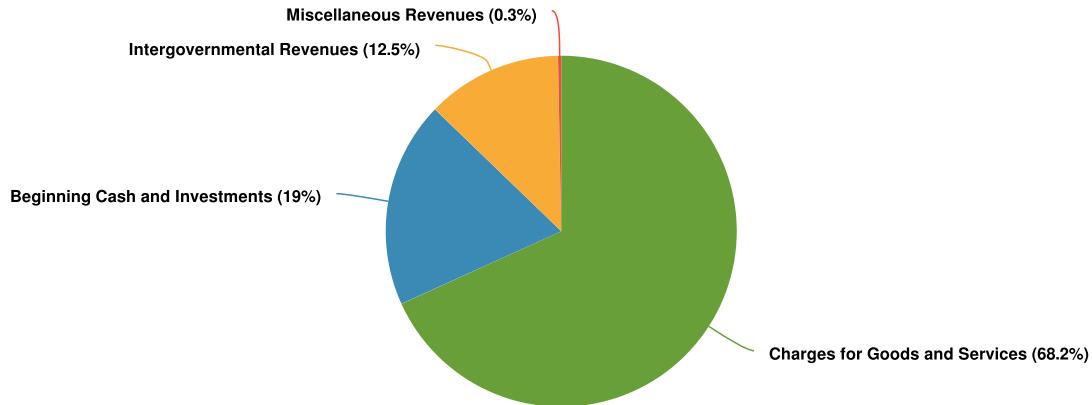
The City of Buckley is projecting \$1.04M of revenue in FY2024, which represents a 14.8% increase over the prior year. Budgeted expenditures are projected to increase by 14.8% or \$134.28K to \$1.04M in FY2024.



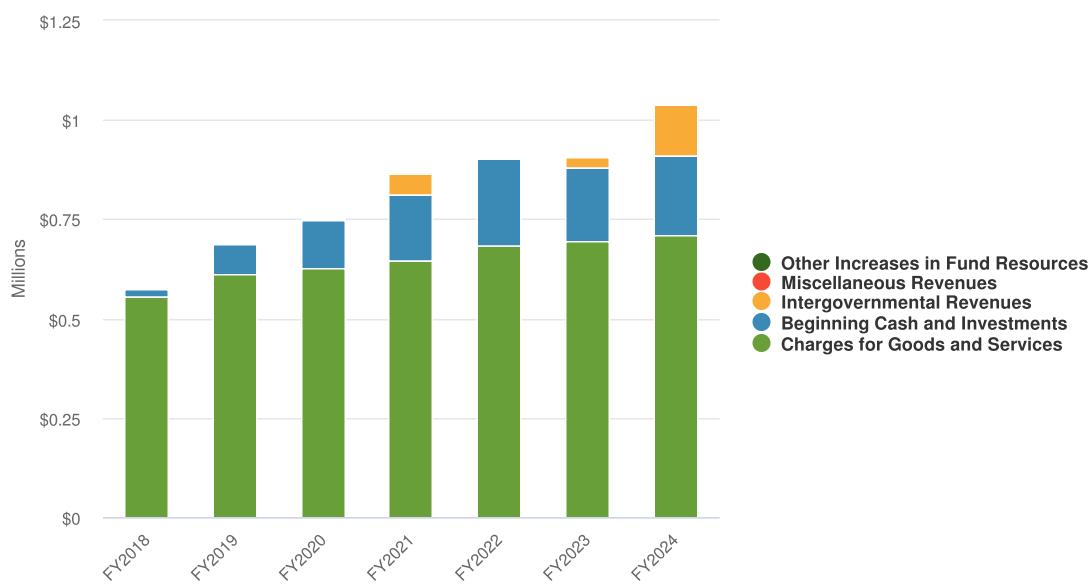


## Revenues by Source - Stormwater Operating Fund

### 2024 Revenues by Source - Stormwater Operating Fund



## Budgeted and Historical 2024 Revenues by Source - Stormwater Operating Fund

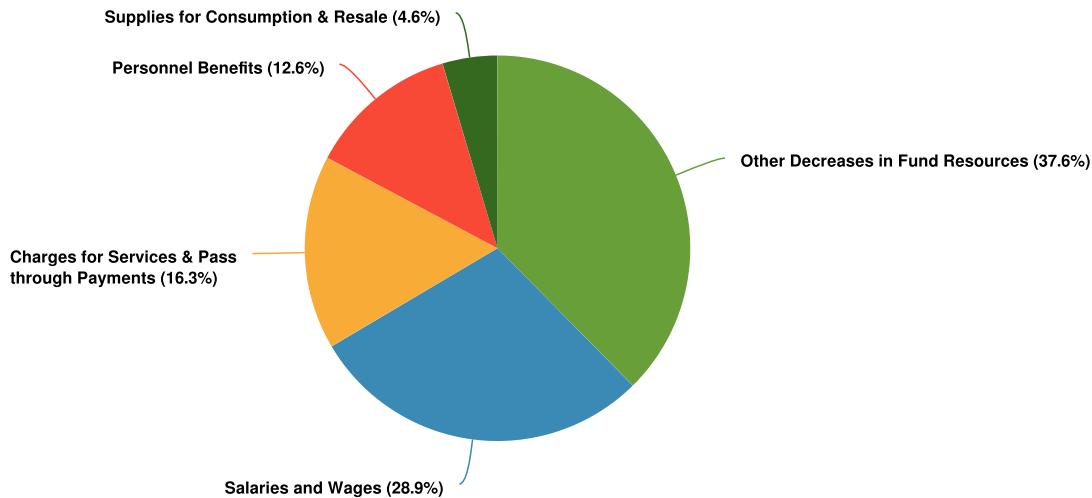


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$167,812	\$218,666	\$186,865	\$186,865	\$197,891	5.9%
Intergovernmental Revenues	\$52,034	\$3,514	\$25,000	\$75,000	\$130,000	420%
Charges for Goods and Services	\$645,410	\$684,162	\$694,400	\$696,400	\$710,500	2.3%
Miscellaneous Revenues	\$58	\$935	\$850	\$2,800	\$3,000	252.9%
<b>Total Revenue Source:</b>	<b>\$865,315</b>	<b>\$907,276</b>	<b>\$907,115</b>	<b>\$961,065</b>	<b>\$1,041,391</b>	<b>14.8%</b>

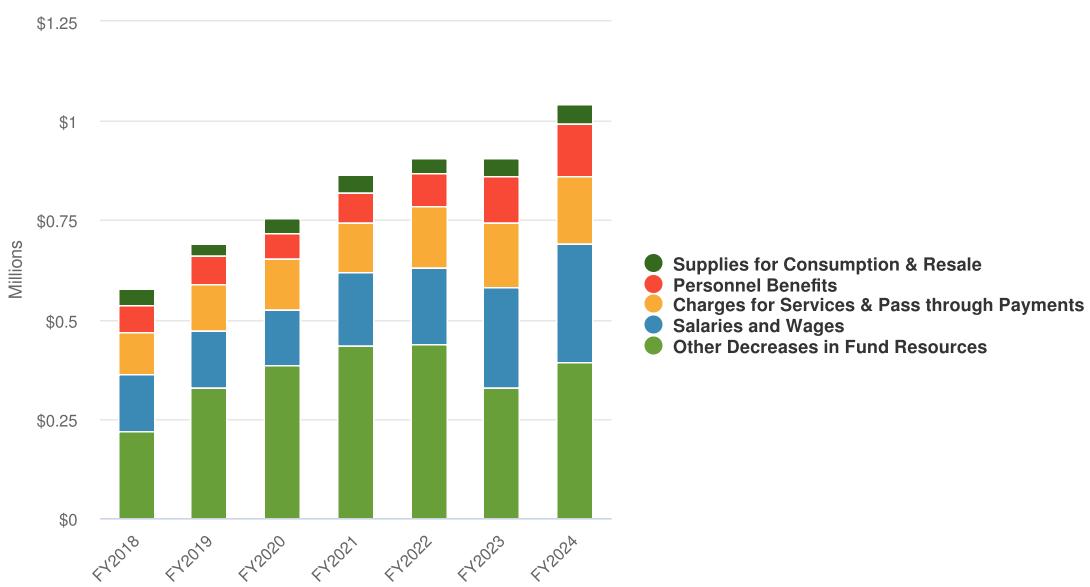


## Expenditures by Expense Type - Stormwater Operating Fund

### Budgeted Expenditures by Expense Type - Stormwater Operating Fund



### Budgeted and Historical Expenditures by Expense Type - Stormwater Operating Fund



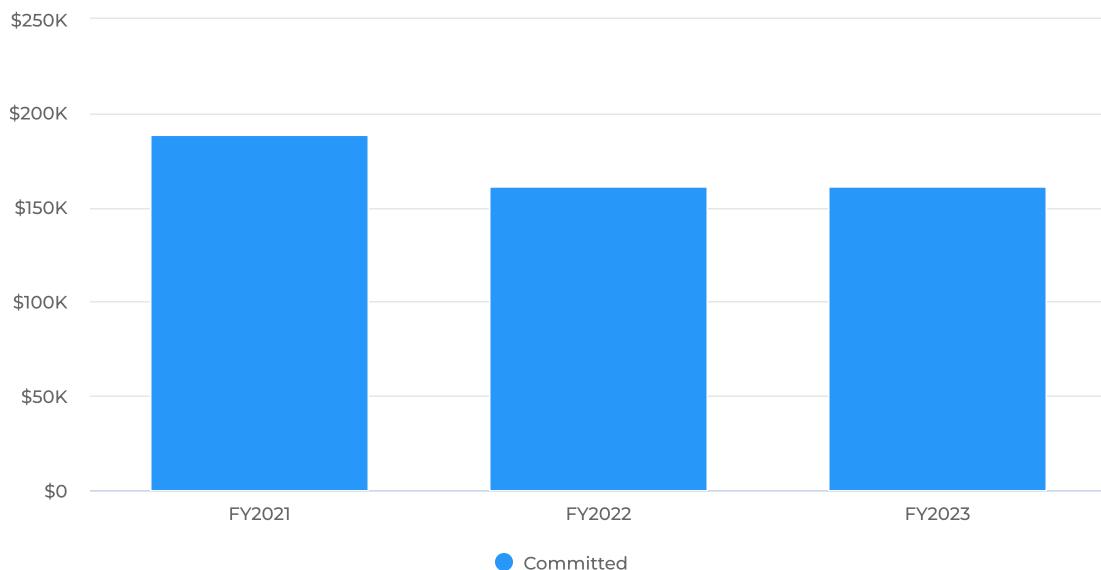
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$433,144	\$438,578	\$326,803	\$474,015	\$391,786	19.9%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Salaries and Wages	\$185,029	\$193,488	\$256,614	\$215,000	\$300,788	17.2%
Personnel Benefits	\$74,381	\$79,678	\$115,198	\$89,450	\$131,317	14%
Supplies for Consumption & Resale	\$45,228	\$40,190	\$47,000	\$40,500	\$48,000	2.1%
Charges for Services & Pass through Payments	\$127,533	\$155,318	\$161,500	\$142,100	\$169,500	5%
<b>Total Expense Objects:</b>	<b>\$865,315</b>	<b>\$907,253</b>	<b>\$907,115</b>	<b>\$961,065</b>	<b>\$1,041,391</b>	<b>14.8%</b>

## Fund Balance

### Projections



Financial Summary	FY2023
<b>Fund Balance</b>	—
Committed	\$187,242
<b>Total Fund Balance:</b>	<b>\$187,242</b>

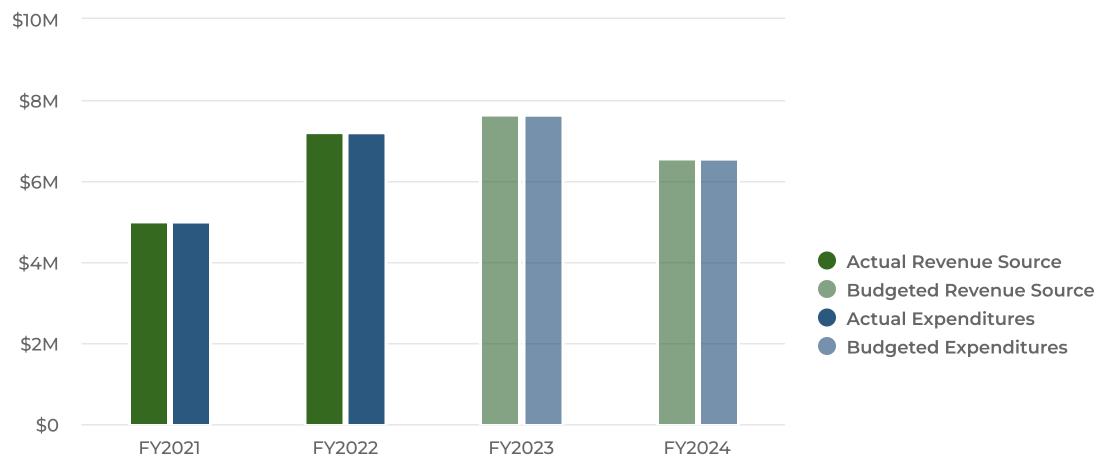




## Utility Capital Funds

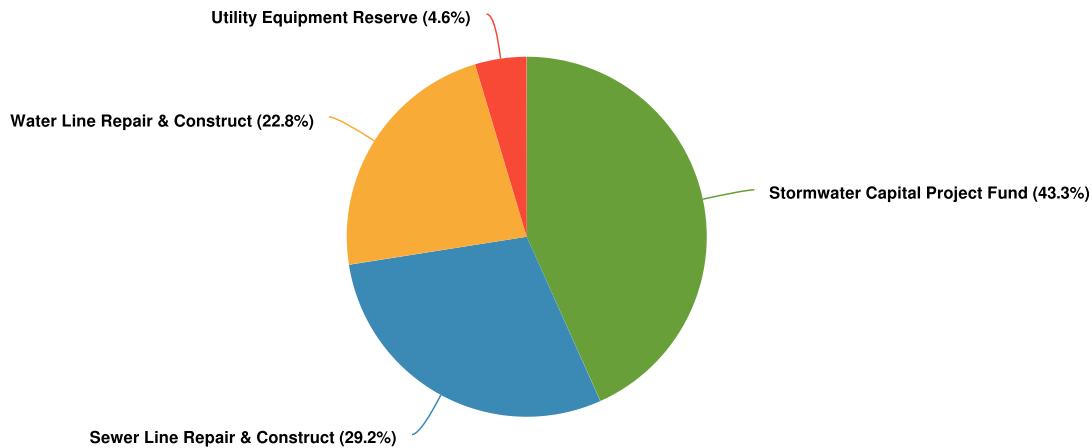
### Summary

The City of Buckley is projecting \$6.76M of revenue in FY2024, which represents a 13.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 13.9% or \$1.09M to \$6.76M in FY2024.

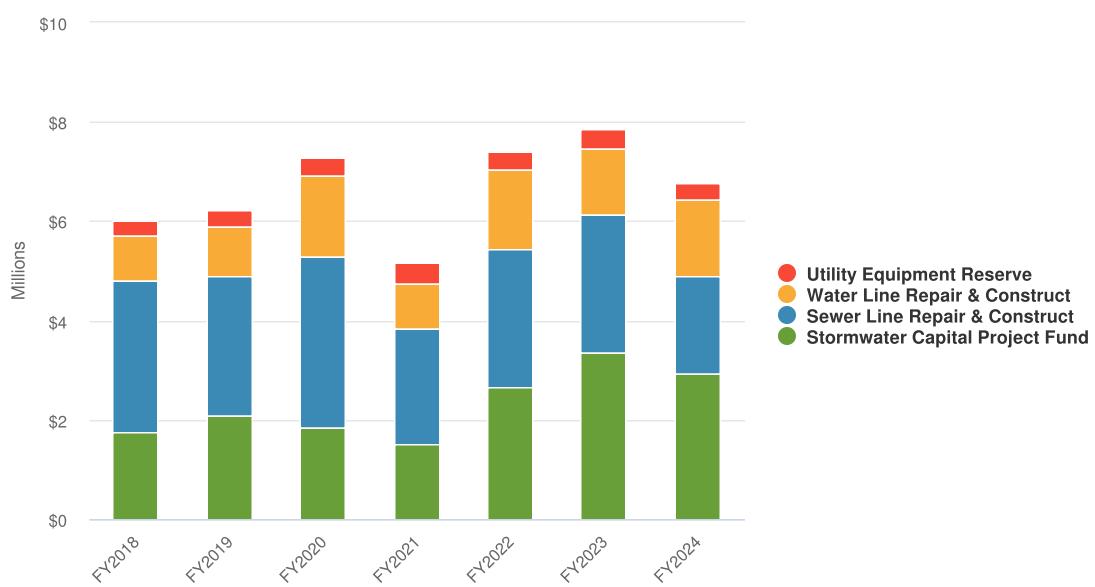


## Revenue by Fund

### 2024 Revenue by Fund - Utility Capital Funds



### Budgeted and Historical 2024 Revenue by Fund - Utility Capital Funds



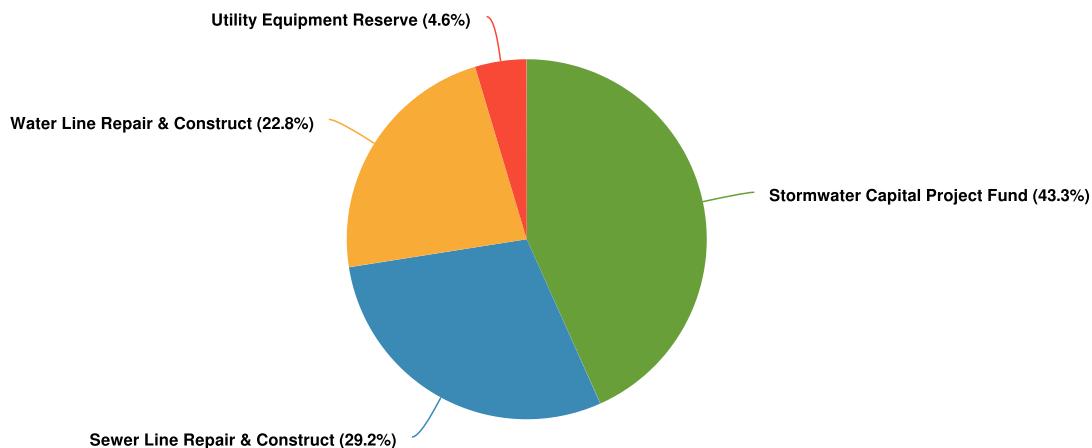
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Sewer Line Repair & Construct	\$2,298,735	\$2,780,435	\$2,780,324	\$3,012,424	\$1,973,522	-29%
Water Line Repair & Construct	\$924,298	\$1,629,091	\$1,341,245	\$1,503,845	\$1,543,888	15.1%



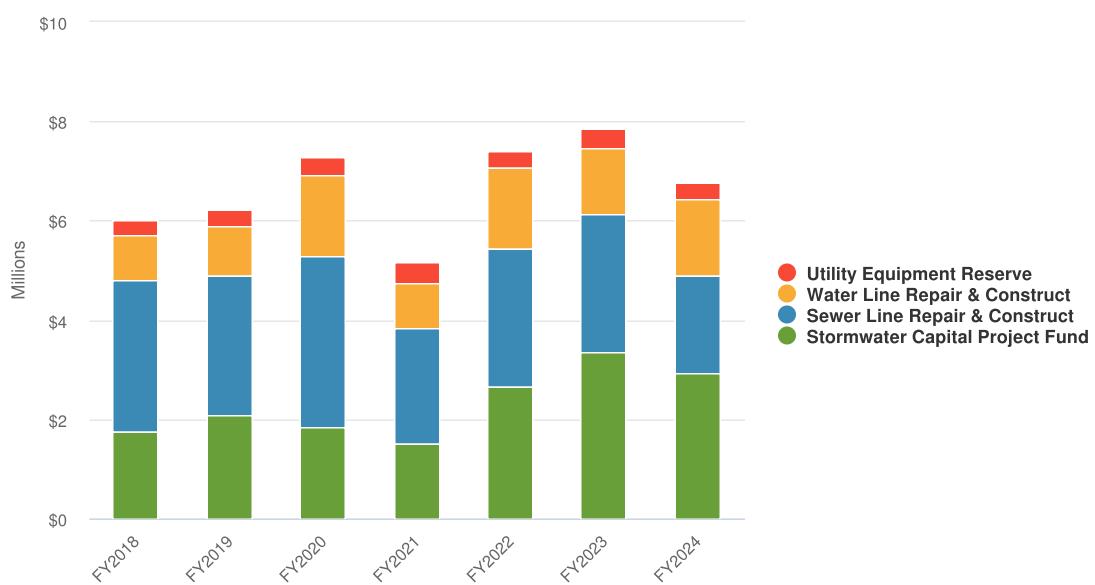
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Stormwater Capital Project Fund	\$1,523,946	\$2,643,681	\$3,343,361	\$3,273,161	\$2,926,327	-12.5%
Utility Equipment Reserve	\$410,747	\$353,178	\$385,792	\$389,892	\$313,179	-18.8%
<b>Total:</b>	<b>\$5,157,726</b>	<b>\$7,406,384</b>	<b>\$7,850,722</b>	<b>\$8,179,322</b>	<b>\$6,756,916</b>	<b>-13.9%</b>

## Expenditures by Fund

### 2024 Expenditures by Fund - Utility Capital Funds



### Budgeted and Historical 2024 Expenditures by Fund - Utility Capital Funds



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Sewer Line Repair & Construct	\$2,298,735	\$2,780,435	\$2,780,324	\$3,012,424	\$1,973,522	-29%
Water Line Repair & Construct	\$924,298	\$1,629,091	\$1,341,245	\$1,503,845	\$1,543,888	15.1%
Stormwater Capital Project Fund	\$1,523,946	\$2,652,928	\$3,343,361	\$3,273,161	\$2,926,327	-12.5%
Utility Equipment Reserve	\$410,747	\$343,931	\$385,792	\$389,892	\$313,179	-18.8%
<b>Total:</b>	<b>\$5,157,726</b>	<b>\$7,406,384</b>	<b>\$7,850,722</b>	<b>\$8,179,322</b>	<b>\$6,756,916</b>	<b>-13.9%</b>





## **Sewer Construction Fund**

The Sewer Construction Fund (405) is established for construction of capital projects and/or purchasing capital equipment used in the treatment and collection of waste. The fund is also responsible for any debt payments for outstanding loans taken out by the City for capital projects.

Staff are recommending capital projects to reduce groundwater infiltration into the sewer system. Reducing infiltration (I&I) from the sewer collection system will reduce the amount of water that the wastewater treatment plant must provide treatment for, resulting in reduced treatment costs.

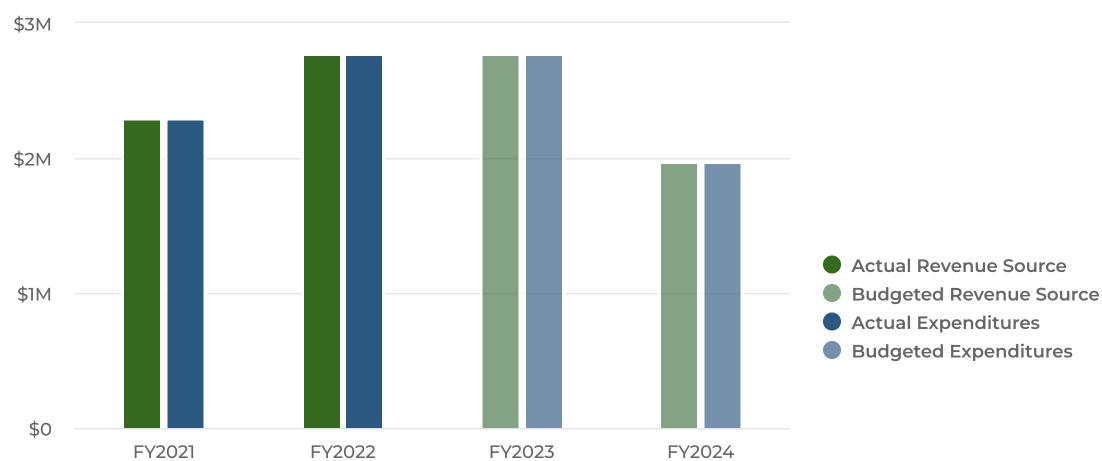
In 2024, Staff is recommending the following Sewer Capital Improvement projects:

- Spruce Street Sewer Improvement Project- Design Only
- SCADA Upgrade-WWTP
- Expand and Upgrade Dump Station at WWTP
- Fence Relocation WWTP
- White River Property Access Gate
- I & I Sewer System Study
- Decant Facility Site Study
- Miscellaneous Mechanical Replacements at WWTP

## **Summary**

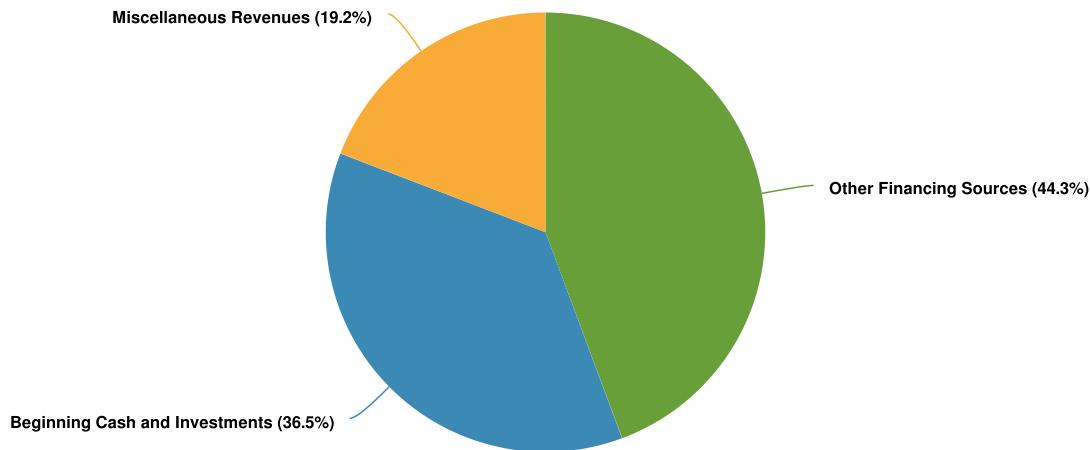
The City of Buckley is projecting \$1.97M of revenue in FY2024, which represents a 29.0% decrease over the prior year.

Budgeted expenditures are projected to decrease by 29.0% or \$806.8K to \$1.97M in FY2024.

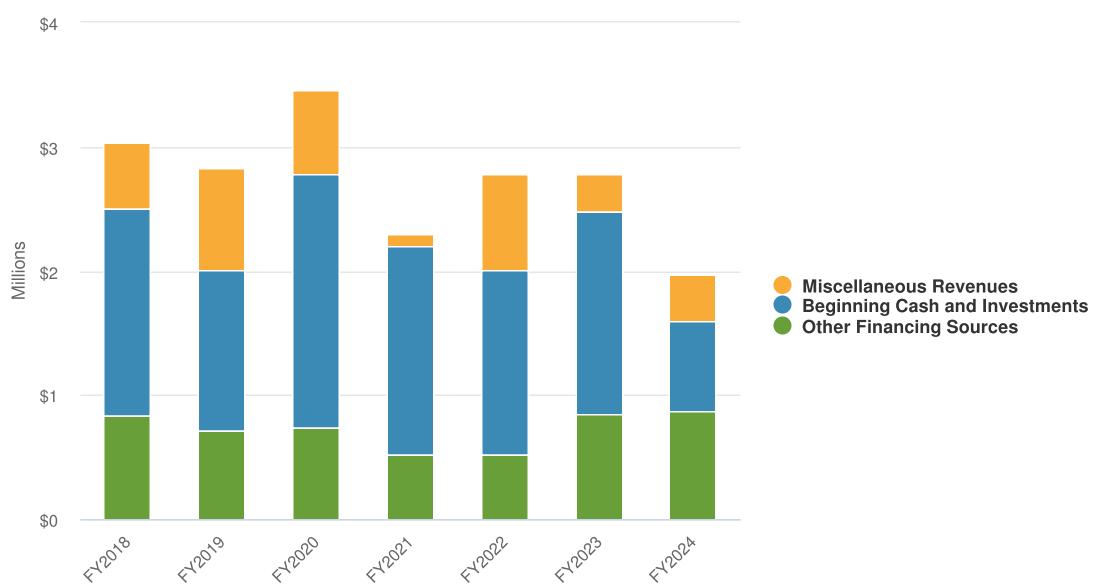


## Revenues by Source - Sewer Construction Fund

### 2024 Revenues by Source - Sewer Construction Fund



### Budgeted and Historical 2024 Revenues by Source - Sewer Construction Fund



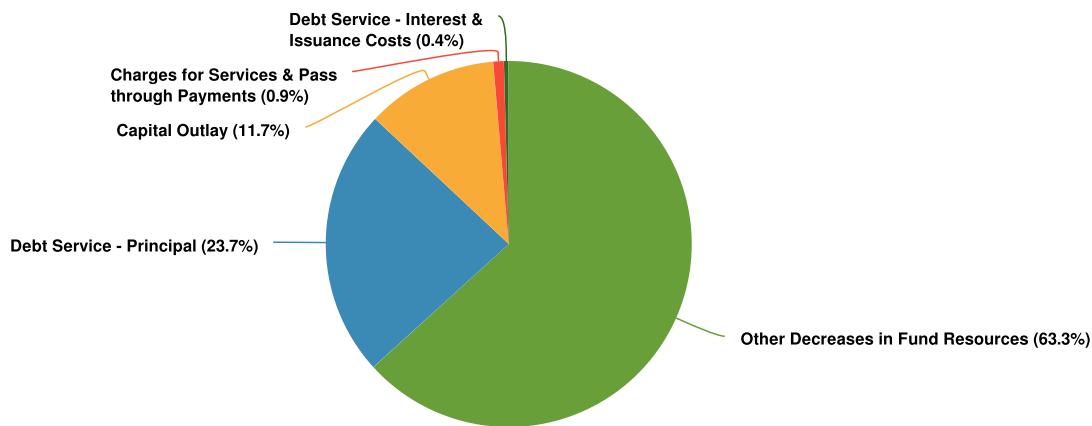
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$1,671,576	\$1,479,304	\$1,626,924	\$1,626,924	\$720,522	-55.7%
Miscellaneous Revenues	\$103,391	\$777,362	\$302,900	\$535,000	\$378,000	24.8%
Other Financing Sources	\$523,768	\$523,768	\$850,500	\$850,500	\$875,000	2.9%



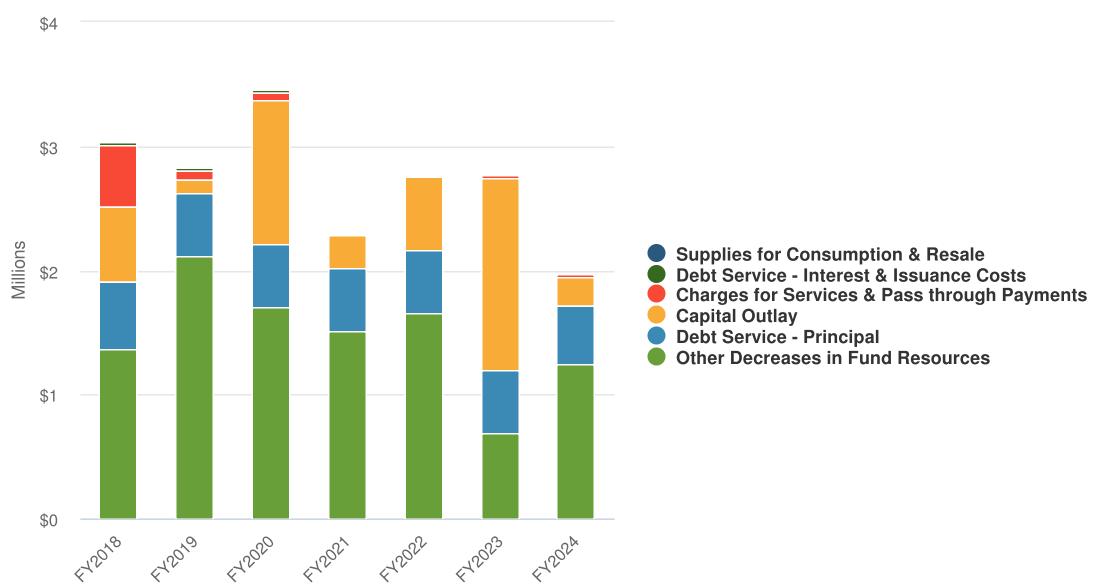
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Total Revenue Source:	\$2,298,735	\$2,780,435	\$2,780,324	\$3,012,424	\$1,973,522	-29%

## Expenditures by Expense Type - Sewer Construction Fund

### Budgeted Expenditures by Expense Type - Sewer Construction Fund



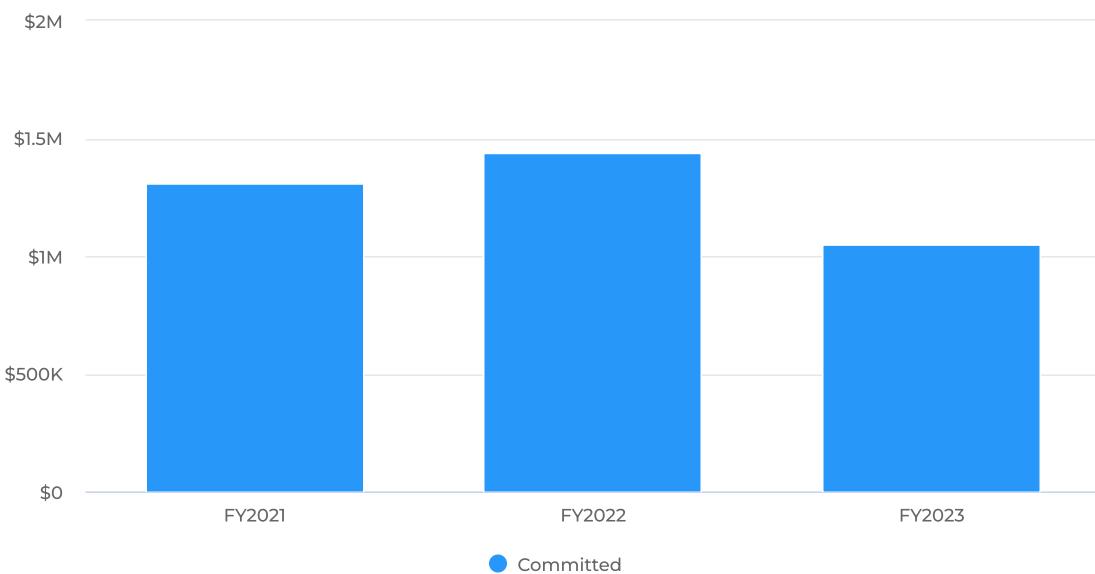
### Budgeted and Historical Expenditures by Expense Type - Sewer Construction Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (%) Change)
Expense Objects						
Other Decreases in Fund Resources	\$1,509,861	\$1,656,082	\$685,035	\$761,585	\$1,248,390	82.2%
Supplies for Consumption & Resale	\$104	\$0	\$3,500	\$0	\$0	-100%
Charges for Services & Pass through Payments	\$3,071	\$6,124	\$28,500	\$3,000	\$18,500	-35.1%
Capital Outlay	\$261,931	\$597,000	\$1,544,600	\$1,729,150	\$230,000	-85.1%
Debt Service - Principal	\$507,938	\$507,938	\$507,938	\$507,938	\$468,421	-7.8%
Debt Service - Interest & Issuance Costs	\$15,830	\$13,290	\$10,751	\$10,751	\$8,211	-23.6%
<b>Total Expense Objects:</b>	<b>\$2,298,735</b>	<b>\$2,780,435</b>	<b>\$2,780,324</b>	<b>\$3,012,424</b>	<b>\$1,973,522</b>	<b>-29%</b>

## Fund Balance

### Projections



Financial Summary	FY2023
<b>Fund Balance</b>	—
Committed	\$1,182,805
<b>Total Fund Balance:</b>	<b>\$1,182,805</b>





## Water Construction Fund

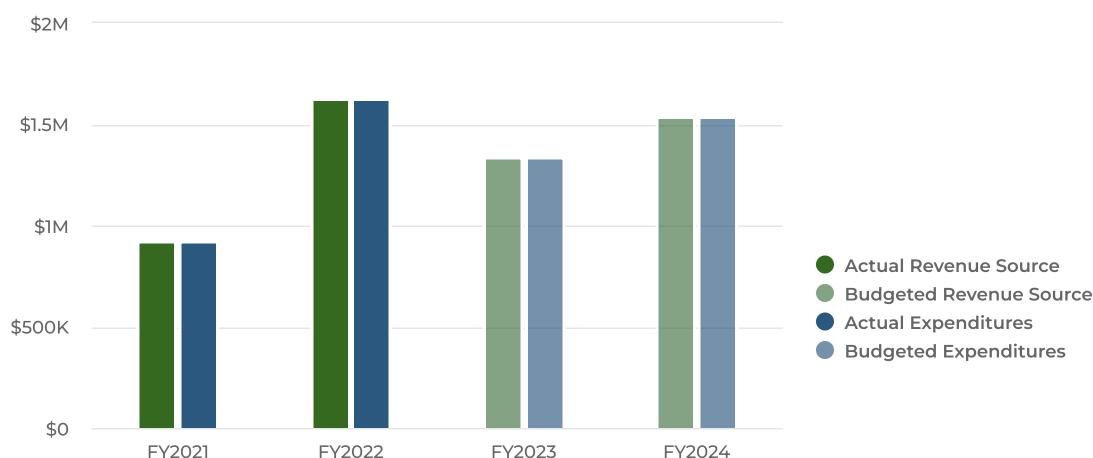
The City obtains its water supply from two primary sources, surface water and groundwater. Surface water is diverted and transported from South Prairie Creek, through 28,400 lineal feet (5.38 miles) of older pipe, before going through a sand filter treatment cell where it is purified, chlorinated, and delivered to City customers. This water transmission pipeline was constructed over 70 years ago and is steadily deteriorating. Due to its age, location and vulnerabilities, it remains one of the primary infrastructure concerns for the community. However, since 2000 the City has been able to replace 6,030 lineal feet or approximately 21% of the transmission pipeline, to include the most vulnerable South Prairie Creek crossing.

In 2024, staff recommends the following Water Capital Projects:

- Main Street- River Ave to SR 410 Water Improvements
- Spruce Street Water Improvements-Design Only
- Seek funding opportunities for replacing segments of the water transmission main.
- Naches Well Pilot Study
- Expand Slow Sand Filter Study
- Reservoir Siting Study
- Fence Relocation WWTP
- Purchase Automatic Meters
- Water System Plan Update

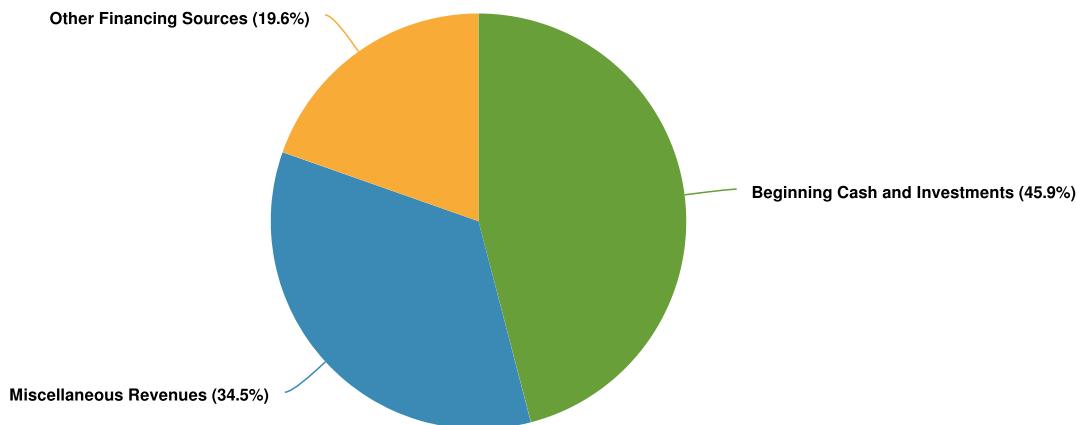
## Summary

The City of Buckley is projecting \$1.54M of revenue in FY2024, which represents a 15.1% increase over the prior year. Budgeted expenditures are projected to increase by 15.1% or \$202.64K to \$1.54M in FY2024.

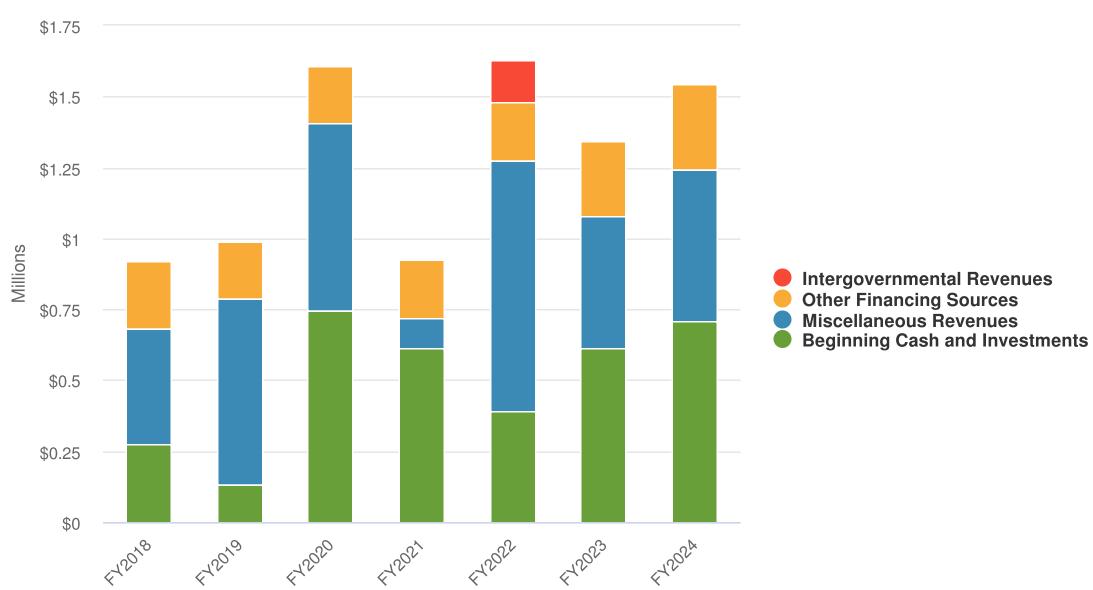


## Revenues by Source

### 2024 Revenues by Source - Water Construction Fund



### Budgeted and Historical 2024 Revenues by Source - Water Construction Fund



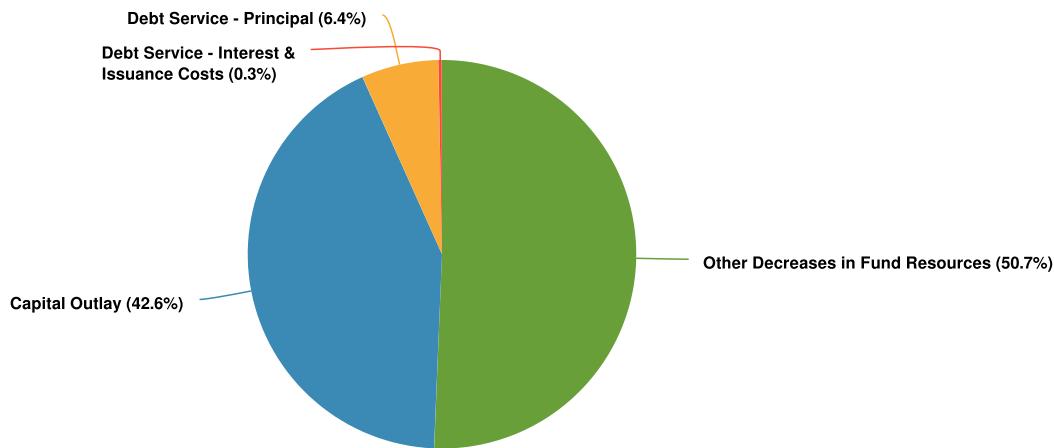
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$613,163	\$389,360	\$613,145	\$613,145	\$709,388	15.7%
Intergovernmental Revenues	\$0	\$148,884	\$0	\$0	\$0	0%
Miscellaneous Revenues	\$103,597	\$883,309	\$467,700	\$630,300	\$532,000	13.7%



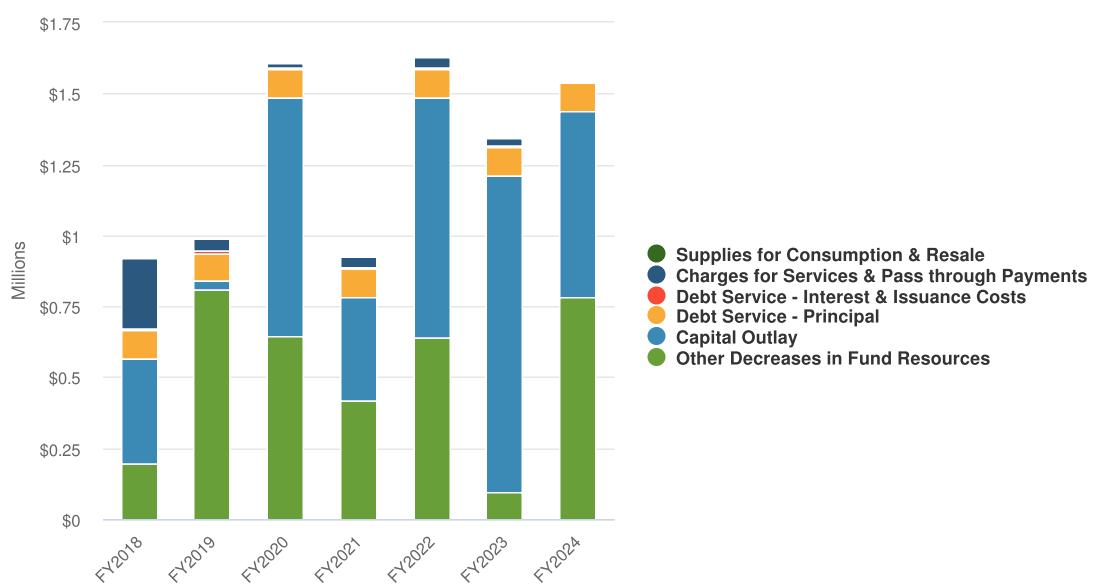
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Other Financing Sources	\$207,538	\$207,538	\$260,400	\$260,400	\$302,500	16.2%
<b>Total Revenue Source:</b>	<b>\$924,298</b>	<b>\$1,629,091</b>	<b>\$1,341,245</b>	<b>\$1,503,845</b>	<b>\$1,543,888</b>	<b>15.1%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type - Water Construction Fund



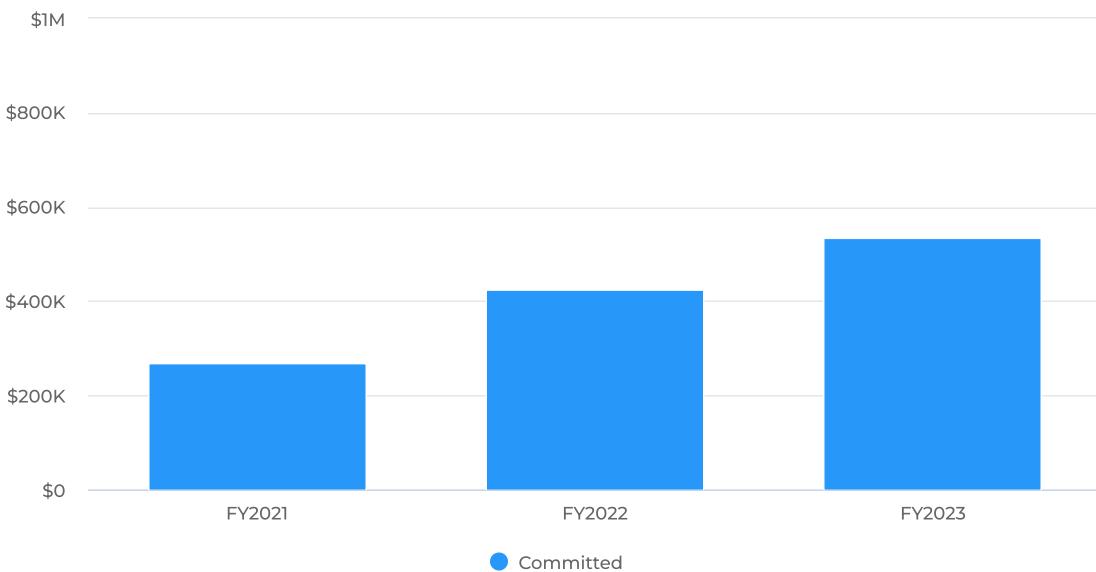
### Budgeted and Historical Expenditures by Expense Type - Water Construction Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (%) Change)
Expense Objects						
Other Decreases in Fund Resources	\$419,344	\$642,083	\$95,746	\$750,221	\$782,164	716.9%
Supplies for Consumption & Resale	\$0	\$0	\$500	\$30,000	\$0	-100%
Charges for Services & Pass through Payments	\$34,850	\$37,953	\$23,500	\$2,000	\$0	-100%
Capital Outlay	\$365,003	\$844,449	\$1,117,389	\$617,514	\$658,110	-41.1%
Debt Service - Principal	\$99,152	\$99,152	\$99,152	\$99,152	\$99,152	0%
Debt Service - Interest & Issuance Costs	\$5,949	\$5,453	\$4,958	\$4,958	\$4,462	-10%
<b>Total Expense Objects:</b>	<b>\$924,298</b>	<b>\$1,629,091</b>	<b>\$1,341,245</b>	<b>\$1,503,845</b>	<b>\$1,543,888</b>	<b>15.1%</b>

## Fund Balance

### Projections



Financial Summary	FY2023
<b>Fund Balance</b>	—
Committed	\$774,264
<b>Total Fund Balance:</b>	<b>\$774,264</b>



The City Draft Comprehensive Stormwater Plan identifies 11 priority capital improvement projects throughout the City that, when constructed, will effectively convey runoff from the community to various points of discharge. Other stormwater capital improvement projects may arise in the future that are not identified as part of the City's CIP list presented in the plan. Such projects may be deemed necessary for remedying an emergency, assessing growth in other areas, accommodating improvements proposed by other agencies or land development, or addressing unforeseen problems with the City's storm drainage system.

Whenever an inadequate pipe channel is replaced or reconstructed, the improvement may transfer the problem downstream. Therefore, capital improvement projects for each basin must be coordinated to make sure that downstream problems will not be created.



## **Stormwater Construction**

Funding for these projects is anticipated to come from a variety of sources, which include grants, low interest loans, developer charges and a portion of stormwater rates.

In 2024, staff recommends the following Stormwater Capital Projects:

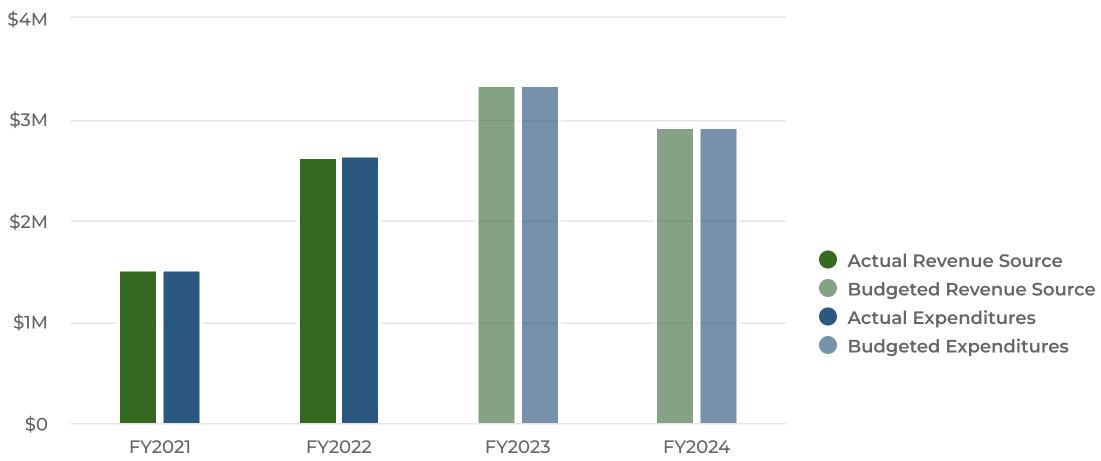
- Alley between Edith St and Cascade St from Park Ave to 4<sup>th</sup> (Installed 400 linear feet of 8-inch storm drain)
- Alley between Norma and Edith St from Park Ave to 4<sup>th</sup> (Installed 400 linear feet of 8-inch storm drain)
- Alley between Naches St and Second St from Main St to Mason Ave (Installed 400 linear feet of 8-inch storm drain)
- Installed Glacier Meadows Storm Outfall
- Mundy Loss Road Storm Improvements- Replaced undersized culverts across SR 410 and Hinkleman Ext.
- Hinkleman Road Storm Improvement Project

## **Summary**

The City of Buckley is projecting \$2.93M of revenue in FY2024, which represents a 12.5% decrease over the prior year.

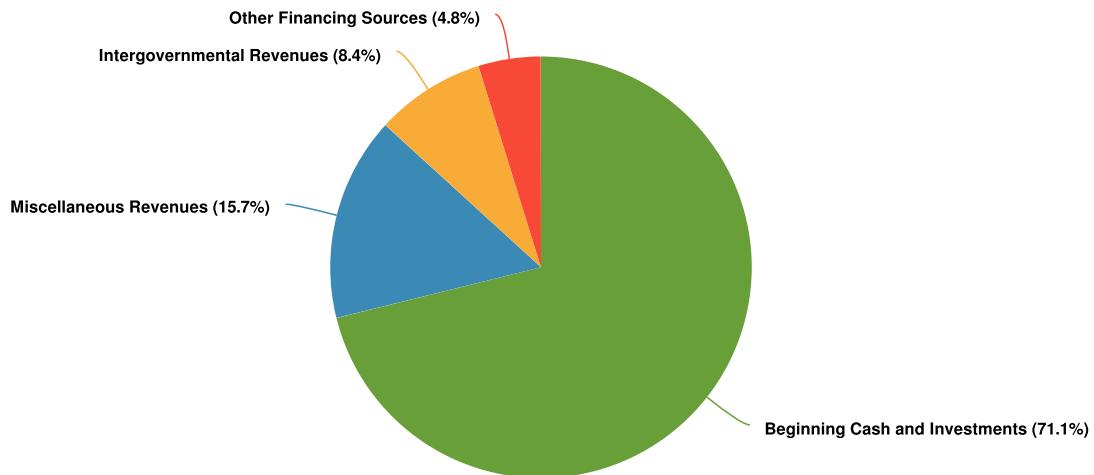
Budgeted expenditures are projected to decrease by 12.5% or \$417.03K to \$2.93M in FY2024.



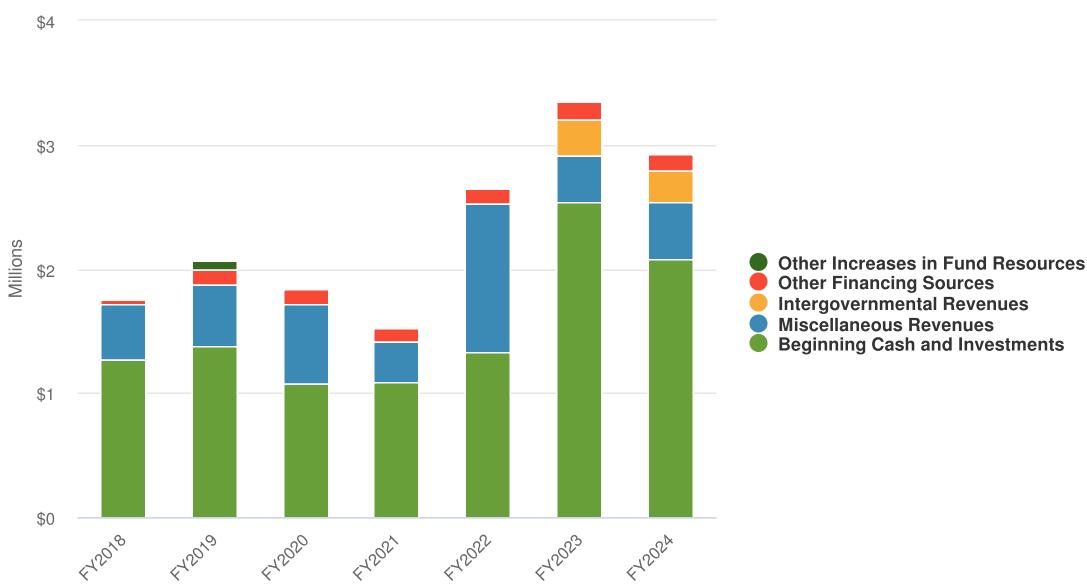


## Revenues by Source

### 2024 Revenues by Source - Stormwater Construction Fund



## Budgeted and Historical 2024 Revenues by Source - Stormwater Construction Fund

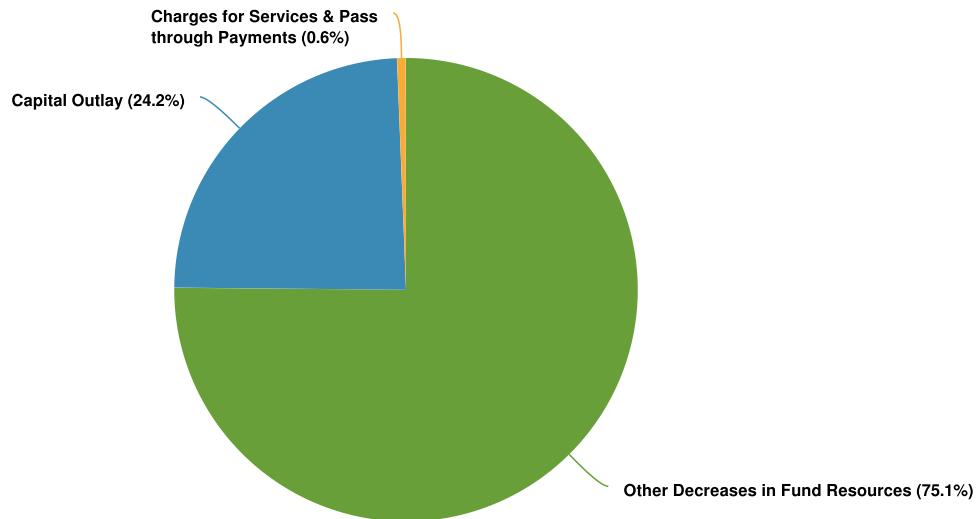


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$1,091,810	\$1,328,924	\$2,534,981	\$2,534,981	\$2,081,727	-17.9%
Intergovernmental Revenues	\$0	\$0	\$291,200	\$45,000	\$246,200	-15.5%
Miscellaneous Revenues	\$321,437	\$1,191,057	\$380,000	\$556,000	\$458,000	20.5%
Other Financing Sources	\$110,700	\$123,700	\$137,180	\$137,180	\$140,400	2.3%
<b>Total Revenue Source:</b>	<b>\$1,523,946</b>	<b>\$2,643,681</b>	<b>\$3,343,361</b>	<b>\$3,273,161</b>	<b>\$2,926,327</b>	<b>-12.5%</b>

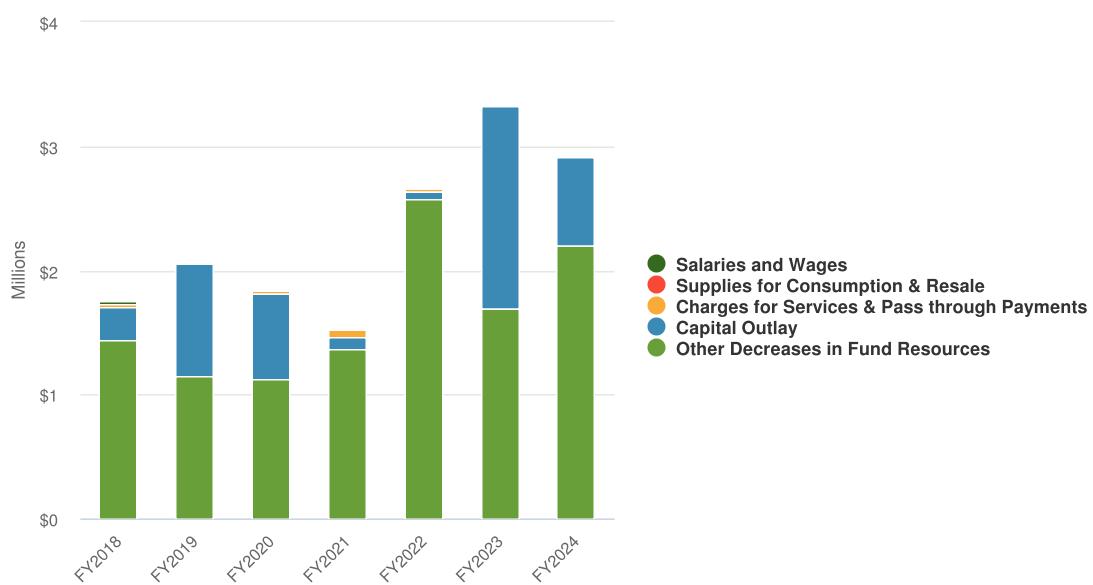


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type - Stormwater Construction Fund



### Budgeted and Historical Expenditures by Expense Type - Stormwater Construction Fund



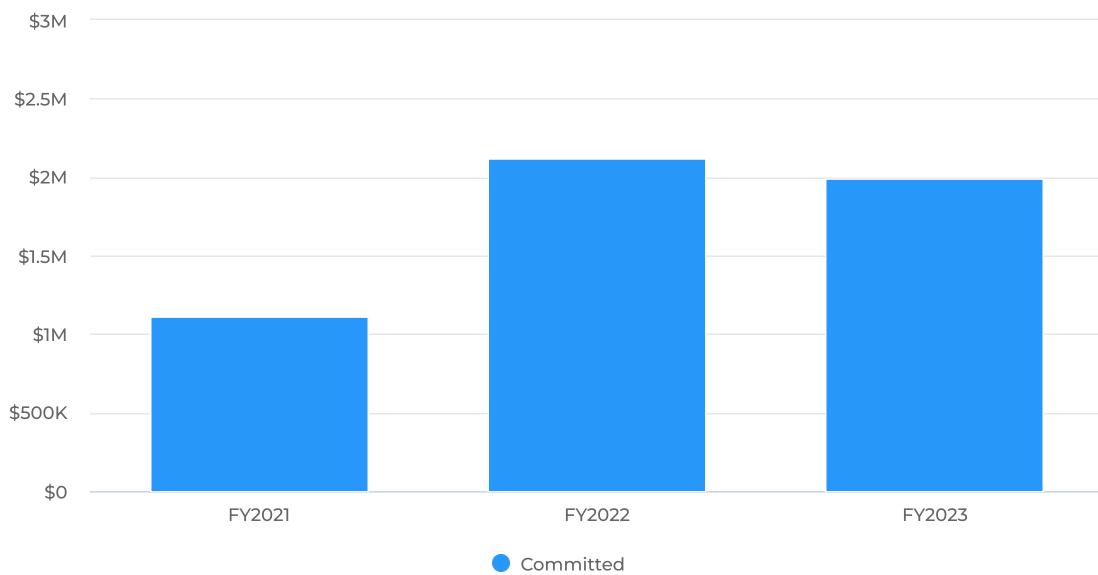
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Expense Objects						



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Other Decreases in Fund Resources	\$1,363,730	\$2,577,905	\$1,694,728	\$2,127,651	\$2,198,972	29.8%
Supplies for Consumption & Resale	\$0	\$0	\$2,500	\$0	\$0	-100%
Charges for Services & Pass through Payments	\$58,461	\$19,828	\$22,000	\$3,000	\$18,000	-18.2%
Capital Outlay	\$101,755	\$55,195	\$1,624,133	\$1,142,510	\$709,355	-56.3%
<b>Total Expense Objects:</b>	<b>\$1,523,946</b>	<b>\$2,652,928</b>	<b>\$3,343,361</b>	<b>\$3,273,161</b>	<b>\$2,926,327</b>	<b>-12.5%</b>

## Fund Balance

### Projections



Financial Summary	FY2023
<b>Fund Balance</b>	—
Committed	\$2,375,530
<b>Total Fund Balance:</b>	<b>\$2,375,530</b>





## Equipment Reserve Fund

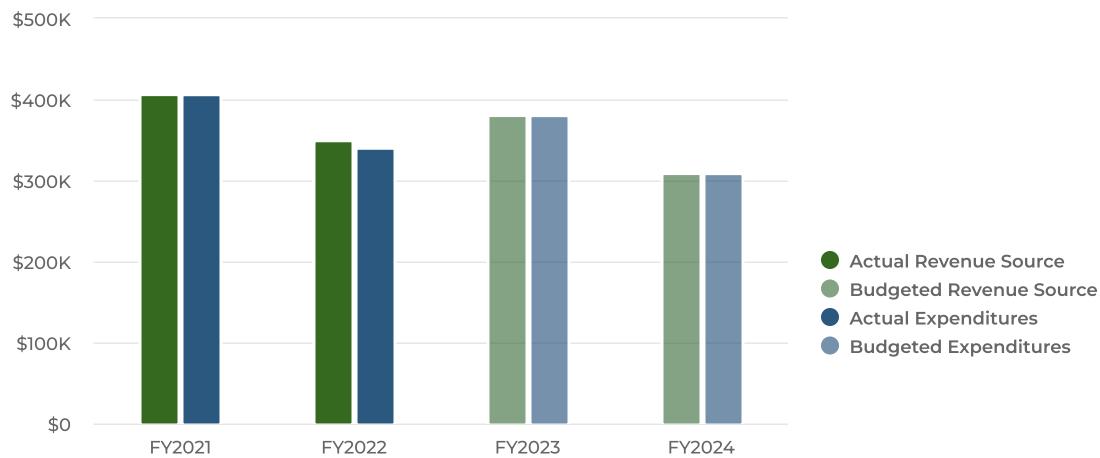
The Equipment Reserve Fund accounts for the accumulation of reserves and purchase of equipment for the Parks, Streets, and Utility departments of the City.

In 2024 the Public Works Department is not recommending the purchase of any new equipment. The Department expects to replace the vactor truck in the next biennium.

### Summary

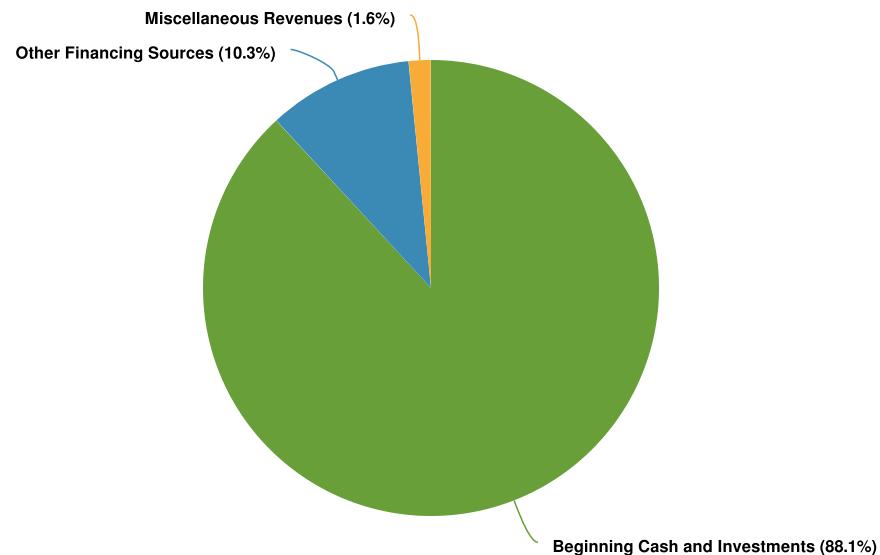
The City of Buckley is projecting \$313.18K of revenue in FY2024, which represents a 18.8% decrease over the prior year.

Budgeted expenditures are projected to decrease by 18.8% or \$72.61K to \$313.18K in FY2024.

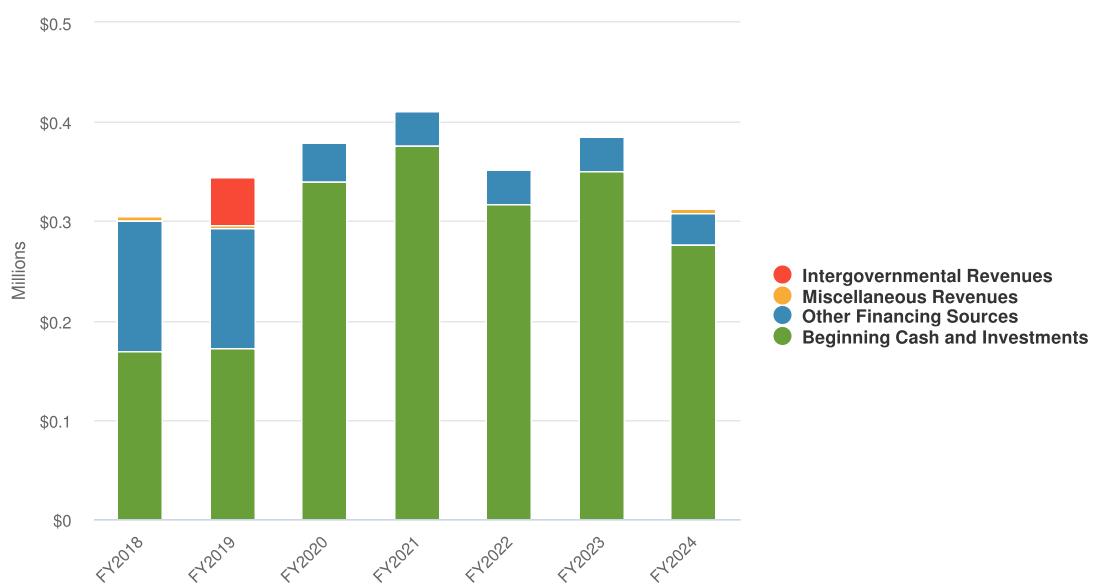


## Revenues by Source - Equipment Reserve Fund

### 2024 Revenues by Source - Equipment Reserve Fund



### Budgeted and Historical 2024 Revenues by Source - Equipment Reserve Fund



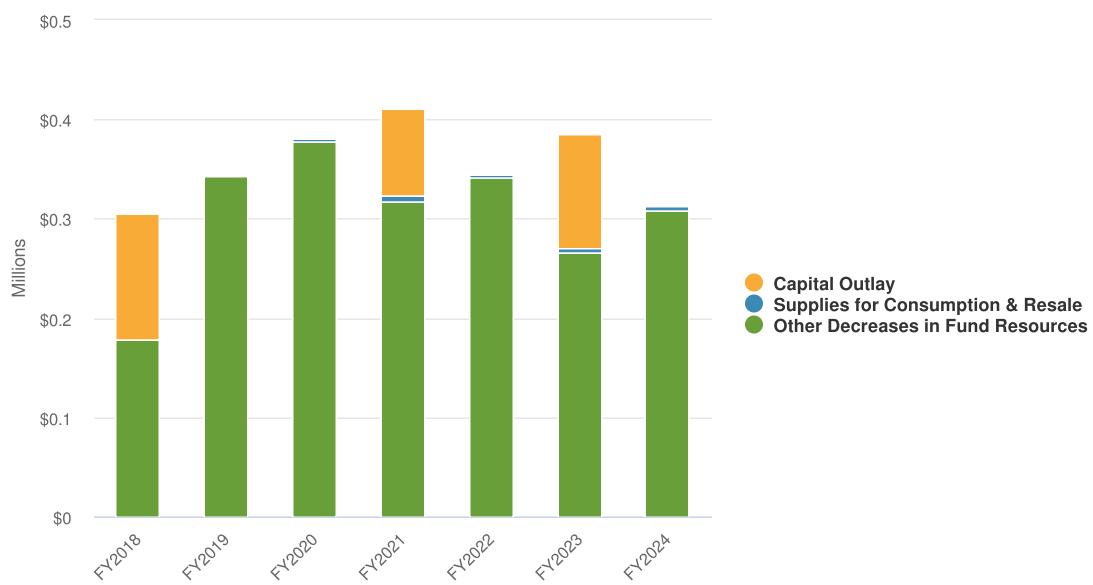
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$375,646	\$316,551	\$350,242	\$350,242	\$276,029	-21.2%
Miscellaneous Revenues	\$101	\$1,627	\$800	\$4,900	\$4,900	512.5%
Other Financing Sources	\$35,000	\$35,000	\$34,750	\$34,750	\$32,250	-7.2%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
<b>Total Revenue Source:</b>	<b>\$410,747</b>	<b>\$353,178</b>	<b>\$385,792</b>	<b>\$389,892</b>	<b>\$313,179</b>	<b>-18.8%</b>

## Expenditures by Expense Type - Equipment Reserve Fund

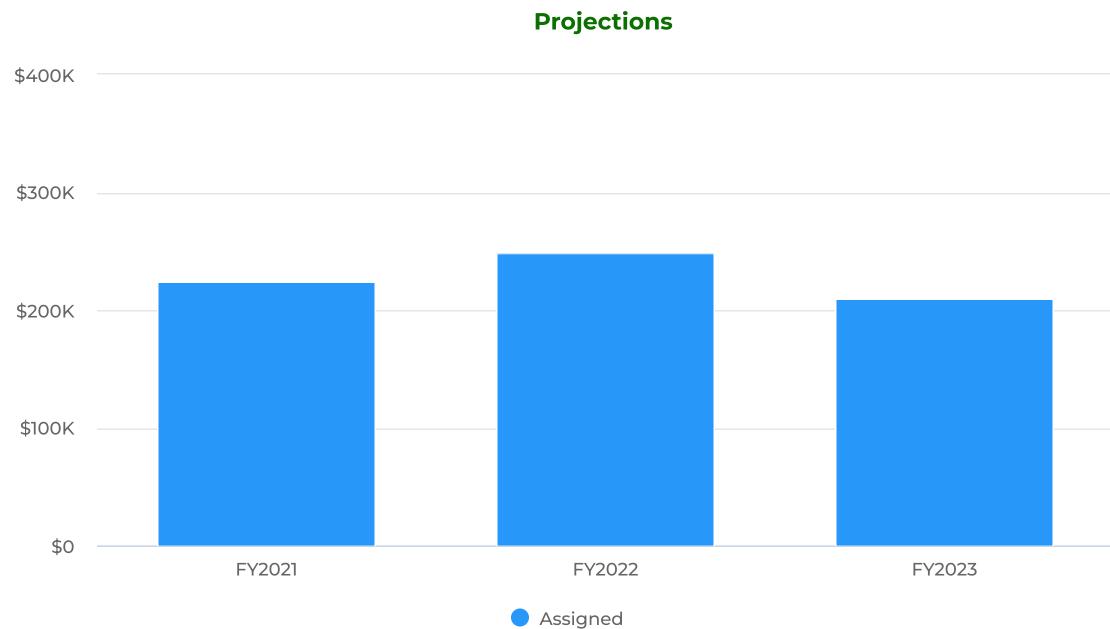
### Budgeted and Historical Expenditures by Expense Type - Equipment Reserve Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>						
Other Decreases in Fund Resources	\$316,551	\$340,995	\$265,292	\$270,017	\$307,679	16%
Supplies for Consumption & Resale	\$7,176	\$2,936	\$5,500	\$8,000	\$5,500	0%
Capital Outlay	\$87,019	\$0	\$115,000	\$111,875	\$0	-100%
<b>Total Expense Objects:</b>	<b>\$410,747</b>	<b>\$343,931</b>	<b>\$385,792</b>	<b>\$389,892</b>	<b>\$313,179</b>	<b>-18.8%</b>



## Fund Balance



Financial Summary	FY2023
<b>Fund Balance</b>	—
Assigned	\$295,588
<b>Total Fund Balance:</b>	<b>\$295,588</b>



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## **FUNDING SOURCES**

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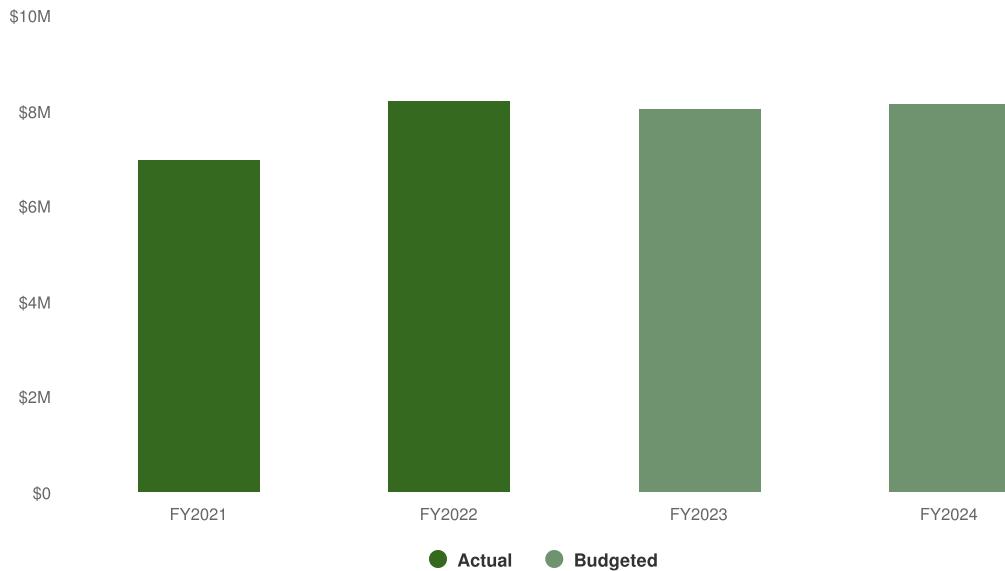


## General Fund Revenue Comparison Summary

**\$8,150,499**    **\$114,573**

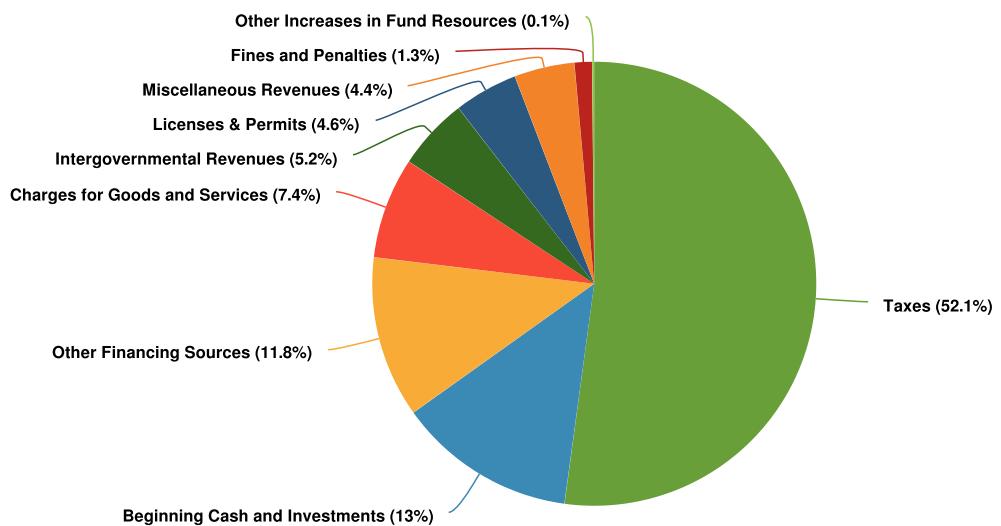
(1.43% vs. prior year)

### General Fund Revenue Comparison Proposed and Historical Budget vs. Actual

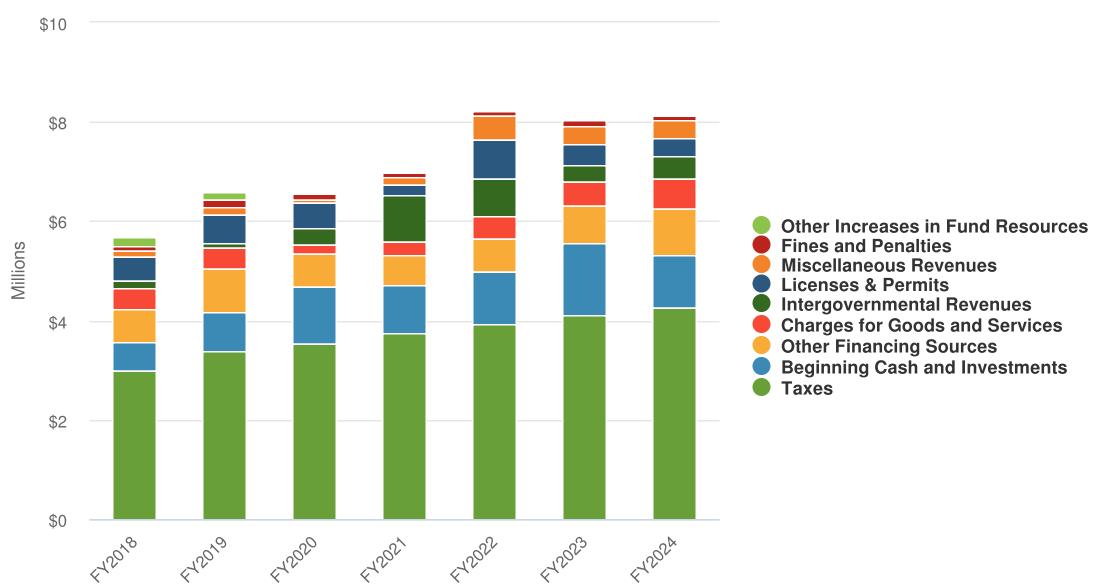


## Revenues by Source

### Projected 2024 Revenues by Source



### Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments						
Beginning Cash and Investments						



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Beginning Fund Balance	\$0	\$0	\$0	\$1,447,318	\$0	0%
Beginning Fund Balance - Unassigned	\$0	\$0	\$0	\$0	\$1,059,400	N/A
Beginning Fund Balance - Unassigned	\$989,353	\$1,054,104	\$1,447,318	\$0	\$0	-100%
<b>Total Beginning Cash and Investments:</b>	<b>\$989,353</b>	<b>\$1,054,104</b>	<b>\$1,447,318</b>	<b>\$1,447,318</b>	<b>\$1,059,400</b>	<b>-26.8%</b>
<b>Total Beginning Cash and Investments:</b>	<b>\$989,353</b>	<b>\$1,054,104</b>	<b>\$1,447,318</b>	<b>\$1,447,318</b>	<b>\$1,059,400</b>	<b>-26.8%</b>
<b>Taxes</b>						
<b>Property Tax</b>						
Property Taxes	\$1,130,709	\$1,179,625	\$1,262,127	\$1,262,127	\$1,325,896	5.1%
Sale of Tax Title Property	\$0	\$62	\$0	\$0	\$0	0%
Sale of Tax Title Property	\$767	\$0	\$0	\$0	\$0	0%
<b>Total Property Tax:</b>	<b>\$1,131,477</b>	<b>\$1,179,688</b>	<b>\$1,262,127</b>	<b>\$1,262,127</b>	<b>\$1,325,896</b>	<b>5.1%</b>
<b>Excise Tax</b>						
Forest Excise Tax	\$0	\$0	\$5	\$0	\$0	-100%
<b>Total Excise Tax:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
<b>Retail Sales and Use Taxes</b>						
Sales & Use Tax	\$1,476,668	\$1,535,696	\$1,590,000	\$1,550,000	\$1,570,000	-1.3%
Park Sales Tax	\$66,877	\$71,220	\$70,000	\$70,000	\$72,000	2.9%
<b>Total Retail Sales and Use Taxes:</b>	<b>\$1,543,545</b>	<b>\$1,606,916</b>	<b>\$1,660,000</b>	<b>\$1,620,000</b>	<b>\$1,642,000</b>	<b>-1.1%</b>
<b>Business and Occupation Taxes</b>						
Electric Tax	\$257,565	\$285,866	\$305,000	\$326,000	\$330,000	8.2%
Water Tax	\$117,192	\$124,198	\$132,000	\$138,000	\$138,000	4.5%
Natural Gas Tax	\$115,370	\$130,227	\$138,000	\$165,000	\$170,000	23.2%
Sewer Tax	\$232,970	\$238,994	\$241,000	\$242,000	\$245,000	1.7%
Garbage/Solid Waste Tax	\$137,493	\$159,602	\$164,000	\$178,000	\$182,000	11%
TV Cable Tax	\$76,627	\$79,709	\$80,500	\$79,000	\$80,500	0%
Telephone Tax	\$405	\$8	\$0	\$0	\$0	0%
Cellular Phone Tax	\$50,046	\$49,371	\$50,000	\$51,000	\$53,000	6%
Storm Drain Tax	\$64,423	\$67,344	\$67,800	\$68,000	\$70,000	3.2%
Gambling Tax - Punch Board/Pull Tabs	\$4,152	\$9,091	\$7,500	\$8,000	\$8,000	6.7%
Gambling Tax - Bingo/Raffles	\$582	\$2,387	\$2,000	\$5,000	\$3,500	75%
<b>Total Business and Occupation Taxes:</b>	<b>\$1,056,826</b>	<b>\$1,146,797</b>	<b>\$1,187,800</b>	<b>\$1,260,000</b>	<b>\$1,280,000</b>	<b>7.8%</b>
<b>Excise Taxes in Lieu of Property Tax</b>						
Leasehold Taxes	\$2,341	\$3,041	\$2,500	\$2,500	\$2,500	0%
<b>Total Excise Taxes in Lieu of Property Tax:</b>	<b>\$2,341</b>	<b>\$3,041</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>0%</b>



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
<b>Total Taxes:</b>	<b>\$3,734,189</b>	<b>\$3,936,441</b>	<b>\$4,112,432</b>	<b>\$4,144,627</b>	<b>\$4,250,396</b>	<b>3.4%</b>
<b>Licenses &amp; Permits</b>						
<b>Business Licenses and Permits</b>						
Fire Permits	\$1,159	\$4,168	\$1,250	\$5,000	\$3,500	180%
Fire Dept Svcs	\$100	\$1,914	\$1,500	\$65	\$0	-100%
Business License	\$39,329	\$40,579	\$62,450	\$55,000	\$62,450	0%
<b>Total Business Licenses and Permits:</b>	<b>\$40,588</b>	<b>\$46,661</b>	<b>\$65,200</b>	<b>\$60,065</b>	<b>\$65,950</b>	<b>1.2%</b>
<b>Non-Business Licenses and Permits</b>						
Building Permits	\$176,829	\$712,117	\$350,000	\$325,000	\$300,000	-14.3%
Animal Licenses	\$470	\$795	\$850	\$825	\$850	0%
Other Licenses & Permits	\$7,892	\$9,434	\$12,500	\$10,000	\$12,000	-4%
<b>Total Non-Business Licenses and Permits:</b>	<b>\$185,191</b>	<b>\$722,346</b>	<b>\$363,350</b>	<b>\$335,825</b>	<b>\$312,850</b>	<b>-13.9%</b>
<b>Total Licenses &amp; Permits:</b>	<b>\$225,779</b>	<b>\$769,007</b>	<b>\$428,550</b>	<b>\$395,890</b>	<b>\$378,800</b>	<b>-11.6%</b>
<b>Intergovernmental Revenues</b>						
<b>Federal Direct Grants</b>						
FEMA-Assistance to Firefighter Grant	\$0	\$0	\$0	\$9,674	\$0	0%
FEMA-AGF-SAFER Grant	\$56,250	\$75,000	\$0	\$37,500	\$75,000	N/A
<b>Total Federal Direct Grants:</b>	<b>\$56,250</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$47,174</b>	<b>\$75,000</b>	<b>N/A</b>
<b>Federal Revenues</b>						
ARPA Funds	\$694,731	\$390,993	\$0	\$0	\$0	0%
<b>Total Federal Revenues:</b>	<b>\$694,731</b>	<b>\$390,993</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Federal Indirect Grants</b>						
DNR - Volunteer Fire Assistance Grant	\$3,551	\$0	\$0	\$0	\$0	0%
Treasury- CRF/CARES Funds	\$5,097	\$0	\$0	\$0	\$0	0%
Public Assistance Grant (FEMA thru St Military Dept)	\$1,628	\$0	\$0	\$0	\$0	0%
Dept. of HUD - CDBG Grant	\$0	\$0	\$22,450	\$0	\$0	-100%
Pierce County ARPA Grant	\$0	\$25,000	\$0	\$0	\$0	0%
<b>Total Federal Indirect Grants:</b>	<b>\$10,275</b>	<b>\$25,000</b>	<b>\$22,450</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
<b>State Grants</b>						
WA Traffic Safety Commission	\$3,326	\$6,212	\$3,000	\$3,600	\$3,500	16.7%
Department of Commerce Grant	\$0	\$33,000	\$20,000	\$37,000	\$0	-100%
Dept of Commerce Grant-Comp Plan Update	\$0	\$0	\$62,500	\$62,500	\$62,500	0%
Dept of Archeology & Historic Preserv.	\$0	\$27,705	\$0	\$27,705	\$0	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Dept of Health-Marijuana Prev. Grant	\$0	\$10,000	\$20,000	\$18,000	\$7,000	-65%
Dept of Health-Youth Violence Prevention Grant	\$0	\$0	\$29,500	\$29,500	\$54,450	84.6%
OSPI - SEEK grant	\$20,750	\$48,420	\$15,250	\$0	\$0	-100%
Pierce County Expanded	\$0	\$0	\$0	\$15,250	\$15,250	N/A
<b>Total State Grants:</b>	<b>\$24,077</b>	<b>\$125,337</b>	<b>\$150,250</b>	<b>\$178,305</b>	<b>\$127,450</b>	<b>-5%</b>
<b>State Shared Revenues, Entitlements and Impact Payments</b>						
LE/CJ Legislative Appropriation	\$20,931	\$0	\$0	\$0	\$0	0%
Marijuana Excise Tax	\$60,616	\$74,847	\$83,000	\$75,000	\$81,000	-2.4%
Liquor Excise Tax	\$35,522	\$37,472	\$36,461	\$38,534	\$40,163	10.2%
Liquor Board Profits	\$40,136	\$41,105	\$40,660	\$40,660	\$41,940	3.1%
<b>Total State Shared Revenues, Entitlements and Impact Payments:</b>	<b>\$157,206</b>	<b>\$153,425</b>	<b>\$160,121</b>	<b>\$154,194</b>	<b>\$163,103</b>	<b>1.9%</b>
<b>Local Grants, Entitlements and Other Payments</b>						
Pierce Conservation District	\$0	\$2,200	\$0	\$0	\$0	0%
Timber Excise Tax (PC)	\$3	\$4	\$0	\$0	\$0	0%
PC Youth Operations Grant	\$0	\$0	\$0	\$0	\$47,000	N/A
<b>Total Local Grants, Entitlements and Other Payments:</b>	<b>\$3</b>	<b>\$2,204</b>	<b>\$0</b>	<b>\$15,250</b>	<b>\$62,250</b>	<b>N/A</b>
<b>Total Intergovernmental Revenues:</b>	<b>\$942,540</b>	<b>\$771,959</b>	<b>\$332,821</b>	<b>\$394,923</b>	<b>\$427,803</b>	<b>28.5%</b>
<b>Charges for Goods and Services</b>						
<b>General Government</b>						
Crim Cnv FE DUI	\$0	\$0	\$100	\$0	\$0	-100%
Crim Conv FE CT	\$0	\$0	\$100	\$0	\$0	-100%
Crim Conv FE CN	\$0	\$0	\$100	\$0	\$0	-100%
Warrant Costs	\$84	\$2,996	\$3,200	\$2,600	\$3,000	-6.2%
Def Pros Admin Costs 04	\$502	\$482	\$1,250	\$1,350	\$1,350	8%
IT Time Pay Fee	\$50	\$89	\$125	\$385	\$400	220%
Sale of Maps	\$0	\$0	\$50	\$0	\$0	-100%
Microfilm & Photocopy Charge	\$0	\$0	\$200	\$5	\$0	-100%
Sale of Copies	\$36	\$216	\$100	\$0	\$0	-100%
Notary Services	\$0	\$0	\$0	\$20	\$50	N/A
Workers Comp Trust Bldg OJT	\$0	\$20	\$0	\$0	\$0	0%
Passport & Naturalization Fees	\$6,265	\$17,705	\$27,800	\$25,000	\$100,000	259.7%
Passport Photo Fees	\$0	\$0	\$0	\$1,000	\$3,000	N/A
<b>Total General Government:</b>	<b>\$6,937</b>	<b>\$21,508</b>	<b>\$33,025</b>	<b>\$30,360</b>	<b>\$107,800</b>	<b>226.4%</b>
<b>Public Safety</b>						
Law Enforcement Services	\$10,158	\$6,935	\$3,000	\$11,000	\$12,000	300%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Law Enforce Svcs - Carbonado	\$12,000	\$13,324	\$15,170	\$26,739	\$28,899	90.5%
Law Enforcement Svcs Wilkeson	\$17,500	\$19,214	\$21,270	\$37,951	\$41,274	94%
Law Enforcement Svcs - Rainier School	\$42,504	\$42,504	\$42,500	\$78,003	\$80,100	88.5%
Fire Contract - Town of Carbonado	\$9,000	\$11,600	\$10,112	\$10,112	\$10,213	1%
Fire Service Contract - Wilkeson	\$15,000	\$15,675	\$16,854	\$16,854	\$17,023	1%
Firefighter Training Reimburse	\$7,920	\$14,627	\$7,000	\$0	\$7,000	0%
SAFER R&R Grant Interlocal Agencies	\$4,000	\$3,000	\$0	\$0	\$0	0%
Fire Protection & EMS Services	\$2,875	\$4,385	\$500	\$50,000	\$25,000	4,900%
Adult Prob Fees	\$0	\$0	\$100	\$0	\$0	-100%
Record Check Fee	\$42	\$0	\$0	\$800	\$800	N/A
Sentencing Compliance Monitoring Fee	\$19,666	\$19,434	\$25,000	\$15,000	\$17,000	-32%
Pretrial Sup-CLJ	\$3,225	\$3,950	\$4,000	\$4,000	\$4,000	0%
CNV FE DUE 01/13	\$0	\$0	\$50	\$25	\$50	0%
<b>Total Public Safety:</b>	<b>\$143,890</b>	<b>\$154,648</b>	<b>\$145,556</b>	<b>\$250,484</b>	<b>\$243,359</b>	<b>67.2%</b>
<b>Natural and Economic Environment</b>						
Zone & Subdivision - Planning	\$49,264	\$109,496	\$105,000	\$10,000	\$50,000	-52.4%
Reimbursable Planning Exp	\$62,159	\$151,999	\$200,000	\$100,000	\$200,000	0%
<b>Total Natural and Economic Environment:</b>	<b>\$111,423</b>	<b>\$261,495</b>	<b>\$305,000</b>	<b>\$110,000</b>	<b>\$250,000</b>	<b>-18%</b>
<b>Culture and Recreation</b>						
Sr. Van Trips	\$0	\$0	\$0	\$600	\$1,000	N/A
Program Fees	\$0	\$165	\$1,000	\$0	\$0	-100%
<b>Total Culture and Recreation:</b>	<b>\$0</b>	<b>\$165</b>	<b>\$1,000</b>	<b>\$600</b>	<b>\$1,000</b>	<b>-100%</b>
<b>Total Charges for Goods and Services:</b>	<b>\$262,250</b>	<b>\$437,816</b>	<b>\$484,581</b>	<b>\$391,444</b>	<b>\$602,159</b>	<b>24.1%</b>
<b>Fines and Penalties</b>						
<b>Civil Penalties</b>						
Mandatory Insurance Admin Cost	\$1,280	\$1,565	\$2,000	\$1,000	\$1,000	-50%
<b>Total Civil Penalties:</b>	<b>\$1,280</b>	<b>\$1,565</b>	<b>\$2,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>-50%</b>
<b>Civil Infraction Penalties</b>						
Traffic Infractions TO 07/03	\$144	\$0	\$100	\$0	\$0	-100%
Traffic Infractions	\$168	\$0	\$0	\$0	\$0	0%
Traffic Infraction 07/07	\$2,042	\$1,182	\$2,000	\$1,100	\$2,000	0%
Legislative Assessment	\$3,937	\$3,976	\$5,000	\$1,500	\$500	-90%
Traffic Inf	\$46,160	\$41,609	\$50,000	\$41,000	\$50,000	0%
Motorcycle Safety Acct (eff 1/20)	\$0	\$3,978	\$500	\$4,000	\$500	0%
SPDB16-20<40	\$72	\$0	\$0	\$0	\$0	0%
DF - Deferred Finding Admin Fee	\$18,159	\$15,342	\$18,000	\$16,000	\$18,000	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Other Infractions	\$0	\$0	\$250	\$0	\$0	-100%
Other Infractions 08/31/07	\$0	\$16	\$50	\$0	\$0	-100%
Other Infractions	\$0	\$141	\$50	\$0	\$0	-100%
<b>Total Civil Infraction Penalties:</b>	<b>\$70,682</b>	<b>\$66,243</b>	<b>\$75,950</b>	<b>\$63,600</b>	<b>\$71,000</b>	<b>-6.5%</b>
<b>Civil Parking Infraction Penalties</b>						
Parking Infractions	\$0	\$0	\$250	\$0	\$0	-100%
<b>Total Civil Parking Infraction Penalties:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
<b>Criminal Traffic Misdemeanor Fines</b>						
DWI	\$4,372	\$3,568	\$7,500	\$4,000	\$7,500	0%
DUI - DP Acct	\$0	\$40	\$0	\$60	\$100	N/A
Cri Cnv Fee DUI	\$153	\$70	\$100	\$90	\$100	0%
DUI-DP Acct	\$457	\$840	\$1,000	\$850	\$1,000	0%
Other Criminal Traffic	\$0	\$0	\$100	\$0	\$100	0%
Criminal Traffic Misdemeanor	\$8,430	\$11,915	\$15,000	\$12,000	\$15,000	0%
Criminal Conv Fe Ct	\$800	\$1,178	\$1,000	\$1,200	\$1,000	0%
<b>Total Criminal Traffic Misdemeanor Fines:</b>	<b>\$14,213</b>	<b>\$17,610</b>	<b>\$24,700</b>	<b>\$18,200</b>	<b>\$24,800</b>	<b>0.4%</b>
<b>Criminal Non-Traffic Fines</b>						
City Dog Violation	\$277	\$0	\$100	\$0	\$100	0%
Other Non Traffic	\$1,862	\$1,149	\$2,000	\$1,000	\$2,000	0%
DV Penalty Assessment	\$115	\$0	\$250	\$0	\$250	0%
Cri Conv Fee Cn	\$128	\$86	\$200	\$115	\$200	0%
<b>Total Criminal Non-Traffic Fines:</b>	<b>\$2,382</b>	<b>\$1,236</b>	<b>\$2,550</b>	<b>\$1,115</b>	<b>\$2,550</b>	<b>0%</b>
<b>Criminal Costs</b>						
Public Def Fees	\$3,626	\$4,998	\$8,000	\$3,500	\$4,000	-50%
Warr/Subp - Shf	\$2,800	\$0	\$0	\$0	\$0	0%
Court Interpreter Costs	\$64	\$0	\$250	\$0	\$250	0%
<b>Total Criminal Costs:</b>	<b>\$6,490</b>	<b>\$4,998</b>	<b>\$8,250</b>	<b>\$3,500</b>	<b>\$4,250</b>	<b>-48.5%</b>
<b>Non-Court Fines and Penalties</b>						
Utility Payment Plan Interest	\$0	\$2,129	\$1,000	\$0	\$0	-100%
<b>Total Non-Court Fines and Penalties:</b>	<b>\$0</b>	<b>\$2,129</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Fines and Penalties:</b>	<b>\$95,047</b>	<b>\$93,781</b>	<b>\$114,700</b>	<b>\$87,415</b>	<b>\$103,600</b>	<b>-9.7%</b>
<b>Miscellaneous Revenues</b>						
<b>Interest and Other Earnings</b>						
Investment Interest	\$1,515	\$16,473	\$173,710	\$47,000	\$195,760	12.7%
Sales Interest	\$926	\$2,489	\$1,500	\$4,200	\$4,500	200%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
D/M Interest Income	\$4,433	\$1,998	\$3,000	\$2,500	\$3,000	0%
<b>Total Interest and Other Earnings:</b>	<b>\$6,874</b>	<b>\$20,960</b>	<b>\$178,210</b>	<b>\$53,700</b>	<b>\$203,260</b>	<b>14.1%</b>
<b>Rents and Leases</b>						
Fire Station Facility Rental	\$77	\$100	\$500	\$100	\$500	0%
Long Term-Rents & Leases	\$44,870	\$47,613	\$50,000	\$65,000	\$65,000	30%
Rentals - MPC	\$525	\$0	\$500	\$0	\$0	-100%
Program Fees (Instructors)	\$0	\$0	\$500	\$0	\$1,500	200%
Rentals - Buckley Hall	\$15,130	\$17,603	\$25,000	\$14,000	\$25,000	0%
Rentals & Leases	\$75	\$0	\$0	\$0	\$0	0%
<b>Total Rents and Leases:</b>	<b>\$60,677</b>	<b>\$65,316</b>	<b>\$76,500</b>	<b>\$79,100</b>	<b>\$92,000</b>	<b>21.6%</b>
<b>Contributions and Donations from Nongovernmental Sources</b>						
Donations - Concerts in the Park/Other Events	\$1,000	\$3,951	\$10,000	\$10,300	\$12,000	20%
Donations & Contributions	\$0	\$783	\$6,818	\$0	\$0	-100%
Donations- Beautify Buckley	\$0	\$0	\$0	\$5,000	\$5,000	N/A
Flower Basket Donations	\$2,000	\$1,850	\$2,500	\$2,965	\$3,000	20%
Donations - Police Dept.	\$1,500	\$0	\$0	\$0	\$0	0%
Contrib & Donations - PSE Easements	\$0	\$350,000	\$0	\$0	\$0	0%
Donations- Fire Dept.	\$0	\$0	\$0	\$450	\$0	0%
CDBG Grant (sr)	\$0	\$0	\$0	\$22,450	\$11,225	N/A
Contributions & Donations	\$0	\$600	\$35,200	\$35,000	\$2,500	-92.9%
Contributions & Donations-Sr Lunch Pgm	\$0	\$1,485	\$12,000	\$12,000	\$15,000	25%
Contributions & Donations - General	\$0	\$0	\$0	\$3,000	\$4,000	N/A
Contributions & Donations	\$50,170	\$0	\$0	\$0	\$0	0%
Program Fees (Instructors)	\$0	\$0	\$500	\$0	\$0	-100%
Contributions & Donations	\$2,575	\$2,154	\$1,000	\$1,000	\$1,500	50%
Cont & Donat-Youth Activities Board	\$0	\$5,459	\$10,000	\$60,145	\$0	-100%
Cont & Don-YAB-Yth Violence Prev.	\$3,000	\$23,163	\$10,846	\$0	\$0	-100%
<b>Total Contributions and Donations from Nongovernmental Sources:</b>	<b>\$60,245</b>	<b>\$389,445</b>	<b>\$88,864</b>	<b>\$152,310</b>	<b>\$54,225</b>	<b>-39%</b>
<b>Other</b>						
Other Miscellaneous Revenue	\$6,741	\$5,888	\$7,500	\$7,000	\$7,500	0%
Small Overpayment	\$51	\$2	\$100	\$2	\$100	0%
NSF Revenues	\$50	\$239	\$500	\$350	\$500	0%
Other MPC Revenue	\$0	\$0	\$100	\$0	\$0	-100%
Miscellaneous Revenue	\$0	\$0	\$250	\$0	\$0	-100%
<b>Total Other:</b>	<b>\$6,841</b>	<b>\$6,129</b>	<b>\$8,450</b>	<b>\$7,352</b>	<b>\$8,100</b>	<b>-4.1%</b>
<b>Total Miscellaneous Revenues:</b>	<b>\$134,638</b>	<b>\$481,849</b>	<b>\$352,024</b>	<b>\$292,462</b>	<b>\$357,585</b>	<b>1.9%</b>



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
<b>Other Increases in Fund Resources</b>						
<b>Deposits</b>						
MPC Rental Deposit	\$200	\$0	\$0	\$0	\$0	0%
Buckley Hall Rental Deposits	\$7,450	\$8,325	\$12,000	\$12,000	\$12,000	0%
<b>Total Deposits:</b>	<b>\$7,650</b>	<b>\$8,325</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>0%</b>
<b>Total Other Increases in Fund Resources:</b>	<b>\$7,650</b>	<b>\$8,325</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>0%</b>
<b>Other Financing Sources</b>						
<b>Transfers-In</b>						
T.I. - 003 Investment Interest	\$0	\$700	\$21,300	\$20,000	\$0	-100%
T.I. - 103 Administrative	\$100	\$100	\$0	\$0	\$0	0%
T.I. - 402 Administrative	\$204,376	\$264,889	\$283,952	\$283,952	\$287,175	1.1%
T.I. - 008 Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$1,845	N/A
T.I. - 035 Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$15,403	N/A
T.I. - 101 Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$59,396	N/A
T.I. - 103 Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$6,474	N/A
T.I. - 105 Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$22,057	N/A
T.I. - 109 Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$1,421	N/A
T.I. - 134 Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$615	N/A
T.I. - 308 Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$5,742	N/A
T.I. - 403 Administrative	\$57,202	\$22,160	\$11,634	\$11,634	\$0	-100%
T.I. - 407 Administration	\$77,967	\$108,117	\$115,850	\$115,850	\$63,757	-45%
T.I. - 402 Insurance Portion	\$70,813	\$77,308	\$83,495	\$83,495	\$129,498	55.1%
T.I. - 407 Insurance Portion	\$15,811	\$14,896	\$16,090	\$16,090	\$18,809	16.9%
T.I. - 004 Insurance Portion	\$585	\$1,101	\$1,190	\$1,190	\$1,813	52.4%
T.I. - 008 Insurance Portion	\$1,080	\$1,074	\$1,160	\$1,160	\$1,923	65.8%
T.I. - 101 Insurance Portion	\$4,266	\$10,415	\$11,250	\$11,250	\$10,117	-10.1%
T.I. - 403 Insurance Portion	\$17,826	\$1,060	\$1,145	\$1,145	\$0	-100%
T.I. - 105 Insurance Portion	\$22,961	\$25,138	\$27,150	\$27,150	\$35,457	30.6%
T.I. - 136 Insurance Portion	\$2,304	\$2,349	\$2,537	\$2,537	\$3,999	57.6%
T.I. - 136 Indirect Cost Allocation	\$250	\$250	\$265	\$265	\$1,088	310.6%
T.I. - 401 Gas System Sale	\$500	\$500	\$500	\$500	\$0	-100%
T.I. - 102 Grant/Project Admin	\$37,521	\$41,911	\$44,938	\$44,938	\$58,431	30%
T.I. - 405 Indirect Cost Allocation	\$20,557	\$24,158	\$36,063	\$36,063	\$102,282	183.6%
T.I. 406 Grant/Project Admin	\$19,984	\$23,938	\$35,833	\$35,833	\$63,394	76.9%
T.I. - 408 Grant/Project Admin	\$24,806	\$28,677	\$40,924	\$40,924	\$38,385	-6.2%
T.I. - 307 Grant/Project Admin	\$12,084	\$15,119	\$16,224	\$16,224	\$29,675	82.9%
<b>Total Transfers-In:</b>	<b>\$590,993</b>	<b>\$663,860</b>	<b>\$751,500</b>	<b>\$750,200</b>	<b>\$958,756</b>	<b>27.6%</b>
<b>Total Other Financing Sources:</b>	<b>\$590,993</b>	<b>\$663,860</b>	<b>\$751,500</b>	<b>\$750,200</b>	<b>\$958,756</b>	<b>27.6%</b>
<b>Total Revenue Source:</b>	<b>\$6,982,439</b>	<b>\$8,217,142</b>	<b>\$8,035,926</b>	<b>\$7,916,279</b>	<b>\$8,150,499</b>	<b>1.4%</b>



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## **DEPARTMENTS**

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# Administration

**Courtney Brunell**  
City Administrator

**Purpose & Description:** The City's Administration Department includes the budgets and activities of the legislative, executive, legal, wellness and safety, personnel and human resources, City Clerk, and Information Technology departments.

The City Administrator implements the policies and goals of the Mayor and City Council and manages the overall operations of the City. In partnership with the Mayor and Department Directors, the City Administrator works to achieve the City's objectives by appropriately placing authority, assigning accountability, and monitoring performance across all departments.

The City Clerk's Office is responsible for processing business licenses, passports, public records requests, human resources, the City's website, and social media profiles; and provides administration and coordination of City Council activities.

The Information Technology Department strives to keep pace and ensure that we perform our City tasks efficiently, reliably, and securely. In 2023, several departments transitioned into a more mobile and uniform approach to hardware. Configured and launched backend work to bring more security features to our email system, as email attacks are still a widely used tool to spread malware.

## 2023 Accomplishments:

### City Administrator:

- Organized the Council Strategic Planning Retreat & implementation of Council goals and policies.
- Developed regional legislative priorities.
- Formatted a Citywide organizational workplan.
- Created and updated the annual City Council Schedule.
- Implemented performance measurements across all departments to further increase opportunities for transparency, accountability, and communication with the public.
- Developed and made recommendations to adopt City Council Discussion rules.
- Organized the formation of the Citizens Advisory Committee/Senior Advisory Committee.
- Maintained the Comcast wireless franchise agreement.
- Increased communication through social media and live streaming platforms.
- Implemented merit-based performance evaluations.
- Managed the City Hall Remodel redesign study to optimize departmental operations and City Hall.
- Clarified policies and processes surrounding special event permits.
- Facilitated Union Negotiations.
- Partnered with Rails to Trails Coalition regarding the Doc Tait Pavilion and future opportunities to improve Buckley's Trail system.
- Invited to speak regarding the impact of housing policies in July 2023 in front of the Washington State House of Representatives, as the keynote speaker for the Northwest Women's Leadership Academy, and as a panelist during the Washington City Managers Association Summer 2023 conference.

### City Clerk:

- Upgraded our recruiting process to be more competitive for future advertisements.
- Enrolled the City in E-Verify to be compliant with grant requirements.
- Began livestreaming City Council meetings on YouTube to increase our transparency and accessibility for all audiences.
- Broadened passport services to increase revenue, including offering a third day to schedule appointments and began offering passport photo services.
- Created a centralized storage location for all grants/contracts on the City's shared server accessible to all Department Directors.
- Worked as the Treasurer for PCCFOA.
- Drafted the update to the staff Administrative Policies.

### Information Technology:

- Installed and configured additional security functions.



- Transitioned to a more mobile and uniform environment in specific departments.
- Continue to provide professional and timely support to all departments.
- Upgraded previous desktop and laptop devices combined workstation to one uniform processing device which enables more flexibility for workstations, more efficient work from home operations and will reduce the number of devices that need to be maintained and upgraded in future years.

#### **2024 Anticipated Key Projects:**

##### City Administrator:

- Ensure the successful implementation of projects and policies that align with the priorities identified in the Council Goals adopted in 2023.
- Establish economic objectives to support a diversified economy within the City.
- Provide oversight of the City's budget with a focus on communication, accuracy, transparency, and full disclosure. Support the Council's transition to a biennial budget.
- Maintain the organizational work plan and ensure that departments are meeting identified timelines.
- Identify the processing system to better support our operations including online permitting, electronic payment processing, efficient utility billing, and transparent code enforcement.
- Expand performance measurement reporting including the creation of online dashboards to highlight the City's progress on our goals and service delivery.
- Publish a community newsletter to increase communication and transparency between the City, City Council, Citizens, and Business Community.

##### City Clerk:

- Finalize revised Administrative Policies for all City of Buckley employees.
- Refine the onboarding process for new hires.
- Create and update online dashboards displaying performance measurements.
- Monitor the passport program.
- Transition more of the City's documents into Seamless Docs program.
- Support the City's external communication through updates to the City's social media profiles and website.

Information Technology: In 2024, we will replace some older backend hardware to ensure reliability. As we have seen significant growth in the AI sector, we will leverage some of this in our environment to ensure our security is maintained. With Windows OS reaching the end of life in 2025, we will create a plan of action to update our systems, as some IT-related systems do not work with Windows 11.

- Help with rebuilding and configuring the new network and hardware at City Hall.
- Transition to a new software city-wide for permits, financial, registration/event software & payments.
- Install and configure new backend hardware, specifically the fire server which is at risk of total failure.
- Implement a new City-wide virus protection software for every device.

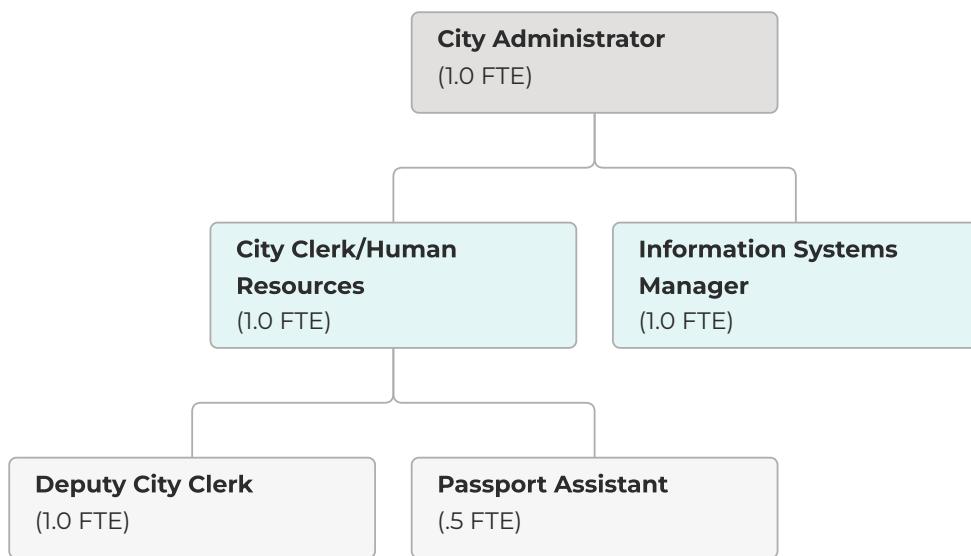
#### **2024 Service/Program Changes:**

In 2024 the City will be looking to invest in a new permitting and financial software to improve our efficiency and operations. The current system is significantly out of date, cannot accept electronic payments, causes redundant errors in payroll, and has halted our ability to improve our permitting operations. There are software systems that would correct the deficiencies as well as support our event/sports registration, code enforcement department and allow for additional website integration for transparency. The City is exploring options for software systems and expects to make a selection in 2024 with the hope of onboarding a system no later than 2025. This change is shown in the IT budget under "Subscriptions-Software"

In 2024 to expand communications the city intends to launch a community newsletter which will be distributed to every address twice per year. This change is reflected in "Executive Activities-professional services".

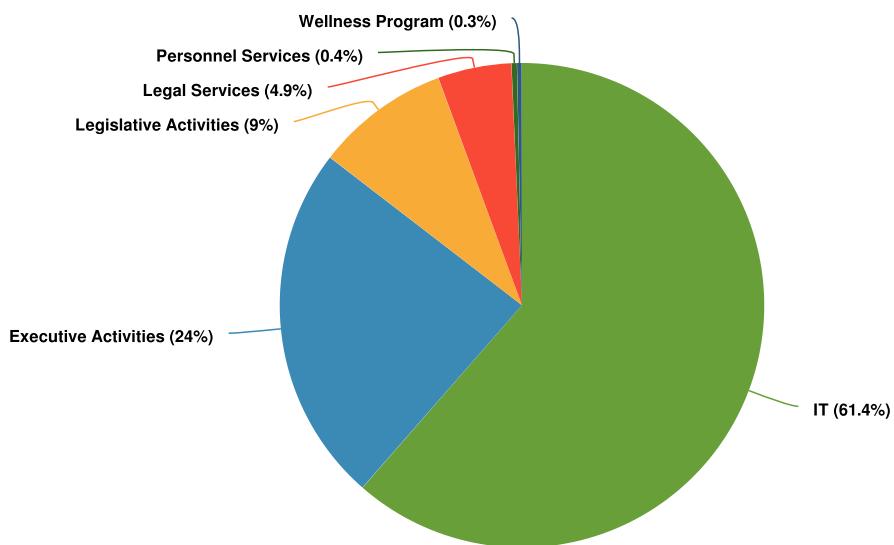


## Organizational Chart - Administration

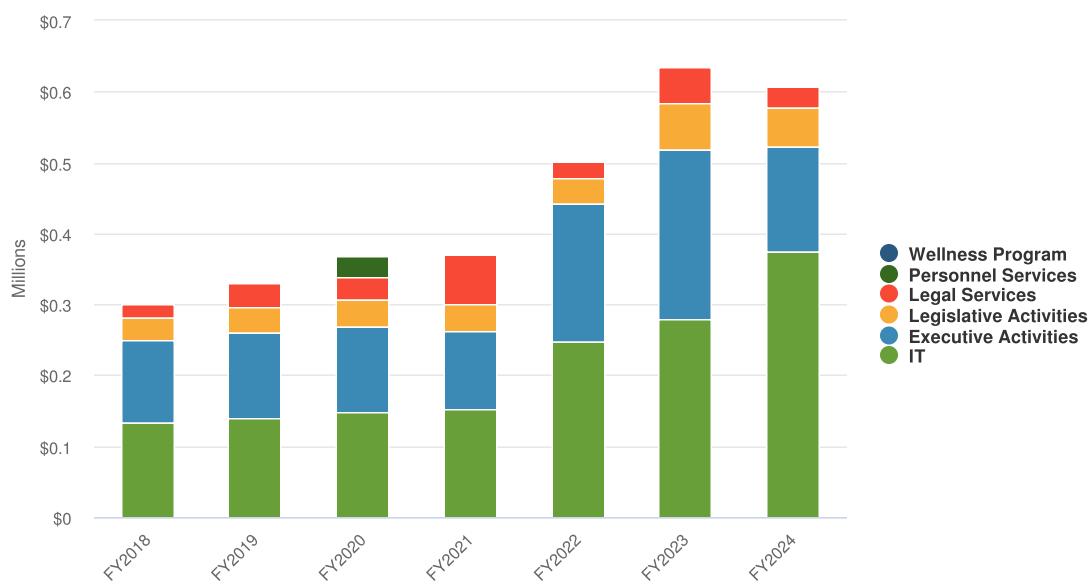


## Expenditures by Function - Administration

### Budgeted Expenditures by Function - Administration



## Budgeted and Historical Expenditures by Function - Administration



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>General Government</b>						
<b>Legislative Activities</b>						
Salaries & Wages	\$20,758	\$23,250	\$46,200	\$34,000	\$37,800	-18.2%
Emp Ben Soc Sec Medicare	\$1,588	\$1,779	\$3,535	\$2,600	\$2,891	-18.2%
Emp Ben L & I Contribs	\$112	\$116	\$115	\$133	\$145	26.1%
Emp Ben PFML	\$23	\$37	\$101	\$75	\$80	-20.8%
Supplies	\$999	\$1,123	\$1,000	\$500	\$500	-50%
Machinery & Equipment	\$0	\$0	\$250	\$0	\$150	-40%
Professional Services	\$11,956	\$5,331	\$6,000	\$10,000	\$6,000	0%
Advertising	\$1,516	\$0	\$0	\$0	\$0	0%
Communications	\$0	\$0	\$250	\$0	\$0	-100%
Travel	\$0	\$0	\$2,000	\$0	\$2,000	0%
Advertising	\$0	\$1,145	\$1,500	\$1,300	\$1,500	0%
Miscellaneous	\$1,041	\$0	\$0	\$0	\$0	0%
Training	\$40	\$160	\$1,000	\$0	\$1,000	0%
Dues & Subscriptions	\$0	\$2,373	\$2,600	\$2,820	\$2,600	0%
<b>Total Legislative Activities:</b>	<b>\$38,033</b>	<b>\$35,315</b>	<b>\$64,551</b>	<b>\$51,428</b>	<b>\$54,666</b>	<b>-15.3%</b>
<b>Executive Activities</b>						
Salaries & Wages	\$6,002	\$7,500	\$15,288	\$15,000	\$15,000	-1.9%
Emp Ben Soc Sec Medicare	\$459	\$574	\$1,170	\$1,150	\$1,148	-1.9%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Emp Ben L & I Contribs	\$16	\$17	\$16	\$19	\$21	31.3%
Emp Ben PFML	\$7	\$12	\$33	\$33	\$32	-3%
Supplies	\$971	\$4,850	\$500	\$200	\$500	0%
Prof Svcs Muni CT Pros/Def	\$100,260	\$125,680	\$122,400	\$122,200	\$122,400	0%
Professional Services	\$0	\$43,201	\$97,500	\$98,000	\$5,000	-94.9%
Communication	\$709	\$148	\$600	\$0	\$600	0%
Travel	\$0	\$2,569	\$200	\$0	\$200	0%
Rentals & Leases	\$0	\$300	\$0	\$0	\$0	0%
Miscellaneous	\$1,151	\$7,653	\$0	\$0	\$0	0%
Training	\$0	\$740	\$500	\$0	\$500	0%
Dues & Subscriptions	\$0	\$2,983	\$1,100	\$1,125	\$1,100	0%
<b>Total Executive Activities:</b>	<b>\$109,576</b>	<b>\$196,226</b>	<b>\$239,307</b>	<b>\$237,727</b>	<b>\$146,501</b>	<b>-38.8%</b>
<b>Legal Services</b>						
Supplies	\$0	\$0	\$250	\$0	\$0	-100%
Professional Services	\$0	\$0	\$50,000	\$0	\$0	-100%
Professional Services	\$69,822	\$24,025	\$0	\$40,000	\$30,000	N/A
<b>Total Legal Services:</b>	<b>\$69,822</b>	<b>\$24,025</b>	<b>\$50,250</b>	<b>\$40,000</b>	<b>\$30,000</b>	<b>-40.3%</b>
<b>Wellness Program</b>						
City Wellness Program Supplies	\$403	\$1,428	\$1,000	\$800	\$1,000	0%
City Safety Program Supplies	\$257	\$122	\$1,000	\$500	\$1,000	0%
<b>Total Wellness Program:</b>	<b>\$660</b>	<b>\$1,550</b>	<b>\$2,000</b>	<b>\$1,300</b>	<b>\$2,000</b>	<b>0%</b>
<b>Personnel Services</b>						
Supplies	\$0	\$251	\$100	\$300	\$100	0%
Professional Services	\$0	\$405	\$500	\$500	\$500	0%
Advertising-old number	\$350	\$0	\$0	\$0	\$0	0%
Advertising	\$0	\$1,066	\$1,000	\$1,200	\$1,600	60%
<b>Total Personnel Services:</b>	<b>\$350</b>	<b>\$1,723</b>	<b>\$1,600</b>	<b>\$2,000</b>	<b>\$2,200</b>	<b>37.5%</b>
<b>IT</b>						
Salaries & Wages	\$94,643	\$99,384	\$108,079	\$107,000	\$111,343	3%
Emp Ben Soc Sec/Medicare	\$7,238	\$7,603	\$8,268	\$8,200	\$8,518	3%
Emp Ben Medical & Dental	\$28,540	\$29,952	\$30,981	\$31,500	\$32,065	3.5%
Emp Ben Retirement	\$10,984	\$10,233	\$11,229	\$11,000	\$10,333	-8%
Emp Ben L&I Contribs	\$243	\$247	\$284	\$300	\$359	26.4%
Emp Ben Employ Sec	\$189	\$199	\$216	\$215	\$223	3.2%
Emp Ben PFML	\$104	\$160	\$236	\$235	\$235	-0.4%
Supplies	\$1,981	\$3,259	\$11,500	\$10,000	\$11,500	0%
Machinery & Equipment	\$0	\$49,299	\$38,000	\$38,000	\$25,000	-34.2%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Professional Services	\$6,183	\$6,828	\$20,000	\$17,000	\$20,000	0%
Communication	\$879	\$628	\$600	\$590	\$600	0%
Travel	\$0	\$0	\$500	\$0	\$0	-100%
Repairs & Maintenance	\$1,666	\$0	\$500	\$0	\$0	-100%
Miscellaneous	\$0	\$0	\$500	\$0	\$0	-100%
Training	\$0	\$1,309	\$1,500	\$1,300	\$0	-100%
Subscriptions - Software	\$0	\$28,493	\$47,000	\$60,000	\$155,000	229.8%
Dues & Subscriptions	\$0	\$8,854	\$0	\$0	\$0	0%
<b>Total IT:</b>	<b>\$152,651</b>	<b>\$246,448</b>	<b>\$279,393</b>	<b>\$285,340</b>	<b>\$375,176</b>	<b>34.3%</b>
<b>Total General Government:</b>	<b>\$371,092</b>	<b>\$505,287</b>	<b>\$637,101</b>	<b>\$617,795</b>	<b>\$610,543</b>	<b>-4.2%</b>
<b>Total Expenditures:</b>	<b>\$371,092</b>	<b>\$505,287</b>	<b>\$637,101</b>	<b>\$617,795</b>	<b>\$610,543</b>	<b>-4.2%</b>



# Municipal Court

**Anneke Berry**  
Municipal Court Judge

The Buckley Municipal Court has had the honor and responsibility of serving the local community as an independent branch of government for the last 62 years. Over the six decades of service the Court has continued to provide a consistent and competent level of service while affirming its continued commitment to equal access. Under the direction of the Judge, the court operates under specific and defined priorities of exceptional service, equal justice, transparency, and safety. The court processes citations and infractions filed by law enforcement and provides appropriate hearings and case oversight from initial filing through jurisdictional expiration.

## **2023 Accomplishments:**

- Created and published Mission and Vision Statements.
- Re-established an additional in-person hearing calendar while maintaining a Zoom calendar for those clients who have a heightened level of difficulty appearing for court.
- Established the Food and Folders program, giving to those who may need a folder for their court paperwork or a snack/water bottle to help with hunger or thirst.
- Created a policy and forms for those who may be requesting adjustments to their legal financial obligations due to a change in financial status.
- Implemented monthly staff and stakeholders meeting to prioritize effective and increased communication and included safety discussions and training.
- Presented to the 2023 Buckley Police Department Citizens Academy.
- Eliminated outdated technology and implemented procedures to allow for more shared access to documents by staff.
- Participated in a state-wide study of potential jurors.
- Established a local court user group with local courts to exchange key information and procedural updates.

## **2023 Performance Measurements:**

- Processed 1,052 cases for FY 2023, including 893 infractions, 118 criminal traffic cases-27 of which were DUIs, and 41 criminal non-traffic cases.
- 250 cases on probation or subject to routine review.
- 248 cases in warrant status.
- 146 cases to process under State vs. Blake.

## **2024 Anticipated Key Projects:**

- Participate in Judge in the Classroom Day and other local school events.
- Complete processing of all Blake cases and submit potential reimbursements to AOC.
- Update courtroom equipment, technology, and furniture for increased visibility and comfort.
- Continue with ongoing policy and procedure manual project.
- Research software and equipment options to implement paperless files and documents.

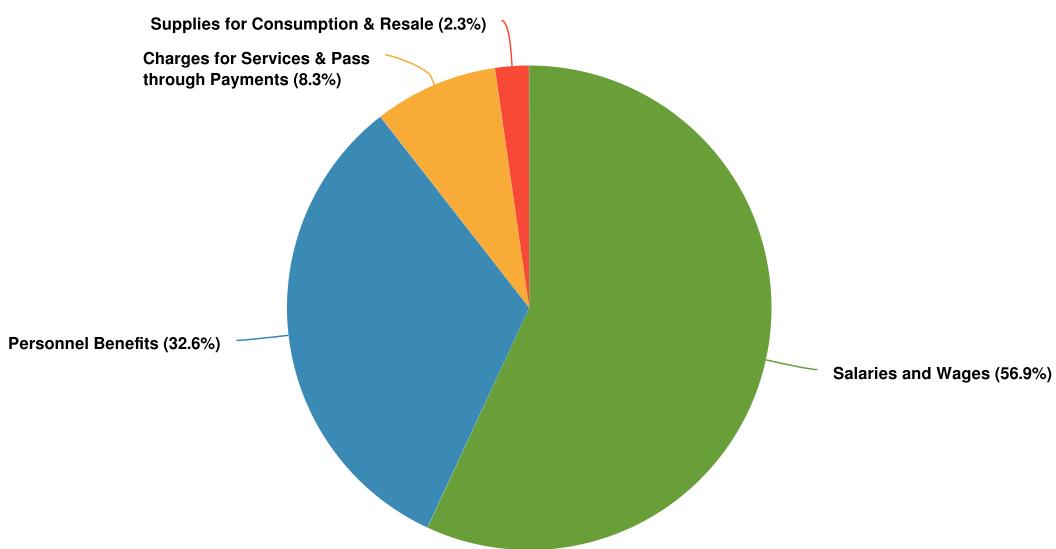


## Organizational Chart - Municipal Court

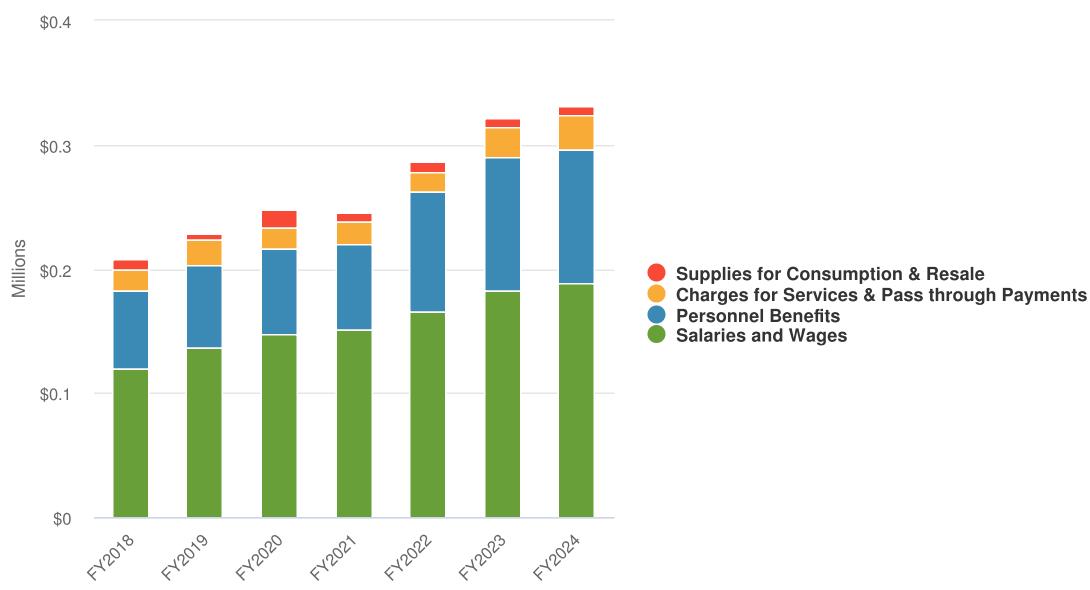


## Expenditures by Expense Type - Municipal Court

Budgeted Expenditures by Expense Type - Municipal Court



## Budgeted and Historical Expenditures by Expense Type - Municipal Court



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Salaries and Wages</b>						
Salaries & Wages	\$151,051	\$165,756	\$182,963	\$182,000	\$188,597	3.1%
<b>Total Salaries and Wages:</b>	<b>\$151,051</b>	<b>\$165,756</b>	<b>\$182,963</b>	<b>\$182,000</b>	<b>\$188,597</b>	<b>3.1%</b>
<b>Personnel Benefits</b>						
Emp Ben Soc Sec/Medicare	\$11,551	\$12,680	\$13,996	\$13,900	\$14,427	3.1%
Emp Ben Medical & Dental	\$38,784	\$66,339	\$72,849	\$72,000	\$74,456	2.2%
Emp Ben Retirement	\$17,511	\$16,527	\$19,010	\$18,500	\$17,502	-7.9%
Emp Ben L & I Contribs	\$451	\$502	\$605	\$650	\$765	26.4%
Emp Ben Employ Sec	\$302	\$332	\$366	\$365	\$377	3%
Emp Ben PFML	\$167	\$266	\$399	\$400	\$399	0%
<b>Total Personnel Benefits:</b>	<b>\$68,766</b>	<b>\$96,646</b>	<b>\$107,225</b>	<b>\$105,815</b>	<b>\$107,926</b>	<b>0.7%</b>
<b>Supplies for Consumption &amp; Resale</b>						
Supplies	\$3,474	\$5,021	\$5,500	\$5,500	\$5,500	0%
Machinery & Equipment	\$3,738	\$2,831	\$2,000	\$2,000	\$2,000	0%
<b>Total Supplies for Consumption &amp; Resale:</b>	<b>\$7,212</b>	<b>\$7,852</b>	<b>\$7,500</b>	<b>\$7,500</b>	<b>\$7,500</b>	<b>0%</b>
<b>Charges for Services &amp; Pass through Payments</b>						
Prof Services (Card Services)	\$880	\$1,066	\$1,100	\$1,300	\$1,100	0%
Professional Services	\$5,435	\$176	\$500	\$500	\$500	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Judge Pro Tem	\$979	\$0	\$1,300	\$1,300	\$1,300	0%
Court Interpreter	\$1,980	\$2,748	\$3,500	\$2,000	\$3,000	-14.3%
Communication	\$673	\$463	\$650	\$650	\$2,000	207.7%
Travel	\$0	\$728	\$2,400	\$1,200	\$2,400	0%
Rentals & Leases	\$1,884	\$479	\$525	\$550	\$525	0%
Public Utility Service	\$3,990	\$4,128	\$0	\$0	\$0	0%
Repairs & Maintenance	\$421	\$1,699	\$2,000	\$1,000	\$2,000	0%
CJE & AOC Training	\$495	\$990	\$5,000	\$2,000	\$5,000	0%
Miscellaneous	\$30	\$9	\$30	\$30	\$30	0%
Subscriptions-Software	\$0	\$1,466	\$5,000	\$5,000	\$7,200	44%
Judicial & Staff Memberships	\$956	\$1,498	\$1,000	\$1,100	\$1,700	70%
Shredding Services	\$107	\$99	\$150	\$150	\$150	0%
Jurors - Witnesses	\$0	\$0	\$500	\$500	\$500	0%
<b>Total Charges for Services &amp; Pass through Payments:</b>	<b>\$17,830</b>	<b>\$15,549</b>	<b>\$23,655</b>	<b>\$17,280</b>	<b>\$27,405</b>	<b>15.9%</b>
<b>Total Expense Objects:</b>	<b>\$244,859</b>	<b>\$285,803</b>	<b>\$321,343</b>	<b>\$312,595</b>	<b>\$331,428</b>	<b>3.1%</b>



# Finance

**Sandi Hines**  
Finance Director

**Purpose & Description:** The City's Finance Department provides city-wide financial services including budget, audit coordination, financial reporting, cash management, payroll, debt management, investments, accounts payable, and accounts receivable. Beginning in 2023, the utility billing function will be managed by the Finance Department.

The Finance Department provides support to all other City departments during the budget formation and regularly coordinates with other departments for grant monitoring, fleet management, utility billing, accounts payable and accounts receivable processes, and personnel changes.

The goal of the Department is to provide transparent and accountable financial services to the City by exercising sound financial leadership and establishing and maintaining sound fiscal policies and practices. In 2024 the Department intends to continue to improve operations and update policies to automate financial processes for departments city-wide.

## **2023 Accomplishments:**

- Managed the 2019-2021 audit.
- Prepared and submitted the 2024 FY Budget.
- Worked with the WA State Auditors to resolve a long-standing issue regarding bank reconciliation.
- Presented the City's first 6-year financial forecast to the City Council.
- Hosted two budget retreats with the City Council.
- Under Council Direction, facilitated the granting of \$65,000 to 13 small businesses using ARPA dollars.
- Under Council Direction, facilitated the granting of \$27,500 to 6 local non-profits using ARPA dollars.
- Completed annual 2023 ARPA reporting.
- Drafted a revised purchasing policy and procedure.
- Advertised for the first Lodging Tax Advisory Committee to award annual Lodging Tax dollars.
- Implemented the new ClearGov budgeting software for the 2024 budget cycle and trained Department staff.
- Billed for past-due accounts receivable for development-related projects.
- Explored options to increase the City's revenue and presented a tool kit to the City Council.
- Successfully onboarded a new software *Utility Billing 2 (UB2)* and transitioned utility billing to the Finance Department.
- Established an Equipment Repair and Replacement Fund (ER&R Fund) for all City vehicles and major equipment.

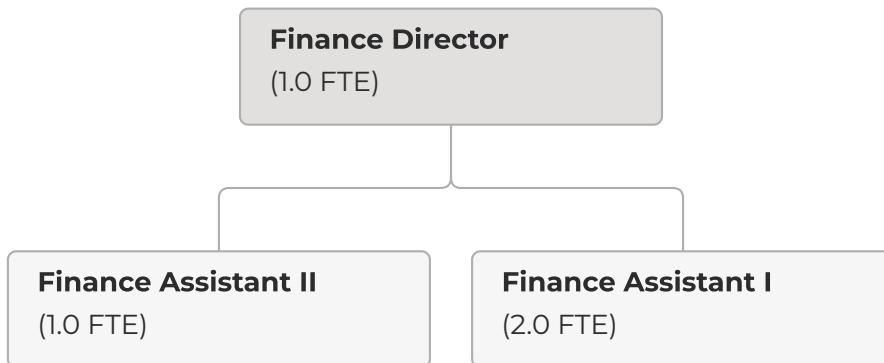
## **2024 Anticipated Key Projects:**

- Under the direction of the Mayor and City Council, pursue an EMS Levy lid lift.
- Revise the City's financial policies pertaining to credit cards, travel, and purchasing.
- Enhance the delivery of periodic financial reports to provide the leadership with informative financials in the spirit of full disclosure and financial transparency.
- Establish a financing plan for equipment replacement in conjunction with the newly established ER&R Fund as part of the 2025-2026 budget cycle.
- Continue to explore options to increase revenue.
- Provide updated financial forecast models periodically to the City Council.
- Host and facilitate a budget retreat with the City Council.
- Support the City Council's direction to adopt a biennial budget and prepare and submit the 2025-2026 biennial budget document.
- Support new system implementation as it relates to finance, cash management, and utility billing.
- Create a grant master list and grant management policies and procedures.
- Refine the process for water shut offs.



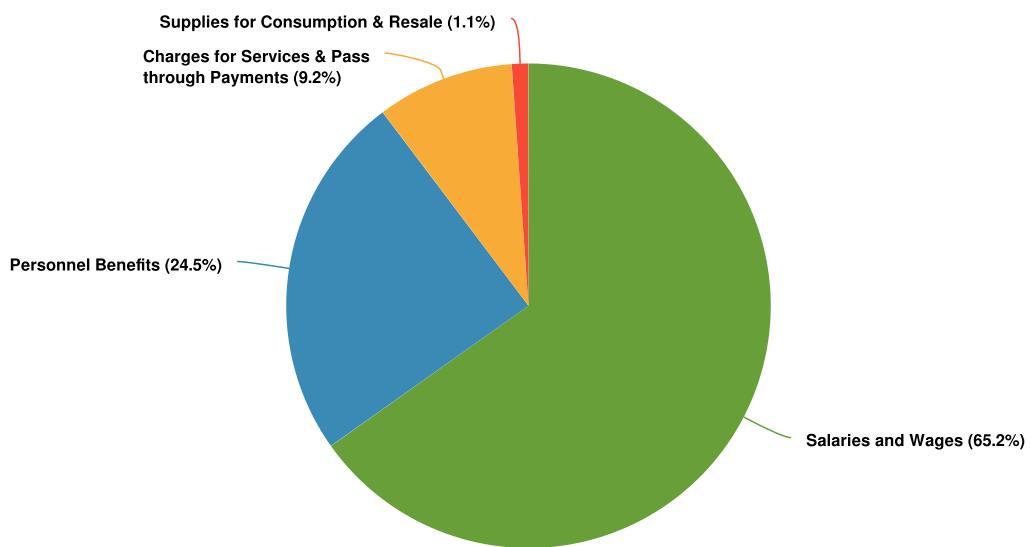
## Organizational Chart - Finance

Finance Org Chart

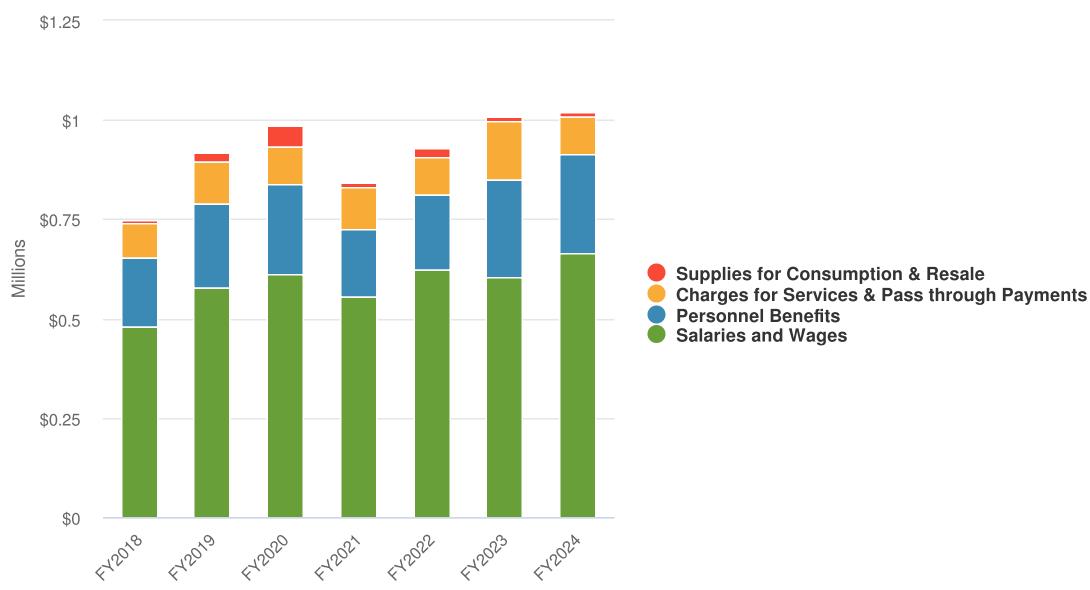


## Expenditures by Expense Type - Finance

Budgeted Expenditures by Expense Type - Finance



## Budgeted and Historical Expenditures by Expense Type - Finance



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Salaries and Wages</b>						
Salaries & Wages	\$545,691	\$609,570	\$600,176	\$617,000	\$660,076	10%
Overtime	\$8,354	\$14,770	\$5,000	\$2,300	\$5,000	0%
<b>Total Salaries and Wages:</b>	<b>\$554,045</b>	<b>\$624,340</b>	<b>\$605,176</b>	<b>\$619,300</b>	<b>\$665,076</b>	<b>9.9%</b>
<b>Personnel Benefits</b>						
Emp Ben Soc Sec Medicare	\$39,551	\$45,508	\$45,913	\$48,500	\$50,496	10%
Emp Ben Medical & Dental	\$74,542	\$80,767	\$133,862	\$115,000	\$133,612	-0.2%
Emp Ben Retirement	\$55,140	\$59,047	\$62,359	\$67,000	\$61,255	-1.8%
Emp Ben L&I Contributions	\$1,652	\$1,667	\$1,702	\$2,100	\$2,333	37.1%
Emp Ben Employment Security	\$1,019	\$1,229	\$1,200	\$1,300	\$1,320	10%
Emp Ben PFML	\$566	\$938	\$1,308	\$1,400	\$1,396	6.7%
<b>Total Personnel Benefits:</b>	<b>\$172,469</b>	<b>\$189,156</b>	<b>\$246,344</b>	<b>\$235,300</b>	<b>\$250,412</b>	<b>1.7%</b>
<b>Supplies for Consumption &amp; Resale</b>						
Supplies	\$12,199	\$15,946	\$10,000	\$11,000	\$10,000	0%
Machinery & Equipment	\$133	\$5,106	\$1,500	\$1,500	\$1,250	-16.7%
<b>Total Supplies for Consumption &amp; Resale:</b>	<b>\$12,332</b>	<b>\$21,052</b>	<b>\$11,500</b>	<b>\$12,500</b>	<b>\$11,250</b>	<b>-2.2%</b>
<b>Charges for Services &amp; Pass through Payments</b>						
Professional Services	\$25,020	\$17,222	\$30,000	\$35,000	\$15,000	-50%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Advertising	\$726	\$0	\$0	\$0	\$0	0%
Professional Services - Records Manage	\$2,868	\$0	\$0	\$250	\$0	0%
Communication	\$29,788	\$24,378	\$27,000	\$22,000	\$20,500	-24.1%
Travel	\$1,248	\$2,036	\$4,000	\$3,000	\$4,000	0%
Advertising	\$0	\$507	\$500	\$500	\$500	0%
Rentals & Leases	\$6,083	\$4,159	\$5,000	\$5,000	\$5,000	0%
Public Utility Service	\$3,111	\$2,221	\$0	\$0	\$0	0%
Miscellaneous	\$13,150	\$3,969	\$2,000	\$2,000	\$1,500	-25%
Training	\$2,292	\$7,272	\$5,000	\$4,500	\$5,000	0%
Dues & Subscriptions	\$57	\$11,277	\$32,000	\$7,000	\$7,000	-78.1%
Misc. - Pierce County Fees	\$1,608	\$0	\$0	\$0	\$0	0%
Audit	\$0	\$1,881	\$25,000	\$60,000	\$20,000	-20%
Election Expense	\$18,598	\$19,117	\$15,000	\$15,000	\$15,000	0%
<b>Total Charges for Services &amp; Pass through Payments:</b>	<b>\$104,548</b>	<b>\$94,037</b>	<b>\$145,500</b>	<b>\$154,250</b>	<b>\$93,500</b>	<b>-35.7%</b>
<b>Total Expense Objects:</b>	<b>\$843,394</b>	<b>\$928,586</b>	<b>\$1,008,520</b>	<b>\$1,021,350</b>	<b>\$1,020,238</b>	<b>1.2%</b>



# Police

**Kurt Alfano**  
Police Chief

**Purpose & Description:** The Buckley Police Department is dedicated to ensuring that Buckley is a safe community by providing highly efficient, accountable, and cost-effective law enforcement services to the citizens we serve. Our goal is to reduce crime through education, enforcement prevention and problem solving. We strive to honor our goals through equality, compassion, and professionalism.

**2023 Accomplishments:**

- Replaced the heating & air conditioning units at the police department.
- Completed the construction of the police shooting range on the city owned property behind Rainier State School.
- Held our 1<sup>st</sup> annual Buckley Police Citizen's Academy. The first graduating class consisted of 22 citizens to include Mayor Burkett.
- The Records Division converted all paper files to electronic only.
- Assisted the administration with the recruitment of three citizens to the Civil Service Commission Board.
- Established an eligibility list for entry level police officer. Candidates are currently in the background process.
- Added two new patrol SUVs to the fleet.
- Completed community events to include the Police Dinner Auction, Log Show and National Night Out.
- Purchased and installed an inclement weather cover at the police range.
- Negotiated Police Service Contracts with Wilkeson, Carbonado and DSHS for 2024.
- Completed annual compliance audit of the property room.
- Completed 24-hour mandatory training hours for all sworn officers.
- Began the process of swapping the evidence room with the larger evidence processing room.
- Completed 2022 performance evaluations of all police department employees.

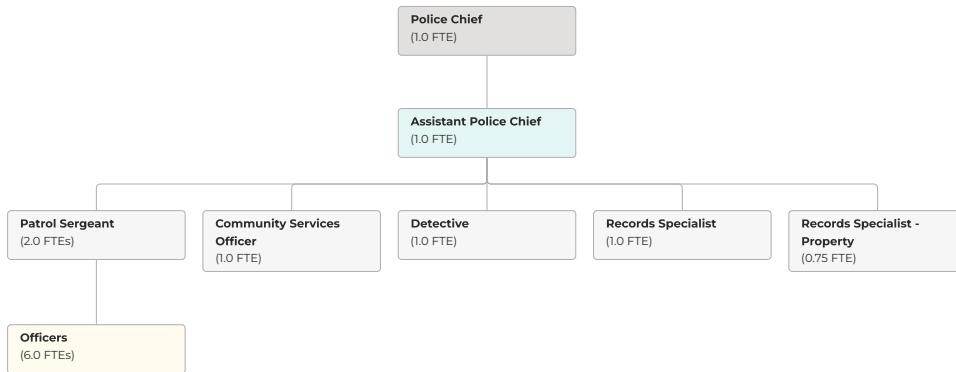
**2024 Anticipated Key Projects:**

- Hold the 2<sup>nd</sup> annual Buckley Police Citizen's Academy.
- Revamping the Field Training Manual for the new officer.
- Complete the evidence room swap.
- Electronic equipment inventory.
- Building our in-service training to reduce the impact of costs for training outside the department.
- Establishing a problem oriented policing emphasis patrols.
- Continuing our involvement with community events.



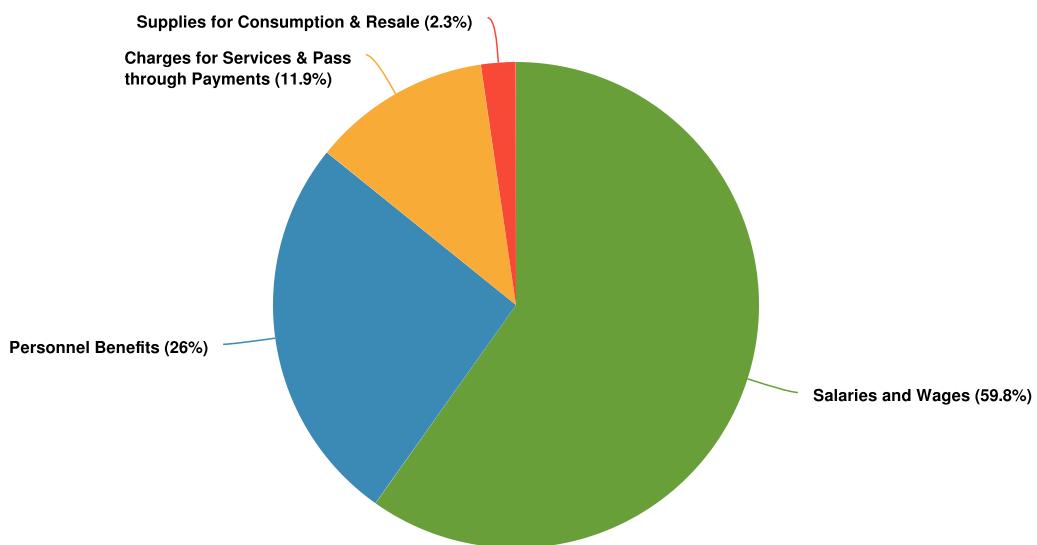
# Organizational Chart - Police

Police Org Chart

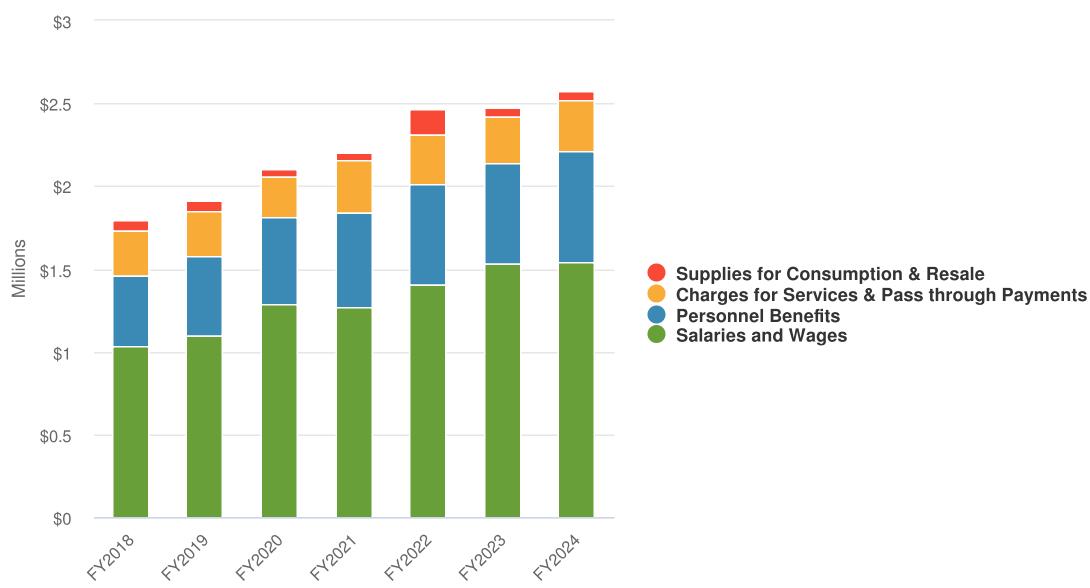


## Expenditures by Expense Type - Police

Budgeted Expenditures by Expense Type - Police



## Budgeted and Historical Expenditures by Expense Type - Police



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Salaries and Wages</b>						
Salaries & Wages	\$1,218,030	\$1,348,286	\$1,471,456	\$1,400,000	\$1,480,824	0.6%
Overtime	\$54,015	\$52,687	\$60,000	\$60,000	\$60,000	0%
<b>Total Salaries and Wages:</b>	<b>\$1,272,045</b>	<b>\$1,400,973</b>	<b>\$1,531,456</b>	<b>\$1,460,000</b>	<b>\$1,540,824</b>	<b>0.6%</b>
<b>Personnel Benefits</b>						
Emp Ben Soc Sec Medicare	\$97,653	\$106,759	\$112,286	\$113,000	\$117,875	5%
Emp Ben Medical & Dental	\$358,988	\$390,385	\$366,705	\$390,000	\$395,328	7.8%
Emp Ben Retirement	\$72,326	\$76,133	\$82,663	\$84,000	\$88,644	7.2%
Emp Ben L&I Contributions	\$32,816	\$33,040	\$36,174	\$45,500	\$61,421	69.8%
Emp Ben Employment Security	\$2,489	\$2,725	\$2,818	\$2,900	\$3,082	9.4%
Emp Ben PFML	\$1,397	\$2,180	\$3,070	\$3,200	\$3,258	6.1%
<b>Total Personnel Benefits:</b>	<b>\$565,670</b>	<b>\$611,221</b>	<b>\$603,716</b>	<b>\$638,600</b>	<b>\$669,608</b>	<b>10.9%</b>
<b>Supplies for Consumption &amp; Resale</b>						
Supplies	\$19,414	\$12,512	\$15,000	\$14,500	\$16,000	6.7%
Fuel	\$32,423	\$46,978	\$40,000	\$43,000	\$43,000	7.5%
Machinery & Equipment	\$0	\$96,839	\$0	\$0	\$0	0%
Supplies Civil Service	\$0	\$0	\$250	\$0	\$250	0%
Machinery & Equipment	\$0	\$0	\$500	\$0	\$500	0%
<b>Total Supplies for Consumption &amp; Resale:</b>	<b>\$51,837</b>	<b>\$156,329</b>	<b>\$55,750</b>	<b>\$57,500</b>	<b>\$59,750</b>	<b>7.2%</b>



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (%) Change)
<b>Charges for Services &amp; Pass through Payments</b>						
Professional Services	\$25,263	\$21,820	\$18,000	\$18,000	\$20,000	11.1%
Prof Svcs - Jail Service	\$113,769	\$79,001	\$75,500	\$75,500	\$85,500	13.2%
Prof Svcs - Dispatch Service	\$118,661	\$124,375	\$125,000	\$126,180	\$138,000	10.4%
Communication	\$11,792	\$13,221	\$12,000	\$11,500	\$12,000	0%
Travel	\$3,752	\$8,855	\$5,750	\$5,750	\$7,500	30.4%
Rentals & Leases	\$5,526	\$6,208	\$7,500	\$7,000	\$7,500	0%
Vehicle Repairs & Maint	\$14,722	\$0	\$0	\$0	\$0	0%
Vehicle Repairs & Maintenance	\$178	\$19,888	\$18,000	\$8,000	\$12,000	-33.3%
Miscellaneous	\$849	\$114	\$0	\$0	\$0	0%
Dues & Subscriptions	\$11	\$842	\$750	\$642	\$750	0%
Communication - Civil Service	\$0	\$0	\$250	\$0	\$250	0%
Advertising - Civil Service	\$0	\$0	\$250	\$0	\$250	0%
Miscellaneous	\$10,003	\$1,721	\$225	\$0	\$225	0%
Training	\$0	\$6,199	\$6,500	\$6,500	\$5,500	-15.4%
Public Utility Services	\$10,185	\$9,852	\$9,000	\$11,400	\$12,000	33.3%
Repairs & Maintenance	\$2,137	\$3,919	\$2,000	\$3,500	\$4,000	100%
<b>Total Charges for Services &amp; Pass through Payments:</b>	<b>\$316,848</b>	<b>\$296,015</b>	<b>\$280,725</b>	<b>\$273,972</b>	<b>\$305,475</b>	<b>8.8%</b>
<b>Total Expense Objects:</b>	<b>\$2,206,401</b>	<b>\$2,464,539</b>	<b>\$2,471,647</b>	<b>\$2,430,072</b>	<b>\$2,575,657</b>	<b>4.2%</b>



# Fire

**Eric Skogen**  
Fire Chief

## **Purpose & Description:**

The City of Buckley Fire Department delivers Fire, Rescue & Emergency Medical Services within the incorporated boundaries of the City of Buckley and Town of Wilkeson. Through a contractual relationship, the City of Buckley Fire Department provides Administration and Operational Oversight to the Town of Carbonado Fire Department.

While response to 9-1-1 emergencies is one of the most visible aspects of our duties, we perform a number of other services to the community that relate directly to our mission of protecting life, property, and the environment.

Preventing emergencies and lessening the effects of them is one of the most proactive and cost-effective means of providing public safety service. Department members host monthly community CPR and First Aid Classes, provide bicycle and multisport helmets, life jackets and offer child car seat inspections.

## **2023 Accomplishments:**

- The Fire Department has seen a 16% increase in calls for service compared to 2022 and had a handful of staffing changes for fulltime and volunteer personnel.
- Filled one vacant full-time Firefighter position that will eventually transition to assume Fire Marshal responsibilities.
- Completed migration from the legacy VHF radio system to the County-Wide digital radio network.
- Published updated policies and procedures and we continue to remain a progressive public safety agency.
- Took delivery of a 2023 Crew Cab Pickup truck that will serve as our mobile Command Unit and are preparing for our 5-year Washington Survey and Rating Bureau evaluation.
- Active involvement in regional response and preparedness level and continues to grow a robust partnership with the East Pierce Interlocal Coalition for Emergency Management.
- Launched the Code Red alert and warning application to notify community members of local hazards and pertinent information and continue to train staff on its use and functionality.
- Received grant funding for capital projects including a \$71,000 Assistance to Firefighters Grant from FEMA to replace outdated Personal Protective Equipment and Self-Contained Breathing Apparatus.

## **2024 Anticipated Key Projects:**

- Completion of the 2024-2029 Comprehensive Emergency Management Plan
- Draft and implement City Emergency Operations Center activation procedures
- Research and propose EMS Levy Lid Lift
- Research and initiate steps to begin implementation of expanded ALS Ambulance Service
- Implement First Due Size Up application

## **2024 Service/Program Changes:**

- Add a new position, a second fulltime firefighter/EMT. This change is reflected in the total personnel costs for the department.
  - History: As a predominantly volunteer department, we have numerous gaps in coverage where there are no on-duty personnel at the Fire Station, especially during daytime hours on weekends. 9-1-1 calls that occur during this time are handled by available Volunteer and Fulltime personnel that live within the City Limits and drive to the station to staff apparatus for response upon receiving an alert. This can add up to 6 minutes or more to our overall response time to emergencies. At an average call volume of 4+ incidents per day, this model is not sustainable, nor is it in the best interest of meeting our citizens expectations. Our cooperative agreement for Paramedic Ambulance services with American Medical Response (AMR) ensures that an AMR Paramedic is on-duty at all times, but in order for a Paramedic Unit to be legally staffed, it must have a crew of not less than two personnel. The addition of another Fulltime Firefighter will allow us to staff the fire station with at least one fulltime Firefighter/EMT 7 days a week, 365 days per year. Staffing will be provided between the hours of 8:00AM and 6:00PM. Volunteer Duty Shifts begin at 6:00PM and end at 6:00AM. While the addition of another fulltime Firefighter/EMT will greatly enhance our response capabilities, there may still be gaps between shift changes with volunteer personnel. Higher acuity calls and structure fires account

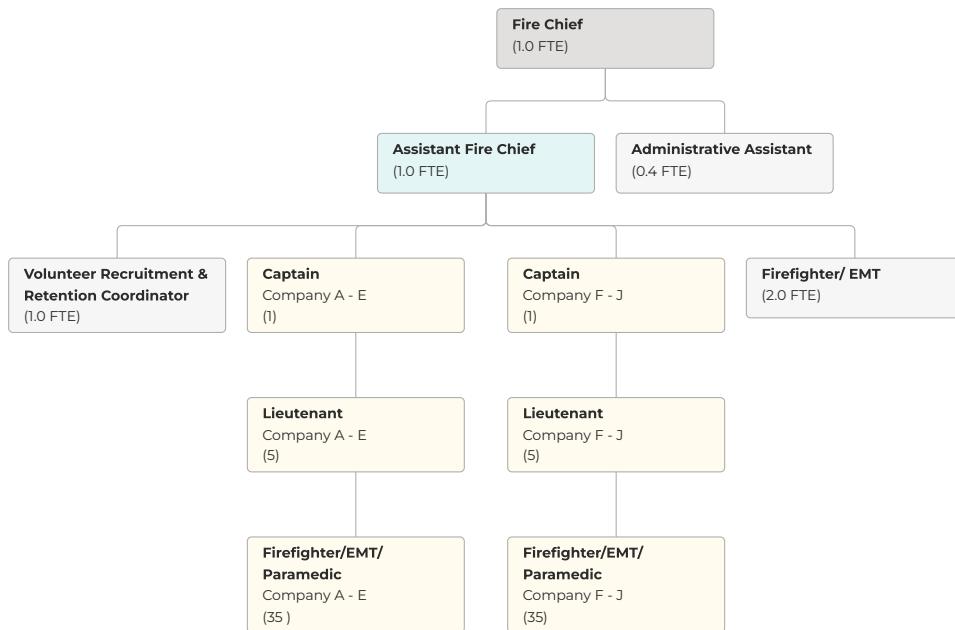


for roughly 10% of our incidents and will still require an additional minimum of 10 volunteers or off-duty fulltime personnel to supplement the on-duty fulltime firefighter.

- In addition to adding a fulltime position, the fire department wishes to enhance its response capabilities by joining forces with other area agencies to launch a comprehensive pre-incident planning application called First Due Size-Up. With data compiled from the entire First Due platform, responders will have all the essential information about a property to make safe and intelligent decisions prior to arrival. The platform will provide county-wide access to every property and structure, as well as dispatch alerting, routing, and map data. With nearly one-third of our incidents occurring outside of our boundaries, access to this information in other jurisdictions is extremely beneficial.

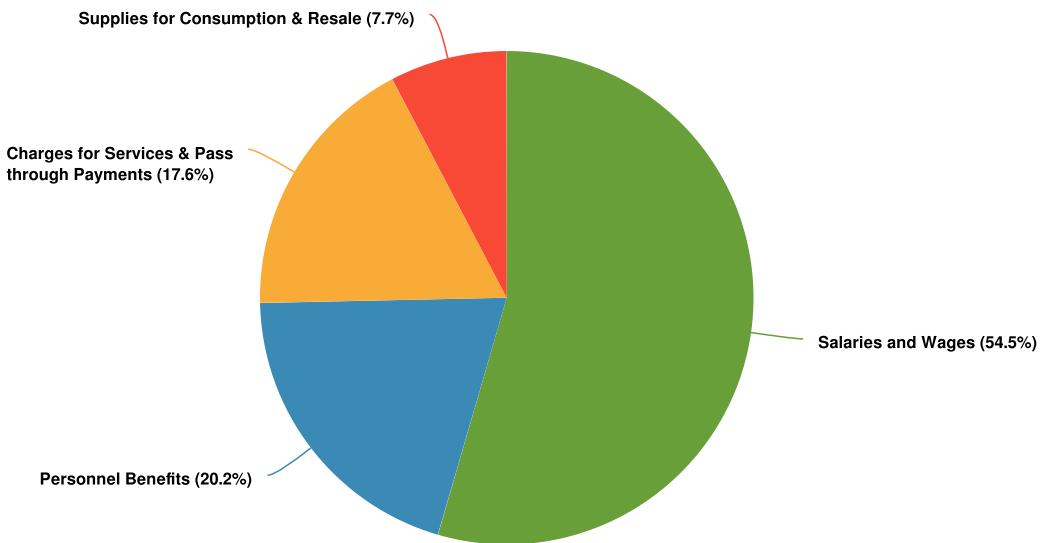
## Organizational Chart - Fire

Fire Org Chart

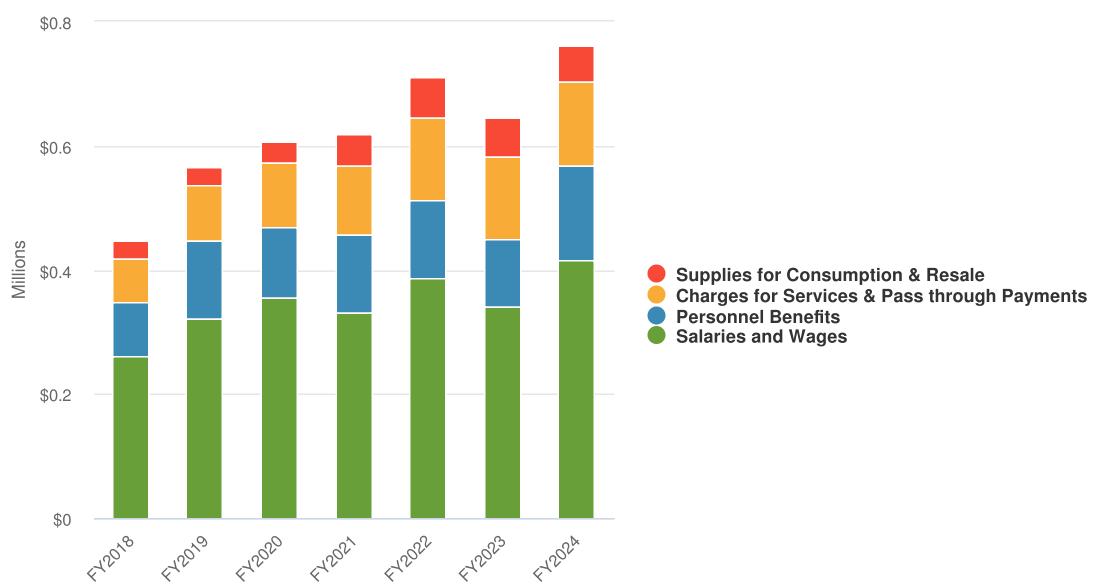


## Expenditures by Expense Type - Fire

### Budgeted Expenditures by Expense Type - Fire



### Budgeted and Historical Expenditures by Expense Type - Fire



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries and Wages						



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Salaries & Wages	\$278,721	\$344,040	\$293,678	\$325,000	\$367,153	25%
Overtime	\$3,872	\$3,898	\$3,000	\$9,000	\$3,000	0%
Volunteer Salaries & Wages	\$48,675	\$37,941	\$45,000	\$45,000	\$45,000	0%
<b>Total Salaries and Wages:</b>	<b>\$331,268</b>	<b>\$385,879</b>	<b>\$341,678</b>	<b>\$379,000</b>	<b>\$415,153</b>	<b>21.5%</b>
<b>Personnel Benefits</b>						
Emp Ben Soc Sec Medicare	\$21,969	\$26,614	\$22,467	\$25,500	\$28,087	25%
Emp Ben Medical & Dental	\$73,601	\$71,274	\$54,930	\$62,000	\$80,617	46.8%
Emp Ben Retirement	\$14,278	\$16,128	\$15,756	\$16,000	\$19,127	21.4%
Emp Ben L&I Contributions	\$12,325	\$9,701	\$10,848	\$16,500	\$20,821	91.9%
Emp Ben Employment Security	\$548	\$624	\$587	\$650	\$734	25%
Emp Ben PFML	\$325	\$501	\$640	\$700	\$776	21.3%
Emp Ben Soc Sec/Medicare	\$2,963	\$2,833	\$3,600	\$3,500	\$3,500	-2.8%
<b>Total Personnel Benefits:</b>	<b>\$126,010</b>	<b>\$127,675</b>	<b>\$108,828</b>	<b>\$124,850</b>	<b>\$153,662</b>	<b>41.2%</b>
<b>Supplies for Consumption &amp; Resale</b>						
Supplies	\$34,005	\$38,330	\$36,818	\$34,000	\$34,500	-6.3%
Fuel	\$5,231	\$7,259	\$6,800	\$6,000	\$6,500	-4.4%
Supplies - Training	\$0	\$4,077	\$5,500	\$5,000	\$5,000	-9.1%
Machinery & Equipment	\$12,060	\$15,909	\$14,000	\$14,000	\$12,000	-14.3%
Supplies	\$0	\$0	\$500	\$200	\$500	0%
<b>Total Supplies for Consumption &amp; Resale:</b>	<b>\$51,296</b>	<b>\$65,576</b>	<b>\$63,618</b>	<b>\$59,200</b>	<b>\$58,500</b>	<b>-8%</b>
<b>Charges for Services &amp; Pass through Payments</b>						
Professional Services	\$17,412	\$18,840	\$17,000	\$18,000	\$17,000	0%
Prof Svcs Physical Exams	\$0	\$0	\$500	\$0	\$500	0%
Prof Svcs - Dispatch Service	\$19,280	\$19,195	\$19,195	\$19,195	\$20,225	5.4%
Communication	\$15,828	\$17,043	\$22,350	\$12,000	\$22,350	0%
Travel	\$2,338	\$3,138	\$3,500	\$2,900	\$2,800	-20%
Advertising	\$0	\$18	\$200	\$200	\$200	0%
Rentals & Leases	\$2,806	\$2,414	\$1,200	\$1,400	\$1,400	16.7%
Insurance	\$0	\$977	\$3,250	\$3,500	\$3,250	0%
Public Utility Services	\$34,597	\$28,082	\$25,600	\$28,000	\$29,500	15.2%
Repairs & Maintenance	\$8,051	\$7,539	\$14,500	\$14,500	\$14,000	-3.4%
Vehicle Repairs & Maintenance	\$0	\$13,013	\$8,500	\$8,000	\$8,500	0%
Miscellaneous	\$3,131	\$2,766	\$2,000	\$900	\$1,500	-25%
Dues & Subscriptions	\$0	\$1,941	\$900	\$1,600	\$1,000	11.1%
Training	\$0	\$11,588	\$6,000	\$6,000	\$6,000	0%
Training	\$6,190	\$0	\$0	\$0	\$0	0%
Public Education	\$0	\$671	\$0	\$0	\$0	0%
Professional Services	\$0	\$4,436	\$6,150	\$6,150	\$6,150	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
Total Charges for Services & Pass through Payments:	\$109,632	\$131,660	\$130,845	\$122,345	\$134,375	2.7%
Total Expense Objects:	\$618,206	\$710,790	\$644,969	\$685,395	\$761,690	18.1%



# Planning and Building

**Chris Banks**

Interim Planning and Building Director

**Purpose & Description:** The Planning & Building Department strives to enhance the character of Buckley by conserving neighborhoods, promoting economic development, and ensuring the safety of the built environment. The Department develops policies in the Comprehensive Plan and reviews new construction through zoning, environmental and subdivision regulations, building permits, business licensing and community design guidelines. Under the direction of the Planning & Building Director, the Department serves Buckley residents and businesses directly at the permit counter and indirectly by guiding the City's design from concept to construction. The Department is also charged with the regulatory function of implementing the City of Buckley Municipal Code & Development Policies by processing land use, building, right-of-way, critical areas and business licenses as well as completing code enforcement.

## 2023 Accomplishments:

### Long Range Planning:

- Amended the sign code for compliance with the Supreme Court decision, Reed v. Gilbert, and about a dozen subsequent court decisions.
- Amended the parking and transportation impact fee codes to support the downtown businesses and the effort to revitalize downtown.
- Completed the Housing Action Plan.
- Comprehensive Plan Amendments, including the PSRC & Department of Commerce Checklists, Housing Element and drafts of environmental and land use elements.
- Drafted options for wildlife corridors and environmental preservation and presented options to the Planning Commission and City Council.
- Participated in recent legislative updates that impact the City of Buckley housing allocations.

### Permitting and Inspection:

- Completed a cost recovery plan and recommended adjusted fees to ensure financial sustainability.
- Worked with the Finance team to establish a new process for billing for permit review to ensure cost recovery.
- Amended the processes for approval of land use projects to streamline review and approval, reduce developer costs, and increase efficiency.
- Completed three times the number of inspections compared to prior years.
- Worked with two new consulting agencies, Framework & SCJ.

### Code Enforcement:

- In the first three quarters of 2023, the City investigated ten code enforcement complaints. Two cases were resolved with one on-going.

## 2024 Anticipated Key Projects:

### Long Range Planning:

- 2024 Comprehensive Plan Amendments: Amend the City's Comprehensive Plan and related development regulations in accordance with the mandated 2024 Comprehensive Plan Update. This is a 3-year process which we started in 2021.
- Adopt annual development code amendments, usually associated with changes in state law. Other potential code amendments in 2024 might be a revised site plan review chapter, revised rezone criteria, a new change of use code for projects with impacts but do not need full site plan review, revising the definition for abandonment of a use or structure, and potentially looking at the parking code.
- Support regional planning efforts by participating in Growth Management Coordinating Committee (GMCC).

### Permitting and Inspection:

- Review applications for construction and land use projects, assess fees, assure proper tracking of each application and issue permits.
- Research options for new permitting software: the City would like to move towards paperless submittals, to do so we need to update our permitting software.
- Providing zoning and land use review, manage public notification for construction projects.
- Continue our digital archiving project.
- Continue to refine our forms and checklists.



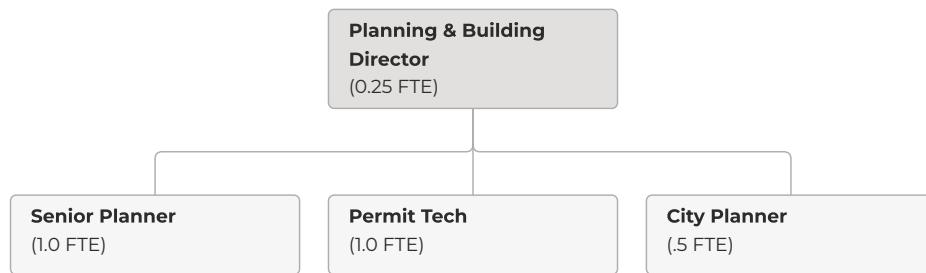
- Revise the Department's webpage.

Code Enforcement:

- Develop a new system to track and process code enforcement cases in partnership with the Buckley Police Department.

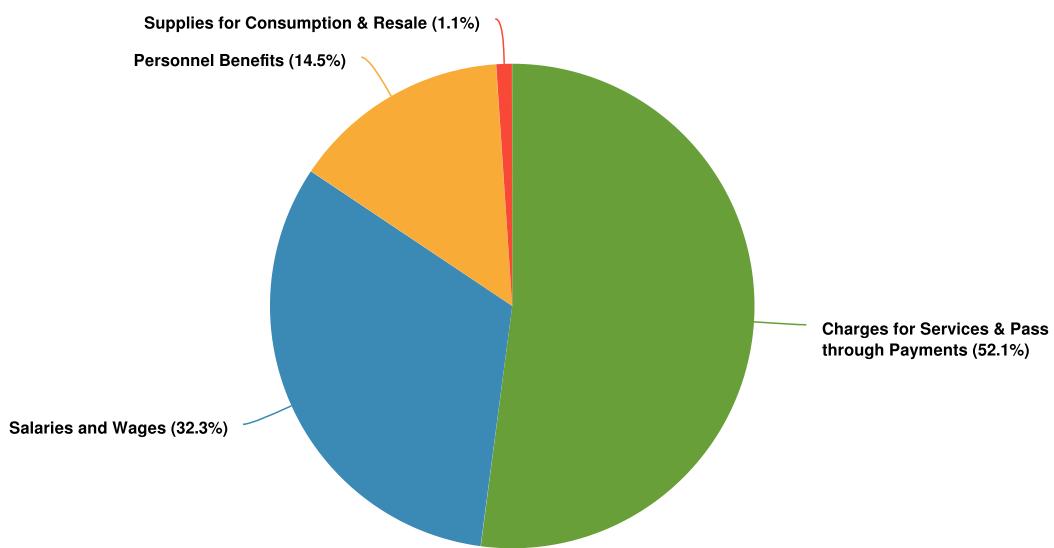
## Organizational Chart - Planning and Building

Planning and Building Org Chart

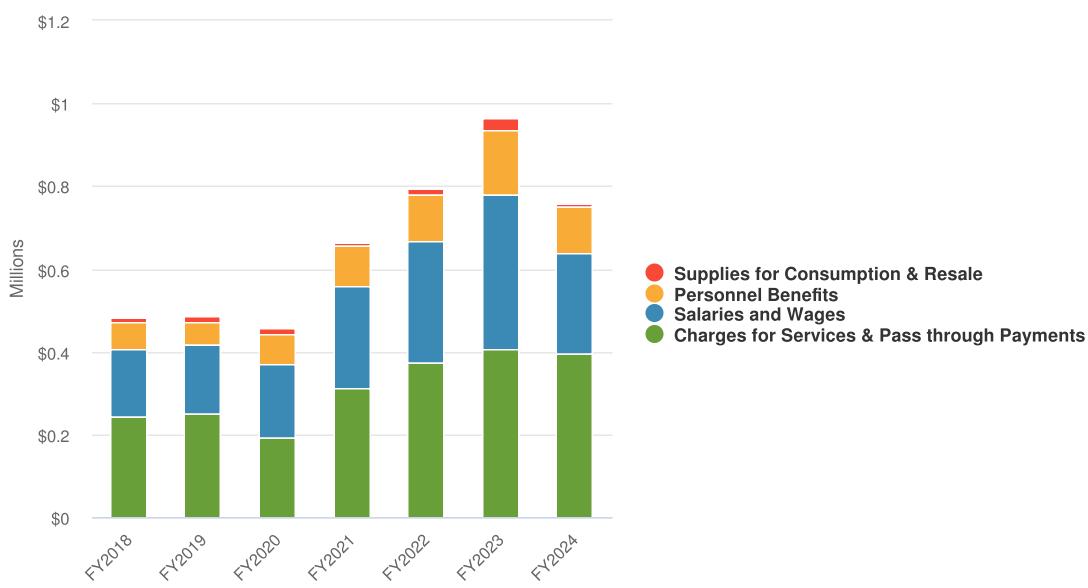


## Expenditures by Expense Type - Planning and Building

Budgeted Expenditures by Expense Type - Planning and Building



## Budgeted and Historical Expenditures by Expense Type - Planning and Building



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Salaries and Wages</b>						
Salaries & Wages	\$143,935	\$178,402	\$172,070	\$165,000	\$85,982	-50%
Overtime	\$2,007	\$1,874	\$500	\$500	\$500	0%
Salaries & Wages	\$99,661	\$111,139	\$198,201	\$125,000	\$157,934	-20.3%
Overtime	\$0	\$469	\$3,000	\$500	\$500	-83.3%
<b>Total Salaries and Wages:</b>	<b>\$245,603</b>	<b>\$291,884</b>	<b>\$373,771</b>	<b>\$291,000</b>	<b>\$244,916</b>	<b>-34.5%</b>
<b>Personnel Benefits</b>						
Emp Ben Soc Sec Medicare	\$11,161	\$13,791	\$13,129	\$14,100	\$6,578	-49.9%
Emp Ben Medical & Dental	\$30,036	\$39,364	\$45,801	\$34,000	\$29,514	-35.6%
Emp Ben Retirement	\$16,459	\$18,154	\$17,151	\$17,600	\$7,979	-53.5%
Emp Ben L & I Contribs	\$849	\$825	\$551	\$950	\$590	7.1%
Emp Ben Employ Sec	\$284	\$353	\$331	\$350	\$172	-48%
Emp Ben PFML	\$157	\$283	\$360	\$390	\$182	-49.4%
Emp Ben Soc Sec Medicare	\$7,621	\$8,556	\$15,128	\$12,000	\$12,082	-20.1%
Emp Ben Medical & Dental	\$17,485	\$22,100	\$40,205	\$30,000	\$36,942	-8.1%
Emp Ben Retirement	\$10,826	\$10,507	\$19,866	\$15,000	\$14,657	-26.2%
Emp Ben L & I Contribs	\$709	\$631	\$693	\$850	\$853	23.1%
Emp Ben Employ Sec	\$190	\$217	\$383	\$350	\$316	-17.5%
Emp Ben PFML	\$104	\$175	\$416	\$375	\$334	-19.7%
<b>Total Personnel Benefits:</b>	<b>\$95,880</b>	<b>\$114,955</b>	<b>\$154,014</b>	<b>\$125,965</b>	<b>\$110,199</b>	<b>-28.4%</b>



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (%) Change)
<b>Supplies for Consumption &amp; Resale</b>						
Supplies	\$3,164	\$2,743	\$4,000	\$2,000	\$2,500	-37.5%
Fuel	\$343	\$462	\$1,000	\$800	\$500	-50%
Supplies	\$3,940	\$5,963	\$3,000	\$2,000	\$3,000	0%
Fuel	\$0	\$0	\$300	\$0	\$0	-100%
Machinery & Equipment	\$515	\$3,995	\$22,000	\$22,000	\$2,000	-90.9%
<b>Total Supplies for Consumption &amp; Resale:</b>	<b>\$7,963</b>	<b>\$13,163</b>	<b>\$30,300</b>	<b>\$26,800</b>	<b>\$8,000</b>	<b>-73.6%</b>
<b>Charges for Services &amp; Pass through Payments</b>						
Professional Services	\$13,654	\$34,280	\$30,000	\$18,000	\$25,000	-16.7%
Communications	\$1,332	\$1,234	\$1,500	\$1,500	\$1,500	0%
Travel	\$0	\$0	\$500	\$0	\$500	0%
Rentals & Leases	\$949	\$497	\$1,000	\$550	\$600	-40%
Public Utility Service	\$2,026	\$2,421	\$0	\$0	\$0	0%
Repairs & Maintenance	\$2,378	\$463	\$500	\$0	\$500	0%
Vehicle Repairs & Maintenance	\$0	\$1,365	\$500	\$250	\$500	0%
Miscellaneous	\$405	\$0	\$500	\$50	\$0	-100%
Training	\$0	\$140	\$1,000	\$750	\$1,000	0%
Dues & Subscriptions	\$11	\$198	\$300	\$4,000	\$200	-33.3%
Misc Training	\$2,091	\$0	\$0	\$0	\$0	0%
Professional Services (Land Use)	\$274,912	\$273,264	\$203,800	\$200,000	\$200,000	-1.9%
Advertising	\$7,260	\$0	\$0	\$0	\$0	0%
Professional Services	\$3,263	\$43,411	\$150,000	\$60,000	\$150,000	0%
Communication	\$1,425	\$2,281	\$1,800	\$1,100	\$1,100	-38.9%
Travel	\$55	\$495	\$1,000	\$500	\$1,000	0%
Advertising	\$0	\$5,093	\$5,000	\$4,000	\$5,000	0%
Rentals & Leases	\$949	\$497	\$1,000	\$600	\$800	-20%
Public Utility Service	\$2,026	\$2,477	\$0	\$0	\$0	0%
Repairs & Maintenance	\$421	\$463	\$500	\$0	\$500	0%
Miscellaneous	\$30	\$0	\$100	\$0	\$0	-100%
Training	\$267	\$760	\$1,500	\$1,000	\$1,500	0%
Dues & Subscriptions	\$23	\$4,307	\$6,500	\$4,000	\$5,000	-23.1%
<b>Total Charges for Services &amp; Pass through Payments:</b>	<b>\$313,475</b>	<b>\$373,645</b>	<b>\$407,000</b>	<b>\$296,300</b>	<b>\$394,700</b>	<b>-3%</b>
<b>Total Expense Objects:</b>	<b>\$662,920</b>	<b>\$793,646</b>	<b>\$965,085</b>	<b>\$740,065</b>	<b>\$757,815</b>	<b>-21.5%</b>



# Parks and Recreation

**Erin Snodgrass**  
Parks and Recreation Director

## **Purpose & Description:**

The Parks and Recreation Department serves as a cornerstone of community well-being and enrichment, dedicated to providing accessible and diverse recreational opportunities that enhance the quality of life for individuals of all ages and backgrounds in Buckley. Our department is committed to creating and maintaining safe, vibrant, and inclusive public spaces and programs that foster physical, mental, and social growth. Through the management of parks, facilities, programs, and events, we aim to inspire healthy lifestyles, strengthen community bonds, and cultivate a connection to our natural and historic environment.

## **2023 Accomplishments:**

### Facilities:

- Maintained aging City facilities.
- Improved tracking of facility-related expenses and custodial costs of General Fund operations.

### Parks:

- Completion of the Rainier Gateway Multi Use Sports Court project.
- Transformation of the fountain to a planter with better visibility of Mayors Plaques.
- Upgrade of aging swing set at the park on Park and River.
- Certification of staff for playground safety and pesticides licenses.
- PROS plan community survey.
- Restoration of multiple irrigation systems in the Parks system.
- Update of Parks hours in City Municipal Code.
- Funding partnership was established for Beautify Buckley, a community day of service. Over 150 volunteers representing 11 different organizations were represented at the event.
- Applied for the Deferred Maintenance Operations grant through RCO.

### Senior Center:

- MOU established with Buckley Senior Citizens Non-Profit including the transfer of the transportation bus to the City.
- Establishment of Senior Citizens Advisory Commission.
- Over 2,200 volunteer hours served through Senior Center operations. Average of 11.7 hours each operational day.
- Collaboration with Catholic Community Services to offer meal site 5 days a week for social opportunities and healthy meals.
- Senior Center Services Grant application to cover operations costs.
- Facilitation of the Food For Friends feeding program for meal delivery with Buckley Senior Citizens and support from non-profit funding.
- Over 10,000 check-ins at the center with an average attendance of 61 older adults.
- Implementation of the Aging Mastery Program from NOFA and other programs.

### Youth Center:

- Extended Learning Grant received for tutoring and mental health programs.
- Partnership with TPCHD for grants focused on Cannabis Use Prevention in youth.
- Youth Violence Prevention Program Grant application and implementation to support operations.
- Exceeded 2023 grant requirements with 381 unduplicated participants (as of August 15th) coming to drop in.
- Expanded levels of service through grant funding bringing hours open till 6pm. Creating more impact during hours of risk.
- Established FOCUS program for youth learning at home who need support. In Spring of 2023 a participant graduated due to the programs help.
- Provided over 300 free helmets to youth in the community.

### Community Recreation:

- Six weeks of youth entertainment and family concerts.
- Three Cinema on Sheets free movies.
- Adopted and implemented a contractor instructor process.
- Partner with other City departments for a successful National Night Out.
- Establishment of the Citizens Advisory Commission.



#### Buckley Hall:

- Revise registration procedures.
- Review and adjust fee structures with the goal of cost recovery and profit in the future.
- Partner with the Kiwanis Food Bank to provide a heat pump for food storage area.
- Addendum with Foothills Historical Society to use Buckley Hall long term.
- MOU with Kiwanis for the Food Bank use of Buckley Hall.

#### **2024 Anticipated Key Projects:**

##### Facilities:

- Maintain aging City facilities.

##### Parks:

- Adoption of the PROS plan.
- Adopt Parks element of the Comprehensive Plan.
- Apply for grant funding for Miller Park through multiple programs.
- Implementation of pesticide and fertilizing schedule.
- Implement Parks Memorial, Donation and Naming Policy.
- Replacement of deteriorating Elk Heights Mini-Playground.
- Bring wayfinding and cohesive signage to parks, trails, and open spaces.
- Reline Wally's basketball court with pickleball lines.

##### Senior Center:

- Continue offering five day a week meal site through partnership with Catholic Community Services.
- Expand offerings for travel and services off the plateau.
- Increase offerings for fitness, education, and the arts.
- Grow partnerships to facilitate high levels of community involvement.
- Facilitate the work plan of the Senior Citizens Commission.

##### Youth Center:

- Apply for Youth Violence Prevention for 2025.
- Start a Youth Day of Service.
- Expand Partnership and Grant funding with TPCHD for further Cannabis prevention programs.
- Develop partnership to bring back the free summer meals program in some capacity in the summer.
- Sustain a high level of participation numbers through the drop-in program.
- Continue the free helmet program for community youth.

##### Community Recreation:

- Build community through expanding to seven weeks of youth entertainment and family concerts.
- Kick-off adult sports opportunities.
- Start an intergenerational event bringing Youth Center and Senior Center together.
- Start an annual pet friendly event.
- Build partnership and sponsorship opportunities through events and programs.

##### Buckley Hall:

- Increase promotion and marketing.
- Use weeknight evenings for community recreation programming.
- Improve airflow and upgrade bathrooms.
- Provide increased level of service to rental groups.

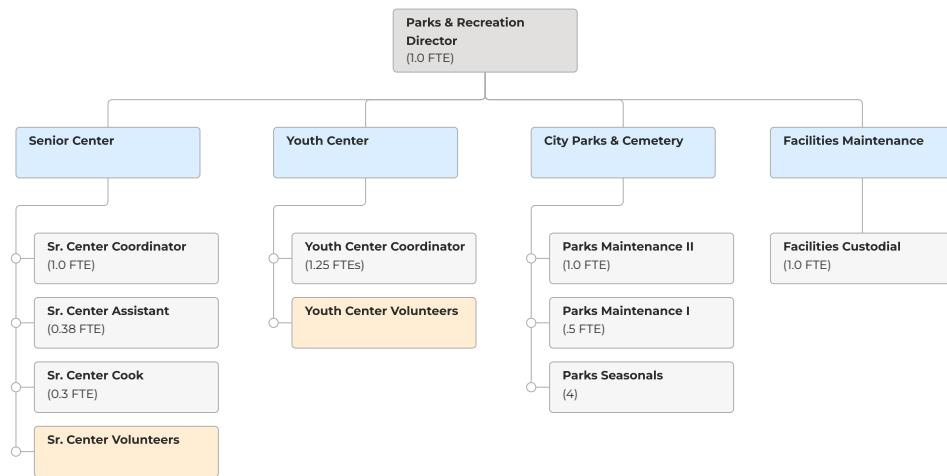
#### **2024 Service/Program Changes:**

- Adult sports programming, offset by revenue, to increase active adult participation and expand community opportunities. This program will be overseen by the Parks and Recreation Director and hiring of any additional seasonal staff or contractors will be offset by revenue and hours will be based on registration if they are needed.



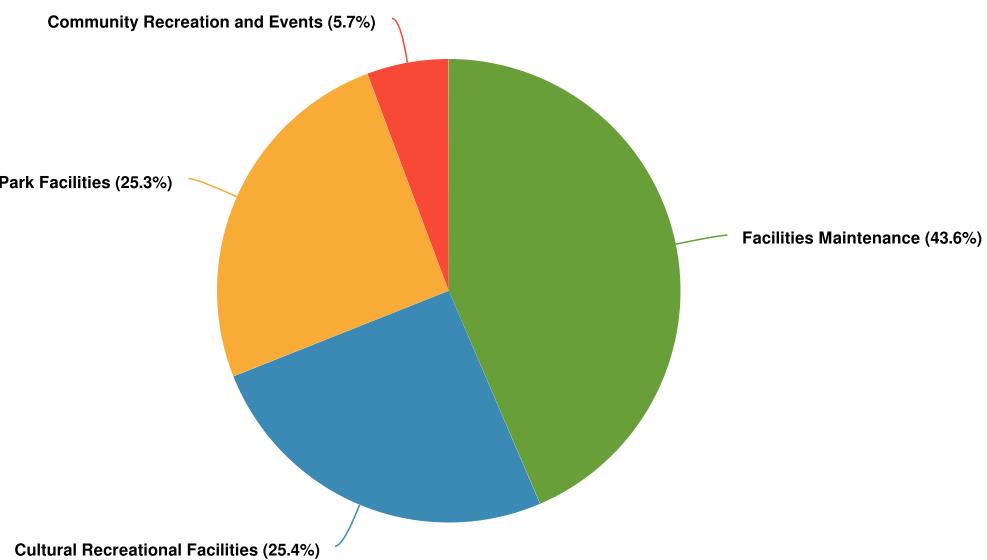
# Organizational Chart - Parks and Recreation

Parks and Recreation Org Chart

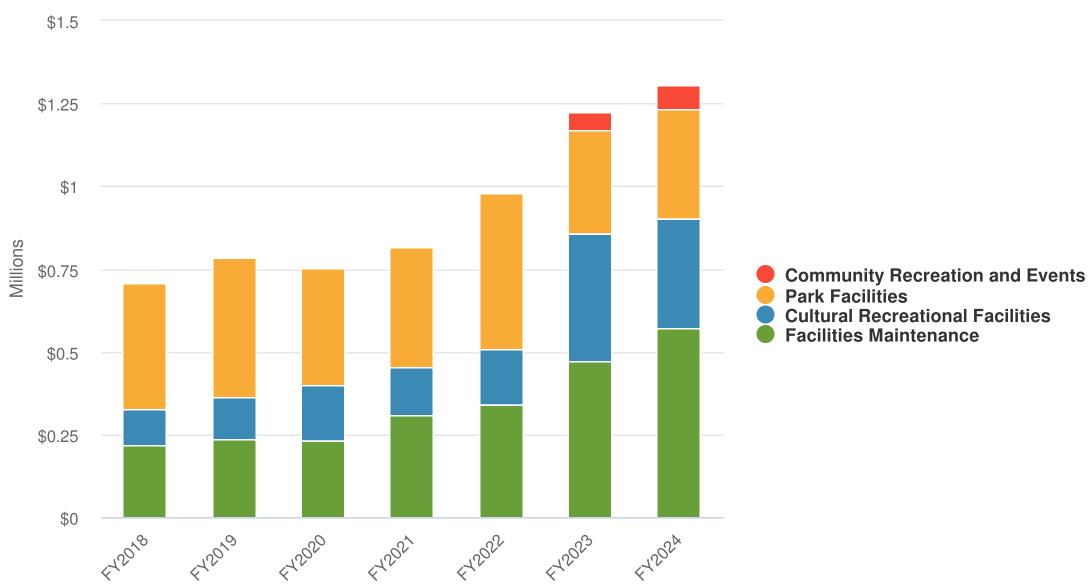


## Expenditures by Function - Parks and Recreation

Budgeted Expenditures by Function - Parks and Recreation



## Budgeted and Historical Expenditures by Function - Parks and Recreation



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>General Government</b>						
<b>Facilities Maintenance</b>						
Salaries & Wages	\$0	\$0	\$49,673	\$45,400	\$62,664	26.2%
Overtime	\$0	\$0	\$0	\$60	\$100	N/A
Emp Ben Soc Sec Medicare	\$0	\$0	\$3,800	\$3,475	\$4,794	26.2%
Emp Ben Medical & Dental	\$0	\$963	\$17,502	\$16,200	\$23,381	33.6%
Emp Ben Retirement	\$0	\$0	\$5,161	\$5,000	\$5,815	12.7%
Emp Ben L&I Contributions	\$0	\$0	\$1,472	\$1,600	\$2,506	70.2%
Emp Ben Employment Security	\$0	\$0	\$99	\$100	\$125	26.3%
Emp Ben PFML	\$0	\$0	\$108	\$108	\$132	22.2%
Supplies	\$0	\$270	\$7,000	\$5,500	\$8,000	14.3%
Professional Services	\$0	\$0	\$0	\$1,526	\$4,000	N/A
Communication	\$0	\$0	\$0	\$250	\$250	N/A
Rentals & Leases	\$37,620	\$38,120	\$500	\$600	\$600	20%
Rentals & Leases	\$634	\$0	\$0	\$0	\$0	0%
Insurance	\$267,967	\$294,943	\$350,977	\$350,977	\$422,000	20.2%
Public Utility Services	\$0	\$1,273	\$26,500	\$26,500	\$26,500	0%
Repairs & Maintenance	\$2,392	\$4,762	\$8,000	\$8,000	\$8,000	0%
Miscellaneous	\$11	\$0	\$0	\$0	\$0	0%
<b>Total Facilities Maintenance:</b>	<b>\$308,625</b>	<b>\$340,331</b>	<b>\$470,792</b>	<b>\$465,296</b>	<b>\$568,867</b>	<b>20.8%</b>
<b>Total General Government:</b>	<b>\$308,625</b>	<b>\$340,331</b>	<b>\$470,792</b>	<b>\$465,296</b>	<b>\$568,867</b>	<b>20.8%</b>



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (%) Change)
<b>Culture and Recreation</b>						
<b>Community Recreation and Events</b>						
Salaries & Wages	\$0	\$0	\$13,647	\$13,000	\$23,194	70%
Emp Ben Soc Sec Medicare	\$0	\$0	\$1,030	\$975	\$1,774	72.2%
Emp Ben Medical & Dental	\$0	\$0	\$1,664	\$1,600	\$3,007	80.7%
Emp Ben Retirement	\$0	\$0	\$1,399	\$1,300	\$2,152	53.8%
Emp Ben L&I Contribs	\$0	\$0	\$43	\$40	\$72	67.4%
Emp Ben Employment Security	\$0	\$0	\$27	\$25	\$46	70.4%
Emp Ben PFML	\$0	\$0	\$29	\$30	\$49	69%
Supplies	\$0	\$0	\$500	\$500	\$1,750	250%
Professional Services	\$0	\$0	\$26,800	\$22,000	\$31,800	18.7%
Advertising	\$0	\$0	\$750	\$750	\$1,000	33.3%
Rentals & Leases	\$0	\$0	\$5,300	\$5,300	\$7,000	32.1%
Miscellaneous	\$0	\$0	\$250	\$0	\$250	0%
Permits & Fees	\$0	\$0	\$0	\$2,000	\$2,400	N/A
Permits & Fees	\$0	\$0	\$2,400	\$0	\$0	-100%
<b>Total Community Recreation and Events:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,839</b>	<b>\$47,520</b>	<b>\$74,494</b>	<b>38.4%</b>
<b>Cultural Recreational Facilities</b>						
Salaries & Wages	\$62,120	\$89,516	\$85,590	\$89,500	\$105,169	22.9%
Emp Ben Soc Sec Medicare	\$4,750	\$6,848	\$6,547	\$6,800	\$8,045	22.9%
Emp Ben Medical & Dental	\$11,982	\$14,310	\$13,315	\$14,000	\$15,232	14.4%
Emp Ben Retirement	\$5,665	\$8,303	\$6,386	\$7,400	\$7,412	16.1%
Emp Ben L & I Contribs	\$640	\$673	\$533	\$650	\$693	30%
Emp Ben Employ Sec	\$109	\$177	\$171	\$180	\$210	22.8%
Emp Ben PFML	\$50	\$142	\$187	\$200	\$222	18.7%
Supplies-Food Pgm/Office	\$3,810	\$7,214	\$38,000	\$38,000	\$16,500	-56.6%
Supplies-Copy/Print Supplies	\$0	\$228	\$1,000	\$1,200	\$1,000	0%
Fuel	\$0	\$1,540	\$1,500	\$1,500	\$2,000	33.3%
Machinery & Equipment	\$14,159	\$2,775	\$37,230	\$1,500	\$1,500	-96%
Professional Services	\$969	\$44	\$17,500	\$750	\$2,500	-85.7%
Communication	\$321	\$54	\$500	\$500	\$1,000	100%
Travel	\$0	\$258	\$500	\$500	\$1,000	100%
Rentals & Leases	\$3,479	\$390	\$500	\$500	\$500	0%
Public Utility Services	\$6,350	\$7,324	\$0	\$0	\$0	0%
Repairs & Maintenance	\$4,748	\$1,781	\$2,000	\$2,000	\$2,000	0%
Miscellaneous	\$88	\$0	\$250	\$0	\$250	0%
Training	\$0	\$288	\$1,000	\$800	\$1,000	0%
Dues & Subscriptions	\$0	\$2,092	\$500	\$500	\$500	0%
Supplies	\$5,216	\$1,186	\$1,000	\$1,000	\$1,000	0%
Supplies Food Bank	\$3,151	\$0	\$250	\$250	\$250	0%
Fuel - Food Bank	\$1,128	\$1,202	\$1,400	\$1,400	\$1,400	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (%) Change
Professional Services	\$309	\$0	\$0	\$0	\$0	0%
Public Utility Services	\$11,834	\$12,251	\$12,000	\$14,000	\$12,000	0%
Repairs & Maintenance	\$2,129	\$8,285	\$1,000	\$500	\$1,000	0%
Repairs & Maintenance - Food Bank	\$380	\$62	\$250	\$0	\$250	0%
Miscellaneous	\$101	\$209	\$100	\$50	\$100	0%
Salaries & Wages	\$0	\$0	\$88,879	\$92,000	\$81,091	-8.8%
Emp Ben Soc Sec Medicare	\$0	\$0	\$6,800	\$7,000	\$6,203	-8.8%
Emp Ben Medical & Dental	\$0	\$0	\$23,478	\$24,750	\$19,802	-15.7%
Emp Ben Retirement	\$0	\$0	\$6,689	\$6,700	\$7,525	12.5%
Emp Ben L&I Contribs	\$0	\$0	\$528	\$525	\$521	-1.3%
Emp Ben Employ Security	\$0	\$0	\$178	\$180	\$162	-9%
Emp Ben PFML	\$0	\$0	\$194	\$200	\$171	-11.9%
Supplies	\$0	\$0	\$8,750	\$6,500	\$6,500	-25.7%
Fuel	\$0	\$0	\$200	\$100	\$200	0%
Machinery & Equipment	\$0	\$0	\$2,250	\$750	\$1,000	-55.6%
Professional Services	\$0	\$0	\$7,000	\$3,000	\$5,500	-21.4%
Communication	\$0	\$0	\$1,700	\$1,000	\$1,700	0%
Travel	\$0	\$0	\$1,000	\$1,000	\$1,000	0%
Advertising	\$0	\$0	\$250	\$250	\$250	0%
Rentals & Leases	\$0	\$0	\$250	\$0	\$250	0%
Public Utilities	\$0	\$0	\$0	\$9,500	\$9,500	N/A
Repairs & Maintenance	\$0	\$0	\$5,000	\$5,000	\$5,000	0%
Miscellaneous	\$0	\$0	\$500	\$0	\$0	-100%
Training	\$0	\$0	\$2,000	\$2,000	\$2,000	0%
Dues & Subscriptions	\$0	\$0	\$500	\$500	\$500	0%
Permits & Fees	\$0	\$0	\$500	\$500	\$500	0%
<b>Total Cultural Recreational Facilities:</b>	<b>\$143,487</b>	<b>\$167,151</b>	<b>\$385,855</b>	<b>\$345,135</b>	<b>\$332,108</b>	<b>-13.9%</b>
<hr/>						
<b>Park Facilities</b>						
Salaries & Wages	\$92,327	\$141,271	\$159,030	\$165,000	\$159,220	0.1%
Overtime	\$843	\$1,906	\$1,000	\$1,600	\$1,500	50%
Emp Ben Soc Sec Medicare	\$7,018	\$8,668	\$12,166	\$13,000	\$12,182	0.1%
Emp Ben Medical & Dental	\$27,274	\$28,548	\$20,032	\$22,300	\$25,915	29.4%
Emp Ben Retirement	\$8,324	\$9,122	\$11,423	\$12,500	\$10,322	-9.6%
Emp Ben L & I Contribs	\$3,778	\$4,982	\$5,418	\$6,700	\$6,403	18.2%
Emp Ben Employ Sec	\$179	\$279	\$318	\$350	\$318	0%
Emp Ben PFML	\$100	\$224	\$347	\$380	\$337	-2.9%
Supplies	\$20,559	\$16,717	\$18,000	\$23,000	\$25,000	38.9%
Supplies - Flower Baskets	\$1,657	\$3,634	\$3,500	\$5,850	\$4,100	17.1%
Fuel	\$4,985	\$8,074	\$5,000	\$5,000	\$5,000	0%
Equipment	\$283	\$3,867	\$4,500	\$4,500	\$6,000	33.3%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Projected	FY2024 Budgeted	FY2023 Adopted vs. FY2024 Budgeted (%) Change)
Professional Services	\$1,679	\$260	\$2,500	\$2,500	\$2,500	0%
Professional Services - Music in the Park / Park Events	\$13,590	\$15,950	\$0	\$0	\$0	0%
Communication	\$20	\$356	\$250	\$0	\$500	100%
Travel	\$0	\$711	\$1,000	\$1,000	\$1,000	0%
Rentals & Leases	\$7,537	\$9,911	\$46,500	\$46,000	\$47,500	2.2%
Public Utility Services	\$17,233	\$13,172	\$15,000	\$14,000	\$15,000	0%
Repairs & Maintenance	\$8,881	\$4,725	\$4,000	\$1,500	\$4,000	0%
Miscellaneous	\$62	\$15	\$250	\$0	\$100	-60%
Training	\$677	\$938	\$4,000	\$3,000	\$3,000	-25%
Dues & Subscriptions	\$0	\$434	\$500	\$250	\$500	0%
Salaries & Wages	\$87,350	\$103,896	\$0	\$0	\$0	0%
Emp Ben Soc Sec Medicare	\$6,680	\$7,948	\$0	\$0	\$0	0%
Emp Ben Medical & Dental	\$23,743	\$23,454	\$0	\$0	\$0	0%
Emp Ben Retire	\$6,841	\$7,173	\$0	\$0	\$0	0%
Emp Ben L&I	\$832	\$842	\$0	\$0	\$0	0%
Emp Ben Employment Security	\$167	\$205	\$0	\$0	\$0	0%
Emp Ben PFML	\$92	\$165	\$0	\$0	\$0	0%
Youth Center Supplies	\$2,248	\$11,771	\$0	\$0	\$0	0%
Fuel	\$0	\$187	\$0	\$0	\$0	0%
Small Tools/Minor Equipment	\$0	\$7,309	\$0	\$0	\$0	0%
Professional Services	\$1,753	\$12,365	\$0	\$0	\$0	0%
Communication	\$1,171	\$1,602	\$0	\$0	\$0	0%
Travel	\$0	\$961	\$0	\$0	\$0	0%
Rentals & Leases	\$0	\$203	\$0	\$0	\$0	0%
Public Utilities	\$7,807	\$7,350	\$0	\$0	\$0	0%
Repairs & Maintenance	\$5,958	\$5,408	\$0	\$0	\$0	0%
Miscellaneous	\$284	\$293	\$0	\$0	\$0	0%
Training	\$0	\$1,951	\$0	\$0	\$0	0%
Dues & Subscriptions	\$0	\$1,336	\$0	\$0	\$0	0%
Permits & Fees	\$0	\$1,568	\$0	\$0	\$0	0%
<b>Total Park Facilities:</b>	<b>\$361,932</b>	<b>\$469,750</b>	<b>\$314,734</b>	<b>\$328,430</b>	<b>\$330,397</b>	<b>5%</b>
<b>Total Culture and Recreation:</b>	<b>\$505,419</b>	<b>\$636,901</b>	<b>\$754,428</b>	<b>\$721,085</b>	<b>\$736,999</b>	<b>-2.3%</b>
<b>Total Expenditures:</b>	<b>\$814,045</b>	<b>\$977,232</b>	<b>\$1,225,220</b>	<b>\$1,186,381</b>	<b>\$1,305,866</b>	<b>6.6%</b>



# Public Works

**Chris Banks**  
Public Works Director

**Purpose & Description:** The City owns and operates three separate utilities, the Wastewater Treatment and Collection System, the Stormwater System, and a shared Water System with Rainier State School. In addition to the three utilities, the Public Works Department operates and maintains City streets, rights-of-way, utility connections and billing services. Although owned by the City, the Cemetery is currently managed and maintained under contract with Weeks Funeral Home.

Within each of these areas, the Public Works Department is responsible for short and long-term comprehensive planning, budget management, interaction and regulation of development, capital improvements, regulatory reporting, and maintenance and operations.

## 2023 Water System Accomplishments:

### Operations:

- Completed and submitted all annual reports to Department of Health
- Completed Sand filter Cleaning.
- Completed System Wide Leak Survey
- Cleaned Finish Water Reservoir with dive team.
- Installed 350 Automatic Read Water Meters
- Increased Sand filter Hydraulic Loading Rate at the Water Treatment Plant

### Capital Projects

- Replaced 700 linear feet of water main on Collins Road
- Replaced 70 linear feet of water main on Heather Lane
- Installed 1,500 linear feet of water main on Hinkleman Road
- Installed an additional caustic soda injection point at the Water Treatment Plant
- Elk Heights Booster Station PLC Replacement

## 2024 Water System Anticipated Key Projects:

### Operations:

- Continue meter replacements.
- Update City of Buckley/Marion Water Agreement
- Update City of Buckley/DSHS Water Operations Agreement
- Sand filter Cleaning
- Flow test 1/3 of water system fire hydrants

### Capital Projects

- Main Street- River Ave to SR 410 Water Improvements
- Spruce Street Water Improvements-Design Only
- Seek funding Opportunities for replacing segments of the water transmission main.
- Naches Well Pilot Study
- Expand Slow Sand Filter Study
- Reservoir Siting Study
- Fence Relocation WWTP
- Purchase Automatic Meters
- Water System Plan Update

## 2023 Sewer System Accomplishments:

### Operations:

- NDPES Permit Implementation
- Monthly Inspections of the WWTP Outfall
- Daily Bar Screen Cleaning on Collins Road



- Daily WWTP Inspections and checks of plant equipment.
- Twice per week Spiketon Road Lift Station Inspections
- Rebuilt 2 Basin Mixers

Capital Projects:

- Alley between Naches Street and 2<sup>nd</sup> from Park Ave to Mason Ave (Replaced 1,000 linear feet of 8-inch sewer line)
- Alley between Edith Street and Cascade from Park Ave to 4<sup>th</sup> (replaced 470 linear feet of 8-inch sewer line)
- Alley between Norma and Edith Street from Park Ave to 4<sup>th</sup> (replaced 470 linear feet of 8-inch sewer line)
- Park Avenue from Alley west of Second Street to Hatch Street (replaced 270 linear feet of 8-inch sewer line).
- Hatch Street from Park Ave to Park Place Manor (replaced 420 linear feet of 18-inch sewer line).
- 583 Ryan Road (replaced of 160 linear feet of 10-inch sewer line).
- Collins Road Repair Project
- WWTP Outfall Study

**2024 Sewer System Anticipated Key Projects:**

Operations:

- Clean 1,000 feet of sewer main
- Installation of Magnesium Tank and Concrete at WWTP
- Rebuild aerators for basins at WWTP
- Continue updating system maps.

Capital Projects:

- Spruce Street Sewer Improvement Project- Design Only
- SCADA Upgrade-WWTP
- Expand and Upgrade Dump Station at WWTP
- Fence Relocation WWTP
- White River Property Access Gate
- I & I Sewer System Study
- Decant Facility Site Study
- Miscellaneous Mechanical Replacements at WWTP

**2023 Stormwater System Accomplishments:**

Operations:

- Prepared Annual Report to Department of Ecology (DOE)
- Adopted 2023 Stormwater Management Action Program (SMAP)
- Performed Maintenance and Inspections on 21 City Detention Ponds.
- Performed Maintenance Inspections on 24 Private Detention Ponds.
- Cleaned 1,500 lineal Feet of the Spiketon Ditch
- Finished Inspection and Maintenance requirements for catch basins within DOE's 2-year cycle.

Capital Projects:

- Alley between Edith St and Cascade St from Park Ave to 4<sup>th</sup> (Installed 400 linear feet of 8-inch storm drain)
- Alley between Norma and Edith St from Park Ave to 4<sup>th</sup> (Installed 400 linear feet of 8-inch storm drain)
- Alley between Naches St and Second St from Main St to Mason Ave (Installed 400 linear feet of 8-inch storm drain)
- Installed Glacier Meadows Storm Outfall
- Mundy Loss Road Storm Improvements- Replaced undersized culverts across SR 410 and Hinkleman Ext.
- Hinkleman Road Storm Improvement Project



## **2024 Stormwater System Anticipated Key Projects:**

### Operations:

- Begin to inspect 20% of businesses for stormwater Best Management Practices
- Submit 2023 Annual Report to DOE
- Adopt 2024 Stormwater Management Program
- Clean and inspect 800 catch basins.
- Perform Maintenance and Inspections of 21 City Detention Ponds
- Perform Maintenance Inspections of 24 Private Detention Ponds
- Clean 1,500-2,000 lineal feet of Spiketon Ditch
- Stormwater Rate Study

### Capital Projects:

- Fence Relocation- WWTP
- Bevlo Street Storm Improvements- Design and Construction
- Spruce Street Storm Improvements- Design Only
- Decant Facility Site Study
- Main Street Biofilter- Design Only
- East Mason Ave Biofilter- Design Only

## **2023 Street Department Accomplishments:**

### Operations:

- All Crosswalks and curbs were painted.
- Cleaned 16,300 linear feet of road shoulders.
- Street Sweeping debris collected 100 tons.
- Developed and completed 2024-2029 Six-Year Transportation Improvement Plan
- Partnered with White River School District to install a pedestrian crossing on Park Avenue

### Capital Projects:

- Levesque Road Overlay
- Naches Street Improvements
- Heather Lane Pedestrian Ramp Improvements
- Spiketon Road Improvements
- Division Street Road Improvements
- Hinkleman Road Improvement Project

## **2024 Street Department Anticipated Key Projects:**

### Operations:

- Develop and complete 2025-2030 Six-Year Transportation Improvement Plan
- Paint all Crosswalks and Curbs
- Replace old and faded Street Signs
- Increase city staff presence at Pierce County Regional Council Transportation Coordinating Committee Meetings (TCC)

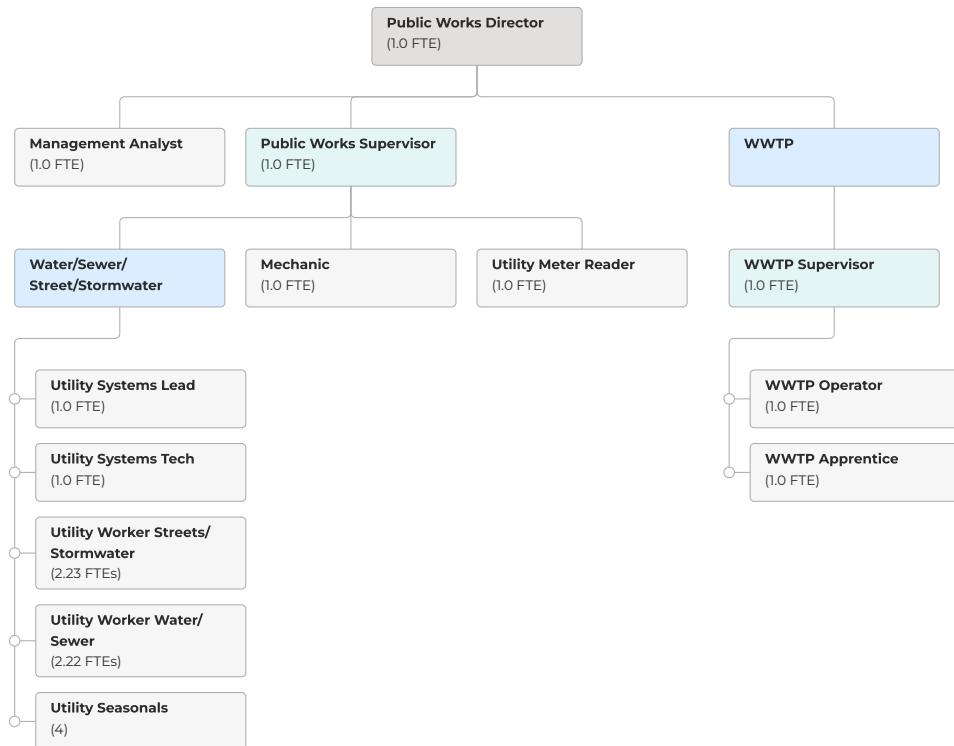
### Capital Projects:

- Main Street- River Ave to SR 410 (pedestrian crossing)
- West Mason Avenue Overlay Design - Hinkleman Extension Road to Naches Street (If successful with TIB Grant)
- Spruce Street from Mason Ave to Main Street- Design Only
- SR 410 Corridor Study (If successful with the SS4A grant)



# Organizational Chart - Public Works

Public Works Org Chart



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## **APPENDIX**

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## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.



**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.



**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.



**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.



**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

