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INTRODUCTION



Mayor's Budget Message



Dear Council and Buckley residents,

I am pleased to present to you the City of Buckley's 2023 Preliminary annual budget totaling \$37,955,404.

The budget document represents our continued commitment to sustainable fiscal management, effective service delivery and providing our residents with the highest quality of life. As a policy document, the budget will serve as both the financial plan and operation guide for City services over the coming year. It reflects the priorities of the City Council, first and foremost being the City's commitment to providing "core services" on a sustainable basis.

The unprecedented growth during 2019-2022 translated into significant workloads for our small staff. I want to personally commend and thank all the departments for their hard work and efforts to keep things moving forward. Over the last year our team has demonstrated resilient service, ensuring that the needs of our community are met while adjusting from the global pandemic.

General Fund: Several economic indicators have been positive throughout 2022, including sales tax, property valuations, and new construction. As we move forward, we expect the recent interest rate increases to slow our region's sales and new construction. With that, our anticipated revenue is not expected to increase as significantly as we have seen over the last few years. Still, thanks to sustainable financial planning, the City was able to achieve a balanced General Fund without utilizing any contingency or one-time reserves. Today our Cumulative Reserve balance is over \$5,010,000.

Capital: As a result of the pandemic, many of the City's planned capital projects experienced delays; however, in 2022 we have been able to move forward with construction of the Multi-Use Sports Court next to the Youth Center and the 2022 Consolidated Utilities Project.

Looking ahead, the City is currently evaluating space needs throughout its organization and Council recently approved an architectural design for the existing City Hall. The City Hall Addition and Modernization project will be a full renovation of our existing City Hall building which was originally constructed in 1903. The renovation will add necessary office space and meet the City's future administrative needs based on the anticipated build out of the community.

Other capital projects planned for 2023 include Phase 1 of Miller Park, including the extension of Bevlo Street, construction of the Trailhead & Parking Lot across from the new Multi-Use Sports Court, facility upgrades at the Police Station (HVAC and window replacement) and Youth Center (carpet replacement and exterior repairs), and construction of the White River Bridge and Foothills Trail extension in partnership with King County. In addition, a 2023 Consolidated Utilities Project will be developed to include water, sewer, stormwater, and roadway improvements.



In 2023 we aim to establish a City Council vision and goals as well as evaluate our cost for services city-wide. This exercise will allow for us to establish policies and a financial plan to find cost-effective solutions to providing quality service. Through these efforts, we will continue to progress and succeed.

In closing, I would like to express my sincere gratitude to the elected officials, staff, and volunteers for their dedication and efforts into making this community such a great place to live and work.

Respectfully submitted,



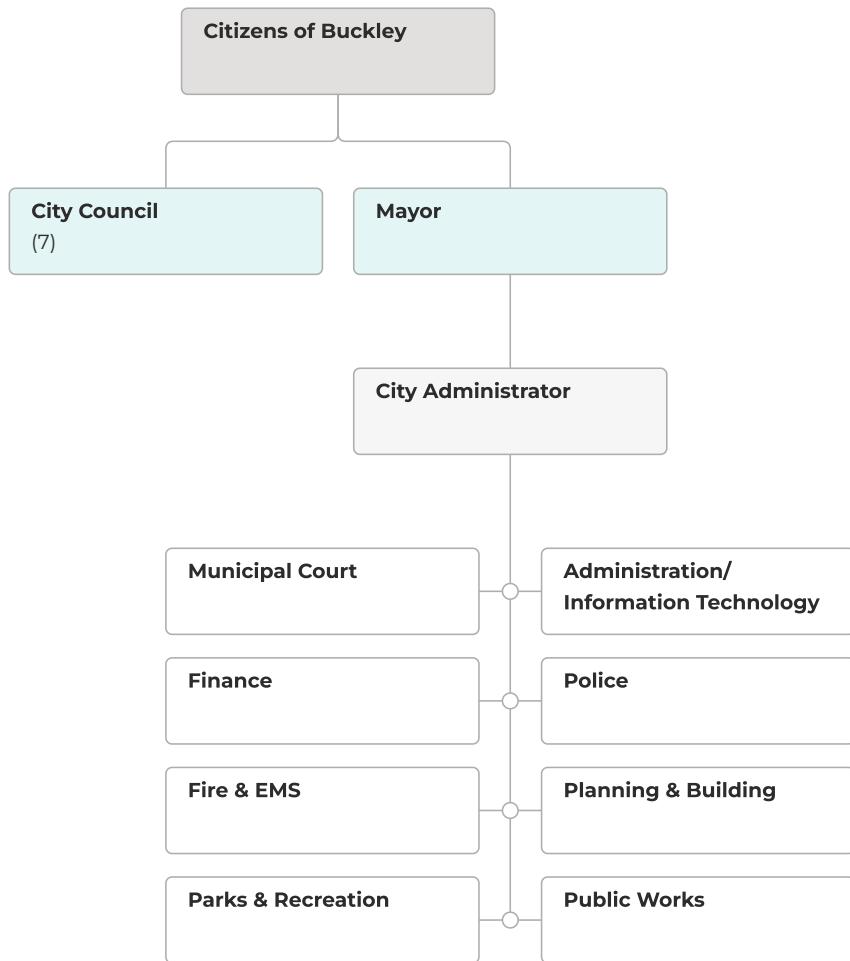
Mayor Beau Burkett



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 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.

The budget process ideally begins in late spring with departments preparing 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 conduct 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 prepare their base budgets. These budget requests are submitted to the Finance Director for review and by late summer, the Mayor reviews each department's budget requests and develops 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 mid-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.

After the budget is adopted, the City enters a 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.



2023 BUDGET CALENDAR

JULY

Budget Kickoff Meeting with Departments	July 13
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AUGUST

2023 Budget proposals due from departments to Finance	August 10
Department Budget Meetings with Finance & City Administrator <ul style="list-style-type: none">◦ 2022 YE Estimates, 2023 Revenue and Expenditure projections, Capital Projects	Week of Aug. 15 & 22
Special Council Study Session <ul style="list-style-type: none">◦ Budget 101 Training	August 16

SEPTEMBER

Admin/Finance/Public Safety Council Committee	September 12
Transportation/Utilities Council Committee	September 20
Community Services/Parks & Recreation Council Committee	September 26

OCTOBER

Draft Revenue Projections Distributed to Council	October 3
Regular Council Study Session <ul style="list-style-type: none">◦ 2023 Budget Work Session – Draft Revenue Projections & Department Presentations	October 4
Special Council Study Session <ul style="list-style-type: none">◦ 2023 Budget Work Session – Department Presentations	October 18
Regular Council Meeting <ul style="list-style-type: none">◦ 2023 Budget – Public Hearing – Revenue Sources and Property Tax & EMS Levies	October 25
2023 Preliminary Budget document distributed to Council	October 28

NOVEMBER

Regular Council Study Session <ul style="list-style-type: none">◦ 2023 Budget Work Session – Council Discussion	November 1
Regular Council Meeting <ul style="list-style-type: none">◦ 2023 Budget – Public Hearing – Preliminary Budget	November 8
Special Council Study Session – 2023 Budget (if needed)	November 15
Regular Council Meeting <ul style="list-style-type: none">◦ 2023 Budget – Property Tax Levy Ordinances - Adoption◦ 2023 Budget – Final Public Hearing and Budget Ordinance - Adoption	November 22

DECEMBER

Regular Council Meeting <ul style="list-style-type: none">◦ 2023 Budget – Budget Ordinance – Adoption (if needed)	December 13
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BUDGET OVERVIEW



Citywide Budget Summary

2023 Budget					
	Fund	2023 Beginning Fund Balance	2023 Revenue	2023 Expenditures	2023 Ending Fund Balance
001	General	1,932,274	6,381,030	7,187,575	1,125,729
002	Contingency	309,051	700	-	309,751
003	Cumulative Reserve	5,010,898	20,000	20,000	5,010,898
004	Cemetery Operating	15,970	2,475	3,090	15,355
007	Police Equipment Reserve	277,335	160,375	199,500	238,210
008	Railroad ROW	139,036	7,837	52,434	94,439
030	Fire Equipment Reserve	618,861	87,120	146,500	559,481
035	Park Construction	178,055	262,600	122,750	317,905
101	Street Operating	29,501	244,702	262,080	12,123
102	Arterial Street Improvements	1,211,656	1,079,851	1,437,210	854,297
103	Transportation Benefit District	4,292	106,500	110,000	792
105	EMS	200,893	416,219	463,635	153,477
109	Criminal Justice /Drug Enforcement	303,940	139,563	75,000	368,503
134	Fire Facility Maint./Capital Improv.	215,029	9,185	18,200	206,014
136	Visitor Promotion	242,059	55,500	19,502	278,057
202	Fire Station Bond	71,838	287,220	286,520	72,538
307	Capital Improvements	1,389,821	1,020,535	2,389,224	21,132
308	Comp Plan Capital Improvements	730,829	191,750	862,500	60,079
401	Natural Gas Operating	4,186	535	650	4,071
402	Water/Sewer Operating	982,581	3,804,700	4,083,098	704,183
403	Solid Waste Operating	12,444	5,250	16,054	1,640
405	Sewer Construction	1,568,992	1,153,400	1,977,935	744,457
406	Water Construction	719,729	628,100	1,341,832	5,997
407	Stormwater Operating	220,228	720,250	854,432	86,046
408	Stormwater Construction	2,457,486	517,180	1,277,240	1,697,426
430	Equipment Reserve	335,101	35,550	120,500	250,151
631	Court Trust	8,495	250,000	250,000	8,495
632	Custodial Activities	9,057	114,875	121,300	2,632
701	Cemetery Improvement	215,035	5,000	1,400	218,635
TOTAL BUDGET		19,414,672	17,708,002	23,700,161	13,422,513



FTE Summary by Classification

Department/Classification	2022 FTE's	Additions/ Reductions FTE's	Budgeted 2023 Salary Range
Finance/Administration/Info. Technology			
City Administrator	1.00	1.00	12,701- 15,481
Finance Director	1.00	1.00	9,511- 11,595
Information Systems Manager	1.00	1.00	7,692- 9,377
City Clerk	1.00	1.00	7,692- 9,377
Finance Assistant 2	1.00	1.00	4,983- 6,209
Finance Assistant 1	1.00	1.00	4,746- 5,913
Deputy City Clerk	0.00	1.00	4,699 5,448
Admin Assistant	1.00	(1.00)	3,509- 4,071
Municipal Court			
Judge	0.50	0.50	2,653
Court Administrator	1.00	1.00	7,692- 9,377
*Court Clerk (Hourly Position)	0.90	0.90	26.51- 29.89
Planning & Building			
Planning & Building Director 80%	0.80	0.80	8,846- 10,783
Associate Planner	1.00	1.00	5,815- 7,087
Asst. Building Inspector/Code Enforcement	1.00	1.00	5,421- 6,695
Permit Tech	1.00	1.00	4,781- 5,996
*Planning Asst. (2 year temp hourly position)	0.50	0.50	26.15- 30.33
Parks & Recreation			
Parks & Recreation Director	1.00	1.00	7,172- 8,744
Parks Maintenance II	1.00	1.00	4,699- 5,448
Parks Maintenance I	1.00	1.00	4,495- 5,211
Facility Maintenance/Custodial	1.00	1.00	3,404- 3,947
*Youth Activities Coordinator (PT Hourly Position)	0.40	0.40	17.39- 21.14
*Youth Center Coordinator (Hourly Position)	1.00	1.00	17.39- 21.14
*Sr Center Coordinator (Hourly Position)	1.00	1.00	17.39- 21.14
*Senior Center Cook (PT Hourly Position)	0.30	0.30	16.24- 16.74
*Senior Center Assistant (PT Hourly Position)	0.00	0.38	15.74- 16.74
<i>*Parks Seasonal - 4 Part Time Hourly Positions</i>			
Police			
Police Chief	1.00	1.00	11,815 - 14,401
Asst. Police Chief	1.00	1.00	8,846 - 10,783
Sergeant	2.00	2.00	9,200
Detective Patrol/Officer	1.00	1.00	8,400
Police Officer	6.00	6.00	6,409 - 8,000
Support Service Officer	1.00	1.00	4,258 - 5,183
Police Records Clerk	1.00	1.00	4,091 - 4,741
PT Police Records Clerk	0.75	0.75	4,091 - 4,741
*PT Evidence Clerk	0.06	0.06	30.00



Public Works				
Public Works Director	1.00	1.00	8,846-	10,783
City Engineer	1.00	1.00	8,250-	10,057
PW Supervisor	1.00	1.00	6,693-	7,758
WWTP Supervisor	1.00	1.00	6,356-	7,371
Lead Utility Worker	1.00	1.00	5,823-	6,751
Utility Systems Technician	1.00	1.00	5,576-	6,465
WWTP Operator I	1.00	1.00	5,546-	6,317
Utility Worker	4.00	4.00	5,332-	6,182
Utility Worker/Mechanic	1.00	1.00	5,332-	6,182
Public Works Clerk	1.00	1.00	4,781-	5,996
WWTP Apprentice	1.00	1.00	4,453-	4,867
Meter Reader	1.00	1.00	3,795-	4,506
<i>*Utilities Seasonal - 4 Part Time Hourly Positions</i>				<i>15.74- 18.65</i>
Fire & EMS				
Fire Chief	1.00	1.00	11,815 -	14,401
Asst. Fire Chief	1.00	1.00	8,846 -	10,783
Firefighter/Fire Marshall	1.00	1.00	6,687 -	8,150
Volunteer FF Recruitment/Retention Coord.	1.00	1.00	6,233 -	7,603
*Fire Administrative Assistant (Hourly Position)	0.40	0.40		22.20
Total FTE's	53.61	0.44	54.05	
<i>*Positions paid hourly at rates listed</i>				



FUND SUMMARIES



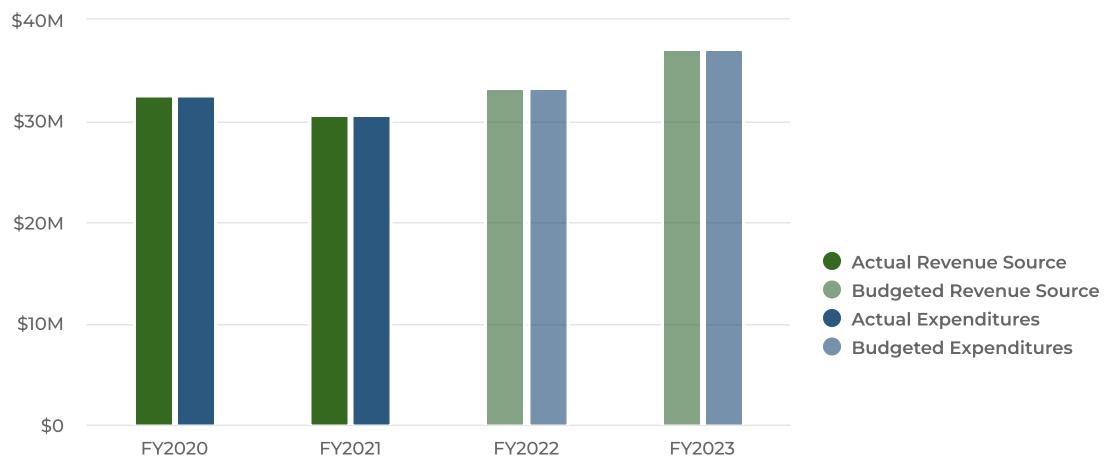


City Budget - All Funds

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 \$37.9 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 2023 Budget is illustrated in the following graphs and tables.

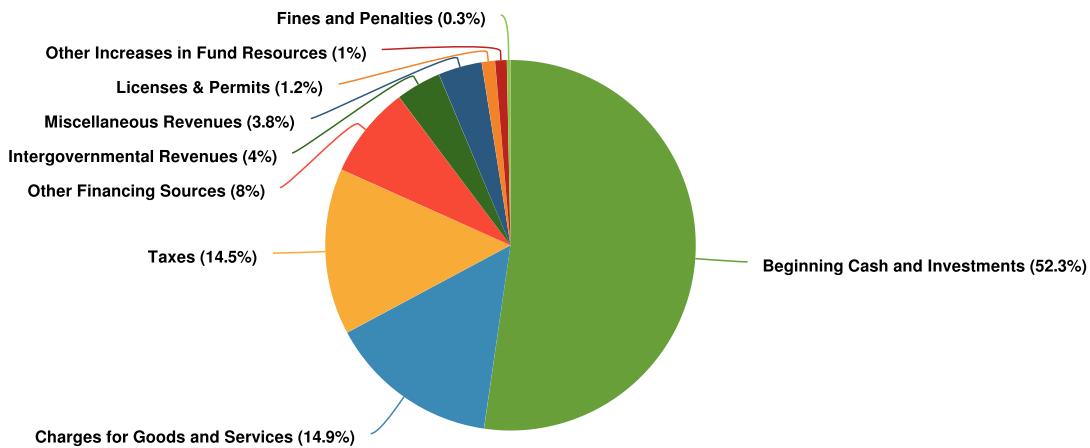
Summary

The City of Buckley is projecting \$37.12M of revenue in FY2023, which represents a 11.3% increase over the prior year. Budgeted expenditures are projected to increase by 11.3% or \$3.78M to \$37.12M in FY2023.

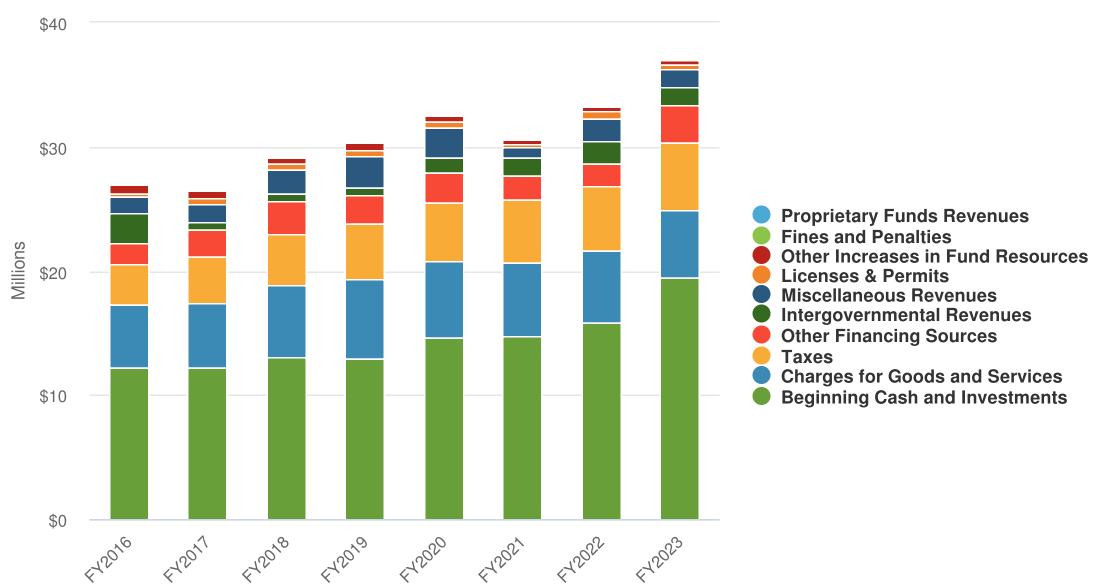


Revenues by Source

2023 Citywide - Revenues by Source



Budgeted and Historical Citywide - Revenues by Source



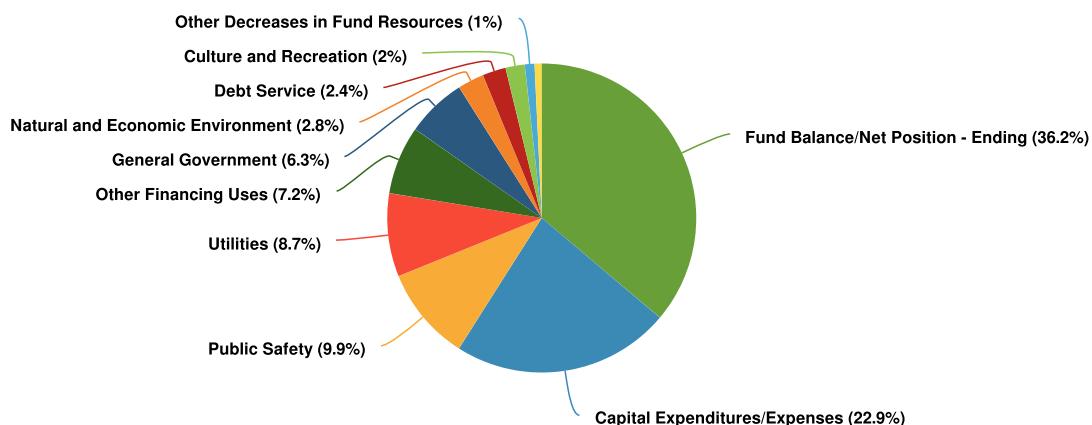
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$14,626,131	\$14,732,216	\$15,857,867	\$15,857,867	\$19,414,672	22.4%
Taxes	\$4,794,782	\$5,059,614	\$5,239,371	\$5,432,556	\$5,385,821	2.8%
Licenses & Permits	\$511,194	\$225,779	\$512,450	\$785,425	\$428,550	-16.4%



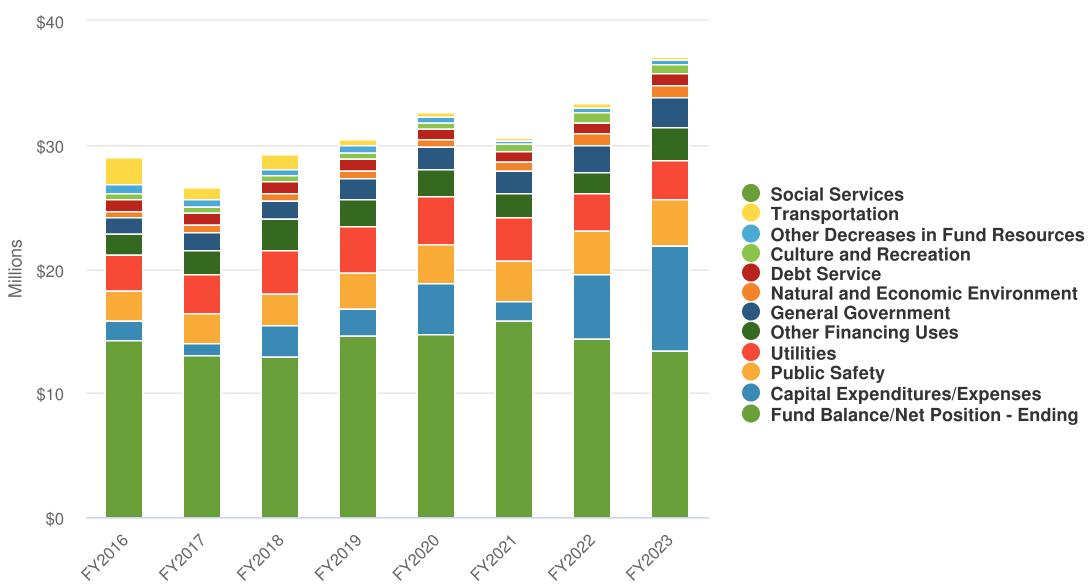
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Intergovernmental Revenues	\$1,204,603	\$1,471,891	\$1,858,446	\$2,134,445	\$1,469,487	-20.9%
Charges for Goods and Services	\$6,107,606	\$5,966,037	\$5,728,323	\$5,896,691	\$5,531,371	-3.4%
Fines and Penalties	\$119,586	\$95,047	\$124,100	\$96,805	\$115,800	-6.7%
Miscellaneous Revenues	\$2,370,663	\$786,341	\$1,875,955	\$3,684,653	\$1,416,833	-24.5%
Other Increases in Fund Resources	\$401,349	\$344,119	\$389,255	\$347,800	\$378,875	-2.7%
Other Financing Sources	\$2,440,790	\$1,937,768	\$1,755,441	\$1,780,276	\$2,981,265	69.8%
Total Revenue Source:	\$32,576,706	\$30,618,813	\$33,341,208	\$36,016,518	\$37,122,674	11.3%

Expenditures by Function

2023 Citywide - Expenditures by Function



Budgeted and Historical Citywide - Expenditures by Function

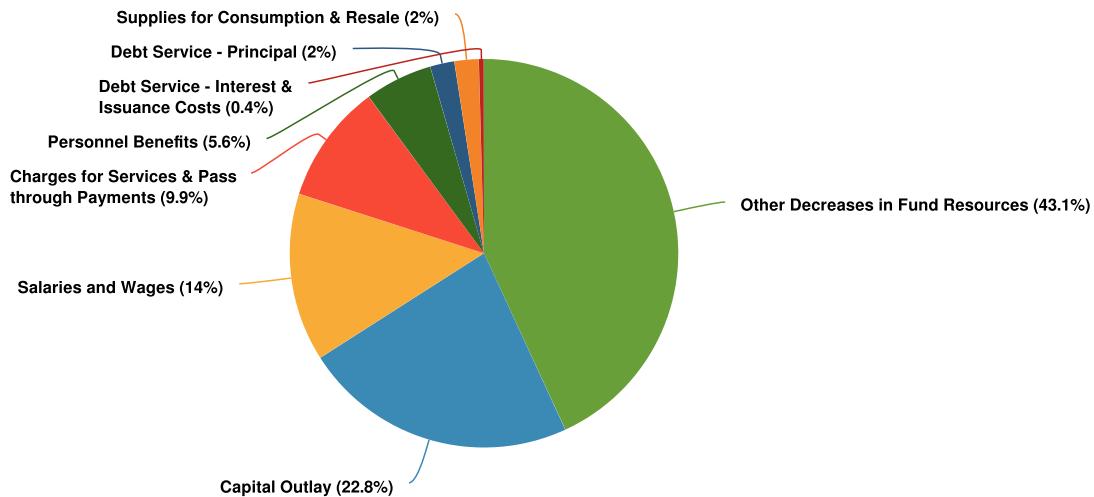


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expenditures						
Fund Balance/Net Position - Ending	\$14,732,216	\$15,857,867	\$14,397,539	\$19,414,672	\$13,422,513	-6.8%
General Government	\$1,833,928	\$1,767,971	\$2,180,497	\$2,091,938	\$2,332,256	7%
Public Safety	\$3,137,643	\$3,209,848	\$3,513,679	\$3,611,516	\$3,657,005	4.1%
Utilities	\$3,868,005	\$3,553,510	\$2,956,564	\$2,840,568	\$3,237,138	9.5%
Transportation	\$352,151	\$265,487	\$294,753	\$248,293	\$272,955	-7.4%
Natural and Economic Environment	\$564,553	\$730,444	\$917,483	\$859,216	\$1,024,745	11.7%
Social Services	\$1,398	\$1,116	\$2,272	\$2,000	\$2,250	-1%
Culture and Recreation	\$530,327	\$509,339	\$838,509	\$728,541	\$742,528	-11.4%
Other Decreases in Fund Resources	\$384,828	\$317,525	\$394,550	\$379,885	\$379,300	-3.9%
Debt Service	\$906,925	\$913,916	\$906,403	\$906,403	\$909,319	0.3%
Capital Expenditures/Expenses	\$4,137,330	\$1,554,022	\$5,209,395	\$3,160,260	\$8,486,435	62.9%
Other Financing Uses	\$2,127,402	\$1,937,768	\$1,729,566	\$1,773,226	\$2,656,230	53.6%
Total Expenditures:	\$32,576,706	\$30,618,813	\$33,341,210	\$36,016,518	\$37,122,674	11.3%

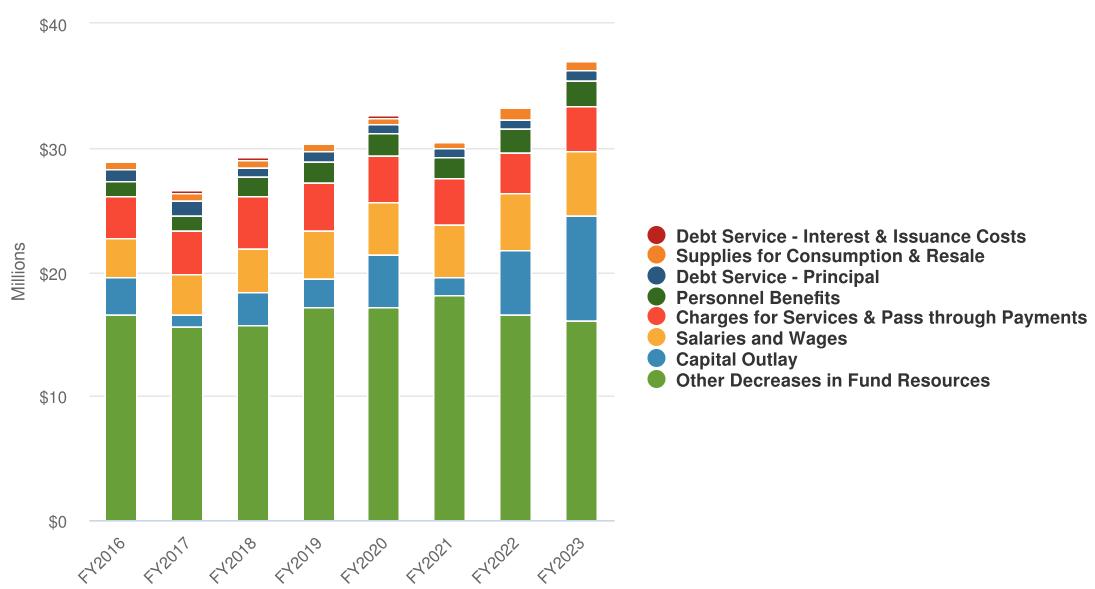


Expenditures by Expense Type

2023 Citywide - Expenditures by Expense Type



Budgeted and Historical Citywide - Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Other Decreases in Fund Resources	\$17,192,611	\$18,088,160	\$16,520,955	\$21,523,883	\$16,013,043	-3.1%
Salaries and Wages	\$4,300,493	\$4,180,573	\$4,693,424	\$4,604,798	\$5,192,032	10.6%
Personnel Benefits	\$1,746,145	\$1,709,555	\$1,961,292	\$1,910,658	\$2,093,457	6.7%
Supplies for Consumption & Resale	\$504,502	\$481,196	\$867,220	\$765,031	\$748,280	-13.7%
Charges for Services & Pass through Payments	\$3,772,762	\$3,701,722	\$3,206,021	\$3,140,485	\$3,688,608	15.1%
Capital Outlay	\$4,153,268	\$1,543,690	\$5,185,895	\$3,165,260	\$8,477,935	63.5%
Debt Service - Principal	\$727,091	\$742,091	\$742,090	\$742,090	\$752,090	1.3%
Debt Service - Interest & Issuance Costs	\$179,834	\$171,825	\$164,313	\$164,313	\$157,229	-4.3%
Total Expense Objects:	\$32,576,706	\$30,618,813	\$33,341,210	\$36,016,518	\$37,122,674	11.3%



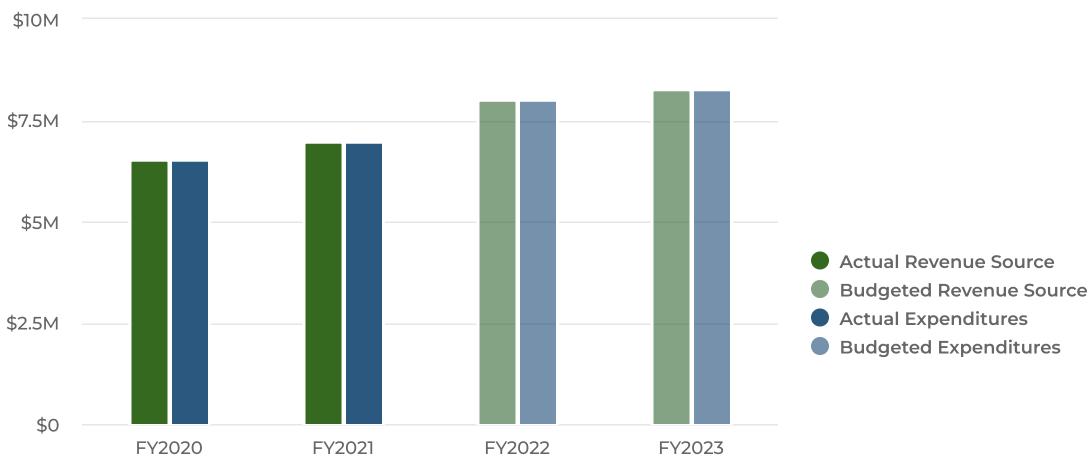


General Fund Summary

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.

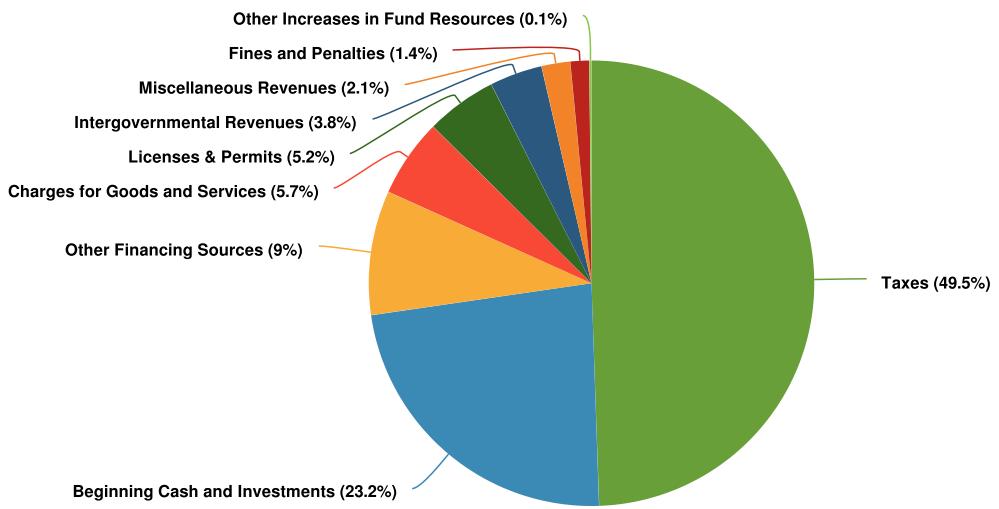
Summary

The City of Buckley is projecting \$8.31M of revenue in FY2023, which represents a 3.4% increase over the prior year. Budgeted expenditures are projected to increase by 3.4% or \$275.7K to \$8.31M in FY2023.

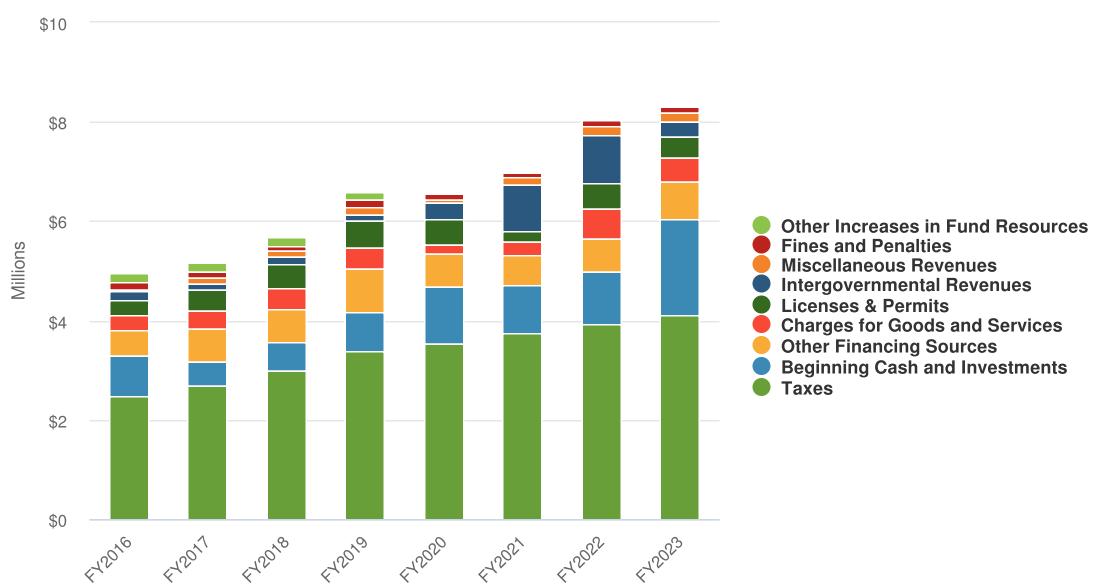


Revenues by Source

2023 General Fund - Revenues by Source



Budgeted and Historical General Fund - Revenues by Source



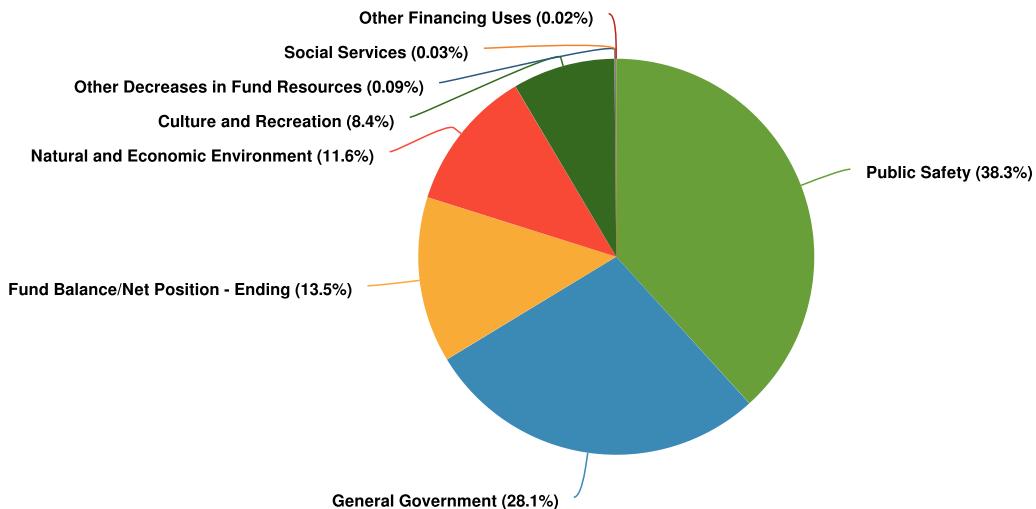
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$1,140,318	\$989,353	\$1,054,104	\$1,054,104	\$1,932,274	83.3%
Taxes	\$3,549,310	\$3,734,189	\$3,930,020	\$3,983,235	\$4,112,432	4.6%
Licenses & Permits	\$511,194	\$225,779	\$512,450	\$785,425	\$428,550	-16.4%



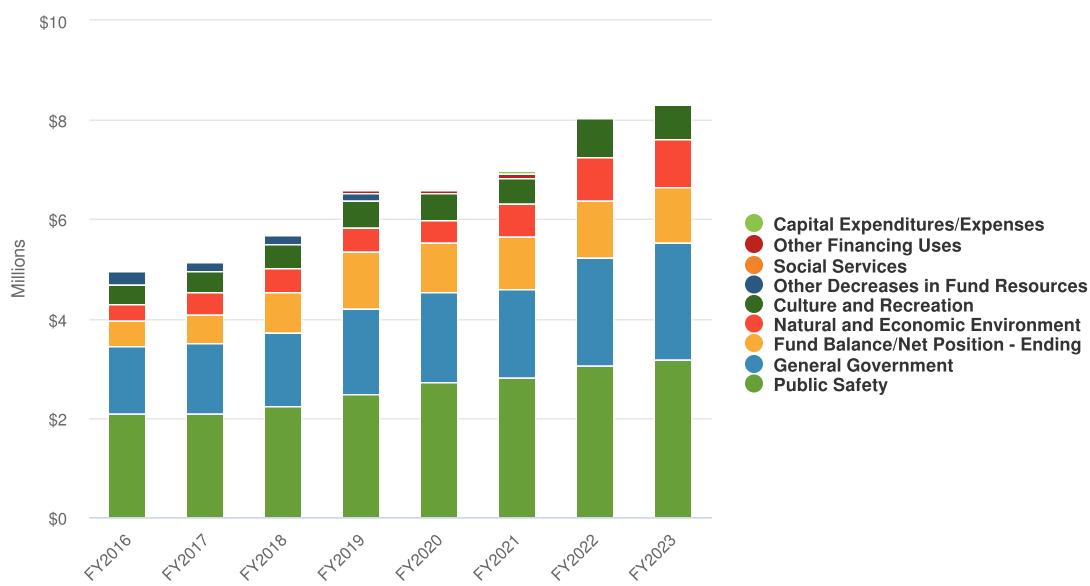
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Intergovernmental Revenues	\$319,276	\$942,540	\$984,001	\$1,180,802	\$317,571	-67.7%
Charges for Goods and Services	\$196,069	\$262,250	\$594,210	\$460,511	\$472,781	-20.4%
Fines and Penalties	\$119,586	\$95,047	\$122,500	\$96,355	\$114,700	-6.4%
Miscellaneous Revenues	\$81,804	\$134,638	\$165,459	\$491,449	\$172,796	4.4%
Other Increases in Fund Resources	\$5,675	\$7,650	\$10,000	\$10,000	\$12,000	20%
Other Financing Sources	\$648,317	\$590,993	\$664,860	\$682,110	\$750,200	12.8%
Total Revenue Source:	\$6,571,550	\$6,982,439	\$8,037,604	\$8,743,991	\$8,313,304	3.4%

Expenditures by Function

2023 General Fund - Expenditures by Function



Budgeted and Historical General Fund - Expenditures by Function

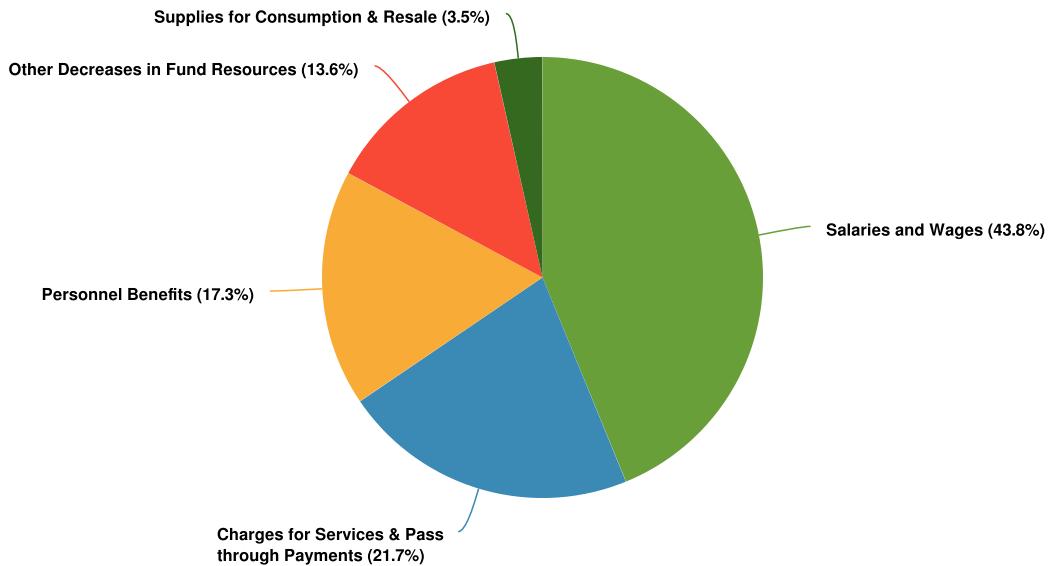


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expenditures						
Fund Balance/Net Position - Ending	\$989,353	\$1,054,104	\$1,159,842	\$1,932,274	\$1,125,729	-2.9%
General Government	\$1,833,928	\$1,767,971	\$2,180,497	\$2,091,938	\$2,332,256	7%
Public Safety	\$2,709,847	\$2,824,606	\$3,041,352	\$3,154,491	\$3,181,520	4.6%
Natural and Economic Environment	\$461,386	\$666,215	\$856,681	\$830,582	\$966,371	12.8%
Social Services	\$1,398	\$1,116	\$2,272	\$2,000	\$2,250	-1%
Culture and Recreation	\$519,505	\$505,419	\$784,759	\$699,406	\$696,178	-11.3%
Other Decreases in Fund Resources	\$10,125	\$8,875	\$10,700	\$6,800	\$7,500	-29.9%
Capital Expenditures/Expenses	\$0	\$51,170	\$0	\$0	\$0	0%
Other Financing Uses	\$46,008	\$102,962	\$1,500	\$26,500	\$1,500	0%
Total Expenditures:	\$6,571,550	\$6,982,439	\$8,037,603	\$8,743,991	\$8,313,304	3.4%

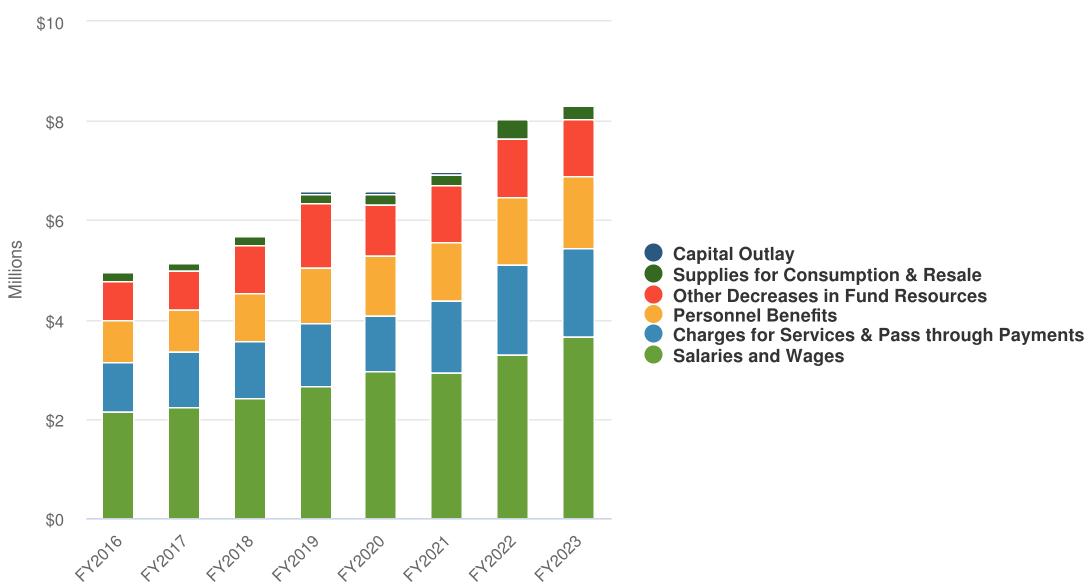


Expenditures by Expense Type

2023 General Fund - Expenditures by Expense Type



Budgeted and Historical General Fund - Expenditures by Expense Type





Other General Government Funds

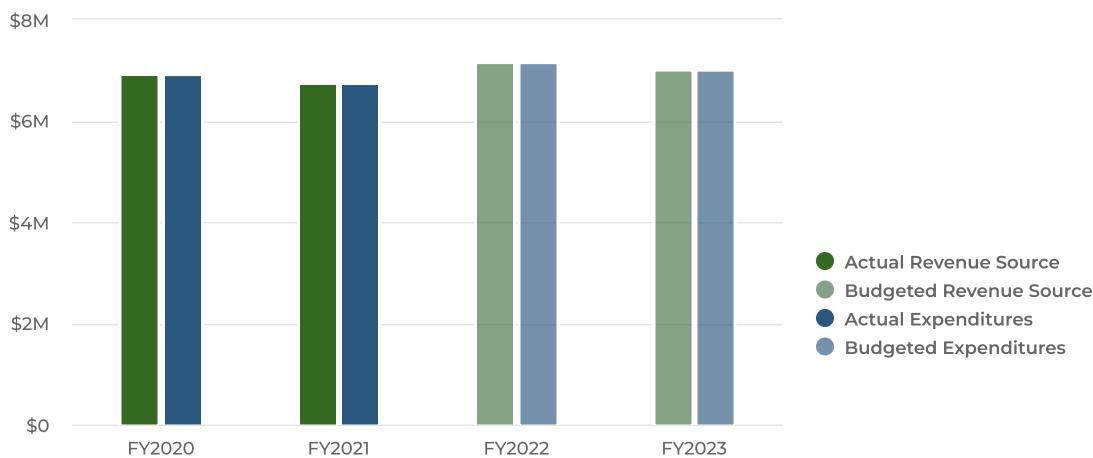
Other General Government Funds are sub-funds of the General Fund by accounting rules but are managed administratively as separate funds and functions. Funds in this category include:

- Contingency Fund (002)
- Cumulative Reserve Fund (003)
- Cemetery Operating Fund (004)
- Police Equipment Reserve Fund (007)
- Railroad ROW Fund (008)
- Fire Equipment Reserve Fund (030)
- Park Construction Fund (035)

Summary

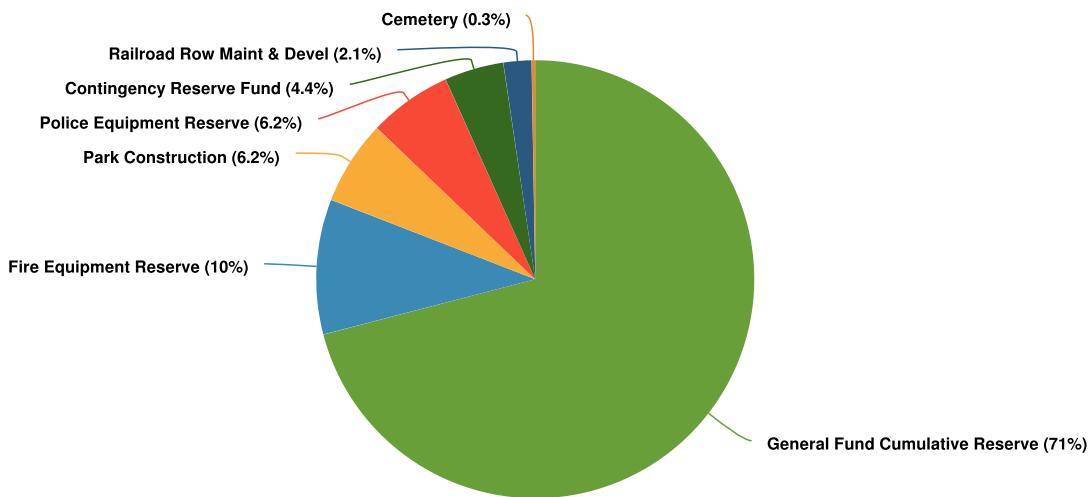
The City of Buckley is projecting \$7.09M of revenue in FY2023, which represents a 1.8% decrease over the prior year.

Budgeted expenditures are projected to decrease by 1.8% or \$127.07K to \$7.09M in FY2023.

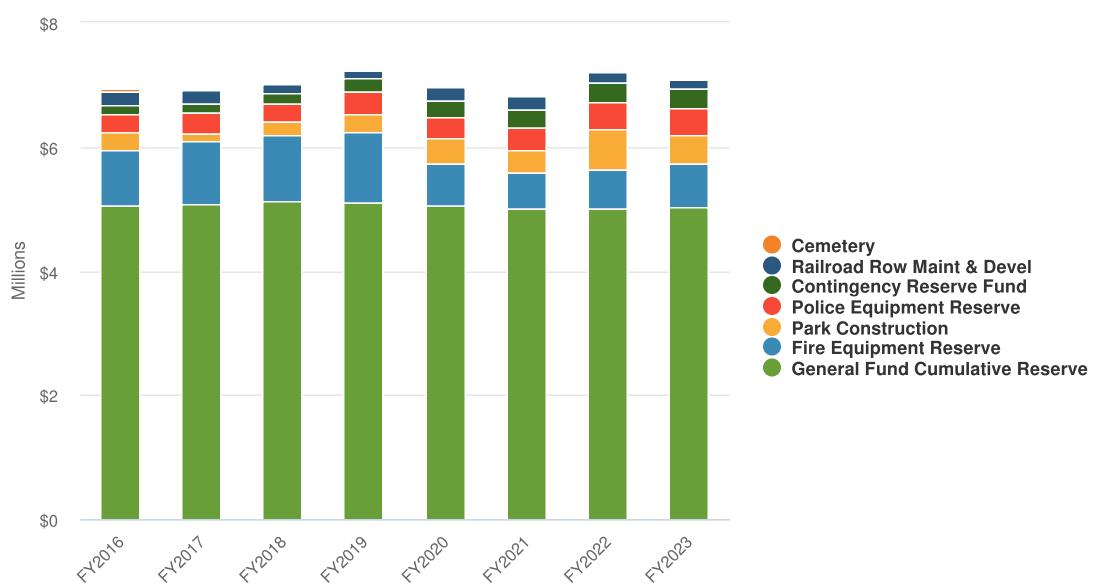


Revenue by Fund

2023 Other General Government Funds - Revenue by Fund



Budgeted and Historical Other General Government Funds - Revenue by Fund



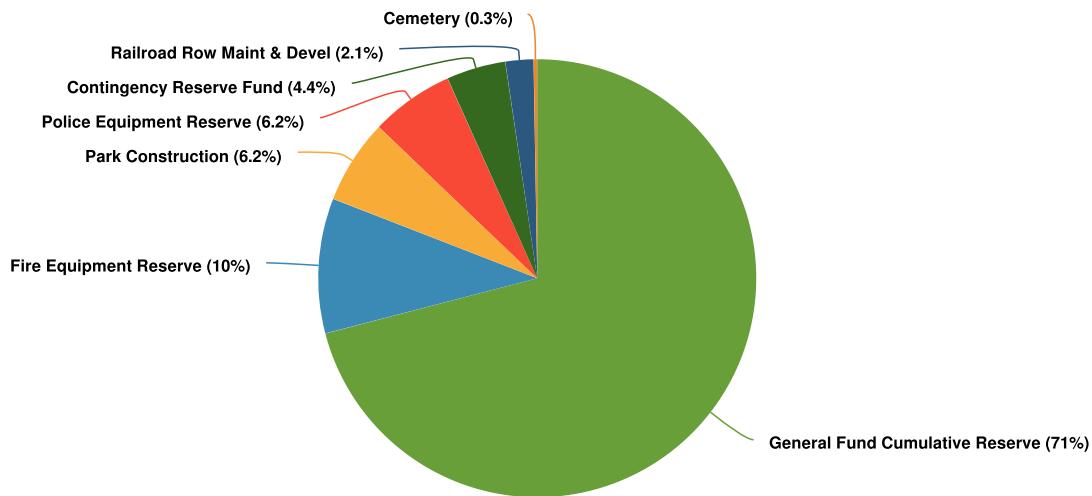
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Contingency Reserve Fund	\$258,340	\$283,391	\$308,466	\$309,051	\$309,751	0.4%
General Fund Cumulative Reserve	\$5,039,432	\$5,010,898	\$5,011,598	\$5,029,798	\$5,030,898	0.4%
Cemetery	\$22,510	\$16,756	\$16,041	\$17,471	\$18,445	15%
Police Equipment Reserve	\$338,460	\$375,043	\$431,830	\$428,350	\$437,710	1.4%



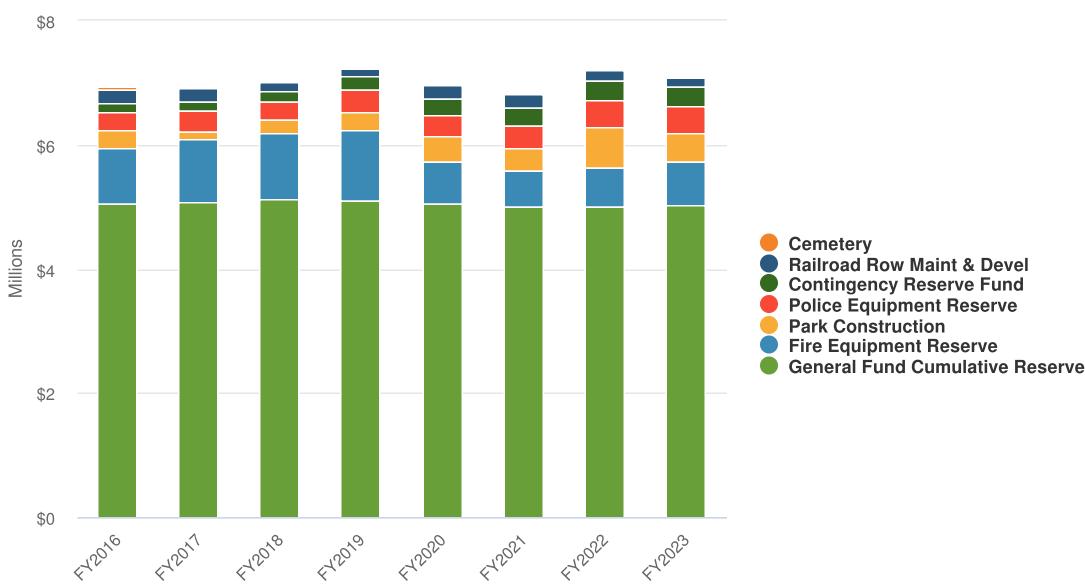
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Railroad Row Maint & Devel	\$232,295	\$216,908	\$166,698	\$164,760	\$146,873	-11.9%
Fire Equipment Reserve	\$697,010	\$571,414	\$630,936	\$633,861	\$705,981	11.9%
Park Construction	\$401,759	\$352,158	\$651,809	\$507,582	\$440,655	-32.4%
Total:	\$6,989,807	\$6,826,567	\$7,217,378	\$7,090,873	\$7,090,313	-1.8%

Expenditures by Fund

2023 Other General Government Funds - Expenditures by Fund



Budgeted and Historical Other General Government Funds - Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Contingency Reserve Fund	\$258,340	\$283,391	\$308,466	\$309,051	\$309,751	0.4%
General Fund Cumulative Reserve	\$5,039,432	\$5,010,898	\$5,011,598	\$5,029,798	\$5,030,898	0.4%
Cemetery	\$22,510	\$16,756	\$16,041	\$17,471	\$18,445	15%
Police Equipment Reserve	\$338,460	\$375,043	\$431,830	\$428,350	\$437,710	1.4%
Railroad Row Maint & Devel	\$232,295	\$216,908	\$166,699	\$164,760	\$146,873	-11.9%
Fire Equipment Reserve	\$697,010	\$571,414	\$630,936	\$633,861	\$705,981	11.9%
Park Construction	\$401,759	\$352,158	\$651,809	\$507,582	\$440,655	-32.4%
Total:	\$6,989,807	\$6,826,567	\$7,217,379	\$7,090,873	\$7,090,313	-1.8%





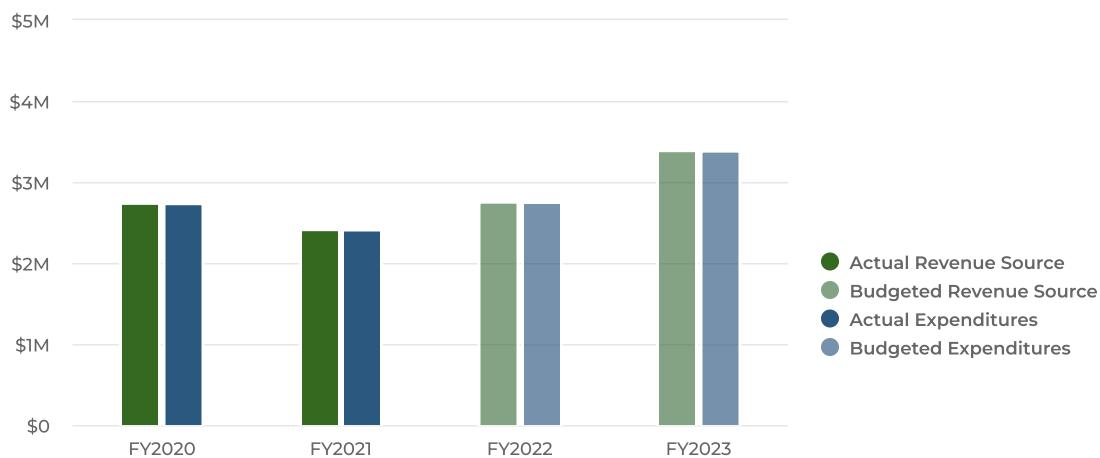
Special Revenue Funds

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

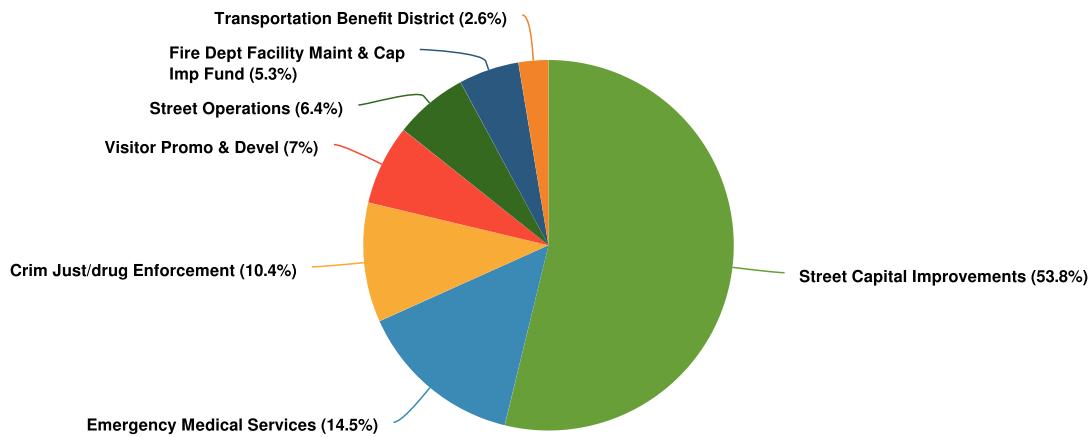
The City of Buckley is projecting \$4.26M of revenue in FY2023, which represents a 23.2% increase over the prior year.

Budgeted expenditures are projected to increase by 23.2% or \$802.01K to \$4.26M in FY2023.



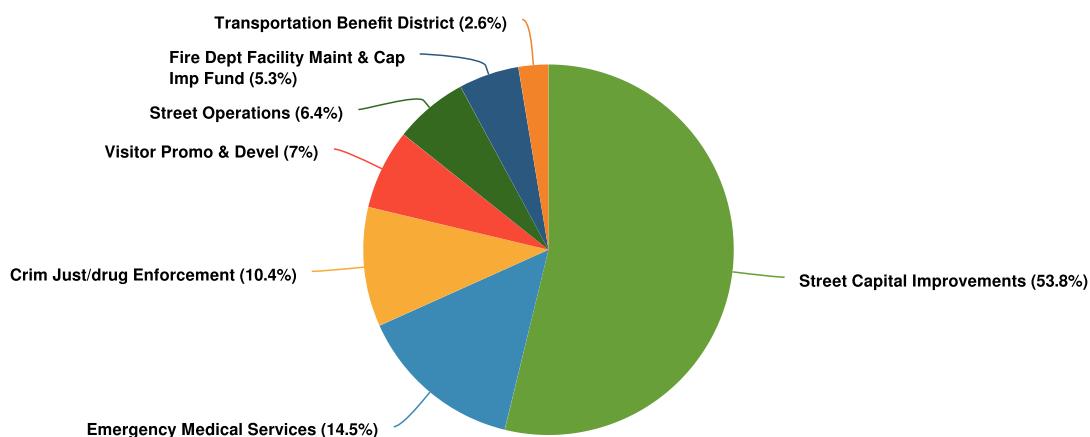
Revenue by Fund

2023 Special Revenue Funds - Revenue by Fund



Expenditures by Fund

2023 Special Revenue Funds - Expenditures by Fund





Street Operations

The Street Operating Fund (101) 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 some employees returning to the work site and travel starting to increase, fuel tax revenue rebounded for 2021 with an increase of 16% over 2020. Based on current projections, revenue is expected to increase by 3.8% over 2021 despite the increase prices at the pump.

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.

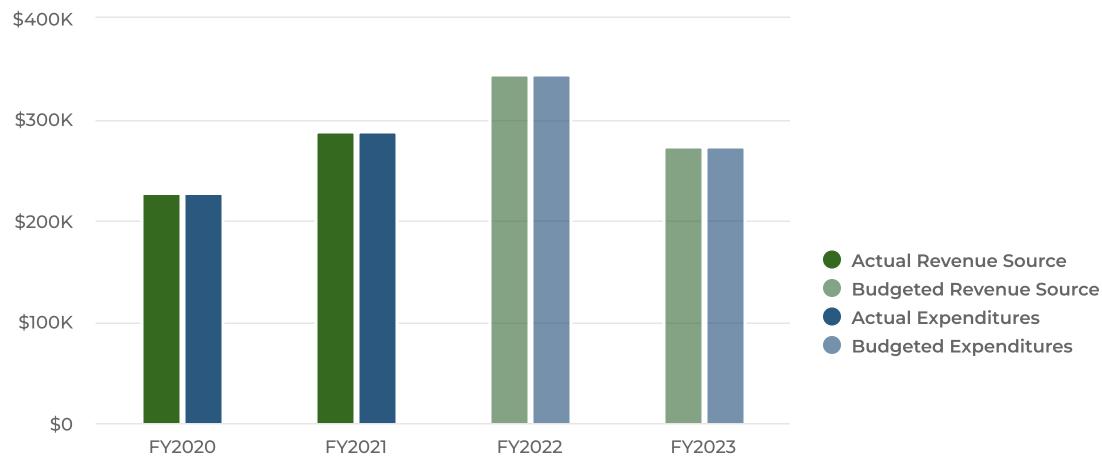
Street operations continue to have ever-increasing operational needs despite the revenue shortfalls. The ongoing addition of new streetlights on upgraded roadway reconstruction projects and new residential developments continue to increase the budget.

In 2023, \$110,000 is proposed to be transferred-in from the Transportation Benefit District Fund, of which \$65,000 supports street operations and maintenance and \$45,000 supports capital transportation projects such as sidewalk improvements or local match for larger roadway improvements.

Summary

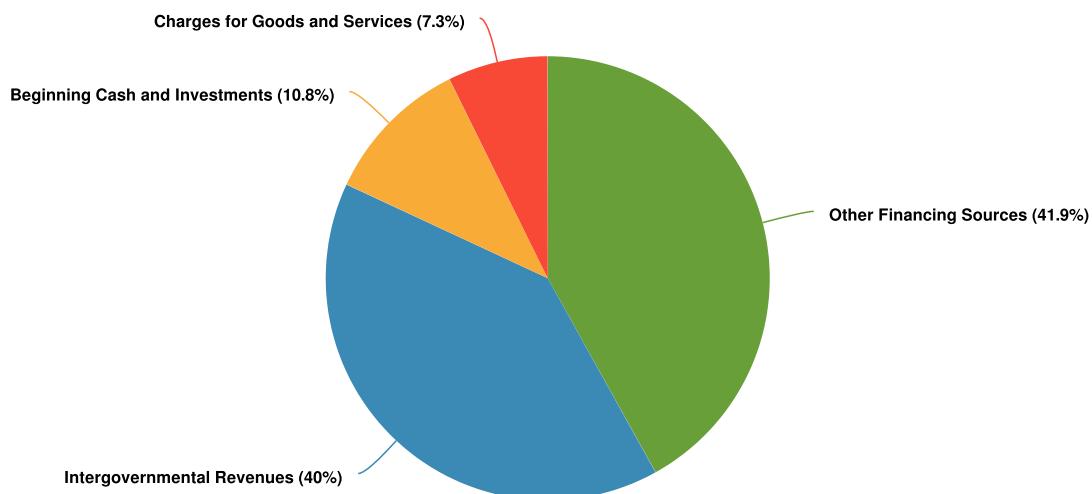
The City of Buckley is projecting \$274.2K of revenue in FY2023, which represents a 20.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 20.7% or \$71.49K to \$274.2K in FY2023.



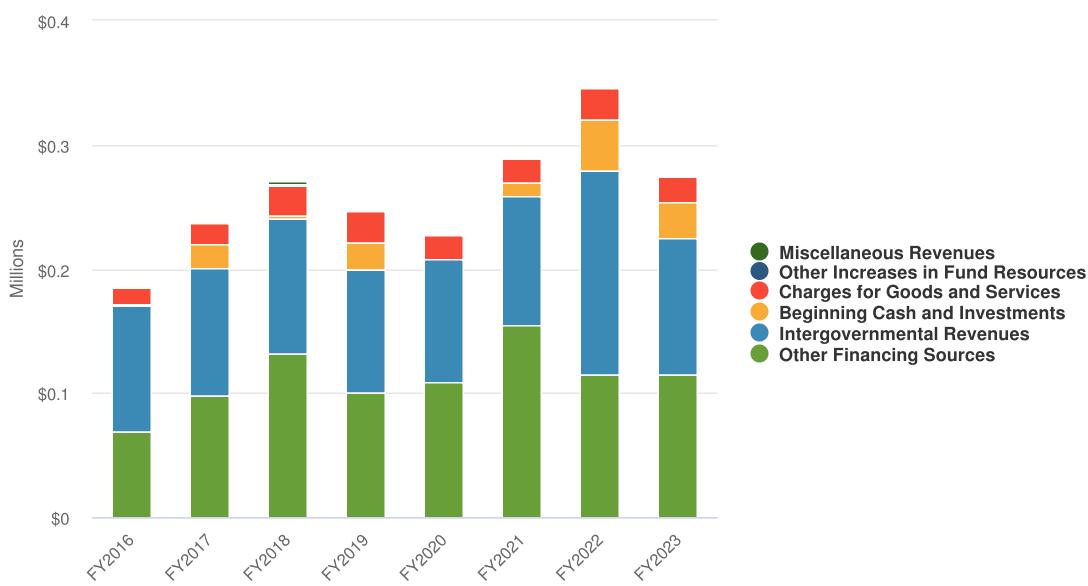


Revenues by Source

2023 Street Operating Fund - Revenues by Source



Budgeted and Historical Street Operating Fund - Revenues by Source

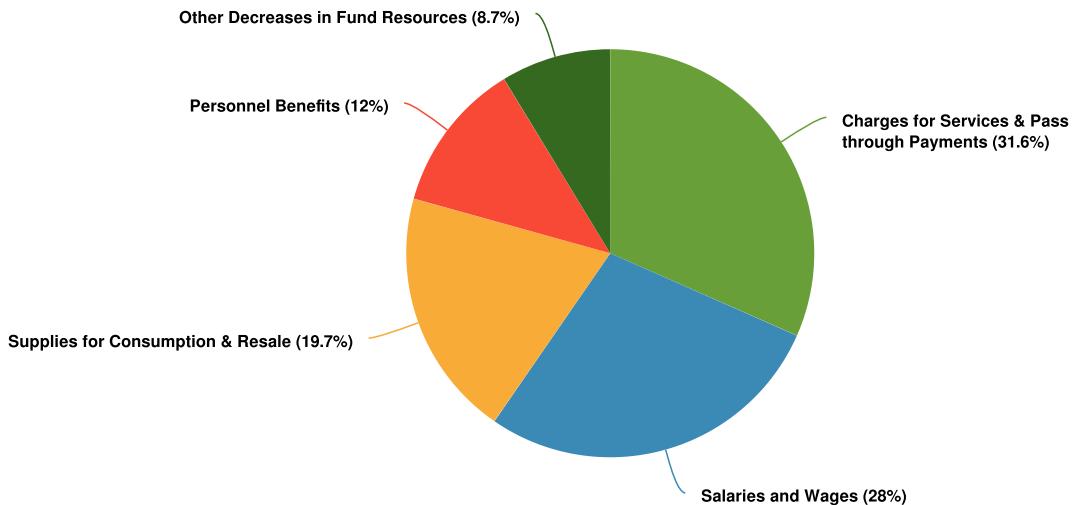


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$288	\$10,695	\$41,254	\$41,254	\$29,501	-28.5%
Intergovernmental Revenues	\$99,352	\$103,692	\$164,339	\$107,080	\$109,702	-33.2%
Charges for Goods and Services	\$19,716	\$19,396	\$25,000	\$15,000	\$20,000	-20%
Miscellaneous Revenues	\$0	\$0	\$100	\$0	\$0	-100%
Other Financing Sources	\$108,400	\$154,500	\$115,000	\$122,000	\$115,000	0%
Total Revenue Source:	\$227,756	\$288,283	\$345,693	\$345,693	\$285,334	\$274,203
						-20.7%

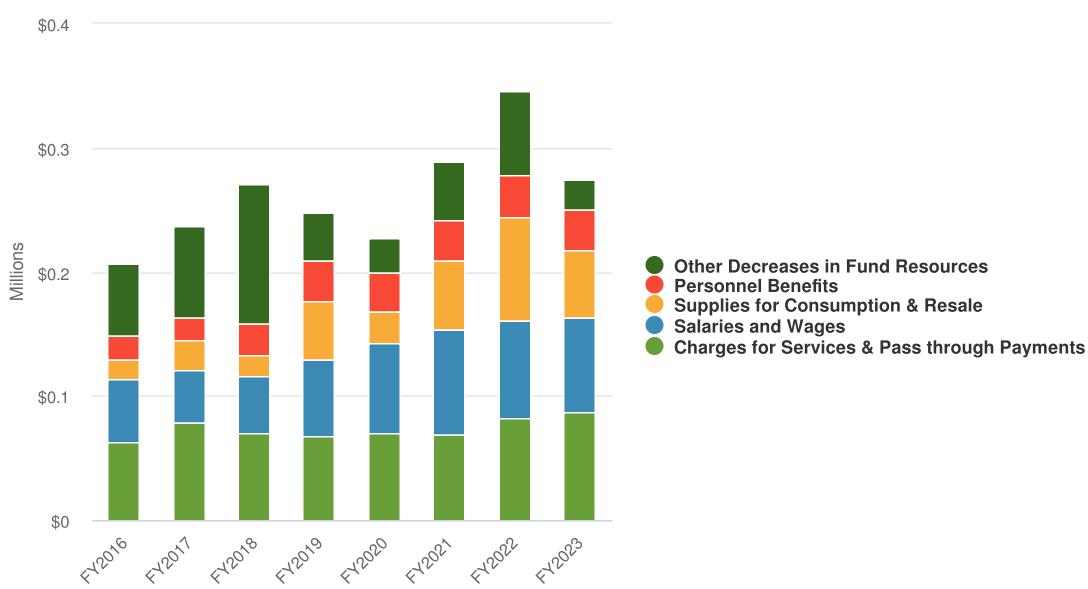


Expenditures by Expense Type

2023 Street Operating Fund - Expenditures by Expense Type



Budgeted and Historical Street Operating Fund - Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Other Decreases in Fund Resources	\$28,551	\$46,020	\$68,240	\$43,416	\$23,873	-65%
Salaries and Wages	\$71,963	\$84,209	\$78,005	\$81,000	\$76,759	-1.6%
Personnel Benefits	\$31,572	\$32,885	\$33,298	\$31,780	\$32,846	-1.4%
Supplies for Consumption & Resale	\$25,437	\$55,920	\$83,500	\$28,000	\$54,000	-35.3%
Charges for Services & Pass through Payments	\$70,233	\$69,249	\$82,650	\$101,138	\$86,725	4.9%
Total Expense Objects:	\$227,756	\$288,283	\$345,693	\$285,334	\$274,203	-20.7%



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.

In 2020, staff applied for and was awarded a TIB grant to help fund the 112th Street Overlay Project for SR 165 to Mundy Loss Road. In 2021, the City's contracted engineers designed the project. In 2022, the construction of this project was completed.

In November 2021 the City was awarded a TIB grant to help fund the Hinkleman Road Pavement Reconstruction Project (Hinkleman Ext to 28307 Hinkleman Road). In 2022, the City's contracted engineers have worked on the design of this project with the intent of the project going to construction in 2023.

In 2022, staff applied for TIB grants to help fund the Main Street Pedestrian Safety Project (River Ave to SR 410) and the West Mason Avenue Pavement Preservation Project (Naches Street to Hinkleman Ext). If funding is awarded, the Main Street Pedestrian Safety Project will most likely be designed and constructed in 2023. ARPA money will be an additional funding source for this project. If funding is awarded, the West Mason Avenue Pavement Preservation Project will be designed and constructed in 2023. If the City is unsuccessful in securing these grants, staff will meet with TIB representatives in the summer of 2023 to get a recommendation to apply for this project in 2024.

In June 2022, City Council awarded the bid of the 2022 Consolidated Utilities Project to R.L. Alia Company. However, due to the limited availability of supplies the contractor will not start the project until sometime in October 2022 which will most likely carry the project completion into 2023. The street projects listed below are included in the 2022 Consolidated Utilities Project for the street improvement portion.

- Naches Street (Jefferson Ave to IGA parking lot)
- Levesque Road Overlay
- Spiketon Road Improvements

In 2023, staff is recommending the Street Capital Improvement Projects that are listed in the following Fund 102 - Street Capital Improvement table.



Street Capital Improvements

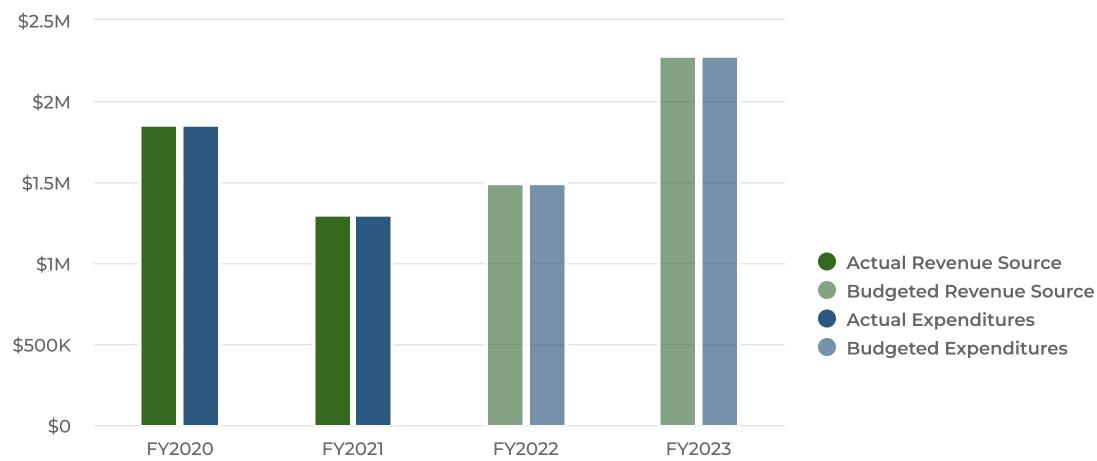


Fund 102 - Street Capital Improvement Fund			
Project Name	Costs		Project Description
	Prof Svcs	Construction	
Naches Street Improvements	\$10,000	\$89,890	Naches Street Road improvements from Jefferson Avenue to old IGA parking lot. This project is part of the 2022 Consolidated Utility Project.
Levesque Road Overlay	\$9,000	\$68,196	Asphalt overlay of existing chip seal and cement treated base. Project limits are from northerly Rainier School access to Collins Road. This project is part of the 2022 Consolidated Utilities Project.
Heather Lane Curb Ramps	\$2,200	\$15,381	Replace three curb ramps with ADA compliant ones. This project is a part of the 2022 Consolidated Utilities Project.
Division Street Road Improvement	\$7,500	\$60,000	Division Street from Ryan Road to Mountain View Avenue (full width grind and asphalt overlay).
Spiketon Road-Road Improvements	\$8,000	\$75,778	Spiketon Road from Mountain View Avenue to McCauly Avenue (west side of asphalt of parking lane, curb, gutter, and concrete sidewalk). This project is part of the 2022 Consolidated Utilities Project.
Spruce Street- Road Improvements- Design Only	\$46,000		Shoulder improvements with pavement widening installation of curb, gutter, sidewalks, and lighting from Mason Avenue to Main Street.
Hinkleman TIB PPP (Local)-	\$11,250	\$37,893	Hinkleman Road, 1,900 feet west of Hinkleman Extension to Hinkleman Extension.
Hinkleman TIB PPP (State)-	\$63,750	\$214,722	Hinkleman Road, 1,900 feet west of Hinkleman Extension to Hinkleman Extension.
Hinkleman Road Widening	\$10,000	\$50,000	This project is for non-TIB eligible pavement widening for Hinkleman Road.
Main Street- River Ave to SR 410- ATP- State	\$62,950	\$167,759	Road and Sidewalk and Trail Crossing improvements at Main Street.
Main Street- River Ave to SR 410- ATP- Local	\$12,590	\$41,953	Road and Sidewalk and Trail Crossing Improvements at Main Street.
West Mason- Naches St to Hinkleman Ext- PPP-State	\$49,630	\$310,370	Grind and Overlay Project.
West Mason- Naches St to Hinkleman Ext- PPP-Local	\$5,570	\$34,830	Grind and Overlay Project.

Summary

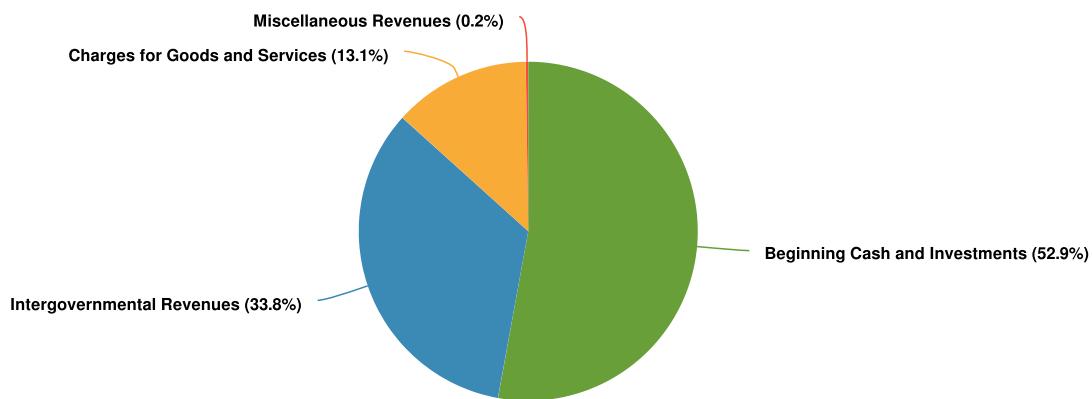
The City of Buckley is projecting \$2.29M of revenue in FY2023, which represents a 52.5% increase over the prior year. Budgeted expenditures are projected to increase by 52.5% or \$789.34K to \$2.29M in FY2023.



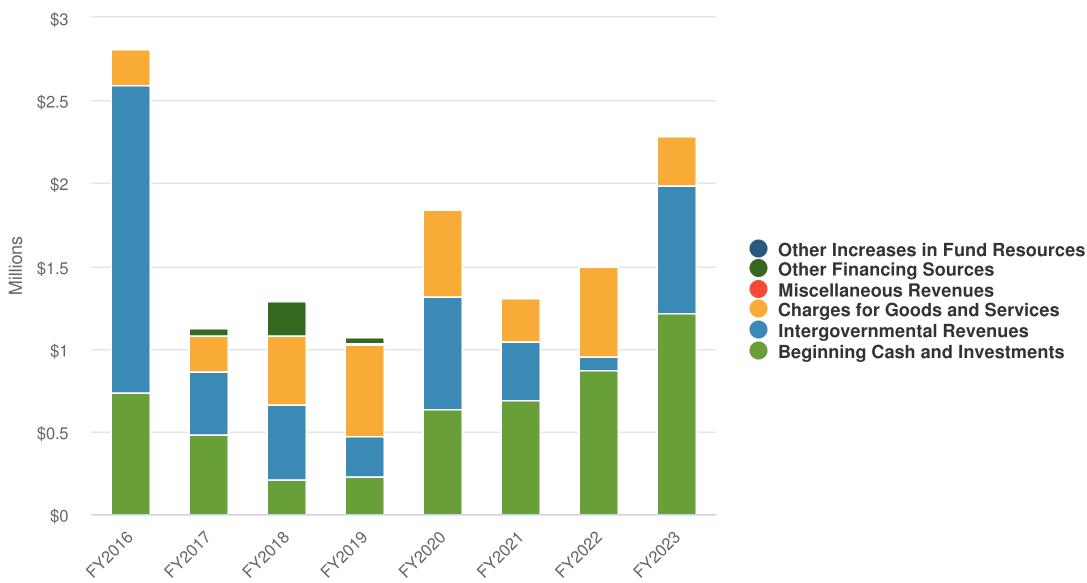


Revenues by Source

2023 Street Capital Improvement Fund - Revenues by Source



Budgeted and Historical Street Capital Improvement Fund - Revenues by Source

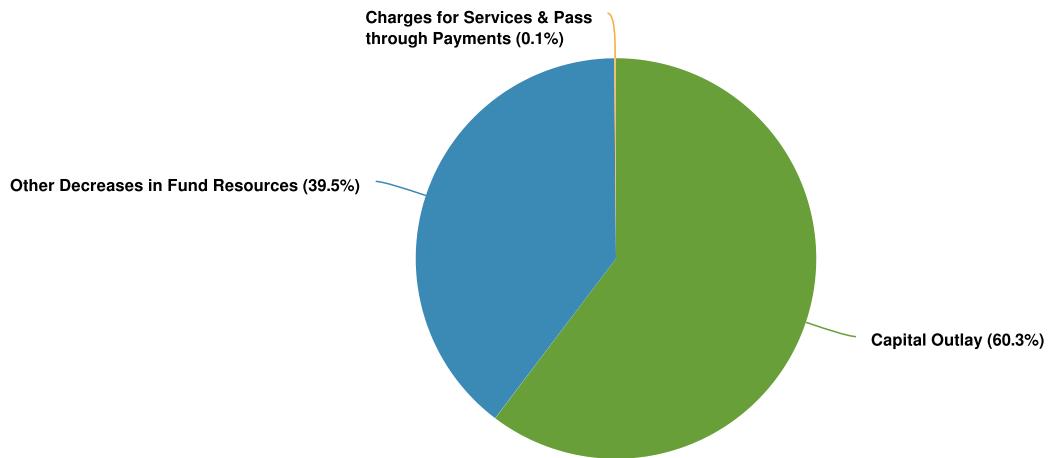


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$631,992	\$688,660	\$868,394	\$868,394	\$1,211,656	39.5%
Intergovernmental Revenues	\$678,220	\$350,095	\$80,400	\$485,305	\$774,751	863.6%
Charges for Goods and Services	\$533,121	\$268,260	\$550,000	\$755,000	\$300,000	-45.5%
Miscellaneous Revenues	\$3,573	\$348	\$375	\$5,000	\$5,100	1,260%
Other Financing Sources	\$10,002	\$0	\$3,000	\$3,000	\$0	-100%
Total Revenue Source:	\$1,856,908	\$1,307,363	\$1,502,169	\$2,116,699	\$2,291,507	52.5%

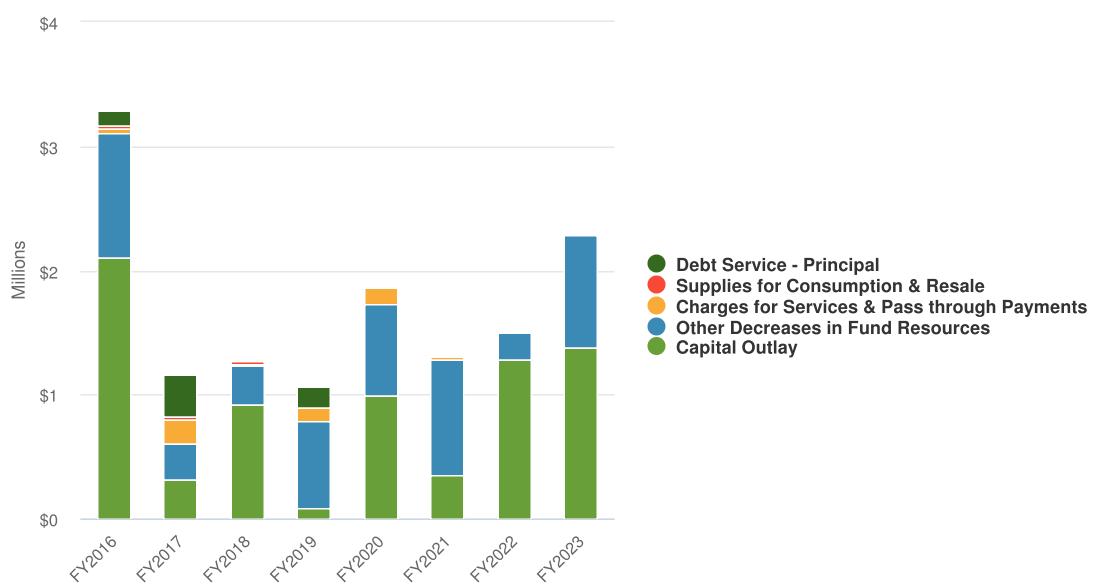


Expenditures by Expense Type

2023 Street Capital Improvement Fund - Expenditures by Expense Type



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



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Other Decreases in Fund Resources	\$744,316	\$937,415	\$218,447	\$1,260,567	\$906,235	314.9%
Charges for Services & Pass through Payments	\$124,884	\$23,123	\$8,600	\$2,375	\$3,125	-63.7%
Capital Outlay	\$987,708	\$346,825	\$1,275,122	\$853,757	\$1,382,147	8.4%
Total Expense Objects:	\$1,856,908	\$1,307,363	\$1,502,169	\$2,116,699	\$2,291,507	52.5%



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.



Transportation Benefit District

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.

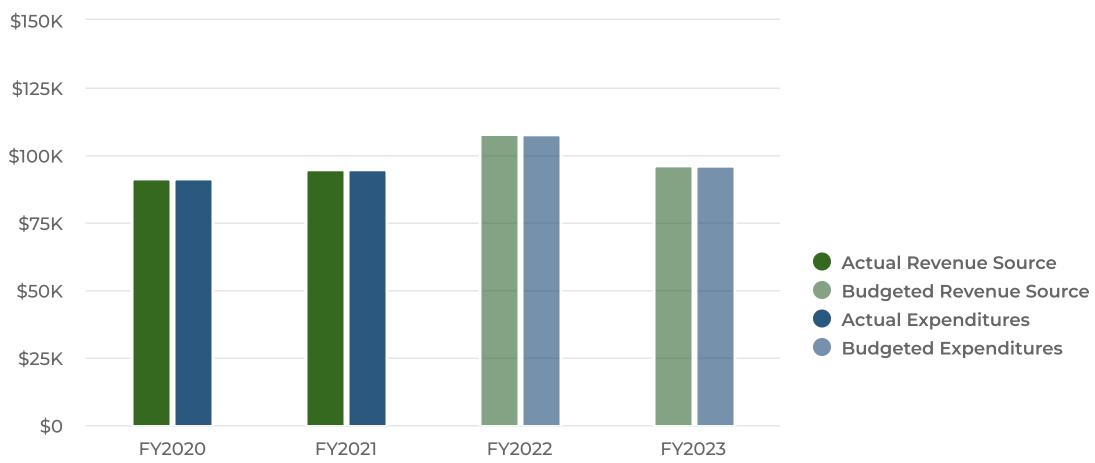
In April 2016, the City Council passed Ordinance No. 10-2016 assuming the rights, powers, functions, and obligations of the TBD because such assumption would provide for more efficient administration of transportation maintenance and improvement funds previously authorized to be collected and expended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

The 2023 TBD budget anticipates revenue from vehicle fees of \$106,500. Expenditures for 2023 are proposed at \$110,000 as transfer-outs to the Street Operations Fund of \$65,000 for operations and maintenance and \$45,000 for capital construction. Budgeted expenditures exceed annual revenue intentionally as a draw on accumulated fund balance. Options for future revenue generation include a voter approved sales tax rate of 0.2% or a Councilmanic sales tax increase of 0.1%.

Summary

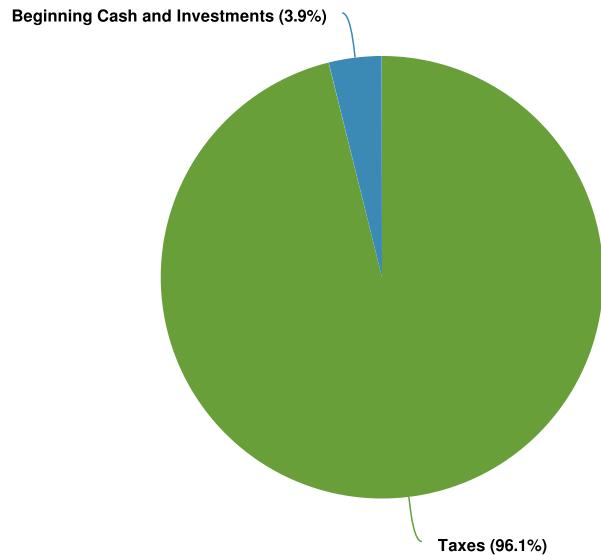
The City of Buckley is projecting \$110.79K of revenue in FY2023, which represents a 10.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 10.6% or \$13.1K to \$110.79K in FY2023.



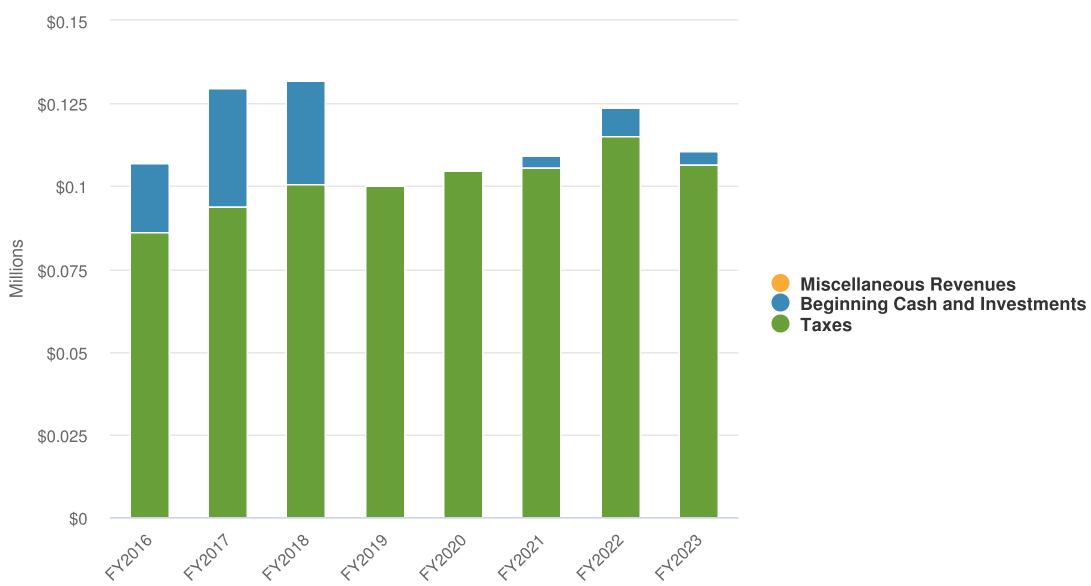


Revenues by Source

2023 Transportation Benefit District Fund - Revenues by Source



Budgeted and Historical Transportation Benefit District Fund - Revenues by Source

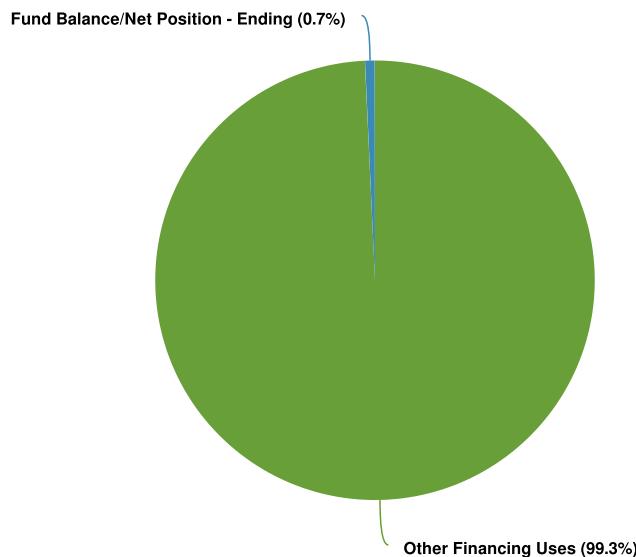


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$332	\$3,628	\$8,892	\$8,892	\$4,292	-51.7%
Taxes	\$104,623	\$105,465	\$115,000	\$105,500	\$106,500	-7.4%
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	0%
Total Revenue Source:	\$104,956	\$109,092	\$123,892	\$114,392	\$110,792	-10.6%

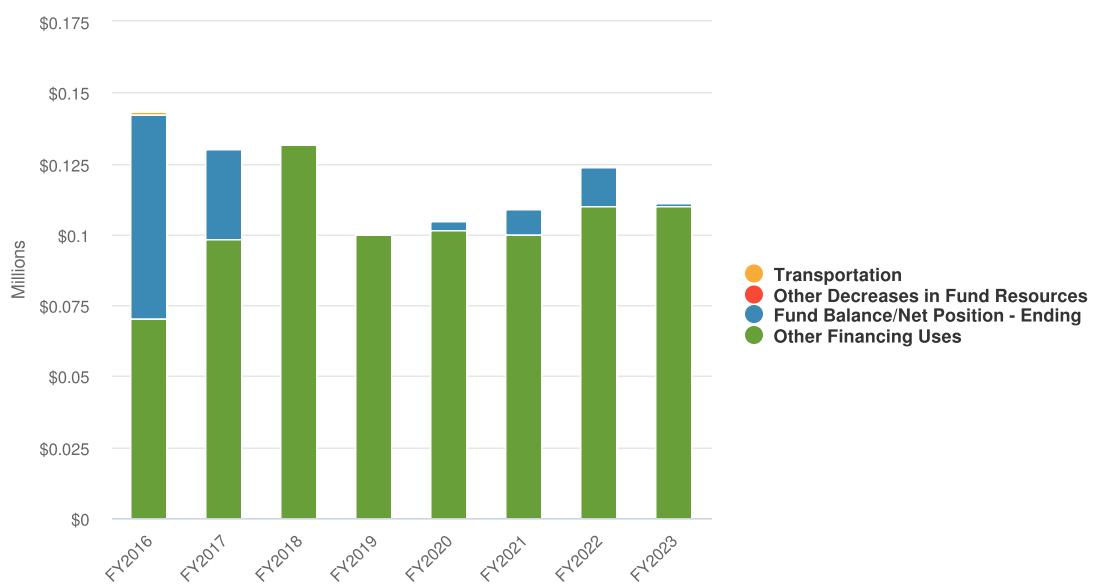


Expenditures by Function

2023 Transportation Benefit District Fund - Expenditures by Function



Budgeted and Historical TBD Fund - Expenditures by Function



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expenditures						
Fund Balance/Net Position - Ending	\$3,628	\$8,892	\$13,592	\$4,292	\$792	-94.2%



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Transportation	\$18	\$101	\$200	\$0	\$0	-100%
Other Financing Uses	\$101,310	\$100,100	\$110,100	\$110,100	\$110,000	-0.1%
Total Expenditures:	\$104,956	\$109,092	\$123,892	\$114,392	\$110,792	-10.6%



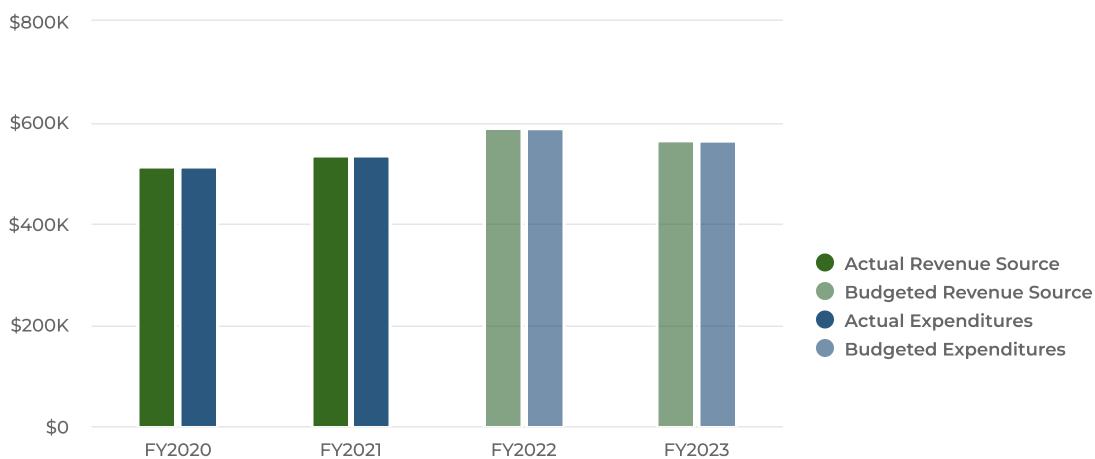


Emergency Medical Services (EMS)

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. Fire Control and EMS each fund 50% of Volunteer Firefighter Stipend and dispatch services. The proposed 2023 EMS budget represents a 3.2% increase from 2022. Noticeable increases are due to salaries, and radio access fees to the South Sound 9-1-1 digital network.

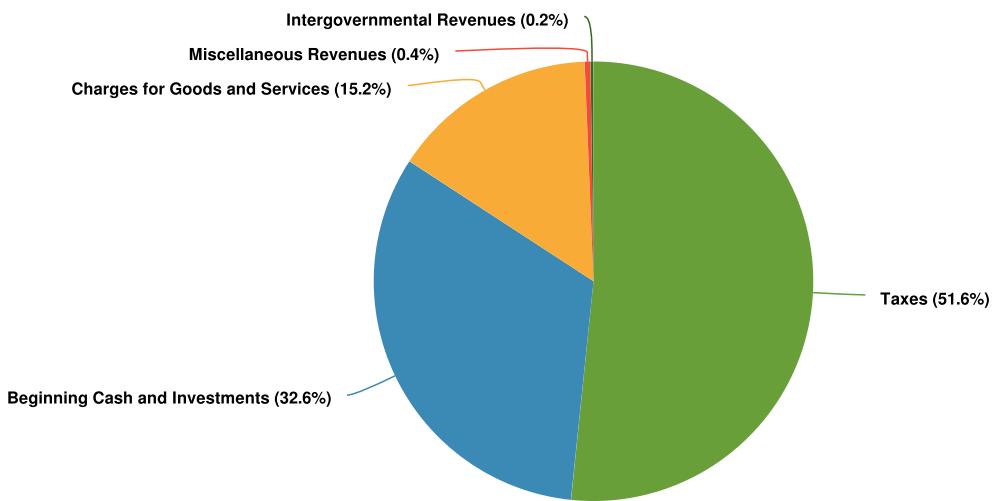
Summary

The City of Buckley is projecting \$617.11K of revenue in FY2023, which represents a 4% decrease over the prior year. Budgeted expenditures are projected to decrease by 4% or \$25.74K to \$617.11K in FY2023.

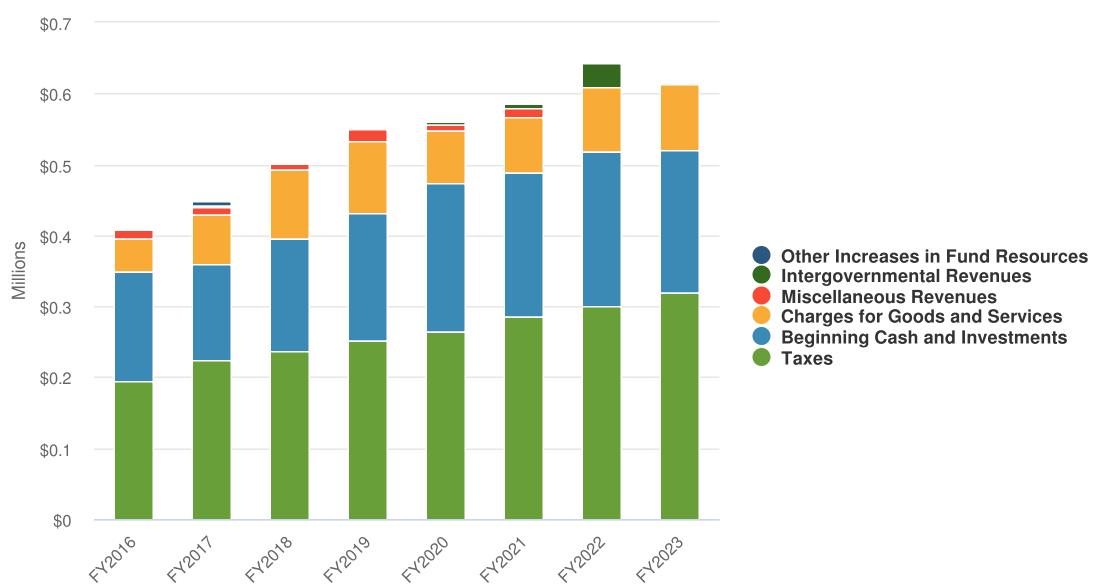


Revenues by Source

2023 EMS Fund - Revenues by Source



Budgeted and Historical EMS Fund - Revenues by Source



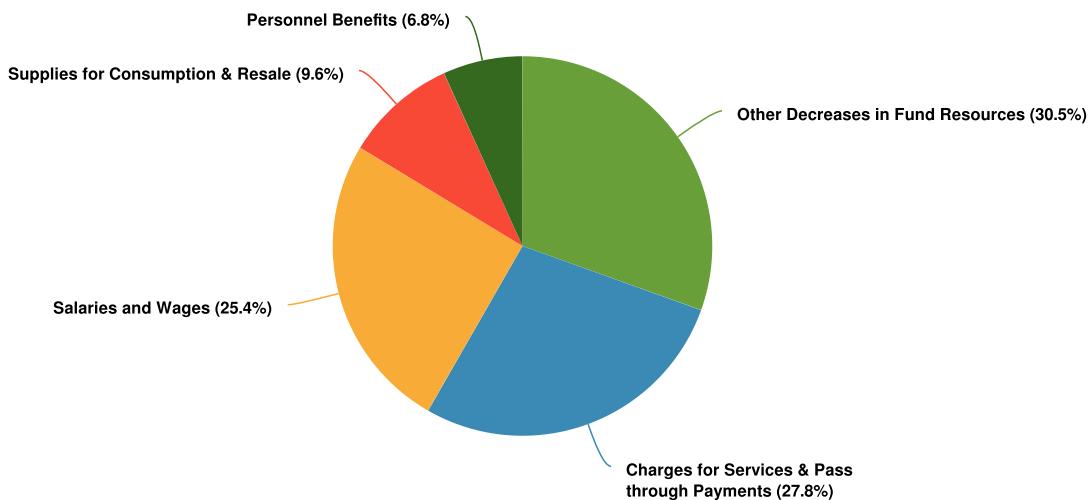
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$208,456	\$201,977	\$216,995	\$216,995	\$200,893	-7.4%
Taxes	\$264,421	\$285,529	\$300,101	\$300,101	\$318,719	6.2%



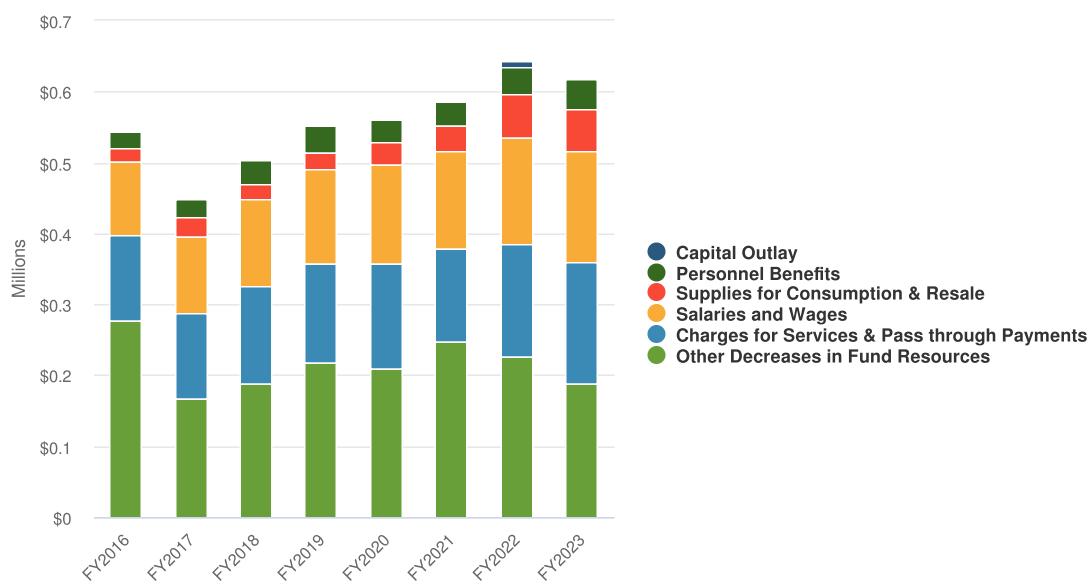
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Intergovernmental Revenues	\$4,965	\$4,495	\$32,982	\$32,807	\$1,300	-96.1%
Charges for Goods and Services	\$74,254	\$80,111	\$92,000	\$91,000	\$93,500	1.6%
Miscellaneous Revenues	\$8,901	\$12,855	\$775	\$4,620	\$2,700	248.4%
Total Revenue Source:	\$560,996	\$584,967	\$642,853	\$645,523	\$617,112	-4%

Expenditures by Expense Type

2023 EMS Fund - Expenditures by Expense Type



Budgeted and Historical EMS Fund - Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$209,477	\$247,456	\$226,845	\$233,531	\$188,127	-17.1%
Salaries and Wages	\$141,577	\$137,465	\$149,282	\$149,500	\$156,535	4.9%
Personnel Benefits	\$32,740	\$32,825	\$38,100	\$40,965	\$41,855	9.9%
Supplies for Consumption & Resale	\$30,280	\$37,060	\$61,200	\$56,700	\$59,000	-3.6%
Charges for Services & Pass through Payments	\$146,921	\$130,160	\$158,245	\$155,645	\$171,595	8.4%
Capital Outlay	\$0	\$0	\$9,182	\$9,182	\$0	-100%
Total Expense Objects:	\$560,996	\$584,967	\$642,854	\$645,523	\$617,112	-4%



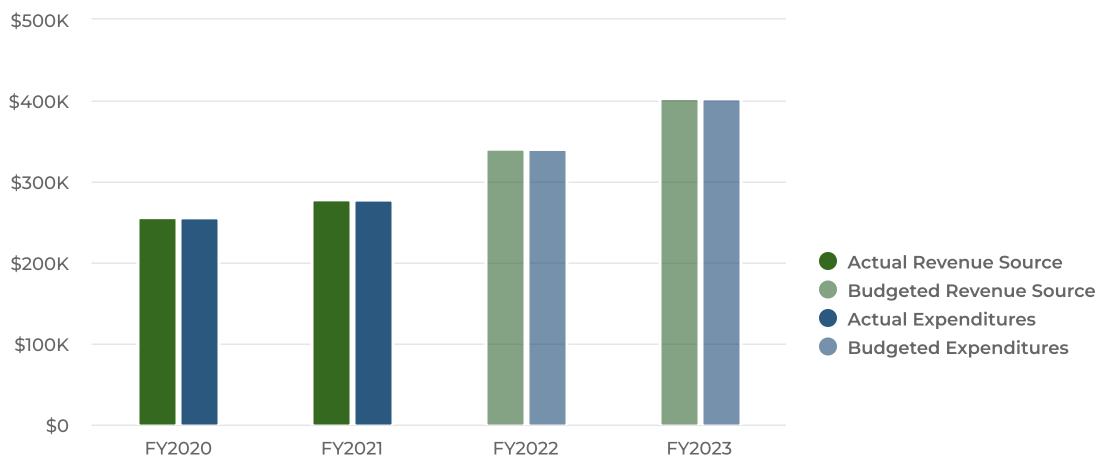


Criminal Justice/Drug Enforcement Fund

The Criminal Justice Fund (109) receives revenue from criminal justice sales tax. In 2023, a change is proposed in how this fund is utilized. To streamline capital purchases and not have an arbitrary split of purchases between the Police Equipment Reserve (Fund 007) and Criminal Justice/Drug Enforcement (Fund 109), only transfers are being budgeted in the Criminal Justice Fund for 2023. Revenue received in this fund will be transferred to the Police Equipment Reserve Fund where all capital purchases will be accounted for moving forward.

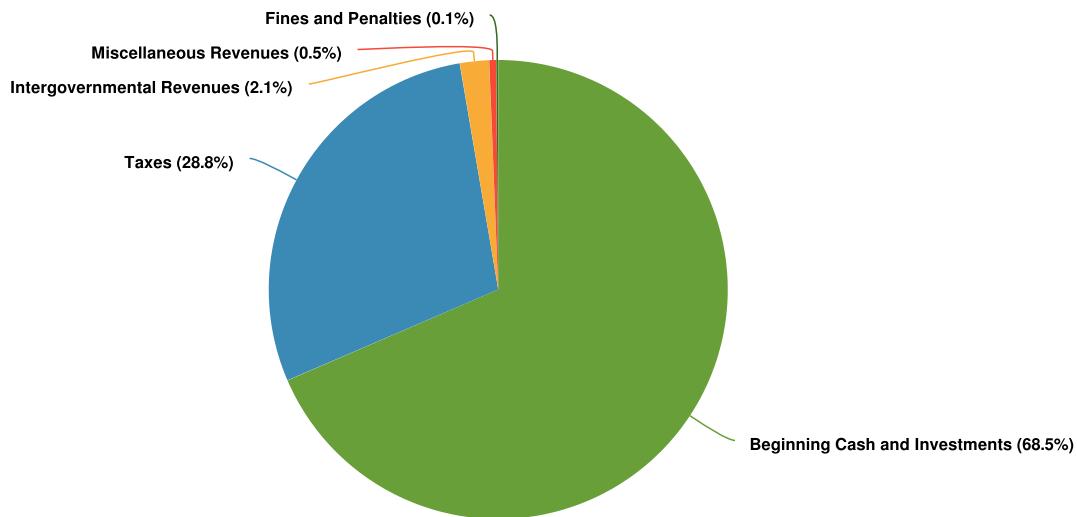
Summary

The City of Buckley is projecting \$443.5K of revenue in FY2023, which represents a 18.3% increase over the prior year. Budgeted expenditures are projected to increase by 18.3% or \$68.64K to \$443.5K in FY2023.

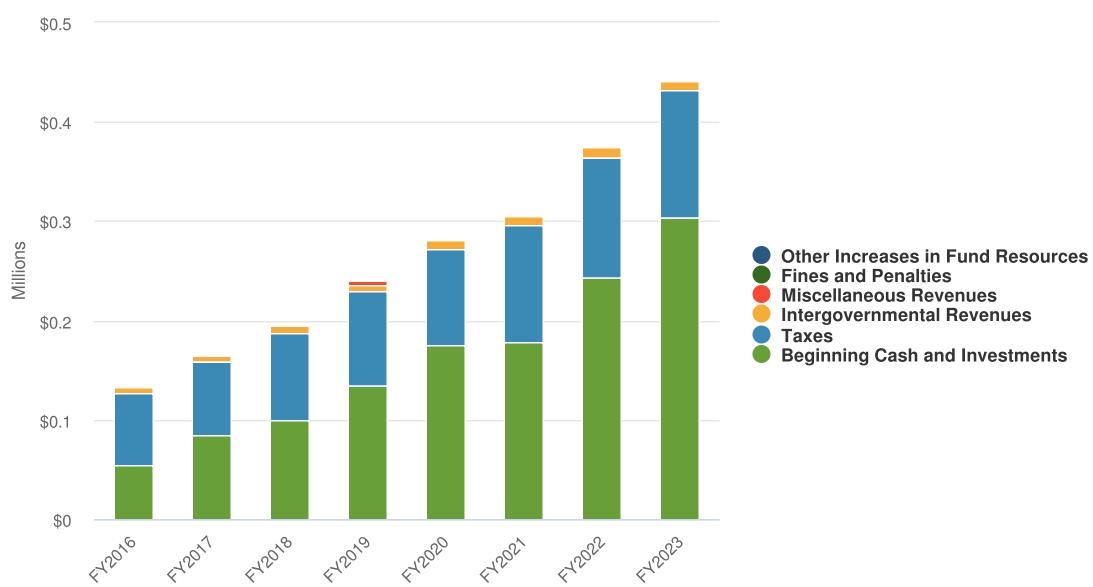


Revenues by Source

2023 Criminal Justice Fund - Revenues by Source



Budgeted and Historical Criminal Justice Fund - Revenues by Source



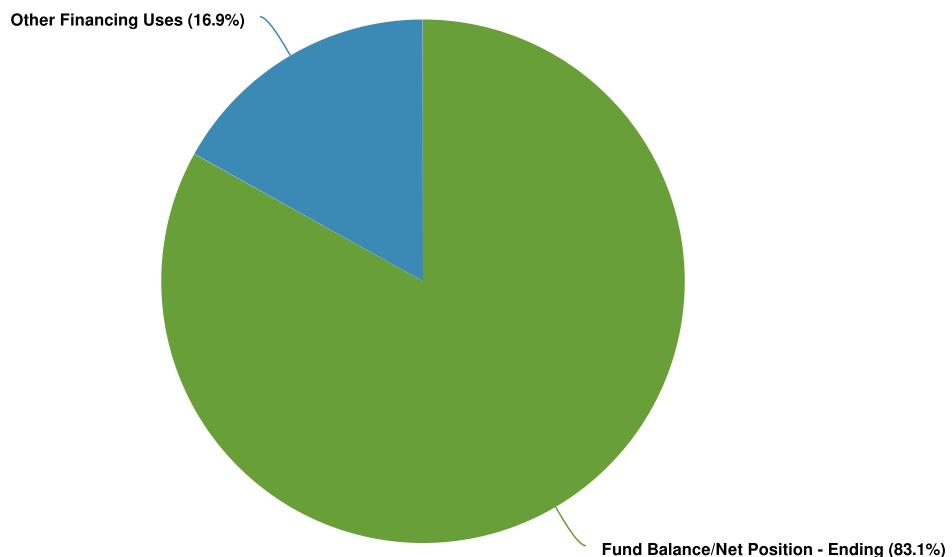
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$175,336	\$178,766	\$243,086	\$243,086	\$303,940	25%
Taxes	\$97,248	\$117,595	\$121,680	\$125,150	\$127,650	4.9%



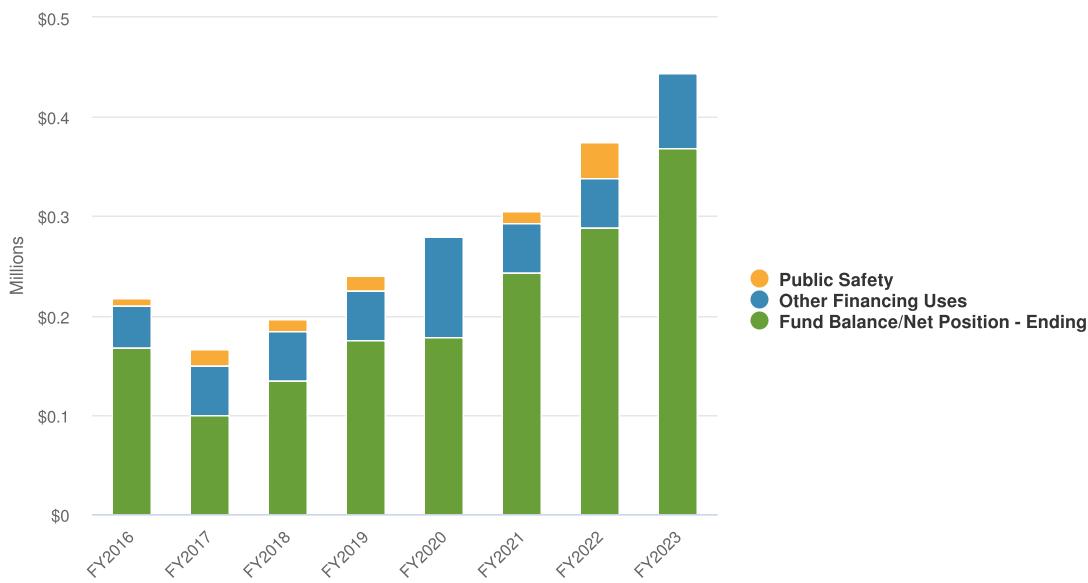
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Intergovernmental Revenues	\$7,717	\$8,443	\$9,327	\$8,709	\$9,163	-1.8%
Fines and Penalties	\$0	\$0	\$600	\$450	\$600	0%
Miscellaneous Revenues	\$934	\$153	\$175	\$2,045	\$2,150	1,128.6%
Total Revenue Source:	\$281,236	\$304,957	\$374,868	\$379,440	\$443,503	18.3%

Expenditures by Function

2023 Criminal Justice Fund - Expenditures by Function



Budgeted and Historical Criminal Justice Fund - Expenditures by Function



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expenditures						
Fund Balance/Net Position - Ending	\$178,766	\$243,086	\$288,868	\$303,940	\$368,503	27.6%
Public Safety	\$2,462	\$11,871	\$36,000	\$25,500	\$0	-100%
Other Financing Uses	\$100,008	\$50,000	\$50,000	\$50,000	\$75,000	50%
Total Expenditures:	\$281,236	\$304,957	\$374,868	\$379,440	\$443,503	18.3%



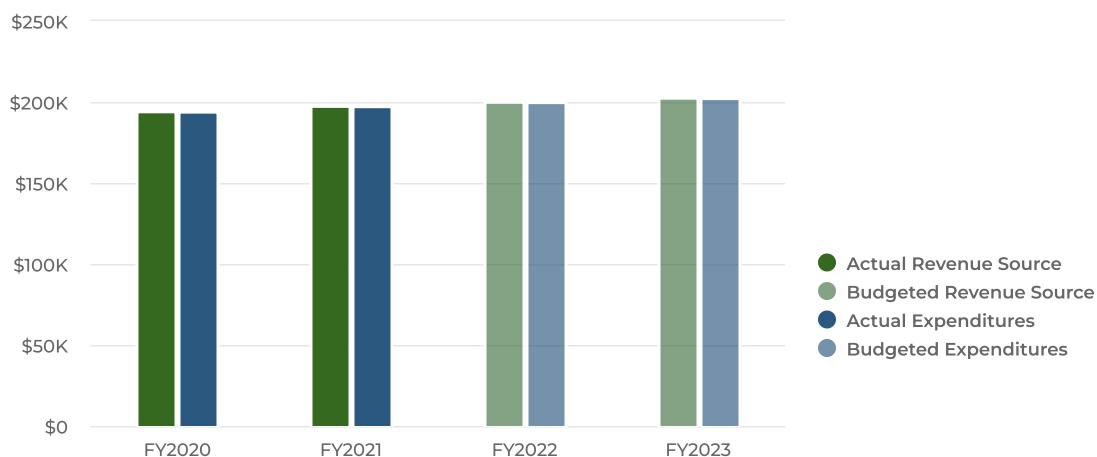


Fire Facility Maint./Capital Improvements

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 at Rainier School 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 or replacement.

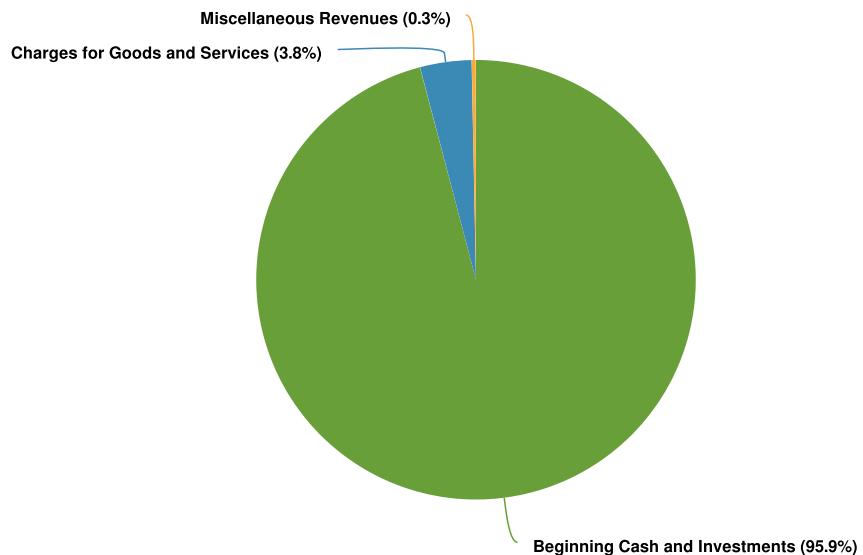
Summary

The City of Buckley is projecting \$224.21K of revenue in FY2023, which represents a 1.3% increase over the prior year. Budgeted expenditures are projected to increase by 1.3% or \$2.91K to \$224.21K in FY2023.

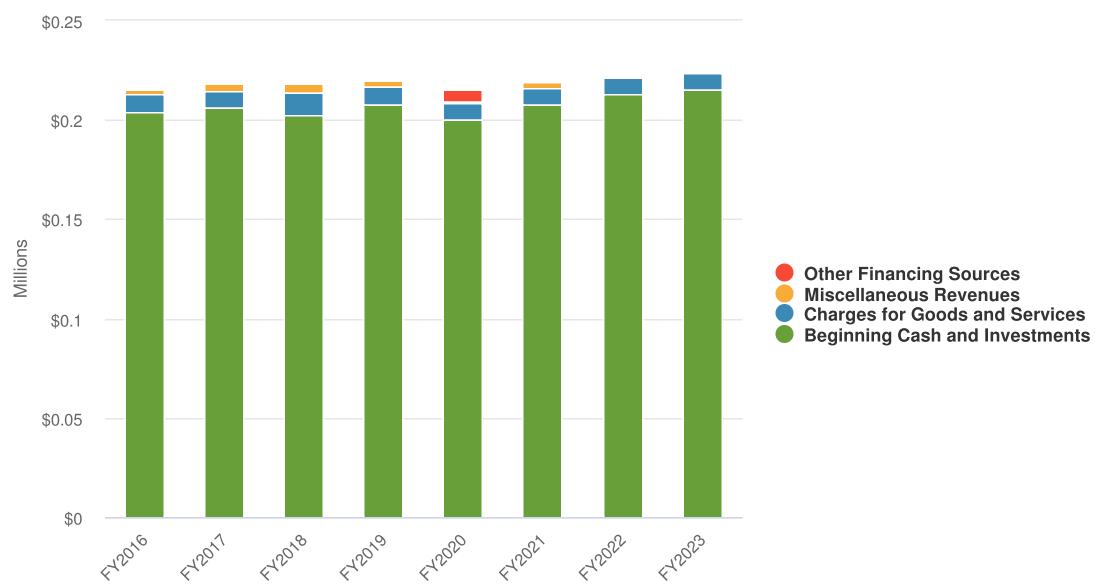


Revenues by Source

2023 Fire Facility Maint./Capital Improv. Fund - Revenues by Source



Budgeted and Historical Fire Facility Maint./Capital Improv. Fund - Revenues by Source



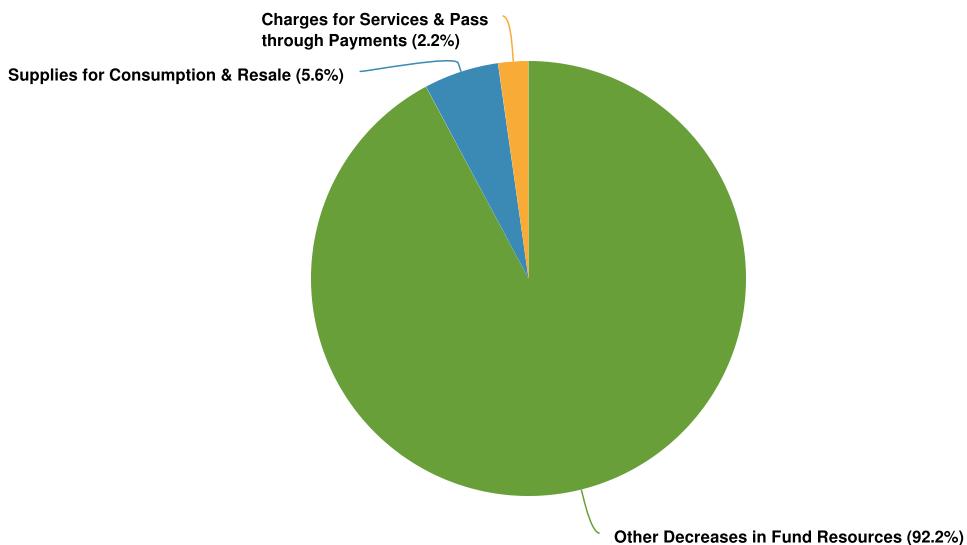
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$199,987	\$207,364	\$212,744	\$212,744	\$215,029	1.1%
Charges for Goods and Services	\$8,485	\$8,485	\$8,485	\$8,485	\$8,485	0%



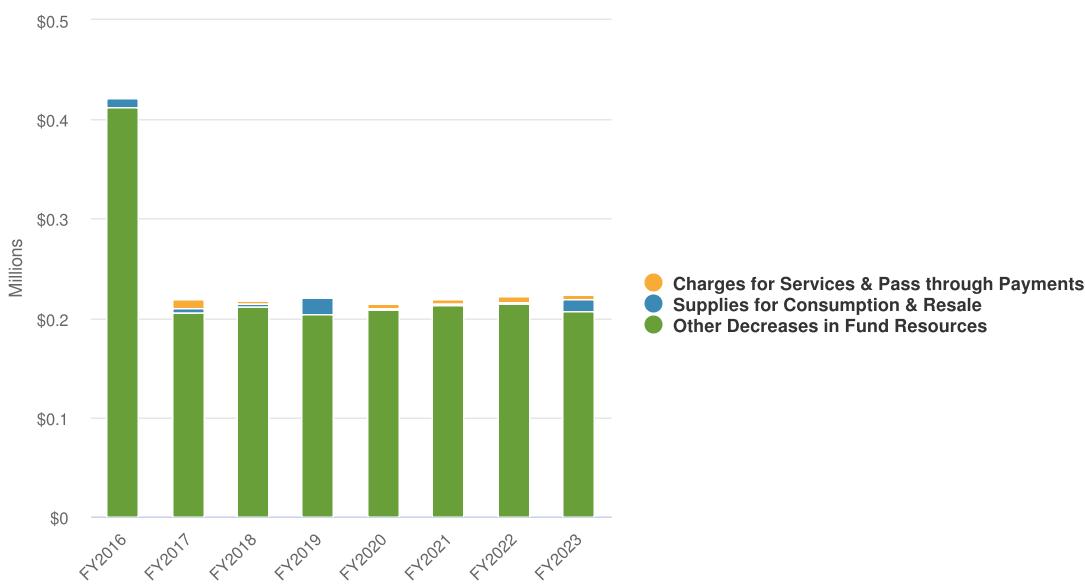
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Miscellaneous Revenues	\$943	\$3,050	\$75	\$5,860	\$700	833.3%
Other Financing Sources	\$5,791	\$0	\$0	\$0	\$0	0%
Total Revenue Source:	\$215,207	\$218,899	\$221,304	\$227,089	\$224,214	1.3%

Expenditures by Expense Type

2023 Fire Facility Maint./Capital Improv. Fund - Expenditures by Expense Type



Budgeted and Historical Fire Facility Maint./Capital Improv. Fund - Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$208,308	\$212,744	\$213,804	\$215,689	\$206,714	-3.3%
Supplies for Consumption & Resale	\$1,108	\$2,015	\$2,500	\$7,900	\$12,500	400%
Charges for Services & Pass through Payments	\$5,791	\$4,141	\$5,000	\$3,500	\$5,000	0%
Total Expense Objects:	\$215,207	\$218,899	\$221,304	\$227,089	\$224,214	1.3%



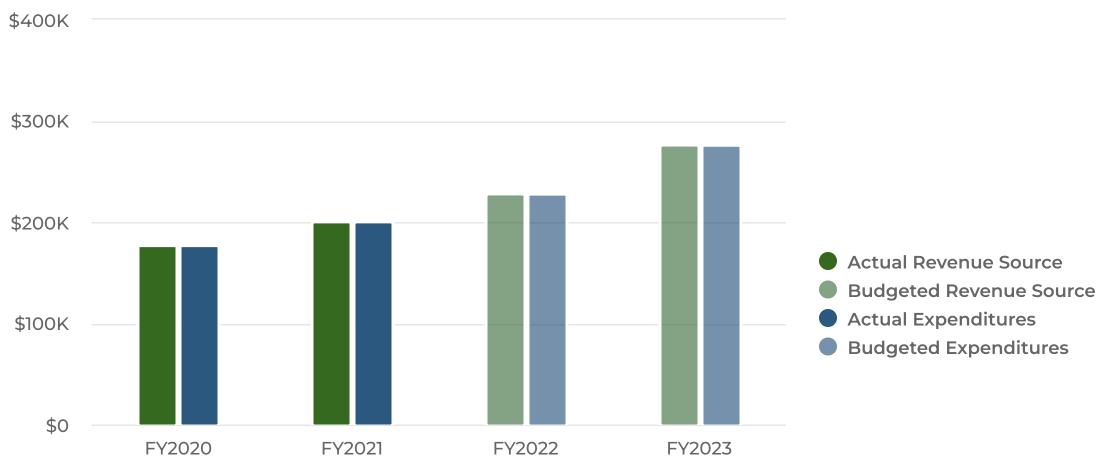


Visitor Promotion

The Visitor Promotion Fund (136) 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.

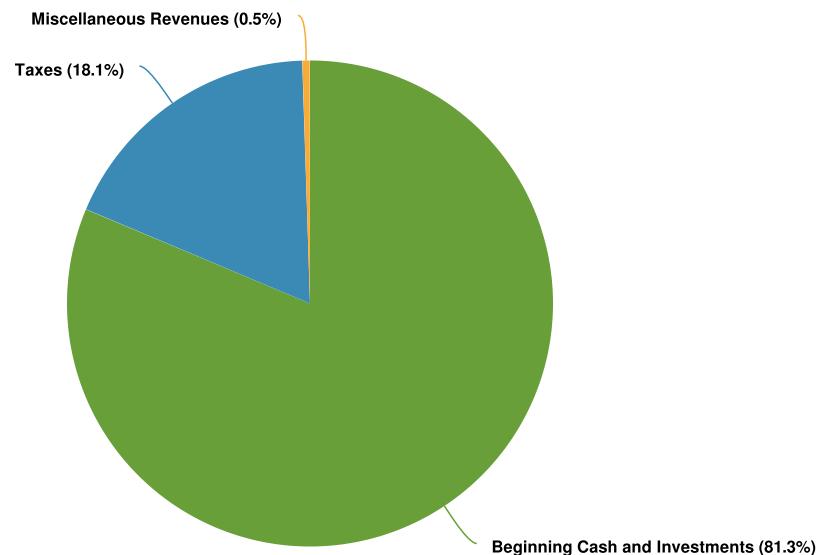
Summary

The City of Buckley is projecting \$297.56K of revenue in FY2023, which represents a 20.9% increase over the prior year. Budgeted expenditures are projected to increase by 20.9% or \$51.46K to \$297.56K in FY2023.

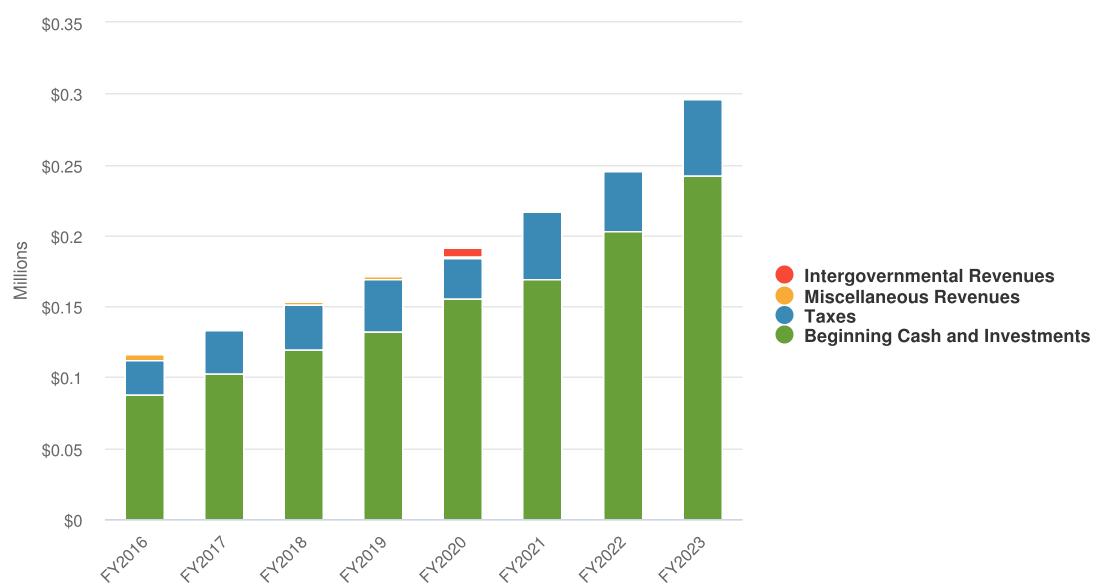


Revenues by Source

2023 Visitor Promotion Fund - Revenues by Source



Budgeted and Historical Visitor Promotion Fund - Revenues by Source



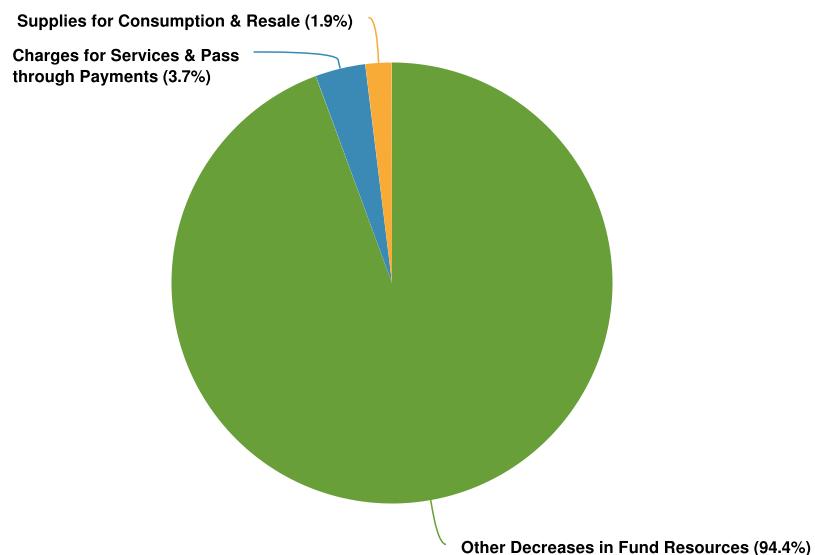
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$155,700	\$168,942	\$203,252	\$203,252	\$242,059	19.1%
Taxes	\$28,371	\$47,559	\$42,000	\$50,000	\$54,000	28.6%



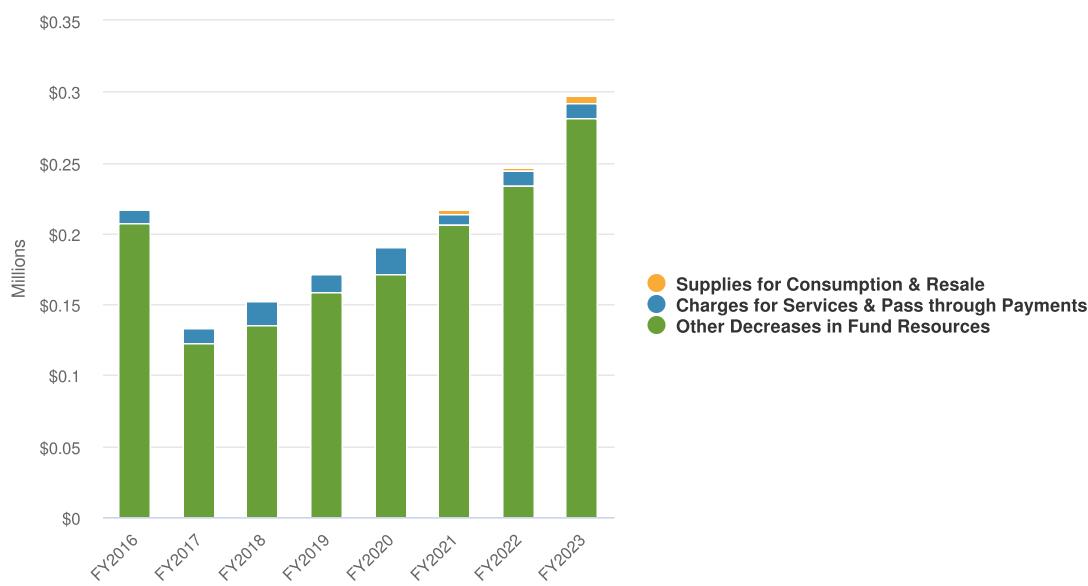
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Intergovernmental Revenues	\$6,204	\$0	\$0	\$0	\$0	0%
Miscellaneous Revenues	\$1,235	\$268	\$850	\$965	\$1,500	76.5%
Total Revenue Source:	\$191,510	\$216,770	\$246,102	\$254,217	\$297,559	20.9%

Expenditures by Expense Type

2023 Visitor Promotion Fund - Expenditures by Expense Type



Budgeted and Historical Visitor Promotion Fund - Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$171,004	\$205,806	\$233,502	\$244,658	\$280,859	20.3%
Supplies for Consumption & Resale	\$1,207	\$2,776	\$1,750	\$1,000	\$5,750	228.6%
Charges for Services & Pass through Payments	\$19,299	\$8,188	\$10,850	\$8,559	\$10,950	0.9%
Total Expense Objects:	\$191,510	\$216,770	\$246,102	\$254,217	\$297,559	20.9%



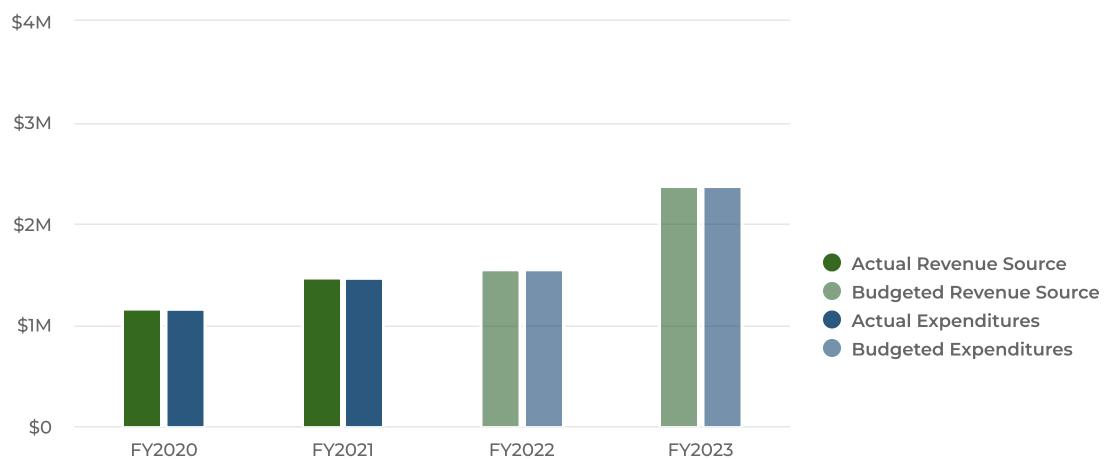


Capital Improvement Funds

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 Real Estate Excise Tax (REET) 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 2023 and beyond. For details on the proposed 2023 capital projects, a description is provided with each capital fund.

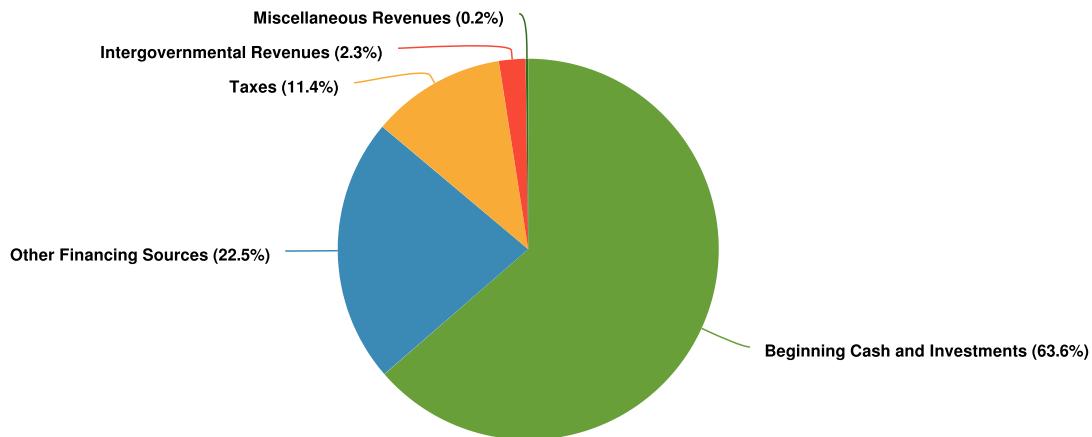
Summary

The City of Buckley is projecting \$3.33M of revenue in FY2023, which represents a 53.1% increase over the prior year. Budgeted expenditures are projected to increase by 53.1% or \$1.16M to \$3.33M in FY2023.



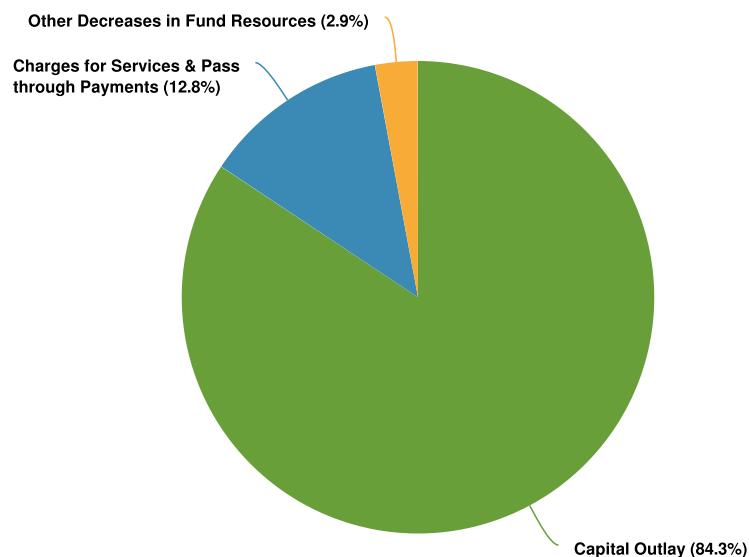
Revenues by Source

2023 Capital Improvement Funds - Revenues by Source



Expenditures by Expense Type

2023 Capital Improvement Funds - Expenditures by Expense Type





Capital Improvement Fund

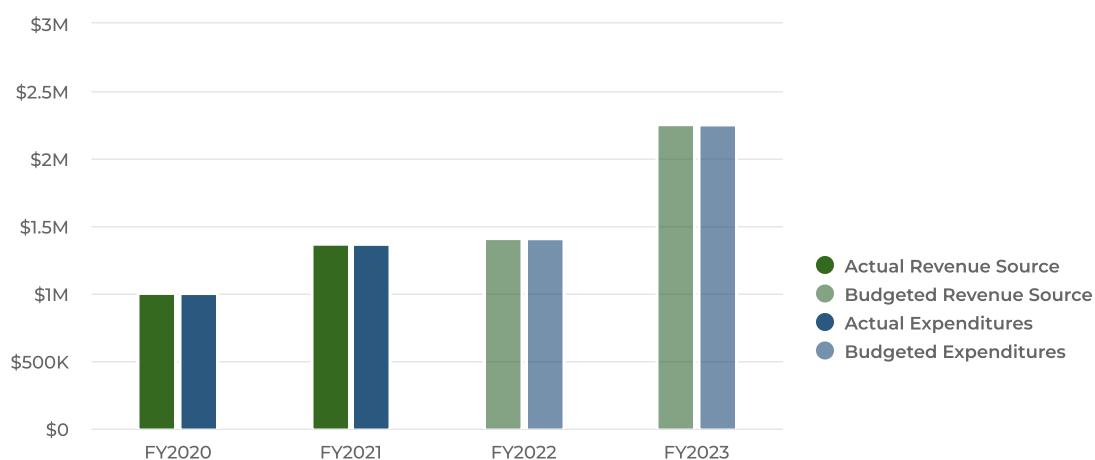
The Capital Improvement Fund (307) is for any capital purpose identified in a capital improvements plan and local capital improvements. "Capital project" means those public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation 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 2023 include:

- Foothills Trail Parking and Trailhead Construction
- Youth Center Carpet Replacement
- Youth Center Exterior Repairs (Painting/Siding)
- Police Station HVAC and Window Replacement
- City Hall Addition & Modernization Project
- Miller Park Development

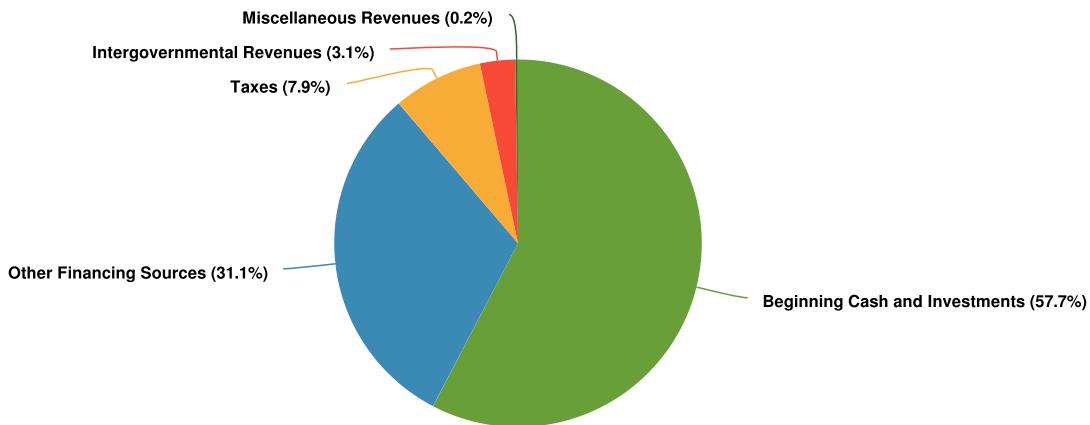
Summary

The City of Buckley is projecting \$2.41M of revenue in FY2023, which represents a 59.1% increase over the prior year. Budgeted expenditures are projected to increase by 59.1% or \$895.32K to \$2.41M in FY2023.

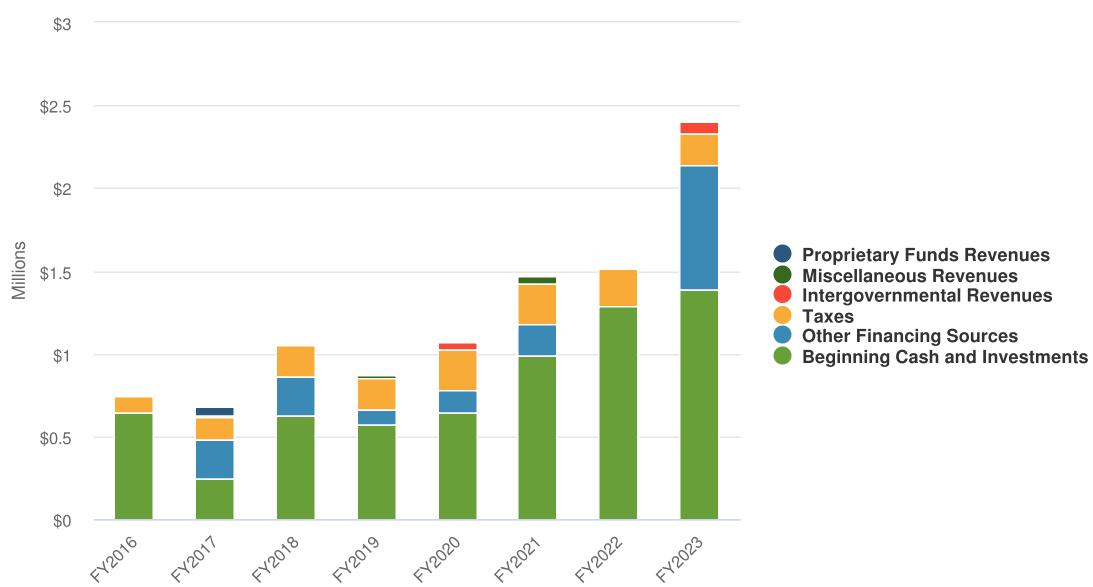


Revenues by Source

2023 Capital Improvement Fund - Revenues by Source



Budgeted and Historical Capital Improvement Fund - Revenues by Source



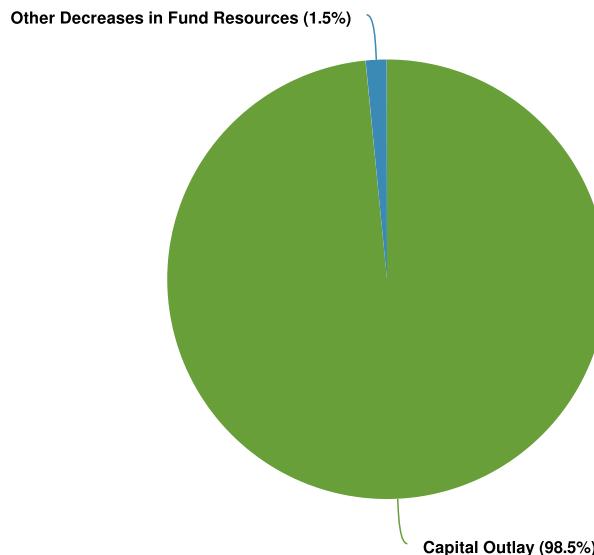
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$642,735	\$989,955	\$1,289,632	\$1,289,632	\$1,389,821	7.8%
Taxes	\$239,912	\$246,009	\$225,000	\$295,000	\$190,000	-15.6%



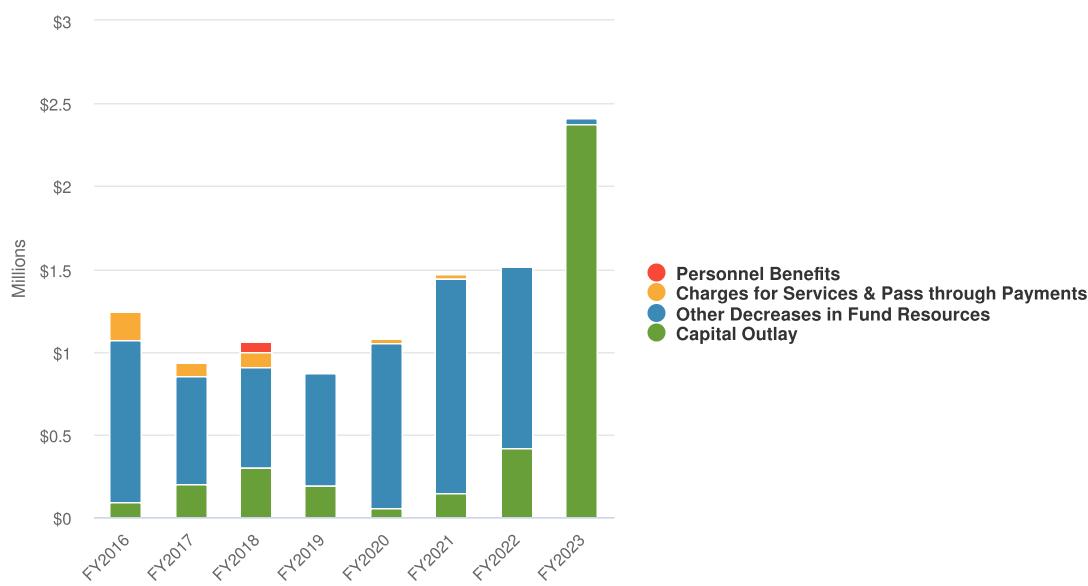
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Intergovernmental Revenues	\$49,865	\$0	\$0	\$0	\$75,000	N/A
Miscellaneous Revenues	\$4,505	\$45,385	\$400	\$17,710	\$5,500	1,275%
Other Financing Sources	\$140,040	\$186,307	\$0	\$0	\$750,035	N/A
Total Revenue Source:	\$1,077,057	\$1,467,657	\$1,515,032	\$1,602,342	\$2,410,356	59.1%

Expenditures by Expense Type

2023 Capital Improvement Fund - Expenditures by Expense Type



Budgeted and Historical Capital Improvement Fund - Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$1,001,979	\$1,301,716	\$1,098,532	\$1,404,940	\$37,356	-96.6%
Charges for Services & Pass through Payments	\$25,101	\$25,101	\$0	\$0	\$0	0%
Capital Outlay	\$49,976	\$140,839	\$416,500	\$197,402	\$2,373,000	469.7%
Total Expense Objects:	\$1,077,057	\$1,467,657	\$1,515,032	\$1,602,342	\$2,410,356	59.1%



The Comprehensive Plan Capital Improvements Fund (308) 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.



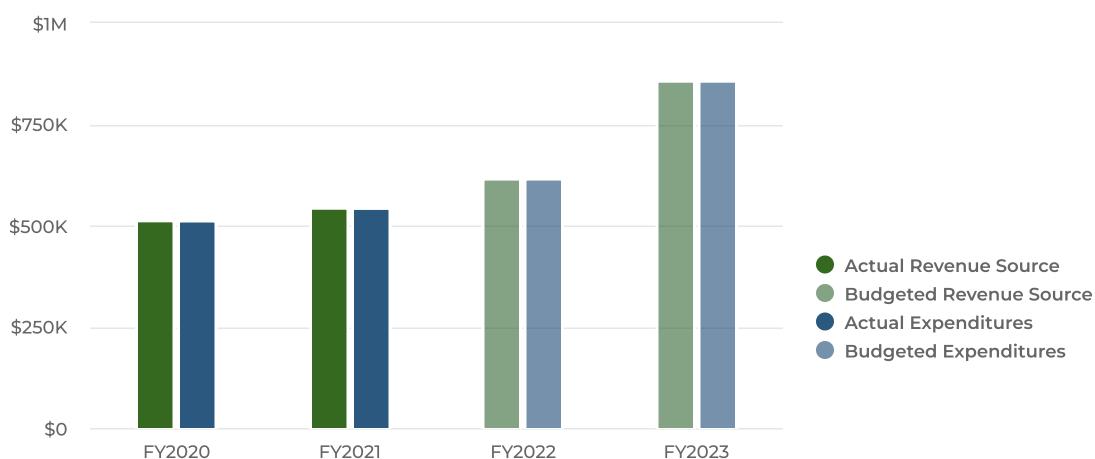
Comp Plan Capital Improvements

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 Foothills Trail Parking & Trailhead Project and Miller Park Development

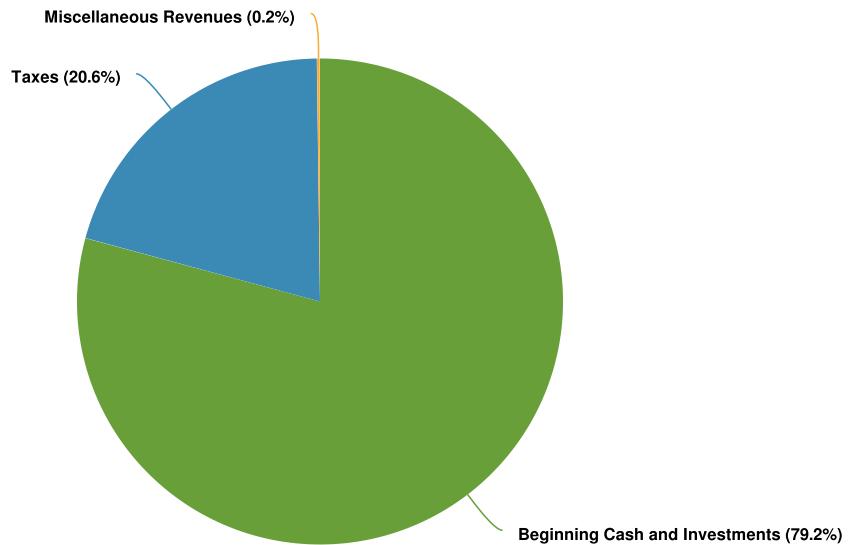
Summary

The City of Buckley is projecting \$922.58K of revenue in FY2023, which represents a 39.5% increase over the prior year. Budgeted expenditures are projected to increase by 39.5% or \$261.13K to \$922.58K in FY2023.

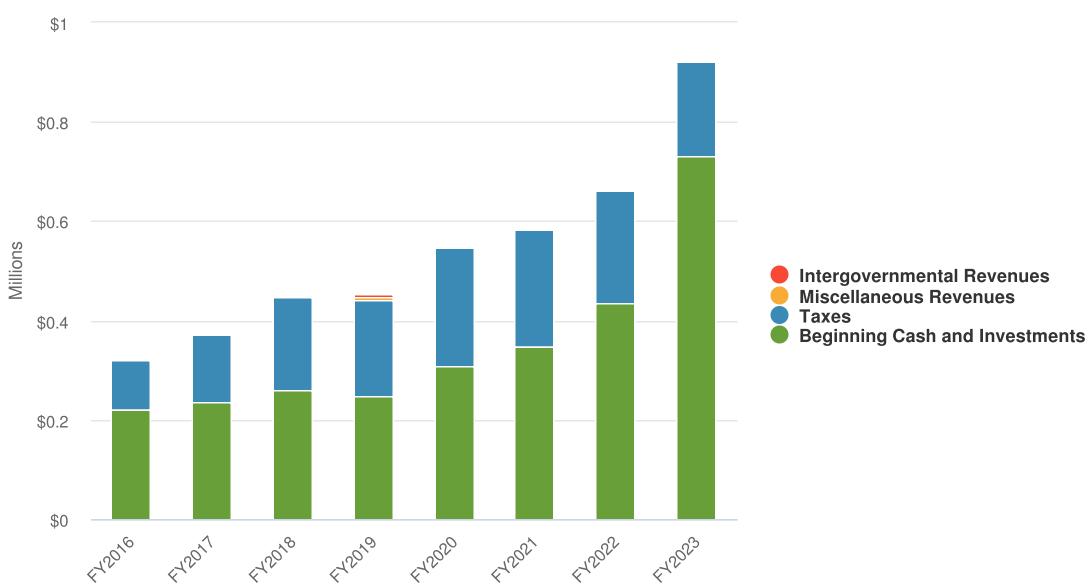


Revenues by Source

2023 Comp Plan Capital Improvements Fund - Revenues by Source



Budgeted and Historical Comp Plan Capital Improvements Fund - Revenues by Source



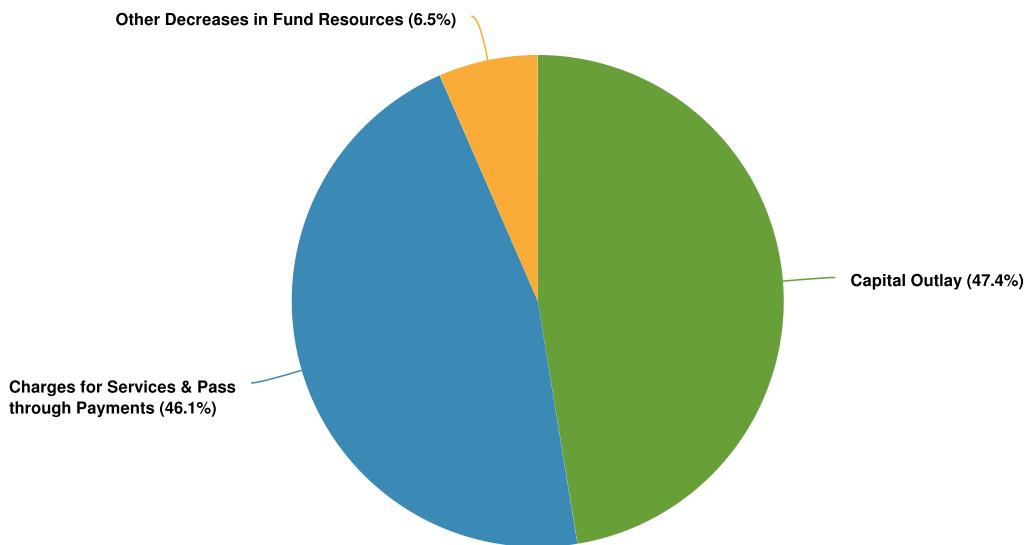
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$308,241	\$346,752	\$436,229	\$436,229	\$730,829	67.5%
Taxes	\$239,911	\$237,419	\$225,000	\$293,000	\$190,000	-15.6%
Miscellaneous Revenues	\$1,969	\$210	\$225	\$1,600	\$1,750	677.8%



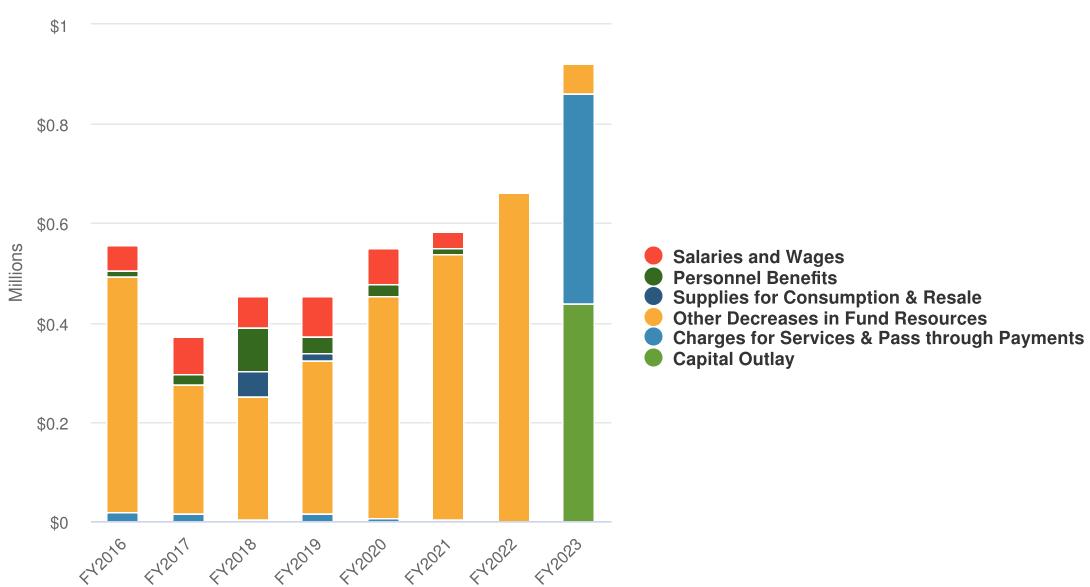
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Total Revenue Source:	\$550,121	\$584,382	\$661,454	\$730,829	\$922,579	39.5%

Expenditures by Expense Type

2023 Comp Plan Capital Improvements Fund - Expenditures by Expense Type



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



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$446,760	\$536,229	\$661,454	\$730,829	\$60,079	-90.9%
Salaries and Wages	\$72,961	\$33,188	\$0	\$0	\$0	0%
Personnel Benefits	\$25,441	\$13,067	\$0	\$0	\$0	0%
Supplies for Consumption & Resale	\$16	\$0	\$0	\$0	\$0	0%
Charges for Services & Pass through Payments	\$4,943	\$1,899	\$0	\$0	\$425,000	N/A
Capital Outlay	\$0	\$0	\$0	\$0	\$437,500	N/A
Total Expense Objects:	\$550,121	\$584,382	\$661,454	\$730,829	\$922,579	39.5%

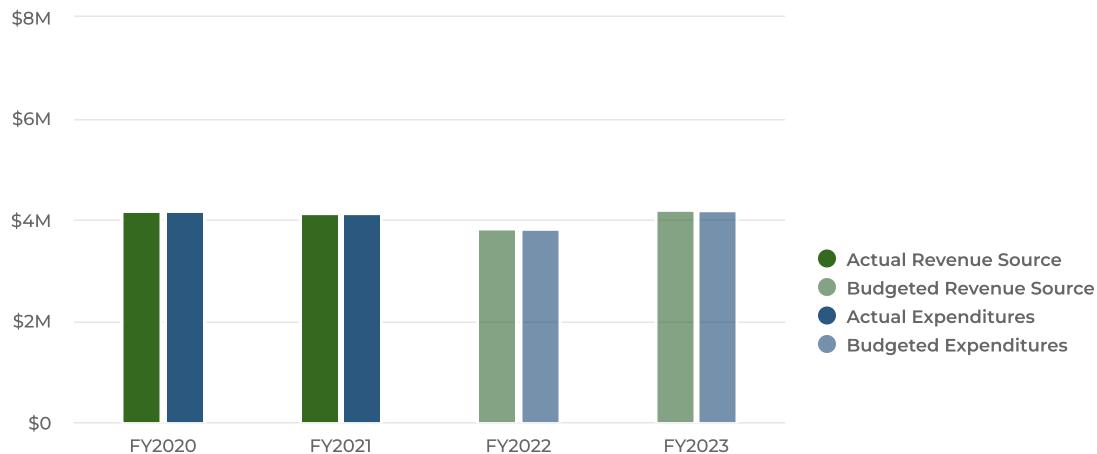




Utility Operating Funds

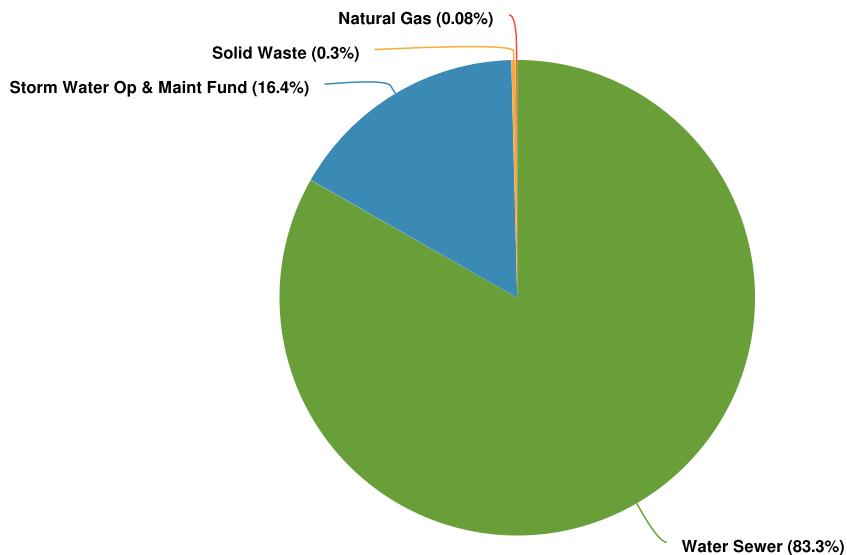
Summary

The City of Buckley is projecting \$5.75M of revenue in FY2023, which represents a 9.4% increase over the prior year. Budgeted expenditures are projected to increase by 9.4% or \$493.7K to \$5.75M in FY2023.



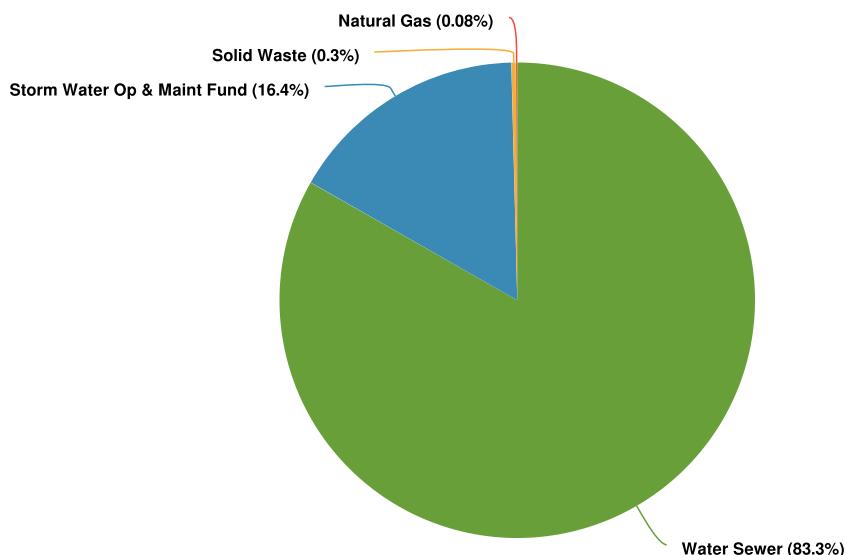
Revenue by Fund

2023 Utility Operating Funds - Revenue by Fund



Expenditures by Fund

2023 Utility Operating Funds - Expenditures by Fund



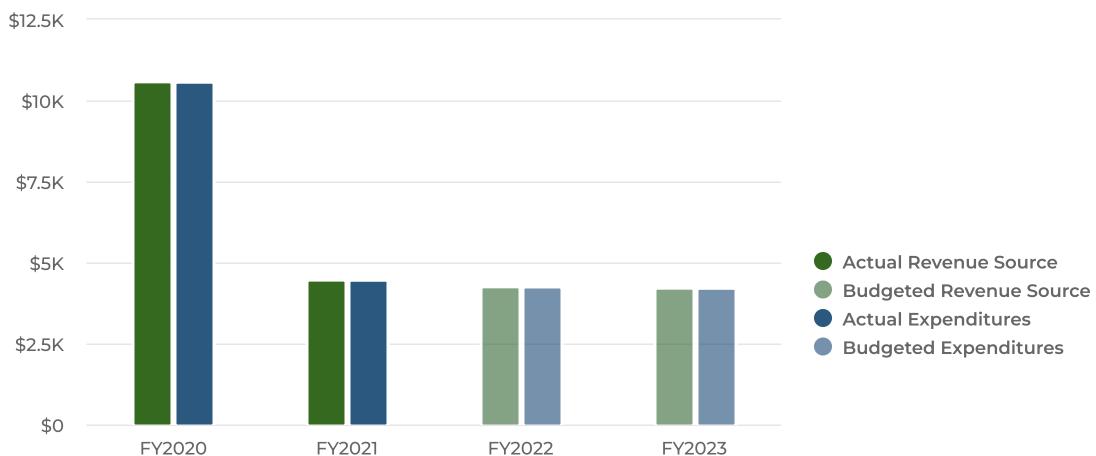


Natural Gas Utility

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 2023, the budget proposes to surplus and transfer \$500 of revenue to the General Fund, which after paying State taxes leaves an EFB in 2023 of \$4,071.

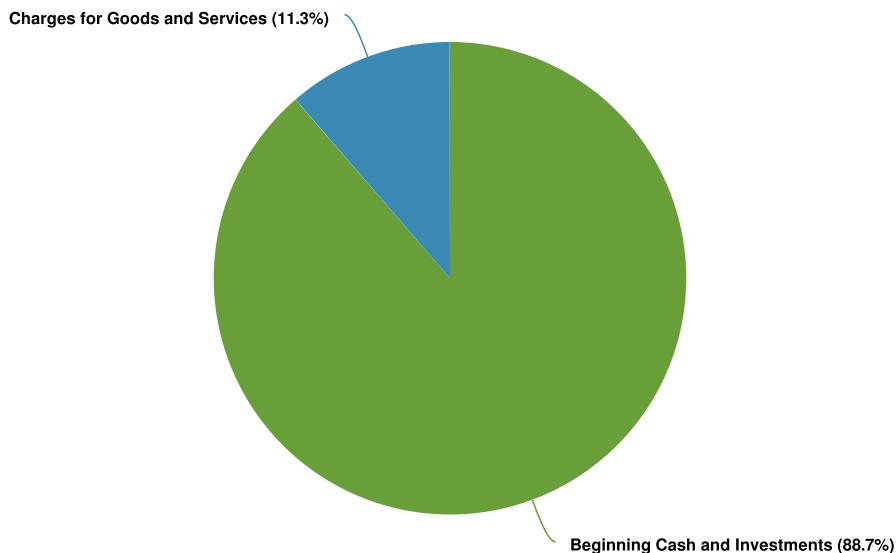
Summary

The City of Buckley is projecting \$4.72K of revenue in FY2023, which represents a 0.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.7% or \$31 to \$4.72K in FY2023.

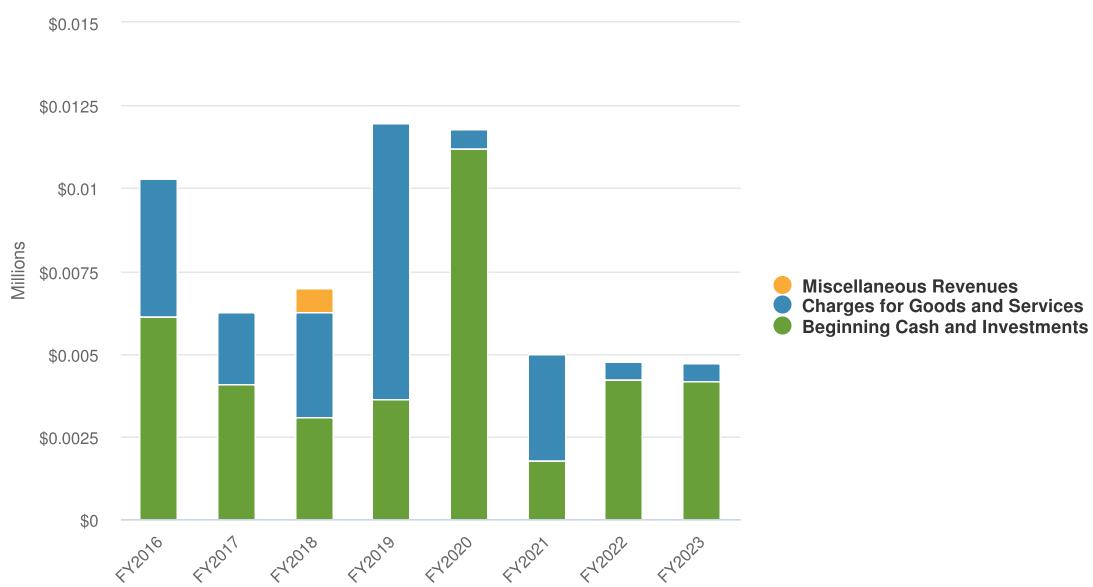


Revenues by Source

2023 Natural Gas Utility Fund - Revenues by Source



Budgeted and Historical Natural Gas Utility Fund - Revenues by Source



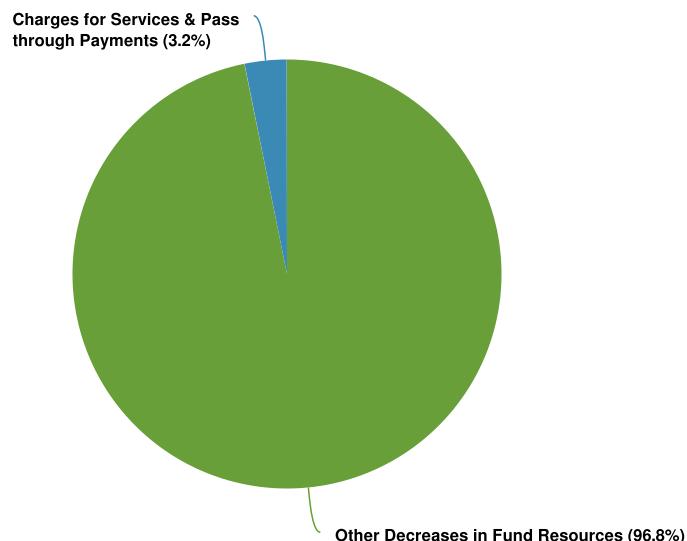
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$11,179	\$1,746	\$4,202	\$4,202	\$4,186	-0.4%
Charges for Goods and Services	\$626	\$3,248	\$550	\$557	\$535	-2.7%



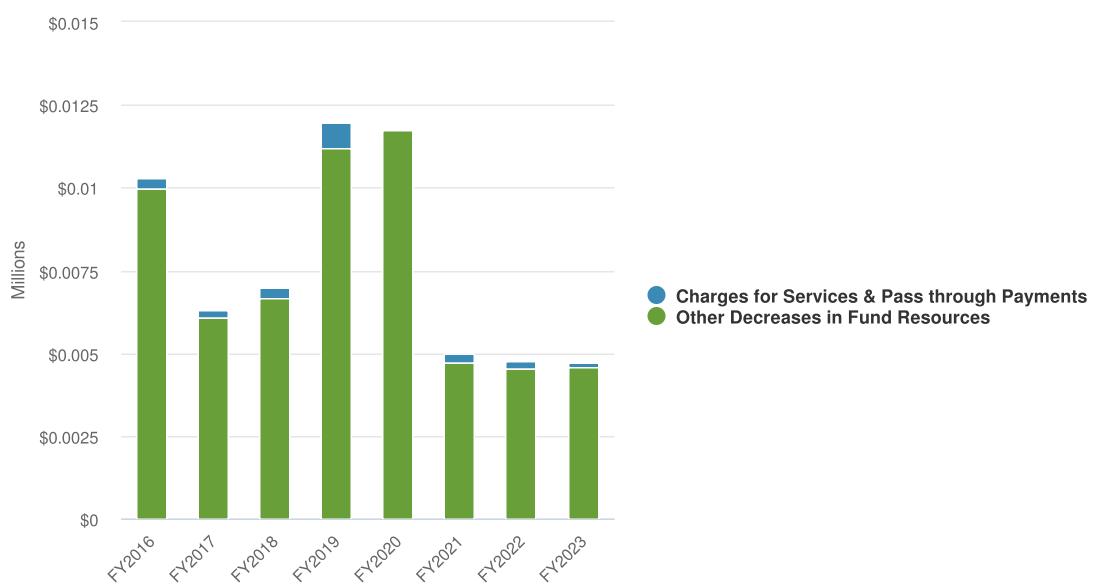
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Total Revenue Source:	\$11,805	\$4,994	\$4,752	\$4,759	\$4,721	-0.7%

Expenditures by Expense Type

2023 Natural Gas Utility Fund - Expenditures by Expense Type



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



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$11,746	\$4,702	\$4,552	\$4,686	\$4,571	0.4%
Charges for Services & Pass through Payments	\$59	\$292	\$200	\$73	\$150	-25%
Total Expense Objects:	\$11,805	\$4,994	\$4,752	\$4,759	\$4,721	-0.7%



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

These tasks and requirements are expensive to perform and maintain. In 2021, the Seattle Engineer News Record Construction Costs Index (CCI) was 6.83% and as of September 2022, has increased 10.78%. This index is used to measure increases to labor and general construction costs.

Water Rates - Staff is recommending a 5% rate increase for the 2023 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.

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.

The most recent WWTP upgrade was completed in 2008. Although the plant continues to run very well, some components of the treatment equipment are aging and in need of rehabilitation and overhaul due to normal wear and service life. In the last year, staff has replaced the racks in the south aeration basin and replaced the mixer motor at the headworks. Staff plans to start upgrading the SCADA system in the fall of 2022 with an estimated completion in early 2023.

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



Water/Sewer Operating Fund



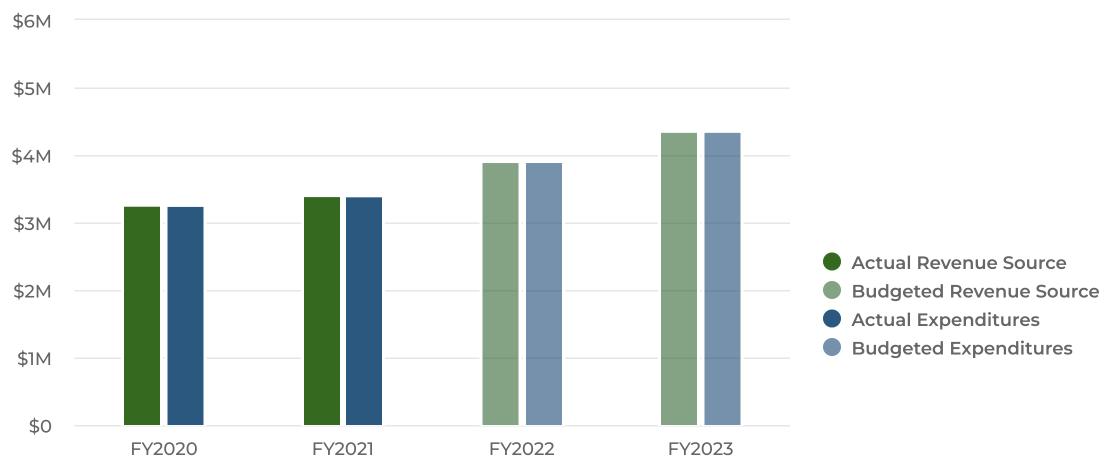
new permits is the PH levels allowed in the effluent discharging to the White River. Currently, the City meets the required PH limits but during the rainy season there is a high probability that adjustments will have to be made to adjust PH levels using chemical treatment. The Department of Ecology continues to be very supportive and pleased with plant operations and effluent quality.

Sewer Rates - A sewer rate study is underway in 2022. Until the study is complete, staff is recommending no increase to Sewer rates for the 2023 Budget. Current rates are sufficient to maintain operations and continue a transfer-out of 35% to Fund 405 for Sewer capital improvements.

Summary

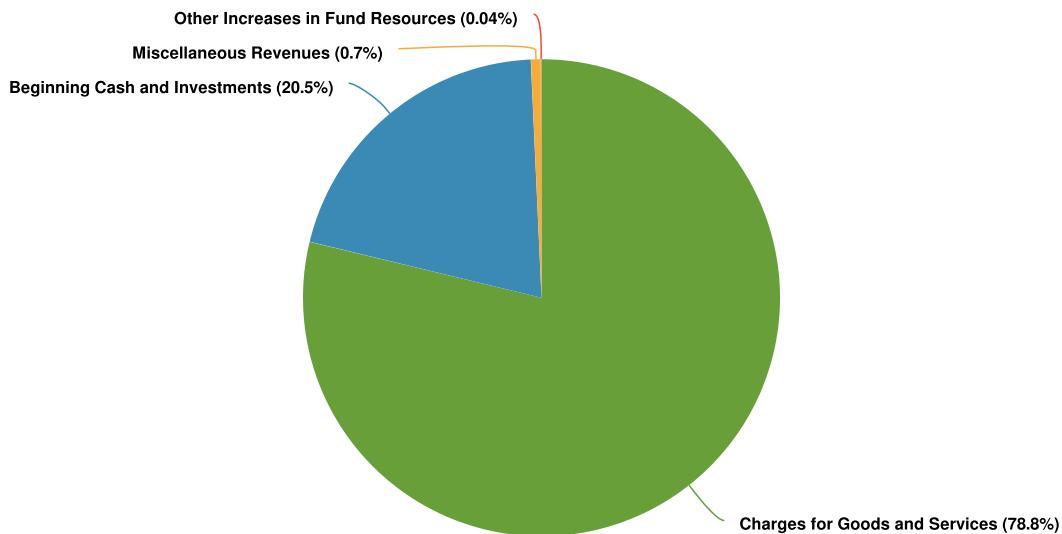
The City of Buckley is projecting \$4.79M of revenue in FY2023, which represents a 11.5% increase over the prior year.

Budgeted expenditures are projected to increase by 11.5% or \$495.2K to \$4.79M in FY2023.

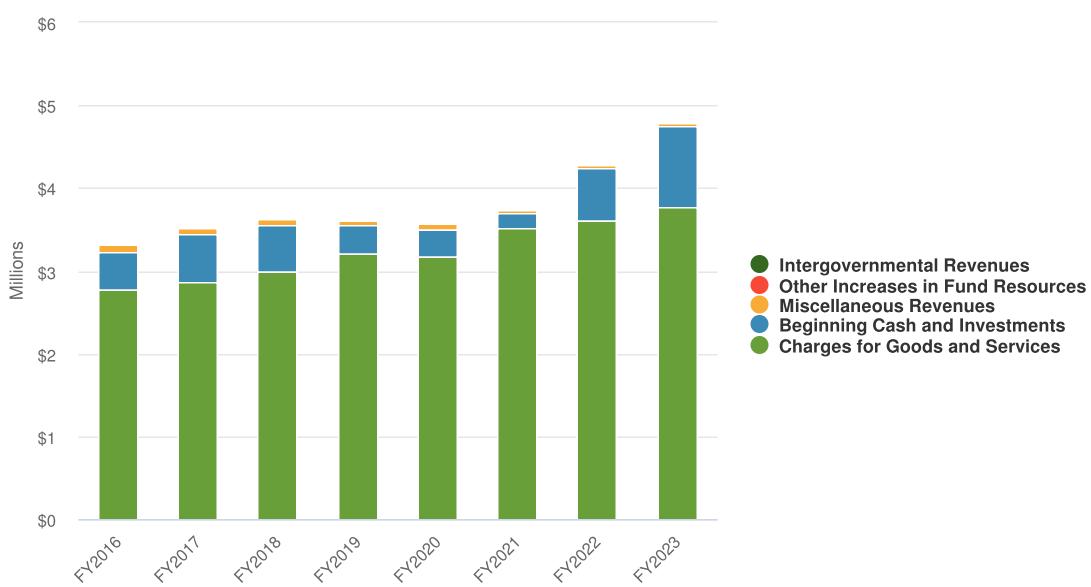


Revenues by Source

2023 Water/Sewer Operating Fund - Revenues by Source



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



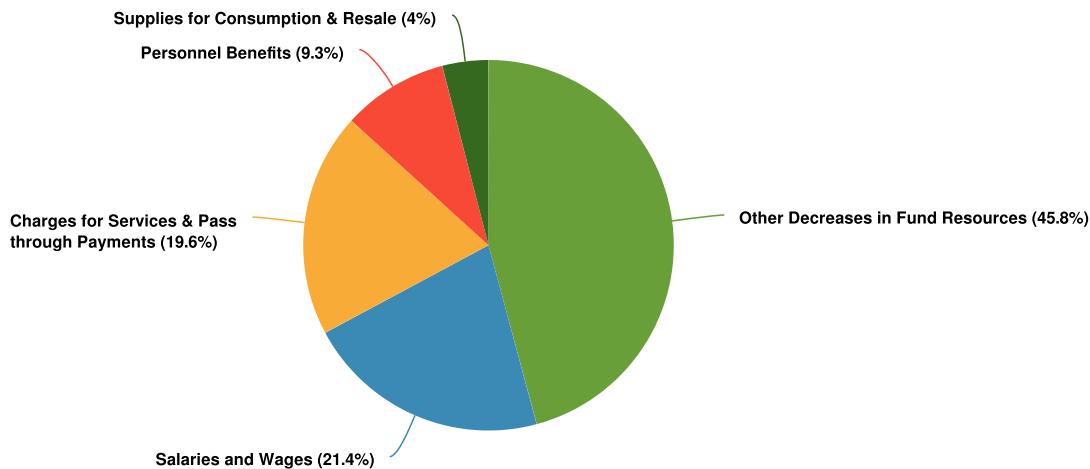
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$323,793	\$193,342	\$627,794	\$627,794	\$982,581	56.5%
Intergovernmental Revenues	\$21,376	\$8,228	\$7,500	\$15,820	\$0	-100%



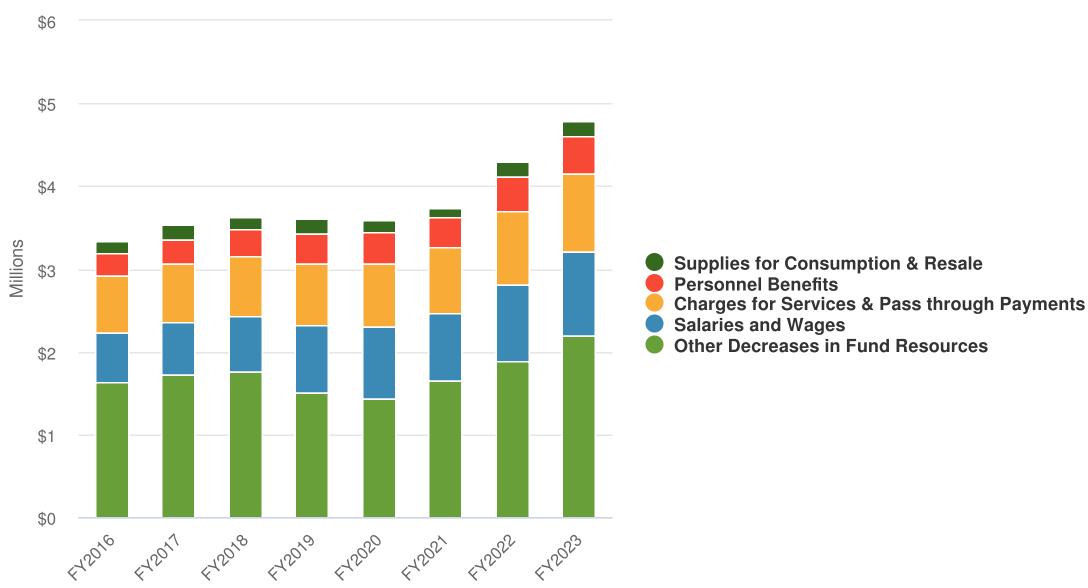
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Charges for Goods and Services	\$3,170,274	\$3,510,624	\$3,614,138	\$3,705,418	\$3,771,200	4.3%
Miscellaneous Revenues	\$71,571	\$22,320	\$40,650	\$32,102	\$31,500	-22.5%
Other Increases in Fund Resources	\$0	\$2,000	\$2,000	\$1,000	\$2,000	0%
Total Revenue Source:	\$3,587,014	\$3,736,515	\$4,292,082	\$4,382,134	\$4,787,281	11.5%

Expenditures by Expense Type

2023 Water/Sewer Operating Fund - Expenditures by Expense Type



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



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$1,424,756	\$1,654,788	\$1,883,919	\$2,067,289	\$2,193,030	16.4%
Salaries and Wages	\$884,762	\$814,529	\$927,193	\$872,000	\$1,022,560	10.3%
Personnel Benefits	\$388,665	\$356,978	\$417,521	\$371,220	\$443,091	6.1%
Supplies for Consumption & Resale	\$134,478	\$109,698	\$181,500	\$174,500	\$192,000	5.8%
Charges for Services & Pass through Payments	\$754,352	\$800,522	\$881,950	\$897,125	\$936,600	6.2%
Total Expense Objects:	\$3,587,014	\$3,736,515	\$4,292,083	\$4,382,134	\$4,787,281	11.5%



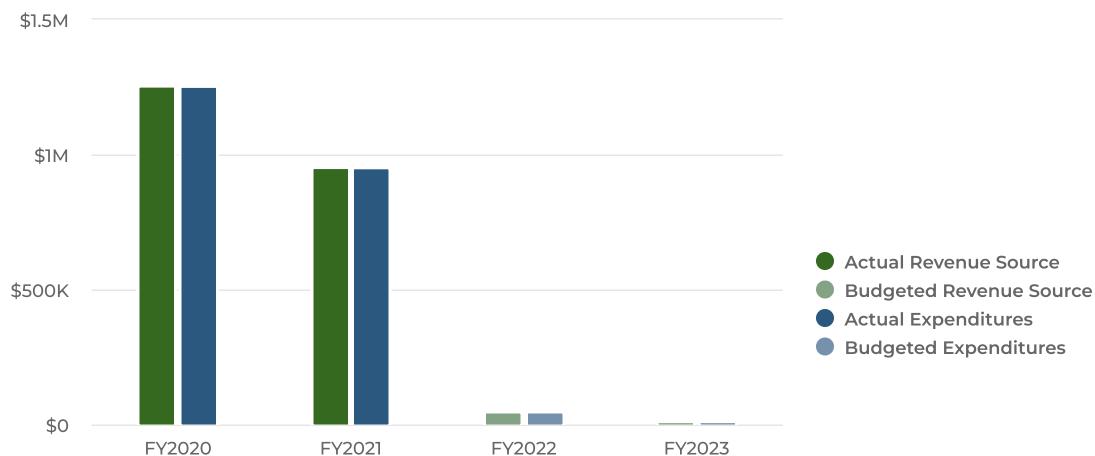


Solid Waste

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.

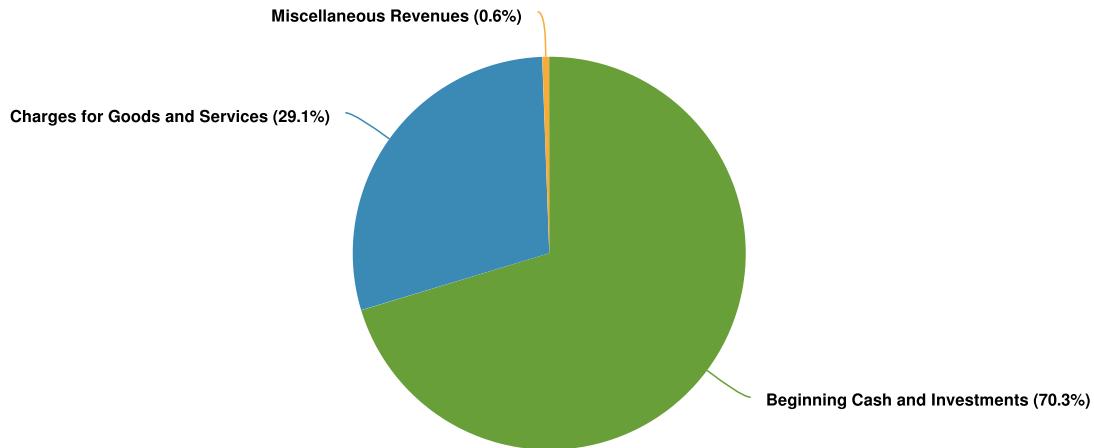
Summary

The City of Buckley is projecting \$17.69K of revenue in FY2023, which represents a 66.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 66.5% or \$35.15K to \$17.69K in FY2023.

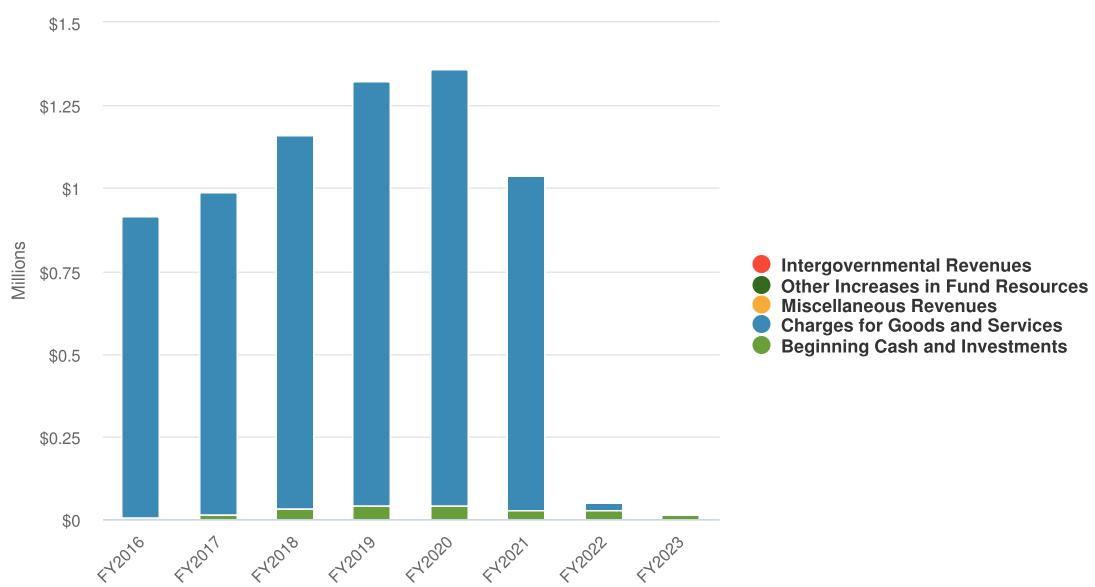


Revenues by Source

2023 Solid Waste Fund - Revenues by Source



Budgeted and Historical Solid Waste Fund - Revenues by Source



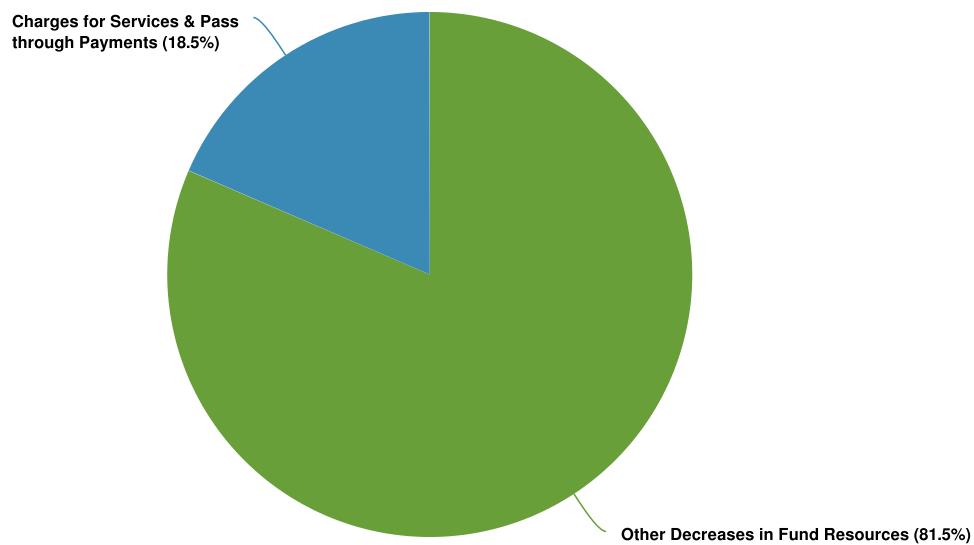
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$42,259	\$29,265	\$28,589	\$28,589	\$12,444	-56.5%
Intergovernmental Revenues	\$5,273	\$2,362	\$3,750	\$5,600	\$0	-100%



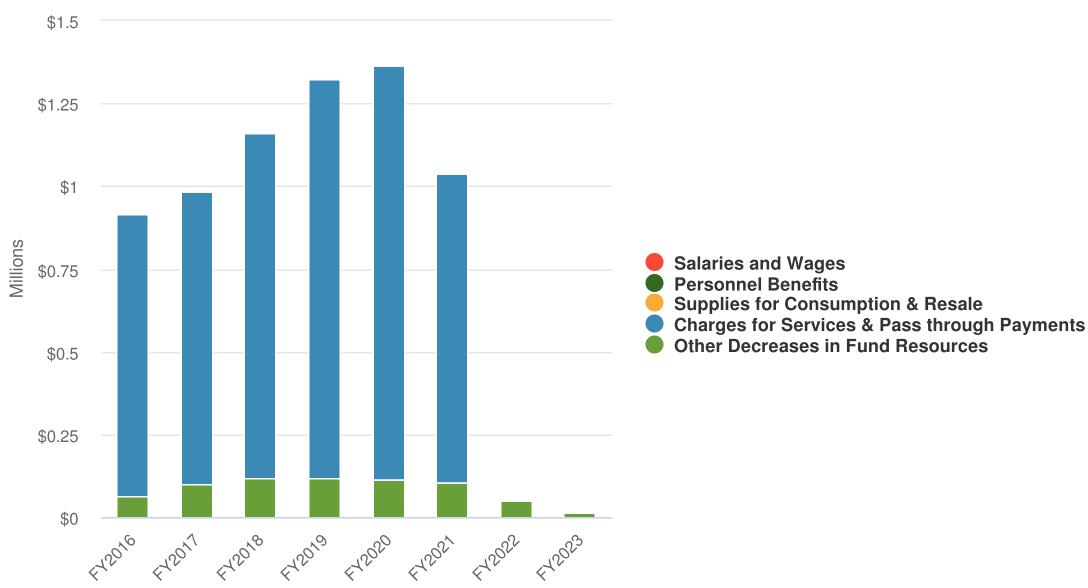
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Charges for Goods and Services	\$1,316,296	\$1,007,209	\$20,500	\$12,200	\$5,150	-74.9%
Miscellaneous Revenues	\$298	\$10	\$0	\$175	\$100	N/A
Total Revenue Source:	\$1,364,127	\$1,038,846	\$52,839	\$46,564	\$17,694	-66.5%

Expenditures by Expense Type

2023 Solid Waste Fund - Expenditures by Expense Type



Budgeted and Historical Solid Waste Fund - Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$111,185	\$103,618	\$51,189	\$35,664	\$14,419	-71.8%
Charges for Services & Pass through Payments	\$1,252,942	\$935,228	\$1,650	\$10,900	\$3,275	98.5%
Total Expense Objects:	\$1,364,127	\$1,038,846	\$52,839	\$46,564	\$17,694	-66.5%





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.

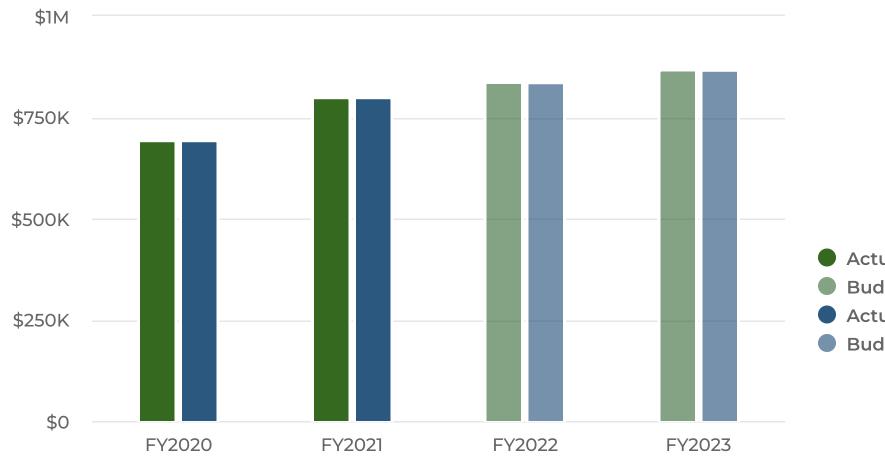
The National Pollutant Discharge Elimination System (NPDES) Permit is a federal permit that regulates stormwater and wastewater discharges to water bodies in the State. While it is a federal permit, the regulatory authority was delegated to the Ecology. In response, Ecology developed and issued the Western 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

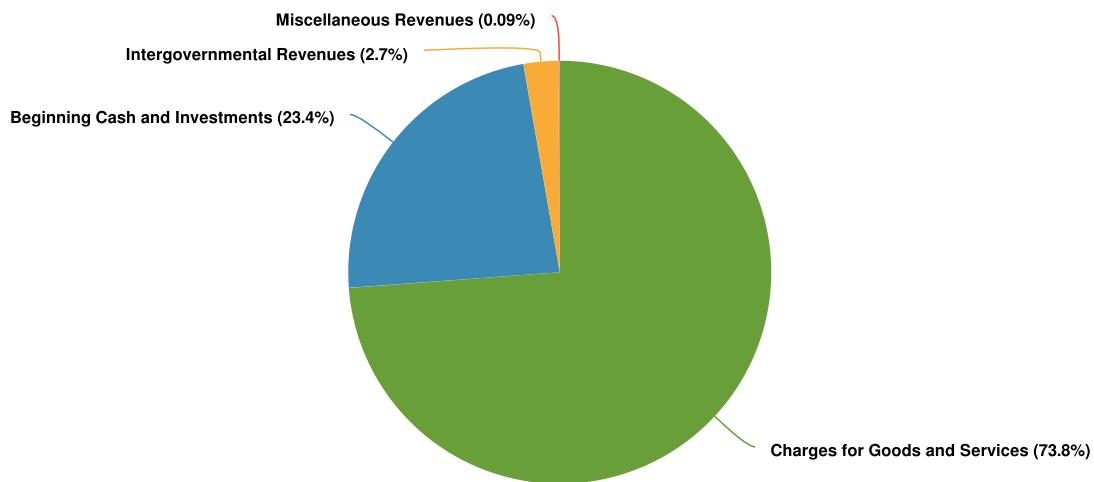
The City of Buckley is projecting \$940.48K of revenue in FY2023, which represents a 3.7% increase over the prior year. Budgeted expenditures are projected to increase by 3.7% or \$33.68K to \$940.48K in FY2023.



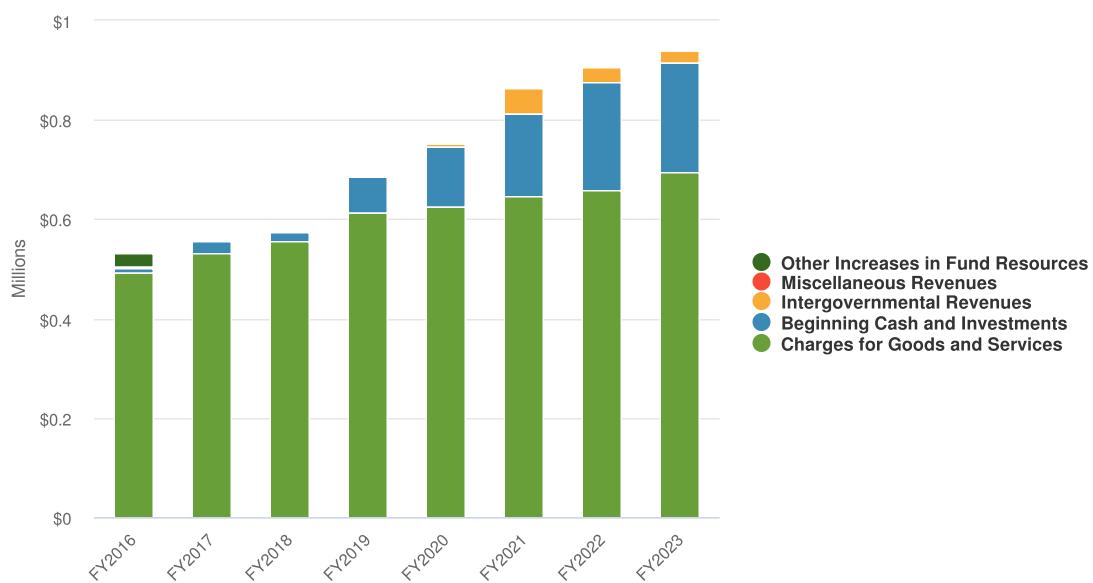


Revenues by Source

2023 Stormwater Operating Fund - Revenues by Source



Budgeted and Historical Stormwater Operating Fund - Revenues by Source

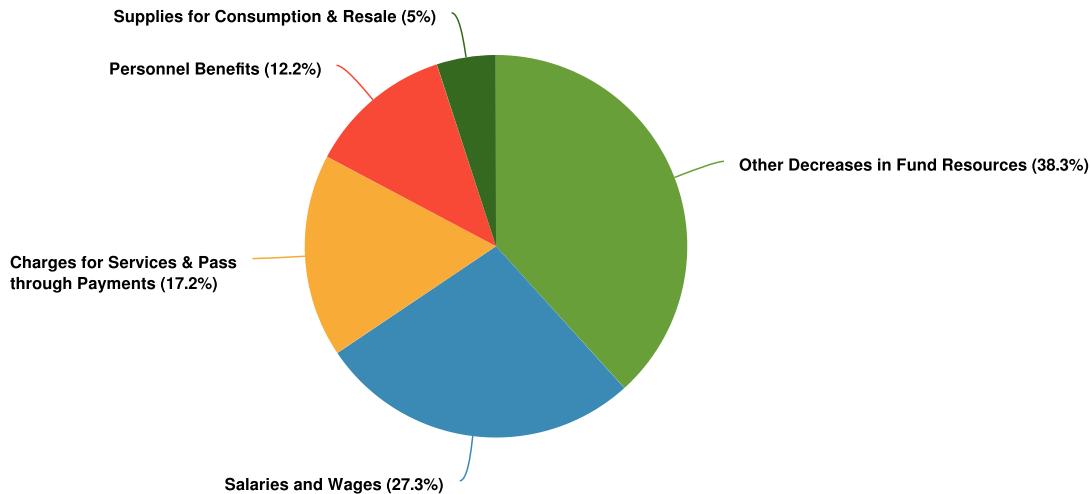


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$120,578	\$167,812	\$218,666	\$218,666	\$220,228	0.7%
Intergovernmental Revenues	\$5,779	\$52,034	\$28,750	\$28,425	\$25,000	-13%
Charges for Goods and Services	\$626,542	\$645,410	\$658,800	\$684,100	\$694,400	5.4%
Miscellaneous Revenues	\$591	\$58	\$585	\$350	\$850	45.3%
Total Revenue Source:	\$753,490	\$865,315	\$906,801	\$931,541	\$940,478	3.7%

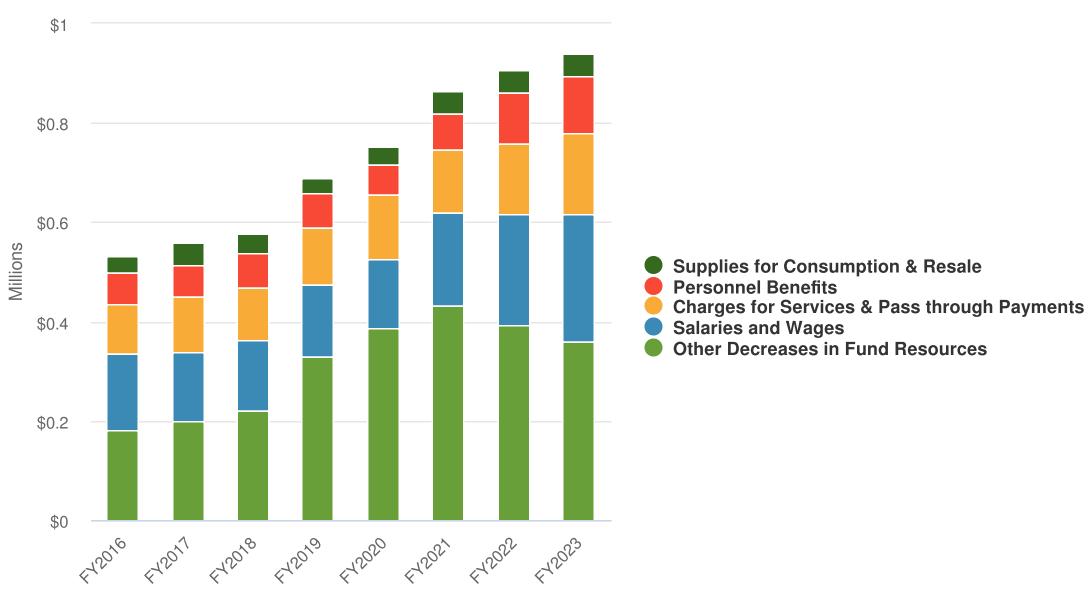


Expenditures by Expense Type

2023 Stormwater Operating Fund - Expenditures by Expense Type



Budgeted and Historical Stormwater Operating Fund - Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Other Decreases in Fund Resources	\$386,011	\$433,144	\$392,901	\$471,941	\$360,166	-8.3%
Salaries and Wages	\$140,569	\$185,029	\$224,093	\$193,750	\$256,614	14.5%
Personnel Benefits	\$61,816	\$74,381	\$101,807	\$80,650	\$115,198	13.2%
Supplies for Consumption & Resale	\$36,544	\$45,228	\$45,700	\$34,500	\$47,000	2.8%
Charges for Services & Pass through Payments	\$128,550	\$127,533	\$142,300	\$150,700	\$161,500	13.5%
Total Expense Objects:	\$753,490	\$865,315	\$906,801	\$931,541	\$940,478	3.7%

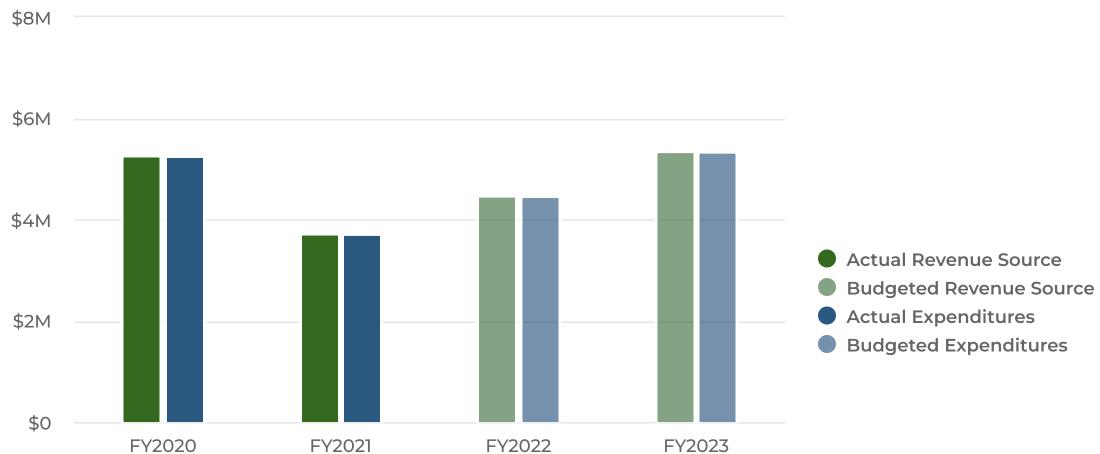




Utility Capital Funds

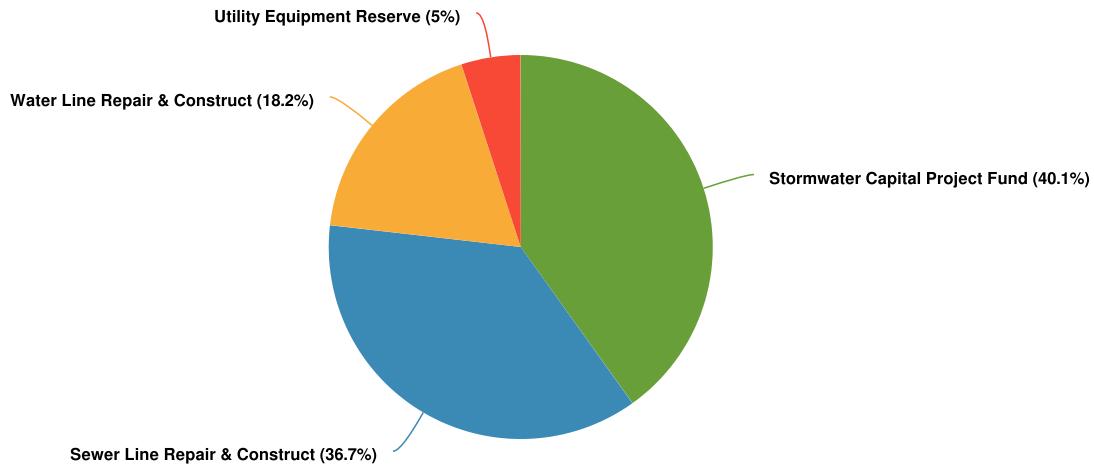
Summary

The City of Buckley is projecting \$7.42M of revenue in FY2023, which represents a 19.6% increase over the prior year.
Budgeted expenditures are projected to increase by 19.6% or \$1.21M to \$7.42M in FY2023.



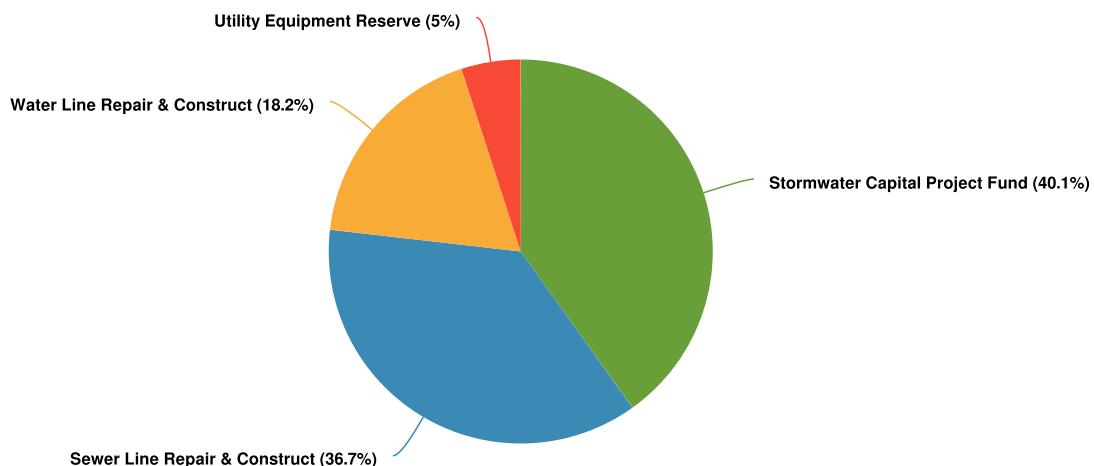
Revenue by Fund

2023 Utility Capital Funds - Revenue by Fund



Expenditures by Fund

2023 Utility Capital Funds - Expenditures by Fund





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 2022, the City budgeted the following Sewer Capital Improvement projects. Like the water projects, the intent was to combine most of these sewer projects with other budgeted utility infrastructure projects and create one large project called the 2022 Consolidated Utilities Project. In June 2022, City Council awarded the bid for the 2022 Consolidated Utilities Project to R.L. Alia Company. However, due to the limited availability of supplies the contractor will not start the project until sometime in October 2022, which will most likely carry the project's completion into 2023. The projects listed below are included in the 2022 Consolidated Utilities Project:

- Sewer Main Replacement - Alley (Naches/2nd), Park Ave to Mason
- Sewer Main Replacement - River Ave - Post Office to Main Street
- Sewer Main Replacement - Ryan Road - Spiketon Road to the LDS Church
- Sewer Main Replacement - Alley (Edith/Cascade), Park Ave to 4th St
- Sewer Main Replacement - Alley (Norma/Edith), Park Ave to 4th St
- 583 Ryan Road Sewer Repair
- Hatch Street Sewer Main Replacement
- Collins Road Repair Project

In addition to carrying over the 2022 sewer projects listed above, staff are recommending for the 2023 Budget the Sewer Capital Improvement projects that are listed in the following Fund 405 – Sewer Line Repair and Construction table.

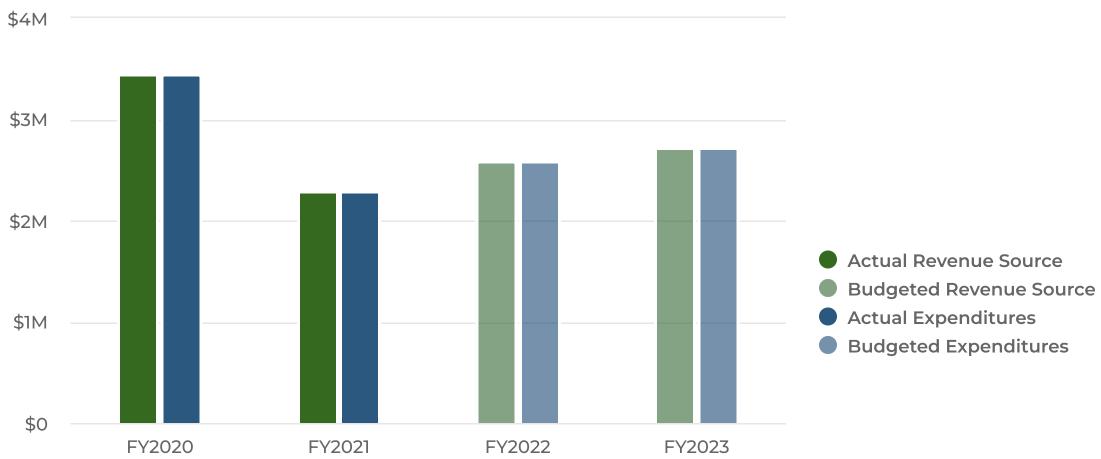


Fund 405 - Sewer Line Repair and Construction			
Project Name	Costs		Project Description
	Prof Svcs	Construction	
Collins Road Repair Project	\$10,000	\$143,382	Collins Road east of McNeely Street, repair pavement settlement from deep sewer trench. This project is included in the 2022 Consolidated Utilities Project .
Alley (Naches/2 nd), Park to Mason	\$47,000	\$420,479	Replace existing sewer main and manholes. City staff identified high groundwater infiltration into the city sewer system in this area. This project is part of the 2022 Consolidated Utility Project .
Alley (Edith/Cascade), Park to 4 th	\$17,000	\$142,287	Replace existing sewer main and manholes. City staff identified high groundwater infiltration into the city sewer system in this area. This project is part of the 2022 Consolidated Utility Project .
Alley (Norma/Edith), Park to 4 th	\$16,200	\$134,185	Replace existing sewer main and manholes. City staff identified high groundwater infiltration into the city sewer system in this area. This project is part of the 2022 Consolidated Utility Project .
583 Ryan Road Sewer Repair	\$3,000	\$39,314	Location of repeated sewer blockages due to pipe size and materials deficiencies. This project is part of the 2022 Consolidated Utility Project .
SCADA Upgrade- WWTP		\$35,000	Upgrades to the WWTP control system. This project will start in the fall of 2022 but probably carry over into 2023.
Hatch/Park Street Sewer Improvements	\$41,000	\$438,176	Replace existing sewer main and manholes. The city identified high groundwater infiltration in the city sewer system in the area. This project is part of the 2022 Consolidated Utilities Project .
Spruce Street Sewer Improv.- Design Only	\$36,400		Replace existing sewer main and manholes from Mason Avenue to Main Street.
WWTP Fence Relocating		\$20,000	Relocate the existing fence around the newly acquired Public Works Building near the WWTP.

Summary

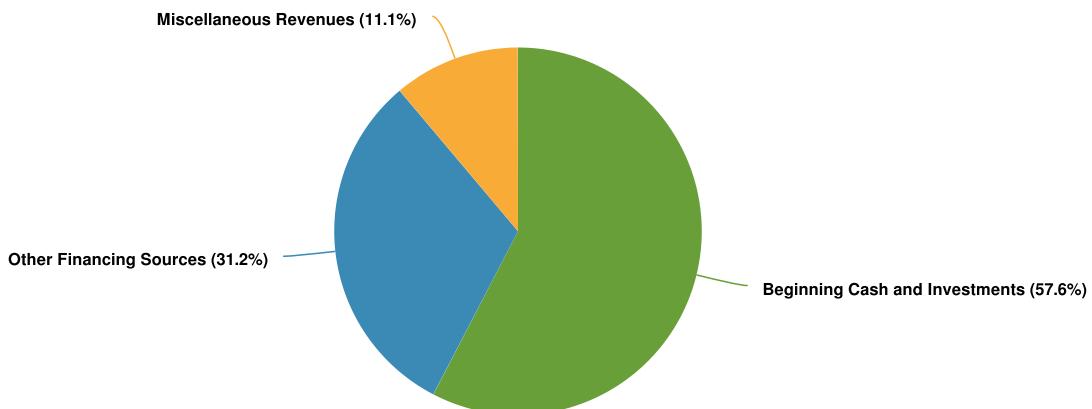
The City of Buckley is projecting \$2.72M of revenue in FY2023, which represents a 5.2% increase over the prior year. Budgeted expenditures are projected to increase by 5.2% or \$134.27K to \$2.72M in FY2023.



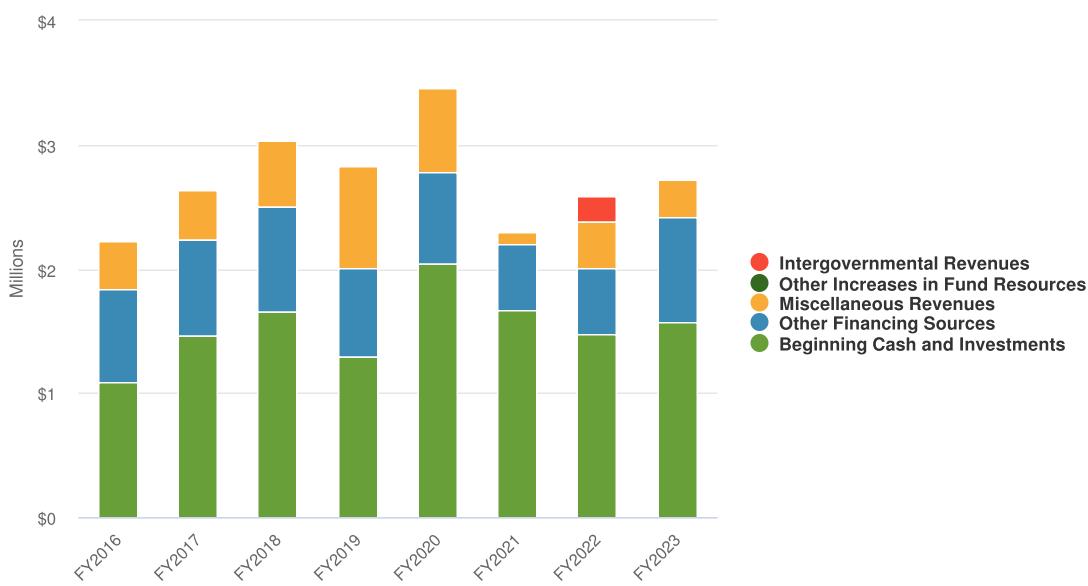


Revenues by Source

2023 Sewer Construction Fund - Revenues by Source



Budgeted and Historical Sewer Construction Fund - Revenues by Source

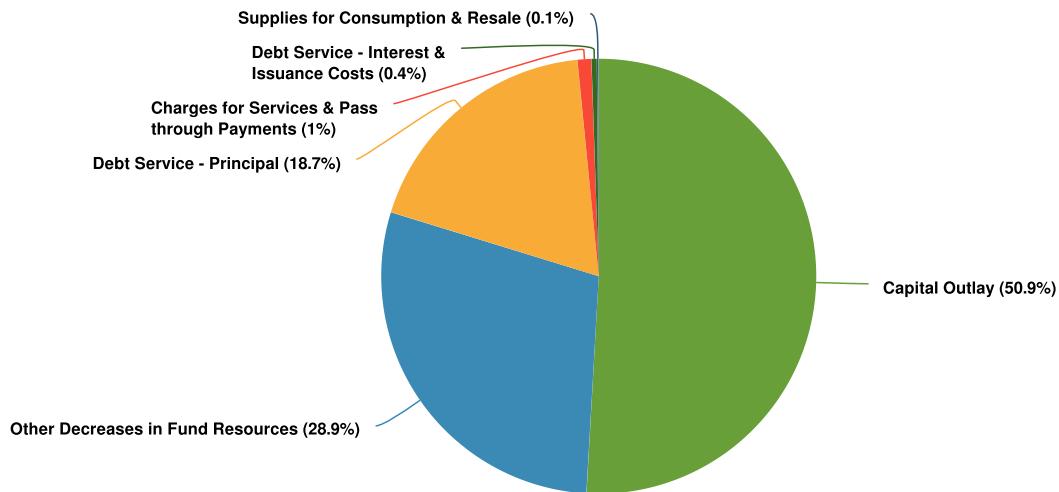


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$2,047,502	\$1,671,576	\$1,479,304	\$1,479,304	\$1,568,992	6.1%
Intergovernmental Revenues	\$0	\$0	\$207,500	\$107,500	\$0	-100%
Miscellaneous Revenues	\$676,569	\$103,391	\$377,549	\$766,900	\$302,900	-19.8%
Other Financing Sources	\$731,796	\$523,768	\$523,768	\$523,768	\$850,500	62.4%
Total Revenue Source:	\$3,455,867	\$2,298,735	\$2,588,121	\$2,877,472	\$2,722,392	5.2%

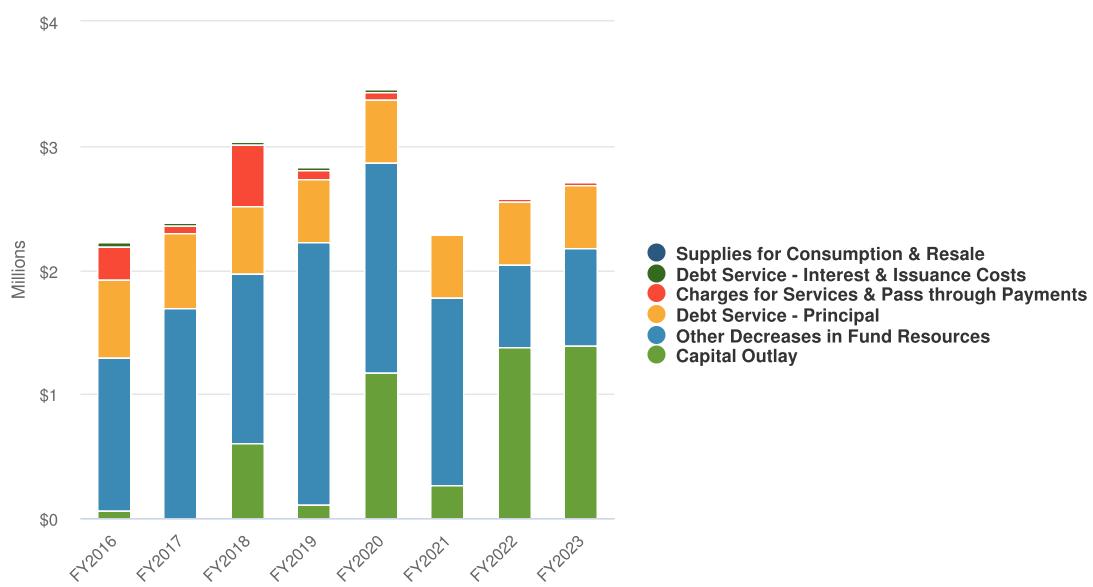


Expenditures by Expense Type

2023 Sewer Construction Fund - Expenditures by Expense Type



Budgeted and Historical Sewer Construction Fund - Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Other Decreases in Fund Resources	\$1,702,212	\$1,509,861	\$673,893	\$1,598,150	\$785,520	16.6%
Supplies for Consumption & Resale	\$0	\$104	\$3,500	\$250	\$3,500	0%
Charges for Services & Pass through Payments	\$60,132	\$3,071	\$17,500	\$8,200	\$28,500	62.9%
Capital Outlay	\$1,167,215	\$261,931	\$1,372,000	\$749,644	\$1,386,183	1%
Debt Service - Principal	\$507,938	\$507,938	\$507,938	\$507,938	\$507,938	0%
Debt Service - Interest & Issuance Costs	\$18,369	\$15,830	\$13,290	\$13,290	\$10,751	-19.1%
Total Expense Objects:	\$3,455,867	\$2,298,735	\$2,588,121	\$2,877,472	\$2,722,392	5.2%



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 November 2021, City staff applied for the Hazard Mitigation Assistance Grant for an estimated \$700,000 project to replace 1,900 lineal feet of water transmission pipeline. In early 2022 the City received notification that its application was unsuccessful for the second year in a row. In 2023, the City plans on seeking alternative funding sources to complete this project.

In 2022, staff were able to start the first phase of converting our direct read water meters to automatic read water meters. The first phase consists of replacing 400 residential water meters west of SR 410. City staff has also started conversations with DSHS about updating our joint water operations agreement and will continue working on the agreement update in 2023.

In June 2022, the Public Works Department discovered that a section of the City/DSHS Water Transmission Main Access Road had been damaged during a major landslide event in an area that had been damaged previously, making the road impassable. On August 23, 2022, City Council passed a resolution declaring an emergency and waiving the competitive bidding requirements for a public project. It was determined by staff that the repair of the access road would entail excavation and import of material, removal of gabion baskets, a new soldier pile retaining wall, and roadway construction. The intent is to have this landslide repaired immediately before winter arrives.

In July 2022, City staff applied for an ARPA Sewer and Water Facility Utility Infrastructure Grant for \$180,000 to help fund the repair of the landslide the City discovered in June 2022. If awarded the funding, the City would be required to provide matching local funds of \$180,000. In November 2022, the City will receive notification stating if our application was successful. Due to the necessity of the road and the access it provides, the City will move forward with the emergency repair even if the City is not awarded the grant.

In 2022, the City budgeted for Water capital improvements on Heather Lane and Collins Road. The intent was to combine these water projects with other budgeted utility infrastructure projects and create one large project called the 2022 Consolidated Utilities Project. In June 2022, City Council awarded the bid for the 2022 Consolidated Utilities Project to R.L. Alia Company. However, due to the limited availability of supplies, the contractor will not start the project until sometime in October 2022 which will most likely carry the project's completion into 2023.



Water Construction Fund



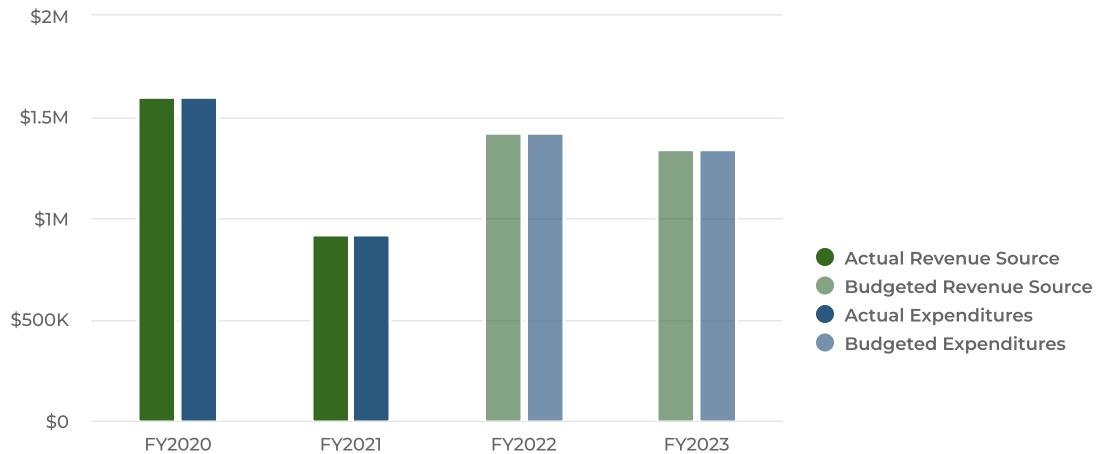
In addition to carrying over the 2022 Consolidated Utilities project, staff is recommending for the 2023 Budget the Water Capital Improvement projects that are listed in the following Fund 406 - Waterline and Construction table.

Fund 406 - Waterline and Construction			
Project Name	Costs		Project Description
	Prof Svcs	Construction	
Expand Slow Sand Filter WTP	\$30,000		Due to projected increasing system demands, the City plans to increase the capacity of the existing slow sand water treatment plant. This project will investigate what improvements will be needed to meet future demand. Construction of any improvements will be funded in future years. This is a DSHS cost share project.
Naches Well Pilot Study	\$30,000		Investigation to determine feasibility of removing manganese from Naches Well.
Transmission Main Segments	\$15,000		In 2023, the City will be seeking alternative funding source. Professional service costs are for preliminary design and funding applications.
Heather Lane, Whitmore to Elk Ridge Elementary	\$9,500	\$88,056	Replacement of approximately 70' of 6" asbestos water pipe. This new 8" ductile iron pipe (DIP) will connect to existing 8" DIP on both ends. This project is part of the 2022 Consolidated Utility Project .
Collins, McNeely to 1895 Collins Road	\$28,000	\$256,414	Replace a major 10" asbestos water line with 12" ductile iron. This line is one of two critical supply lines to the distribution system and has been repaired multiple times in the last few years, most recently June 2020. This project is part of the 2022 Consolidated Utility Project .
Spruce Street Water Improvements- Design Only	\$27,500		Replace existing watermain and services on Spruce Street from Mason Ave to Main Street.
Main Street Water Improvements	\$45,000	\$180,000	Replace existing watermain and services on Main Street from River Ave to SR 410.
WTP- Caustic Soda Injection		\$25,000	An additional point of injection is needed at the WTP. This will be a DSHS cost share project.
WWTP Fence Relocation		\$20,000	Relocate the existing fence around the newly acquired Public Works Building near the WWTP.
Reservoir Siting Study (ST1)	\$30,000		Water System Plan Project. This is a DSHS cost share project
Hinkleman Rd Water Main- New Installation	\$50,000	\$200,000	1,900 LF of 8" ductile iron water main on Hinkleman Road
AMR Metering System		\$165,000	Purchase additional meters

Summary

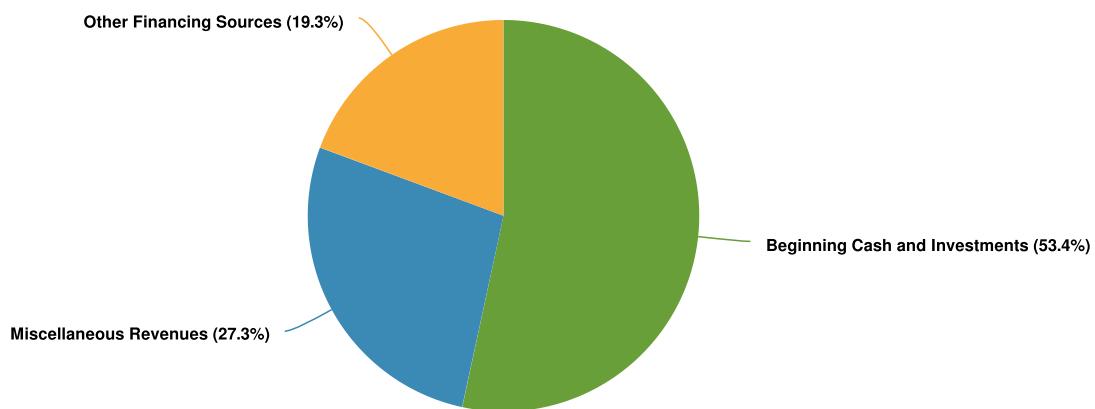
The City of Buckley is projecting \$1.35M of revenue in FY2023, which represents a 5.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 5.8% or \$82.44K to \$1.35M in FY2023.



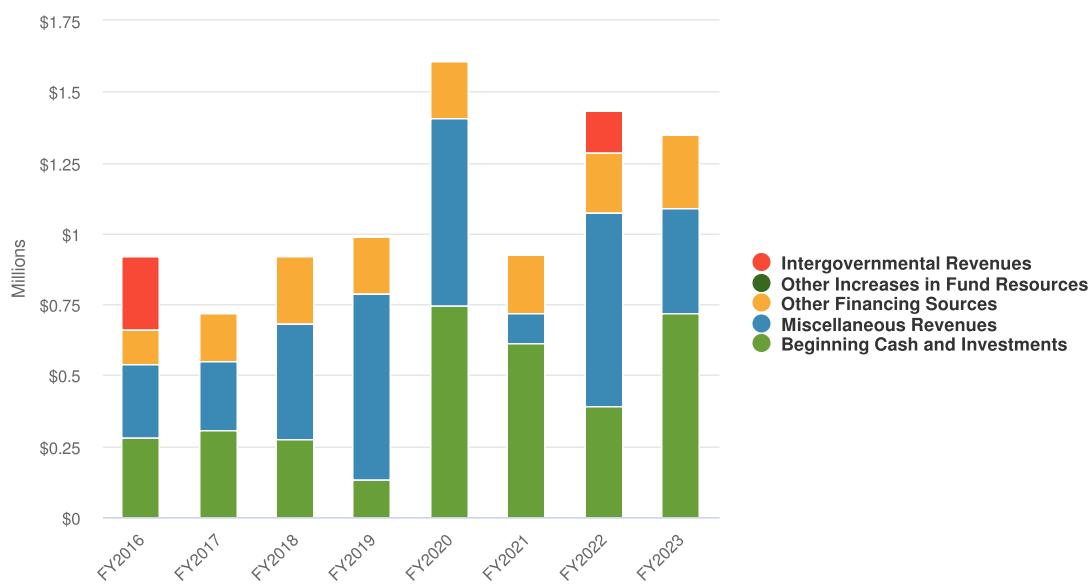


Revenues by Source

2023 Water Construction Fund - Revenues by Source



Budgeted and Historical Water Construction Fund - Revenues by Source

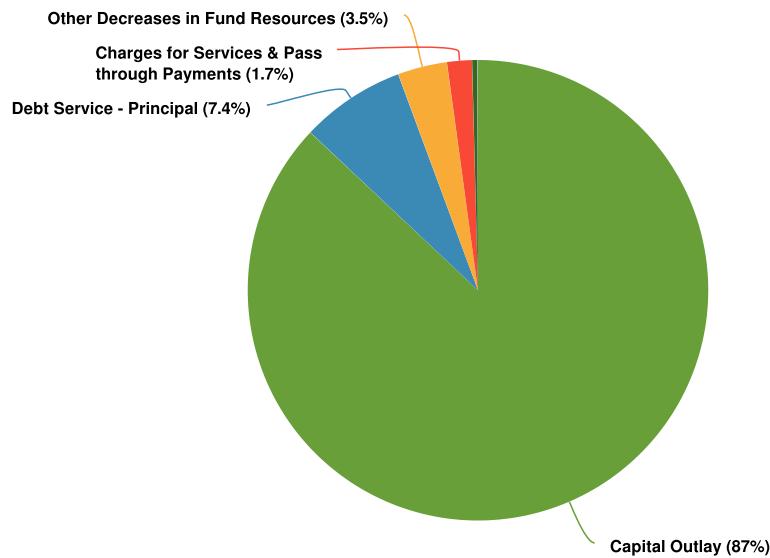


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$744,175	\$613,163	\$389,359	\$389,359	\$719,729	84.8%
Intergovernmental Revenues	\$0	\$0	\$147,500	\$107,500	\$0	-100%
Miscellaneous Revenues	\$661,864	\$103,597	\$685,872	\$932,072	\$367,700	-46.4%
Other Financing Sources	\$201,780	\$207,538	\$207,538	\$207,538	\$260,400	25.5%
Total Revenue Source:	\$1,607,819	\$924,298	\$1,430,269	\$1,636,469	\$1,347,829	-5.8%

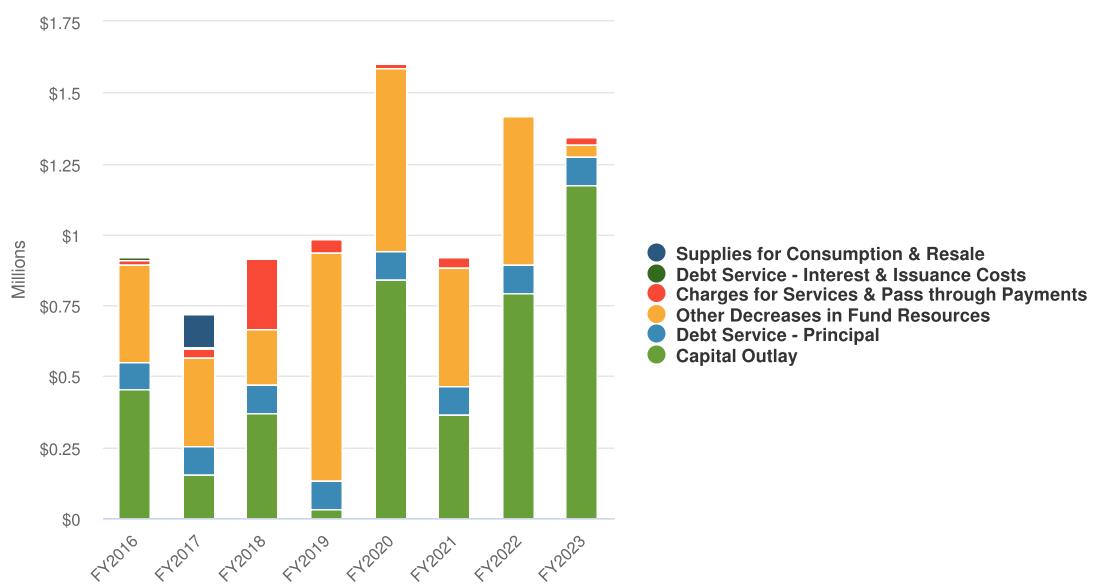


Expenditures by Expense Type

2023 Water Construction Fund - Expenditures by Expense Type



Budgeted and Historical Water Construction Fund - Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Other Decreases in Fund Resources	\$643,187	\$419,344	\$523,684	\$748,667	\$46,830	-91.1%
Supplies for Consumption & Resale	\$0	\$0	\$500	\$250	\$500	0%
Charges for Services & Pass through Payments	\$16,544	\$34,850	\$8,500	\$38,300	\$23,500	176.5%
Capital Outlay	\$842,491	\$365,003	\$792,980	\$744,647	\$1,172,889	47.9%
Debt Service - Principal	\$99,152	\$99,152	\$99,152	\$99,152	\$99,152	0%
Debt Service - Interest & Issuance Costs	\$6,445	\$5,949	\$5,453	\$5,453	\$4,958	-9.1%
Total Expense Objects:	\$1,607,819	\$924,298	\$1,430,269	\$1,636,469	\$1,347,829	-5.8%



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.

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 September 2021, staff applied for the Department of Ecology Stormwater Capacity Grant. This grant is a non-competitive grant and is awarded to Phase I and Phase II National Pollutant Discharge Elimination System (NPDES) municipal permittees for activities and equipment necessary for permit implementation. This grant contributed funds towards the required Stormwater Management Action Plan (SMAP) in 2022 and will help fund other permit implementations and stormwater dedicated employee costs for 2023.

In June 2022, City Council awarded the bid for the 2022 Consolidated Utilities Project to R.L. Alia Company. However, due to the limited availability of supplies, the contractor will not start the project until sometime in October 2022, which will most likely carry the project's completion into 2023. The projects listed below are included in the 2022 Consolidated Utilities Project.

- Glacier Meadows Outfall
- Alley- Edith/Cascade, Park to 4th
- Alley- Norma/Edith, Park to 4th

In July 2022, City staff applied for a Pierce County Flood Control Zone District (FCZD) Stimulus Grant for the Mundy Loss Road Storm Improvement Project. This project is to fix the current flooding issues located at Mundy Loss Road and SR 410 and Mundy Loss Road and Hinkleman Road by replacing undersized pipes. The City should receive notification of this grant in December 2022. Since notification of this grant is coming so late in the year, the project will not be included in the 2023 Budget at this time. Should the City be awarded the grant, a budget adjustment will be made in 2023 to add the project expenditures and associated grant revenue.

In 2023, the staff are recommending the Stormwater Capital Improvement Projects that are listed in the following Fund 408 - Stormwater Capital Improvement table.



Stormwater Construction

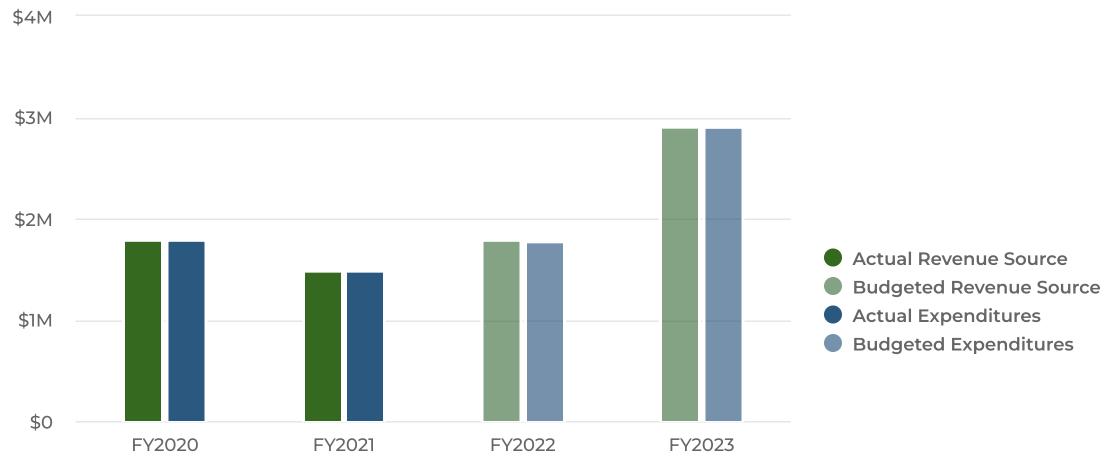


Fund 408 - Stormwater Capital Project Fund			
Project Name	Costs		Project Description
	Prof Svcs	Construction	
Glacier Meadows Storm Outfall	\$13,000	\$189,298	This project is necessary to correct major erosion to a city stormwater outfall north of Glacier Meadows. This project is included in the 2022 Consolidated Utility Project .
Alley (Edith/Cascade), Park to 4 th	\$7,500	\$61,655	Replace existing stormwater main and catch basins. City staff identified high groundwater infiltration into the City sewer system in this area and would like to better contain and convey stormwater. This project is included in the 2022 Consolidated Utility Project .
Alley (Norma/Edith), Park to 4 th	\$9,000	\$82,179	Replace existing stormwater main and catch basins. City staff identified high groundwater infiltration into the city sewer system in this area and would like to better contain and convey stormwater. This project is included in the 2022 Consolidated Utility Project .
WWTP - Fence Relocation		\$20,000	Relocate the existing fence around the newly acquired Public Works Building near the WWTP.
Bevlo Street- Storm Improvements	\$37,500	\$150,000	Install stormwater collection and treatment for the Belvo Street Segment, near Miller Park.
Spruce Street Storm Improv. - Design Only	\$26,000		Install stormwater pipe in the existing roadside ditch from Mason Avenue to Main Street.
Hinkleman Road - Storm Improvements	\$43,750	\$175,000	Collection improvements due to the road improvement project happening on Hinkleman Road.
Mundy Loss Road - Storm Improvements – County	\$50,400	\$168,000	Replace undersized culverts across SR 410 and Hinkleman Ext.
Mundy Loss Road - Storm Improvements - Local	\$16,800	\$56,000	Replace undersized culverts across SR 410 and Hinkleman Extension

Summary

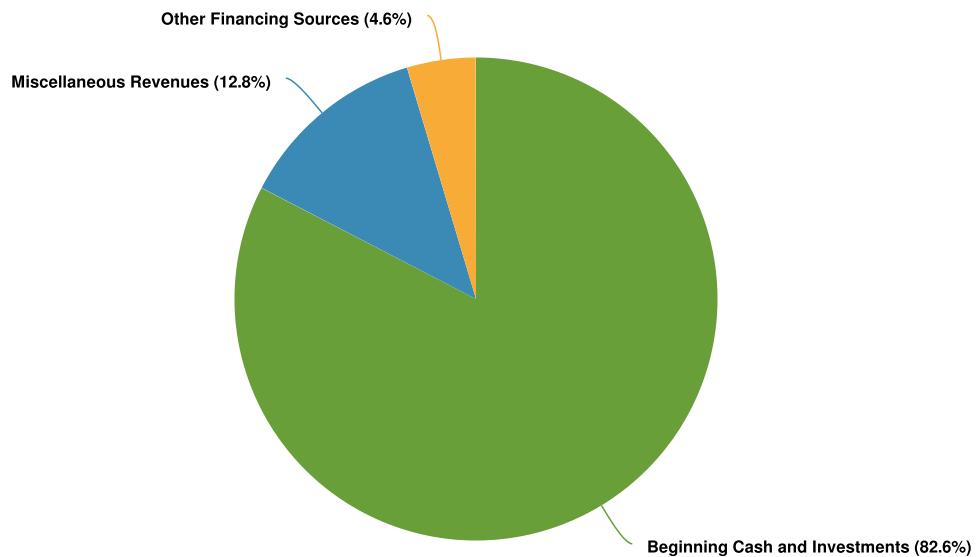


The City of Buckley is projecting \$2.97M of revenue in FY2023, which represents a 62.3% increase over the prior year.
Budgeted expenditures are projected to increase by 63.1% or \$1.15M to \$2.97M in FY2023.

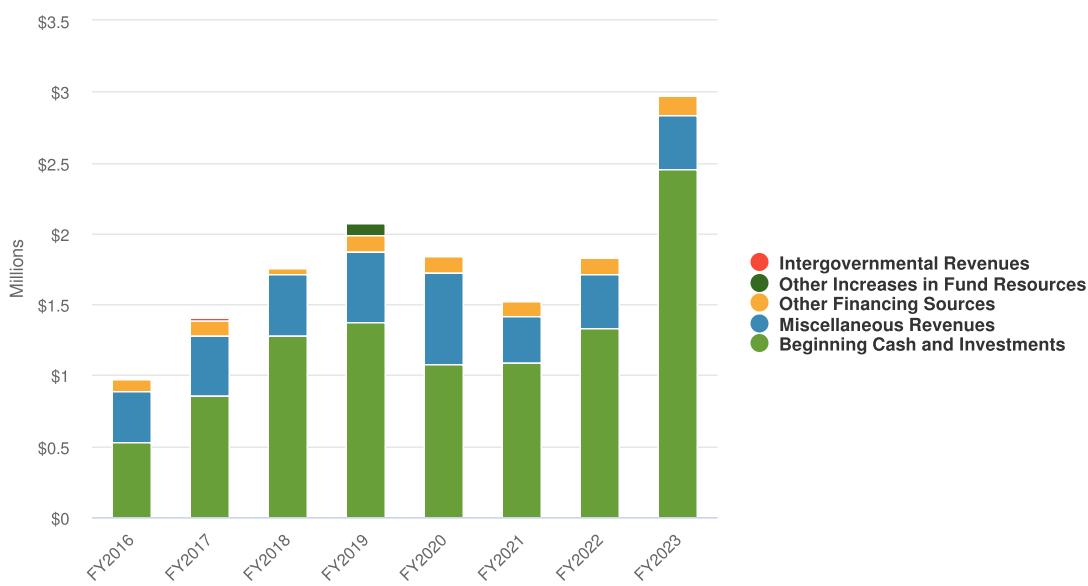


Revenues by Source

2023 Stormwater Construction Fund - Revenues by Source



Budgeted and Historical Stormwater Construction Fund - Revenues by Source

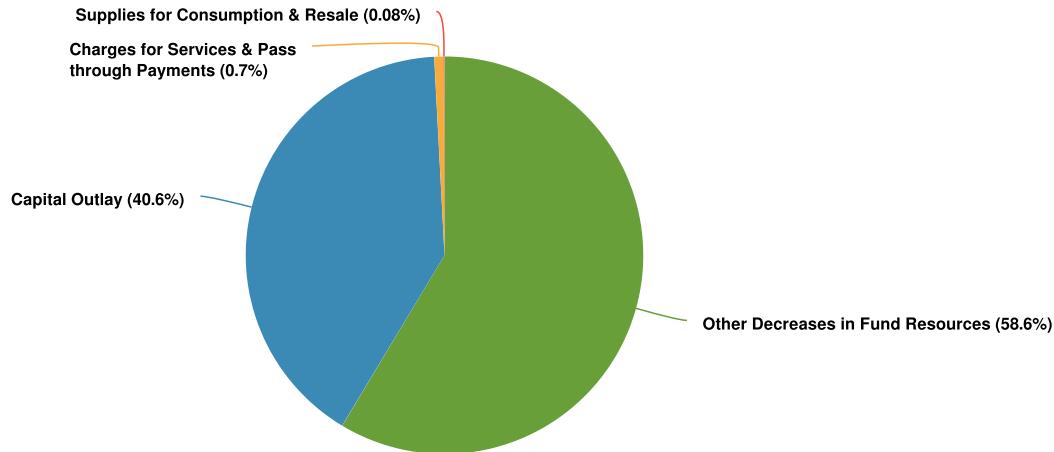


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$1,074,642	\$1,091,810	\$1,328,924	\$1,328,924	\$2,457,486	84.9%
Miscellaneous Revenues	\$647,325	\$321,437	\$379,950	\$1,185,000	\$380,000	0%
Other Financing Sources	\$118,632	\$110,700	\$123,700	\$123,700	\$137,180	10.9%
Total Revenue Source:	\$1,840,599	\$1,523,946	\$1,832,574	\$2,637,624	\$2,974,666	62.3%

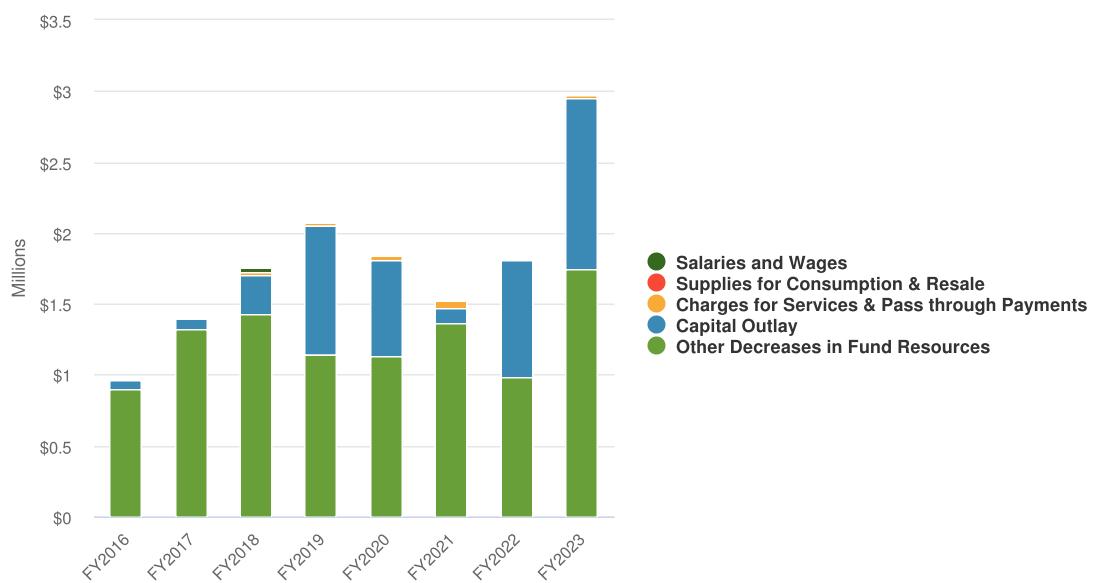


Expenditures by Expense Type

2023 Stormwater Construction Fund - Expenditures by Expense Type



Budgeted and Historical Stormwater Construction Fund - Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Other Decreases in Fund Resources	\$1,126,742	\$1,363,730	\$979,719	\$2,491,163	\$1,743,350	77.9%
Supplies for Consumption & Resale	\$0	\$0	\$2,500	\$0	\$2,500	0%
Charges for Services & Pass through Payments	\$28,045	\$58,461	\$11,000	\$4,000	\$22,000	100%
Capital Outlay	\$685,812	\$101,755	\$830,105	\$142,461	\$1,206,816	45.4%
Total Expense Objects:	\$1,840,599	\$1,523,946	\$1,823,324	\$2,637,624	\$2,974,666	63.1%





Equipment Reserve Fund

The Equipment Reserve Fund (430) accounts for the accumulation of reserves and purchase of equipment for the Parks, Streets, and Utility departments of the City.

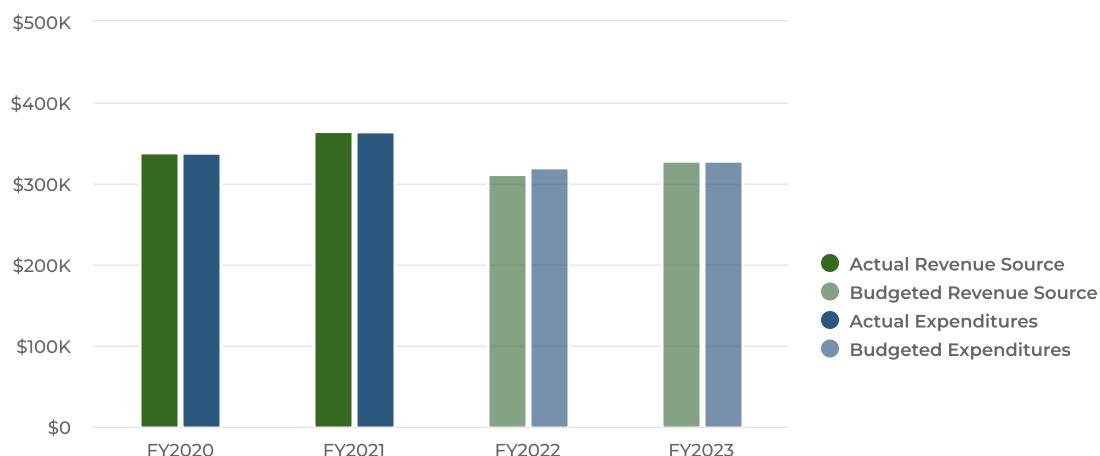
The Public Works Department has a lot of aging equipment that will need to be replaced in the coming years. In 2023, it will be a priority for staff to develop a vehicle, equipment, and gear replacement schedule.

In 2023, the Public Works Department is recommending the purchase of the following equipment:

- Brush Cutter for the Mini-Excavator (\$15,000) – this implement will be used for mowing stormwater facilities, maintenance of Spiketon Ditch and water transmission main.
- 4x4 Side x Side (\$35,000) – this would be used for water transmission line patrol and repairs and could be used for meter reading and replacement.
- Forklift (\$20,000) – this would be used for loading and unloading large deliveries of supplies at the Public Works and WWTP sites.
- Truck Replacement (\$45,000) – replacement of Mechanics truck.

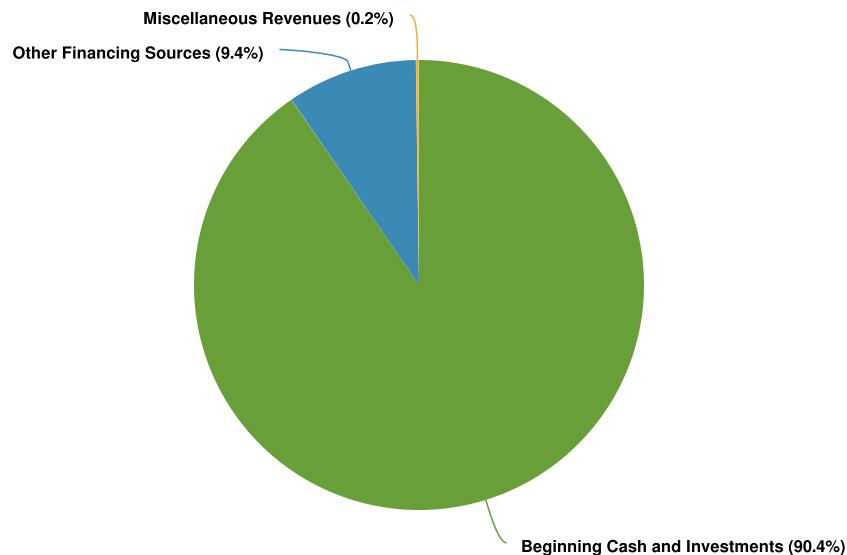
Summary

The City of Buckley is projecting \$370.65K of revenue in FY2023, which represents a 5.4% increase over the prior year. Budgeted expenditures are projected to increase by 2.7% or \$9.73K to \$370.65K in FY2023.

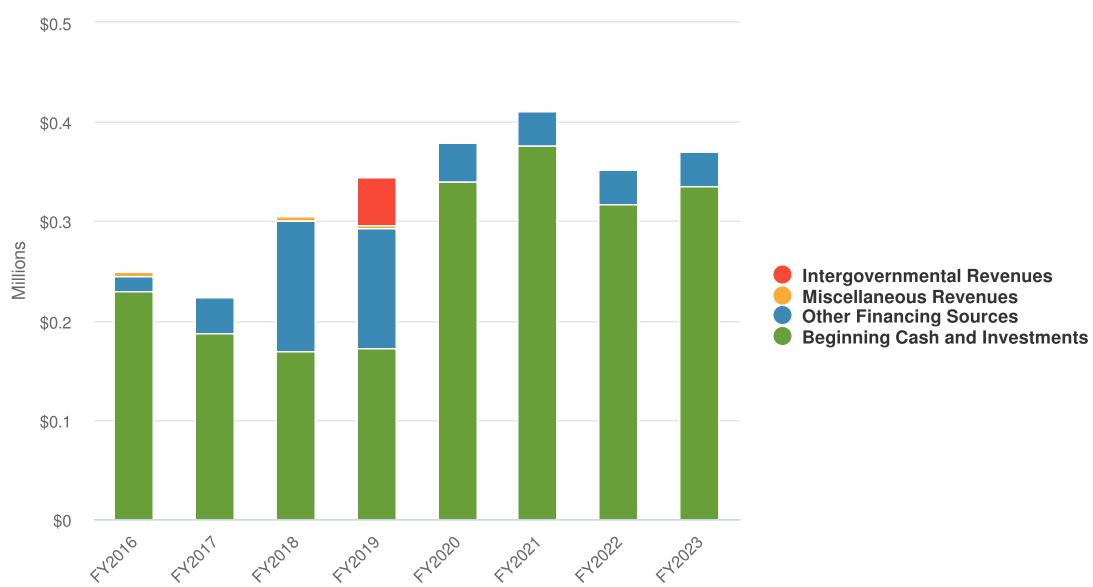


Revenues by Source

2023 Equipment Reserve Fund - Revenues by Source



Budgeted and Historical Equipment Reserve Fund - Revenues by Source



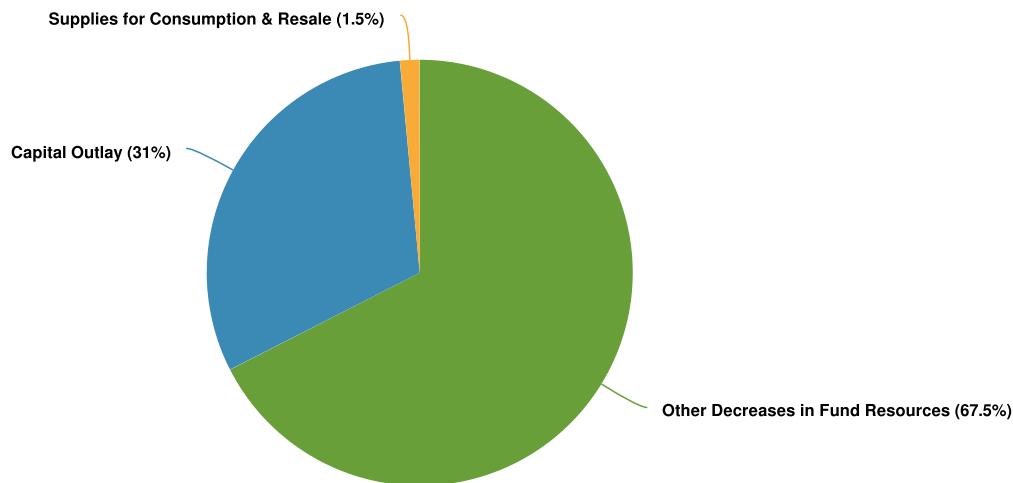
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments	\$339,233	\$375,646	\$316,551	\$316,551	\$335,101	5.9%
Miscellaneous Revenues	\$1,982	\$101	\$125	\$800	\$800	540%
Other Financing Sources	\$39,804	\$35,000	\$35,000	\$35,000	\$34,750	-0.7%



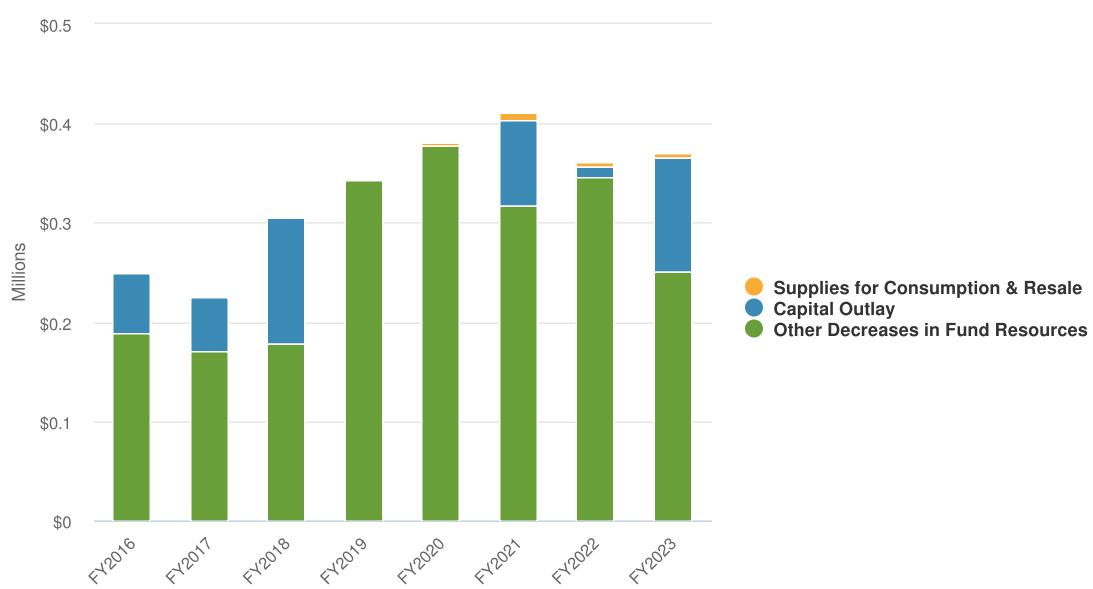
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Total Revenue Source:	\$381,019	\$410,747	\$351,676	\$352,351	\$370,651	5.4%

Expenditures by Expense Type

2023 Equipment Reserve Fund - Expenditures by Expense Type



Budgeted and Historical Equipment Reserve Fund - Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Other Decreases in Fund Resources	\$377,628	\$316,551	\$346,676	\$335,101	\$250,151	-27.8%
Supplies for Consumption & Resale	\$3,391	\$7,176	\$5,000	\$8,000	\$5,500	10%
Capital Outlay	\$0	\$87,019	\$9,250	\$9,250	\$115,000	1,143.2%
Total Expense Objects:	\$381,019	\$410,747	\$360,926	\$352,351	\$370,651	2.7%



FUNDING SOURCES

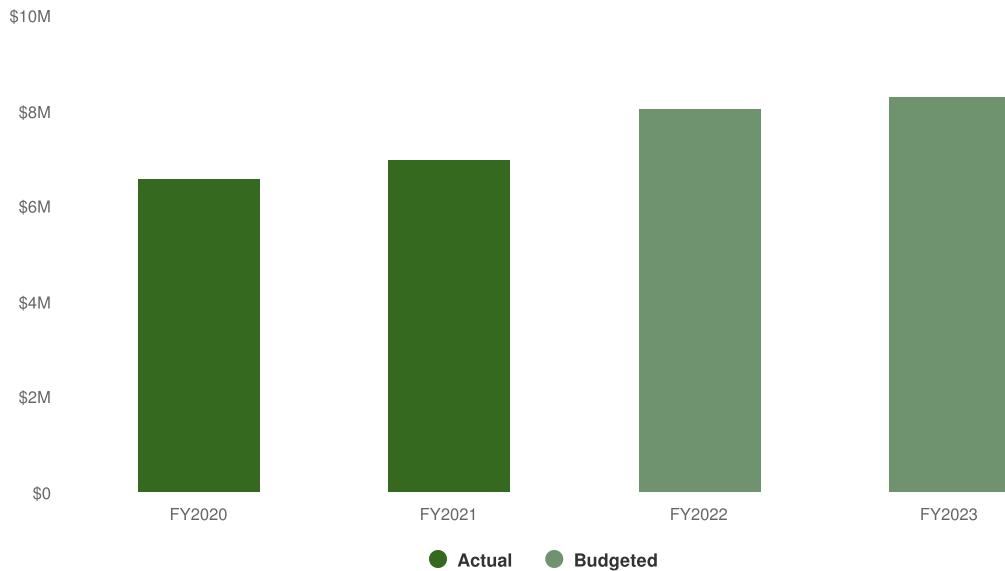


General Fund Revenue Comparison Summary

\$8,313,304 **\$275,700**

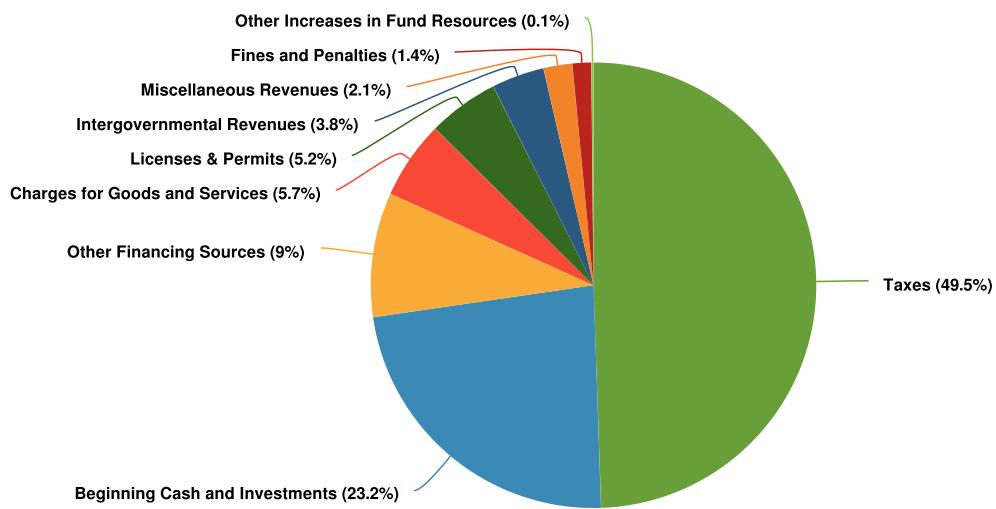
(3.43% vs. prior year)

General Fund Revenue Comparison Proposed and Historical Budget vs. Actual

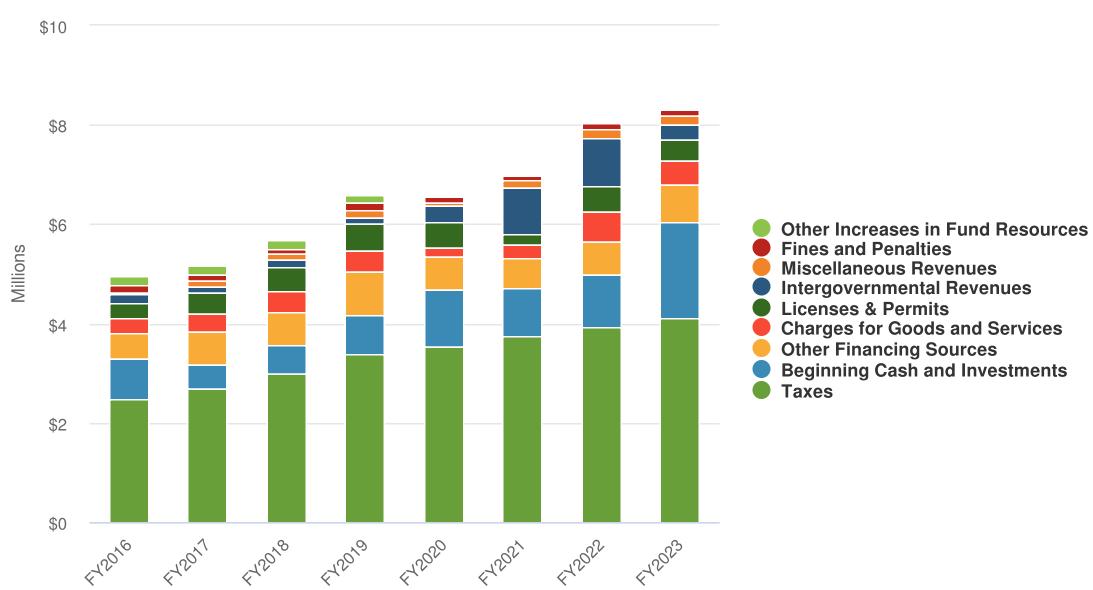


General Fund - Revenues by Source

2023 General Fund - Revenues by Source



Budgeted and Historical General Fund - Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Revenue Source						
Beginning Cash and Investments						
Beginning Cash and Investments						



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Beginning Fund Balance	\$0	\$0	\$1,054,104	\$1,054,104	\$1,932,274	83.3%
Beginning Fund Balance - Unassigned	\$1,140,318	\$989,353	\$0	\$0	\$0	0%
Total Beginning Cash and Investments:	\$1,140,318	\$989,353	\$1,054,104	\$1,054,104	\$1,932,274	83.3%
Total Beginning Cash and Investments:	\$1,140,318	\$989,353	\$1,054,104	\$1,054,104	\$1,932,274	83.3%
Taxes						
Property Tax						
Property Taxes	\$1,047,155	\$1,130,709	\$1,177,310	\$1,177,310	\$1,262,127	7.2%
Sale of Tax Title Property	\$0	\$767	\$0	\$34	\$0	0%
Total Property Tax:	\$1,047,155	\$1,131,477	\$1,177,310	\$1,177,344	\$1,262,127	7.2%
Excise Tax						
Forest Excise Tax	\$0	\$0	\$10	\$4	\$5	-50%
Total Excise Tax:	\$0	\$0	\$10	\$4	\$5	-50%
Retail Sales and Use Taxes						
Sales & Use Tax	\$1,441,915	\$1,476,668	\$1,591,200	\$1,575,000	\$1,590,000	-0.1%
Park Sales Tax	\$54,941	\$66,877	\$62,400	\$69,000	\$70,000	12.2%
Total Retail Sales and Use Taxes:	\$1,496,856	\$1,543,545	\$1,653,600	\$1,644,000	\$1,660,000	0.4%
Business and Occupation Taxes						
Electric Tax	\$259,415	\$257,565	\$272,950	\$297,000	\$305,000	11.7%
Water Tax	\$112,930	\$117,192	\$125,080	\$125,000	\$132,000	5.5%
Natural Gas Tax	\$99,522	\$115,370	\$108,150	\$136,000	\$138,000	27.6%
Sewer Tax	\$209,668	\$232,970	\$236,900	\$237,000	\$241,000	1.7%
Garbage/Solid Waste Tax	\$130,891	\$137,493	\$149,100	\$161,000	\$164,000	10%
TV Cable Tax	\$53,312	\$76,627	\$70,000	\$79,000	\$80,500	15%
Telephone Tax	\$24,791	\$405	\$8,000	\$0	\$0	-100%
Cellular Phone Tax	\$47,066	\$50,046	\$55,000	\$48,000	\$50,000	-9.1%
Storm Drain Tax	\$62,007	\$64,423	\$65,920	\$66,500	\$67,800	2.9%
Gambling Tax - Punch Board/Pull Tabs	\$0	\$4,152	\$4,500	\$7,500	\$7,500	66.7%
Gambling Tax - Bingo/Raffles	\$4,474	\$582	\$1,000	\$2,387	\$2,000	100%
Total Business and Occupation Taxes:	\$1,004,076	\$1,056,826	\$1,096,600	\$1,159,387	\$1,187,800	8.3%
Excise Taxes in Lieu of Property Tax						
Leasehold Taxes	\$1,223	\$2,341	\$2,500	\$2,500	\$2,500	0%
Total Excise Taxes in Lieu of Property Tax:	\$1,223	\$2,341	\$2,500	\$2,500	\$2,500	0%
Total Taxes:	\$3,549,310	\$3,734,189	\$3,930,020	\$3,983,235	\$4,112,432	4.6%



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (%) Change)
Licenses & Permits						
Business Licenses and Permits						
Fire Permits	\$3,316	\$1,159	\$1,250	\$4,100	\$1,250	0%
Fire Dept Svcs	\$10,812	\$100	\$1,500	\$1,000	\$1,500	0%
Business License	\$34,008	\$39,329	\$41,200	\$42,500	\$62,450	51.6%
Total Business Licenses and Permits:	\$48,136	\$40,588	\$43,950	\$47,600	\$65,200	48.4%
Non-Business Licenses and Permits						
Building Permits	\$459,099	\$176,829	\$460,000	\$725,000	\$350,000	-23.9%
Animal Licenses	\$215	\$470	\$500	\$825	\$850	70%
Other Licenses & Permits	\$3,745	\$7,892	\$8,000	\$12,000	\$12,500	56.3%
Total Non-Business Licenses and Permits:	\$463,058	\$185,191	\$468,500	\$737,825	\$363,350	-22.4%
Total Licenses & Permits:	\$511,194	\$225,779	\$512,450	\$785,425	\$428,550	-16.4%
Intergovernmental Revenues						
Federal Direct Grants						
FEMA-AFG-SAFER Grant	\$75,000	\$56,250	\$75,000	\$87,250	\$0	-100%
Total Federal Direct Grants:	\$75,000	\$56,250	\$75,000	\$87,250	\$0	-100%
Federal Revenues						
ARPA Funds	\$0	\$694,731	\$0	\$706,655	\$0	0%
ARPA Funds-old	\$0	\$0	\$612,809	\$0	\$0	-100%
Total Federal Revenues:	\$0	\$694,731	\$612,809	\$706,655	\$0	-100%
Federal Indirect Grants						
DNR - Volunteer Fire Assistance Grant	\$0	\$3,551	\$0	\$0	\$0	0%
Treasury- CRF/CARES Funds	\$121,075	\$5,097	\$0	\$0	\$0	0%
Public Assistance Grant (FEMA thru St Military Dept)	\$0	\$1,628	\$0	\$0	\$0	0%
Dept. of HUD - CDBG Grant	\$0	\$0	\$0	\$0	\$22,450	N/A
Pierce County ARPA Grant	\$0	\$0	\$25,000	\$25,000	\$0	-100%
Total Federal Indirect Grants:	\$121,075	\$10,275	\$25,000	\$25,000	\$22,450	-10.2%
State Grants						
State Grant from Other Judicial Agencies	\$458	\$0	\$0	\$0	\$0	0%
Disaster Assistance	\$250	\$0	\$0	\$0	\$0	0%
WA Traffic Safety Commission	\$0	\$3,326	\$2,000	\$2,720	\$3,000	50%
Department of Commerce Grant	\$0	\$0	\$70,000	\$50,000	\$20,000	-71.4%
Dept of Commerce-Comp Plan Update	\$0	\$0	\$0	\$62,500	\$62,500	N/A



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Dept of Archeology & Historic Preserv.	\$0	\$0	\$0	\$27,705	\$0	0%
Dept of Health Marijuana Prev. Grant	\$0	\$0	\$10,000	\$14,000	\$20,000	100%
Youth Violence Prevention Grant	\$0	\$0	\$0	\$0	\$29,500	N/A
OSPI - SEEK grant	\$0	\$20,750	\$54,720	\$48,000	\$0	-100%
Total State Grants:	\$708	\$24,077	\$136,720	\$204,925	\$135,000	-1.3%
State Shared Revenues, Entitlements and Impact Payments						
LE/CJ Legislative Appropriation	\$0	\$20,931	\$0	\$0	\$0	0%
Marijuana Excise Tax	\$52,485	\$60,616	\$59,000	\$75,855	\$83,000	40.7%
Liquor Excise Tax	\$30,791	\$35,522	\$34,185	\$37,736	\$36,461	6.7%
Liquor Board Profits	\$39,212	\$40,136	\$41,287	\$41,181	\$40,660	-1.5%
Total State Shared Revenues, Entitlements and Impact Payments:	\$122,488	\$157,206	\$134,472	\$154,772	\$160,121	19.1%
Local Grants, Entitlements and Other Payments						
Pierce Conservation District	\$0	\$0	\$0	\$2,200	\$0	0%
Timber Excise Tax (PC)	\$6	\$3	\$0	\$0	\$0	0%
Total Local Grants, Entitlements and Other Payments:	\$6	\$3	\$0	\$2,200	\$0	0%
Total Intergovernmental Revenues:	\$319,276	\$942,540	\$984,001	\$1,180,802	\$317,571	-67.7%
Charges for Goods and Services						
General Government						
Crim Cnv FE DUI	\$0	\$0	\$125	\$0	\$100	-20%
Crim Conv FE CT	\$0	\$0	\$125	\$0	\$100	-20%
Crim Conv FE CN	\$0	\$0	\$125	\$0	\$100	-20%
Warrant Costs	\$0	\$84	\$250	\$3,200	\$3,200	1,180%
Def Pros Admin Costs 04	\$775	\$502	\$1,500	\$700	\$1,250	-16.7%
IT Time Pay Fee	\$80	\$50	\$200	\$100	\$125	-37.5%
Sale of Maps	\$0	\$0	\$50	\$175	\$50	0%
Microfilm & Photocopy Charge	\$0	\$0	\$250	\$0	\$200	-20%
Sale of Copies	\$161	\$36	\$100	\$16	\$100	0%
Passport & Naturalization Fees	\$5,460	\$6,265	\$10,000	\$16,000	\$16,000	60%
Total General Government:	\$6,476	\$6,937	\$12,725	\$20,191	\$21,225	66.8%
Public Safety						
Law Enforcement Services	\$849	\$10,158	\$3,000	\$2,800	\$3,000	0%
Law Enforce Svcs - Carbonado	\$9,000	\$12,000	\$14,110	\$14,110	\$15,170	7.5%
Law Enforcement Svcs Wilkeson	\$17,500	\$17,500	\$19,785	\$19,785	\$21,270	7.5%



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Law Enforcement Svcs - Rainier School	\$42,504	\$42,504	\$42,500	\$42,500	\$42,500	0%
Fire Contract - Town of Carbonado	\$9,750	\$9,000	\$9,540	\$9,540	\$10,112	6%
Fire Service Contract - Wilkeson	\$11,250	\$15,000	\$15,900	\$15,900	\$16,854	6%
Firefighter Training Reimburse	\$13,011	\$7,920	\$5,000	\$14,627	\$7,000	40%
SAFER R&R Grant Interlocal Agencies	\$4,000	\$4,000	\$4,000	\$4,000	\$0	-100%
Fire Protection & EMS Services	\$1,182	\$2,875	\$0	\$2,226	\$500	N/A
Adult Prob Fees	\$0	\$0	\$100	\$0	\$100	0%
Record Check Fee	\$35	\$42	\$100	\$0	\$0	-100%
Sentencing Compliance Monitoring Fee	\$23,237	\$19,666	\$25,000	\$21,000	\$25,000	0%
Pretrial Sup-CLJ	\$3,300	\$3,225	\$3,500	\$4,000	\$4,000	14.3%
CNV FE DUE 01/13	\$0	\$0	\$100	\$25	\$50	-50%
CONV FE CT 1/13	\$0	\$0	\$100	\$0	\$0	-100%
Conv FE CN 1/13	\$55	\$0	\$0	\$0	\$0	0%
Total Public Safety:	\$135,672	\$143,890	\$142,735	\$150,513	\$145,556	2%
Utilities						
Animal Board	\$0	\$0	\$250	\$0	\$0	-100%
Total Utilities:	\$0	\$0	\$250	\$0	\$0	-100%
Natural and Economic Environment						
Zone & Subdivision - Planning	\$46,984	\$49,264	\$228,500	\$114,642	\$105,000	-54%
Reimbursable Planning Exp	\$6,929	\$62,159	\$200,000	\$175,000	\$200,000	0%
Total Natural and Economic Environment:	\$53,913	\$111,423	\$428,500	\$289,642	\$305,000	-28.8%
Culture and Recreation						
Program Fees	\$8	\$0	\$10,000	\$165	\$1,000	-90%
Total Culture and Recreation:	\$8	\$0	\$10,000	\$165	\$1,000	-90%
Total Charges for Goods and Services:	\$196,069	\$262,250	\$594,210	\$460,511	\$472,781	-20.4%
Fines and Penalties						
Civil Penalties						
Mandatory Insurance Admin Cost	\$2,088	\$1,280	\$2,000	\$1,500	\$2,000	0%
Total Civil Penalties:	\$2,088	\$1,280	\$2,000	\$1,500	\$2,000	0%
Civil Infraction Penalties						
Traffic Infractions TO 07/03	\$0	\$144	\$250	\$0	\$100	-60%
Traffic Infractions	\$0	\$168	\$0	\$0	\$0	0%
Traffic Infraction 07/07	\$6,155	\$2,042	\$2,000	\$1,300	\$2,000	0%
Legislative Assessment	\$5,191	\$3,937	\$5,000	\$4,000	\$5,000	0%



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Traffic Inf	\$55,660	\$46,160	\$50,000	\$41,000	\$50,000	0%
Motorcycle Safety Acct (eff 1/20)	\$0	\$0	\$0	\$4,000	\$500	N/A
SPDB16-20<40	\$0	\$72	\$0	\$0	\$0	0%
DF - Deferred Finding Admin Fee	\$19,018	\$18,159	\$20,000	\$16,000	\$18,000	-10%
Other Infractions	\$0	\$0	\$500	\$0	\$250	-50%
Other Infractions 08/31/07	\$11	\$0	\$100	\$25	\$50	-50%
Other Infractions	\$31	\$0	\$0	\$150	\$50	N/A
Total Civil Infraction Penalties:	\$86,065	\$70,682	\$77,850	\$66,475	\$75,950	-2.4%
Civil Parking Infraction Penalties						
Parking Infractions	\$0	\$0	\$250	\$0	\$250	0%
Total Civil Parking Infraction Penalties:	\$0	\$0	\$250	\$0	\$250	0%
Criminal Traffic Misdemeanor Fines						
DWI	\$5,243	\$4,372	\$10,000	\$4,000	\$7,500	-25%
DUI - DP Acct	\$155	\$0	\$0	\$25	\$0	0%
Cri Cnv Fee DUI	\$224	\$153	\$100	\$90	\$100	0%
DUI-DP Acct	\$289	\$457	\$1,000	\$850	\$1,000	0%
Other Criminal Traffic	\$0	\$0	\$100	\$0	\$100	0%
Criminal Traffic Misdemeanor	\$10,584	\$8,430	\$15,000	\$12,000	\$15,000	0%
Criminal Conv Fe Ct	\$1,459	\$800	\$1,000	\$1,200	\$1,000	0%
Total Criminal Traffic Misdemeanor Fines:	\$17,953	\$14,213	\$27,200	\$18,165	\$24,700	-9.2%
Criminal Non-Traffic Fines						
City Dog Violation	\$0	\$277	\$250	\$0	\$100	-60%
Other Non Traffic	\$1,584	\$1,862	\$2,500	\$1,500	\$2,000	-20%
DV Penalty Assessment	\$0	\$115	\$500	\$0	\$250	-50%
Cri Conv Fee Cn	\$179	\$128	\$200	\$115	\$200	0%
Total Criminal Non-Traffic Fines:	\$1,763	\$2,382	\$3,450	\$1,615	\$2,550	-26.1%
Criminal Costs						
Criminal Jury Demand Costs	\$1,863	\$0	\$0	\$0	\$0	0%
Public Def Fees	\$7,104	\$3,626	\$8,000	\$6,100	\$8,000	0%
Warr/Subp - Shf	\$2,751	\$2,800	\$3,500	\$0	\$0	-100%
Court Interpreter Costs	\$0	\$64	\$250	\$0	\$250	0%
Total Criminal Costs:	\$11,718	\$6,490	\$11,750	\$6,100	\$8,250	-29.8%
Non-Court Fines and Penalties						
Utility Payment Plan Interest	\$0	\$0	\$0	\$2,500	\$1,000	N/A
Total Non-Court Fines and Penalties:	\$0	\$0	\$0	\$2,500	\$1,000	N/A
Total Fines and Penalties:	\$119,586	\$95,047	\$122,500	\$96,355	\$114,700	-6.4%



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Miscellaneous Revenues						
Interest and Other Earnings						
Investment Interest	\$7,845	\$1,515	\$1,500	\$20,000	\$30,000	1,900%
Sales Interest	\$1,848	\$926	\$1,200	\$850	\$1,500	25%
D/M Interest Income	\$3,898	\$4,433	\$7,000	\$2,500	\$3,000	-57.1%
Total Interest and Other Earnings:	\$13,591	\$6,874	\$9,700	\$23,350	\$34,500	255.7%
Rents and Leases						
Fire Station Facility Rental	\$20	\$77	\$500	\$0	\$500	0%
Long Term-Rents & Leases	\$4,681	\$44,870	\$50,000	\$50,000	\$50,000	0%
Rentals - MPC	\$1,150	\$525	\$1,000	\$0	\$500	-50%
Facility Contracts	\$1,050	\$0	\$0	\$0	\$0	0%
Program Fees (Instructors)	\$0	\$0	\$500	\$0	\$500	0%
Rentals - Buckley Hall	\$4,575	\$15,130	\$25,000	\$20,000	\$25,000	0%
Rentals & Leases	\$695	\$75	\$500	\$0	\$0	-100%
Total Rents and Leases:	\$12,171	\$60,677	\$77,500	\$70,000	\$76,500	-1.3%
Contributions and Donations from Nongovernmental Sources						
Donations - Concerts in the Park/Other Events	\$1,000	\$1,000	\$2,000	\$3,951	\$10,000	400%
Donations & Contributions	\$0	\$0	\$0	\$783	\$0	0%
Flower Basket Donations	\$3,670	\$2,000	\$2,500	\$1,850	\$2,500	0%
Donations - Police Dept.	\$0	\$1,500	\$0	\$0	\$0	0%
Contributions - PSE Easements	\$0	\$0	\$0	\$350,000	\$0	0%
CDBG Grant (sr)	\$23,871	\$0	\$0	\$0	\$0	0%
Contributions & Donations-Sr Board	\$0	\$0	\$15,000	\$0	\$14,000	-6.7%
Contributions & Donations-Lunch Pgm	\$0	\$0	\$0	\$0	\$4,500	N/A
Contributions & Donations	\$0	\$50,170	\$500	\$0	\$0	-100%
Program Fees (Instructors)	\$35	\$0	\$500	\$0	\$500	0%
Contributions & Donations	\$0	\$2,575	\$5,000	\$1,000	\$1,000	-80%
Cont & Donat-Youth Activities Board	\$1,500	\$0	\$10,000	\$10,000	\$10,000	0%
Cont & Don-YAB-Yth Violence Prev.	\$20,290	\$3,000	\$34,009	\$23,163	\$10,846	-68.1%
Total Contributions and Donations from Nongovernmental Sources:	\$50,366	\$60,245	\$69,509	\$390,747	\$53,346	-23.3%
Other						
Other Miscellaneous Revenue	\$5,442	\$6,741	\$7,500	\$7,000	\$7,500	0%
Small Overpayment	\$60	\$51	\$100	\$2	\$100	0%
NSF Revenues	\$100	\$50	\$500	\$350	\$500	0%
Other MPC Revenue	\$75	\$0	\$150	\$0	\$100	-33.3%



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Miscellaneous Revenue	\$0	\$0	\$500	\$0	\$250	-50%
Total Other:	\$5,677	\$6,841	\$8,750	\$7,352	\$8,450	-3.4%
Total Miscellaneous Revenues:	\$81,804	\$134,638	\$165,459	\$491,449	\$172,796	4.4%
Other Increases in Fund Resources						
Deposits						
MPC Rental Deposit	\$0	\$200	\$0	\$0	\$0	0%
Buckley Hall Rental Deposits	\$5,475	\$7,450	\$10,000	\$10,000	\$12,000	20%
Youth Center Rental Deposits	\$200	\$0	\$0	\$0	\$0	0%
Total Deposits:	\$5,675	\$7,650	\$10,000	\$10,000	\$12,000	20%
Total Other Increases in Fund Resources:	\$5,675	\$7,650	\$10,000	\$10,000	\$12,000	20%
Other Financing Sources						
Disposition of Capital Assets						
Sale of Fixed Asset - PD Station	\$24,821	\$0	\$0	\$0	\$0	0%
Total Disposition of Capital Assets:	\$24,821	\$0	\$0	\$0	\$0	0%
Transfers-In						
T.I. - 035 Investment Interest	\$3,089	\$0	\$1,000	\$0	\$0	-100%
T.I. - 003 Investment Interest	\$33,834	\$0	\$700	\$18,900	\$20,000	2,757.1%
T.I. From 402/Dispatcher	\$6,504	\$0	\$0	\$0	\$0	0%
T.I. - 103 Administrative	\$108	\$100	\$100	\$100	\$0	-100%
T.I. - 103 Insurance	\$1,202	\$0	\$0	\$0	\$0	0%
T.I. - 402 Administrative	\$204,384	\$204,376	\$264,889	\$264,889	\$283,952	7.2%
T.I. - 407 Dispatch	\$504	\$0	\$0	\$0	\$0	0%
T.I. - 101 Dispatch	\$504	\$0	\$0	\$0	\$0	0%
T.I. - 403 Administrative	\$68,508	\$57,202	\$22,160	\$22,160	\$11,634	-47.5%
T.I. - 407 Administration	\$77,976	\$77,967	\$108,117	\$108,117	\$115,850	7.2%
T.I. - 402 Insurance Portion	\$66,934	\$70,813	\$77,308	\$77,308	\$83,495	8%
T.I. - 407 Insurance Portion	\$11,079	\$15,811	\$14,896	\$14,896	\$16,090	8%
T.I. - 004 Insurance Portion	\$441	\$585	\$1,101	\$1,101	\$1,190	8.1%
T.I. - 008 Insurance Portion	\$1,773	\$1,080	\$1,074	\$1,074	\$1,160	8%
T.I. - 101 Insurance Portion	\$6,342	\$4,266	\$10,415	\$10,415	\$11,250	8%
T.I. - 403 Insurance Portion	\$13,412	\$17,826	\$1,060	\$1,060	\$1,145	8%
T.I. - 105 Insurance Portion	\$0	\$22,961	\$25,138	\$25,138	\$27,150	8%
T.I. - 136 Insurance Portion	\$1,810	\$2,304	\$2,349	\$2,349	\$2,537	8%
T.I. - 136 Vet Brick Administration	\$252	\$250	\$250	\$250	\$265	6%
T.I. - 401 Gas System Sale	\$10,000	\$500	\$500	\$550	\$500	0%
T.I. - 102 Grant/Project Admin	\$37,248	\$37,521	\$41,911	\$41,911	\$44,938	7.2%
T.I. - 405 Grant/Project Admin	\$20,628	\$20,557	\$24,158	\$24,158	\$36,063	49.3%



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
T.I. 406 Grant/Project Admin	\$20,016	\$19,984	\$23,938	\$23,938	\$35,833	49.7%
T.I. - 408 Grant/Project Admin	\$24,924	\$24,806	\$28,677	\$28,677	\$40,924	42.7%
T.I. - 307 Grant/Project Admin	\$12,024	\$12,084	\$15,119	\$15,119	\$16,224	7.3%
Total Transfers-In:	\$623,496	\$590,993	\$664,860	\$682,110	\$750,200	12.8%
Total Other Financing Sources:	\$648,317	\$590,993	\$664,860	\$682,110	\$750,200	12.8%
Total Revenue Source:	\$6,571,550	\$6,982,439	\$8,037,604	\$8,743,991	\$8,313,304	3.4%



DEPARTMENTS



Municipal Court

Anneke Berry
Municipal Court Judge

The City of Buckley is home to one of 64 Municipal Courts in Washington State. Since 1961, the Buckley Municipal Court has had the responsibility and honor of serving its local community, in separate but equal partnership with the Executive and Legislative branches.

In the last few years, the Court has overcome many barriers, especially in the wake of the Covid pandemic. Due to the heightened awareness of Court employees, the Court has continued to effectively identify key barriers, research, and assess how the barriers might be overcome, and implement strategies to accomplish the unchanging goal: to offer a superior level of service as defined by equal access and efficiency.

Over the past year plus, the OCourts platform has been successfully implemented. All parties to a court case can create, review, sign, or present a court order within moments. Customers of the Buckley Municipal Court are able to receive a court order emailed to them within moments. This leads to a daily reduction of time and expenses associated with the creation, review, printing, and submission of Motions and Orders. This cloud-based platform does not require face-to-face interactions, and therefore, when necessary, can keep all participants safe and comfortable while avoiding unnecessary delay in their case due to illness or risk of infection.

An additional goal for 2022 was to create and implement Local Court Rules. As access increases, there is also an increased need to create clear, consistent, and reliable rules for the processes in the Court. After a lengthy process involving research, brainstorming, creation, and review Buckley Municipal Court had its first Local Court Rules go into effect as of September 1, 2022.

During 2022, the Court saw the replacement of 3 key positions: Presiding Judge (January 1), Prosecutor (May 1) and Public Defender (November 1). Those with experience have been and will continue to be relied upon for their wealth of knowledge, consistent presence, and their steadfast commitment over many years of service to the Buckley Municipal Court.

The Court's budget for 2023 proposes an overall increase to its budgeted expenditures by 7%. Approximately 70% of this total increase represents 2022 Council-approved salary changes in FTE status and accompanying health benefits for the Court's employees. The remaining increases to the budget include an increase in interpreter costs due to the increasingly diverse population and needs (approx. 3%), supply increases for equal access and updating an outdated courtroom (approx. 9%), and administrative education required by an unfunded state mandate.



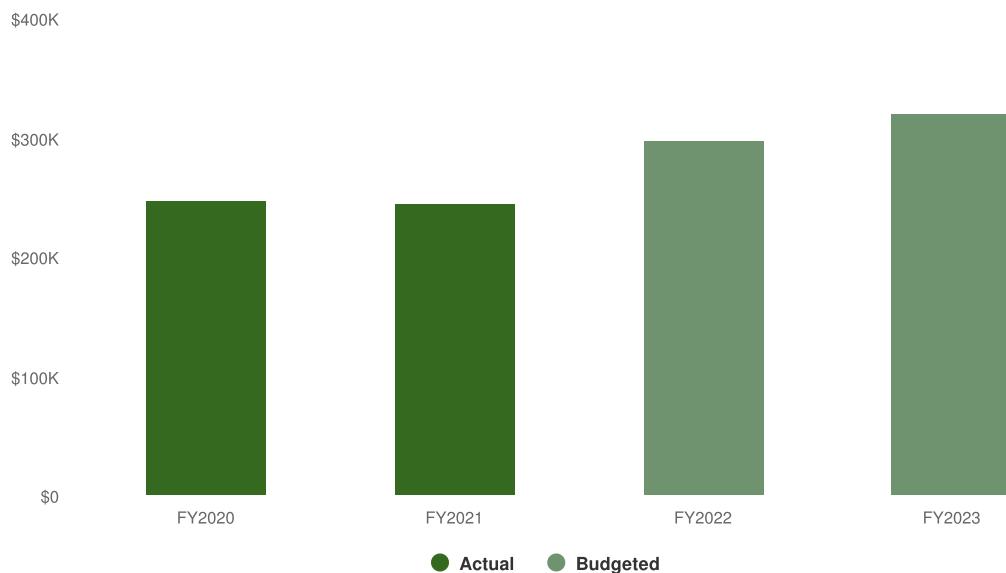
Organizational Chart



Expenditures Summary

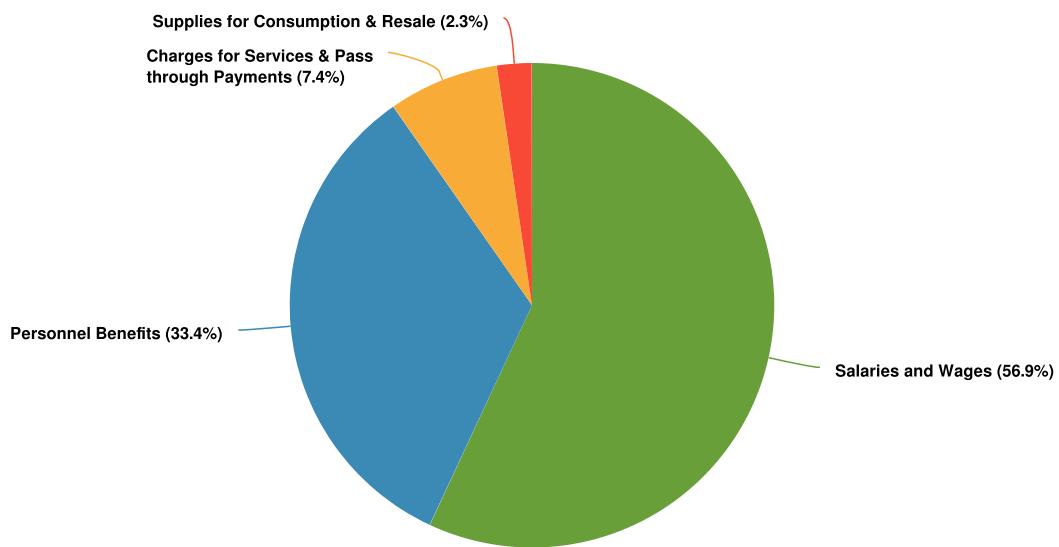
\$321,343 **\$22,698**
(7.60% vs. prior year)

Municipal Court - 2022 and 2023 Adopted Budget vs. Actual

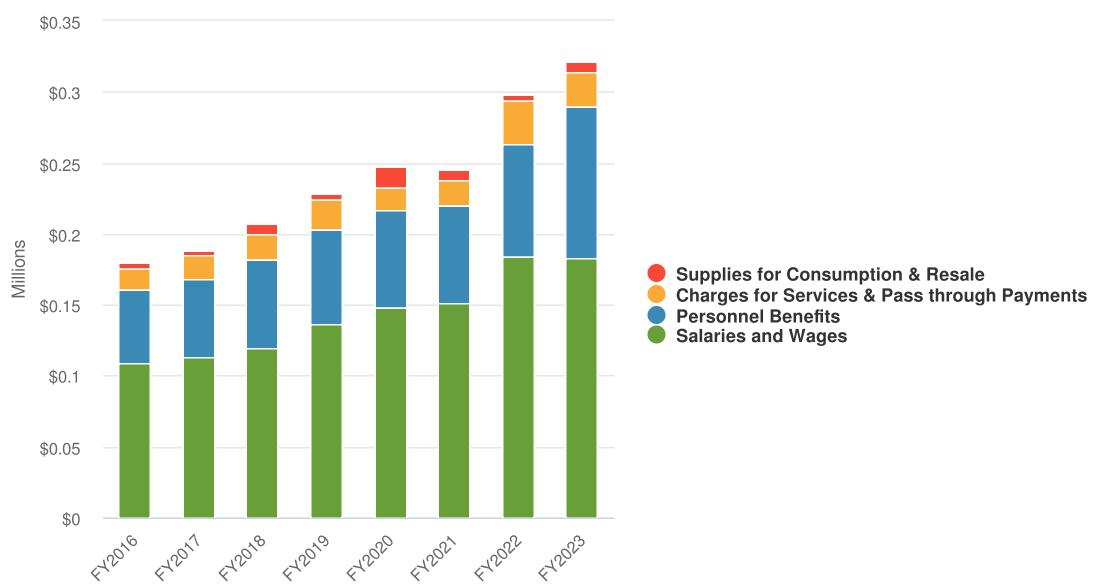


Expenditures by Expense Type

2023 Municipal Court - Expenditures by Expense Type



Budgeted and Historical Municipal Court - Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (%) Change
Salaries and Wages						
Salaries & Wages	\$147,863	\$151,051	\$167,887	\$165,000	\$182,963	9%
Court Security Salary	\$0	\$0	\$15,905	\$0	\$0	-100%
Total Salaries and Wages:	\$147,863	\$151,051	\$183,792	\$165,000	\$182,963	-0.5%
Personnel Benefits						
Emp Ben Soc Sec/medicare	\$11,295	\$11,551	\$13,780	\$12,700	\$13,996	1.6%
Emp Ben Medical & Dental	\$37,471	\$38,784	\$45,238	\$70,000	\$72,849	61%
Emp Ben Retirement	\$19,042	\$17,511	\$18,462	\$16,500	\$19,010	3%
Emp Ben L & I Contribs	\$510	\$451	\$1,598	\$500	\$605	-62.1%
Emp Ben Employ Sec	\$295	\$302	\$361	\$325	\$366	1.4%
Emp Ben PFML	\$0	\$167	\$264	\$265	\$399	51.1%
Total Personnel Benefits:	\$68,614	\$68,766	\$79,703	\$100,290	\$107,225	34.5%
Supplies for Consumption & Resale						
Supplies	\$8,073	\$3,474	\$4,000	\$5,000	\$5,500	37.5%
Machinery & Equipment	\$6,728	\$3,738	\$1,000	\$3,200	\$2,000	100%
Total Supplies for Consumption & Resale:	\$14,800	\$7,212	\$5,000	\$8,200	\$7,500	50%
Charges for Services & Pass through Payments						
Prof Services (Card Services)	\$1,407	\$880	\$1,800	\$950	\$1,100	-38.9%
Professional Services	\$4,411	\$5,435	\$6,000	\$250	\$500	-91.7%
Judge Pro Tem	\$420	\$979	\$3,320	\$1,025	\$1,300	-60.8%
Court Interpreter	\$508	\$1,980	\$3,000	\$3,200	\$3,500	16.7%
Communication	\$728	\$673	\$750	\$600	\$650	-13.3%
Travel	\$351	\$0	\$1,400	\$1,000	\$2,400	71.4%
Rentals & Leases	\$2,520	\$1,884	\$2,700	\$500	\$525	-80.6%
Public Utility Service	\$3,637	\$3,990	\$4,000	\$4,300	\$0	-100%
Repairs & Maintenance	\$1,331	\$421	\$1,000	\$2,000	\$2,000	100%
CJE & AOC Training	\$50	\$495	\$4,000	\$2,000	\$5,000	25%
Miscellaneous	\$0	\$30	\$30	\$0	\$30	0%
Subscriptions - Software	\$0	\$0	\$0	\$4,000	\$5,000	N/A
Judicial & Staff Memberships	\$1,028	\$956	\$1,500	\$1,000	\$1,000	-33.3%
Shredding Services	\$144	\$107	\$150	\$150	\$150	0%
Jurors - Witnesses	\$0	\$0	\$500	\$200	\$500	0%
Total Charges for Services & Pass through Payments:	\$16,534	\$17,830	\$30,150	\$21,175	\$23,655	-21.5%
Total Expense Objects:	\$247,811	\$244,860	\$298,645	\$294,665	\$321,343	7.6%



Administration

Courtney Brunell
City Administrator

The City's Administration encompasses the budgets and activities of the following departments/divisions:

- Administration/City Clerk
 - Legislative
 - Executive
 - Legal
 - City Wellness and Safety Programs
 - Personnel
- Information Technology

The Finance and City Clerk's departments provide critical administrative and financial services to the citizens of Buckley and are responsible for oversight and management of the City's financial operations. All City revenues and expenditures are processed by the Administration and Finance departments.

Administration & City Clerk

The Administration/City Clerk's Office is responsible for processing business licenses, passports, public records requests, and assists with receipting of utility payments. Additionally, this department performs records management and project management; manages human resources, the City's website, and social media profiles; and provides administration and coordination of City Council activities.

The City Administrator oversees all City departments and is vital to the daily operations of the City. The Administrator's focus of 2023 will be working closely with the Mayor and Department Director team to get up to speed on City functions and services as well as what projects and issues may be the focus of 2023.

The City's Human Resources services are provided by the City Administrator and City Clerk. Staff continue to work on improving onboarding/offboarding procedures for new employees and those separating from City employment. This coordinated effort between the City Clerk, Payroll staff, and IT staff is important as an employee has a need for documentation, information, and equipment supplied and maintained by each of these departments.

The 2023 budget includes a recommendation to change the Administrative Assistant FTE to be a Deputy Clerk FTE. The person who currently occupies the Administrative Assistant position is completing the tasks and training for the Deputy Clerk position and regularly performs many of duties that are included in the Deputy Clerk job description. These include running monthly City Council study sessions as well as filling in for the City Clerk at regular City Council meetings in the Clerk's absence. Additionally, the current Administrative Assistant helps manage public records, including retention and destruction schedules, and assists with public records requests. Other duties of the current Administrative Assistant (i.e., passport administration, cashiering, general administrative tasks for the City Administrator) will continue to be performed by the new Deputy Clerk. The change in title, classification and pay acknowledges the level of responsibility and duties being performed. The Administrative Assistant job description will still exist as a union position but will be unfunded until a need should arise in the future for more administrative support and funding becomes available. The Deputy Clerk position is a union position also, so there would be no change to overall union membership.

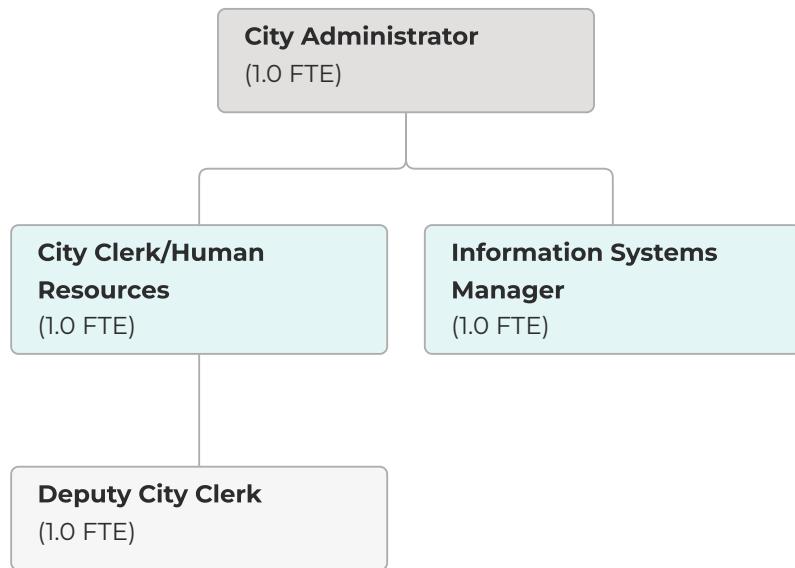
Information Technology

The Information Technology department continues to invest time and resources in advancing our City-wide technology capabilities, hardware and software for staff and City services, safeguards and security, and system backups. Significant delays regarding supply chain issues and technology continue to be experienced. Due to these delays, multiple implementations will launch in Q4 of 2022, including new Axion technology, and the launch of a community communication platform called CodeRed will impact 2023.



In addition, increased security of the City's email system is a priority as email is still widely used to spread malicious attachments and phishing. Ongoing training regarding cyber security will continue, and staff will be tested periodically throughout the remainder of 2022 and 2023 to reinforce their knowledge.

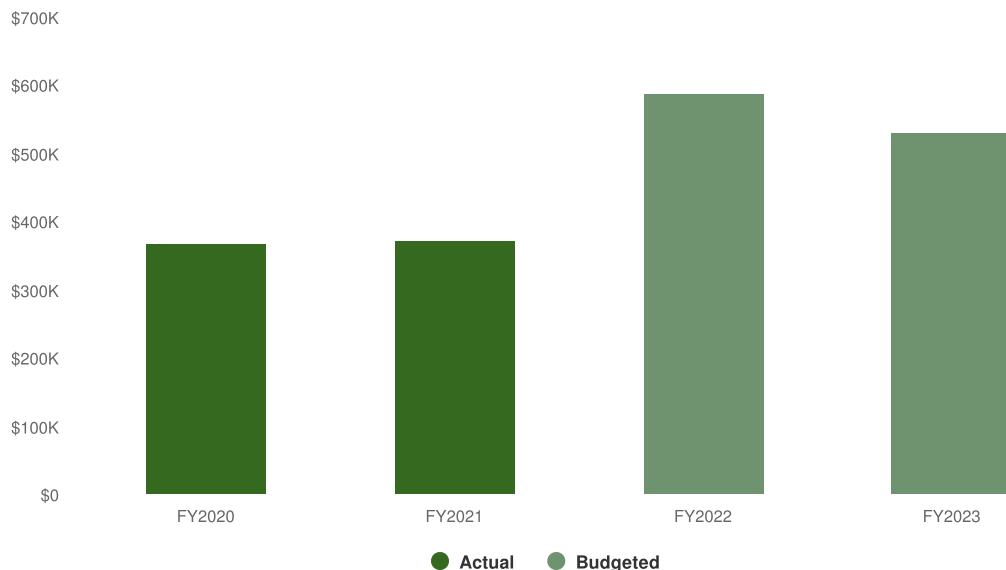
Organizational Chart



Expenditures Summary

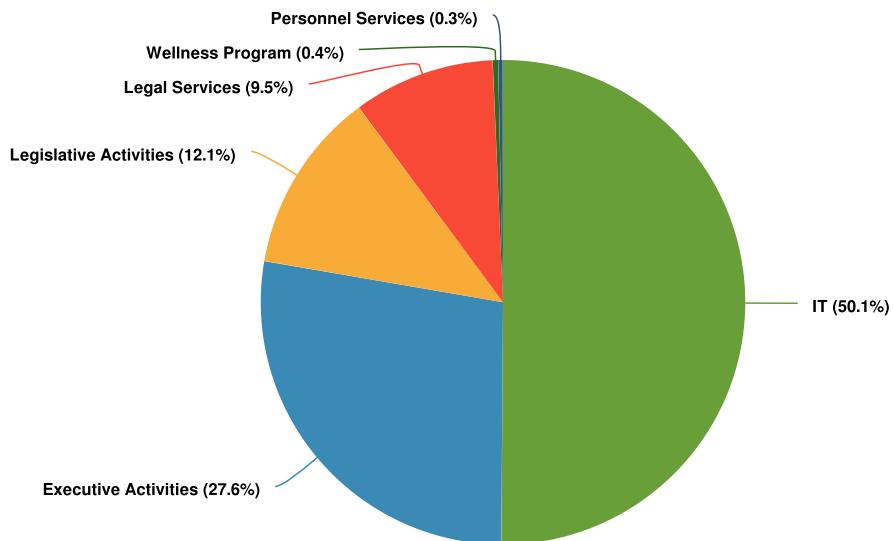
\$531,601 **-\$55,177**
(-9.40% vs. prior year)

City Administration - 2022 and 2023 Budget vs. Actual

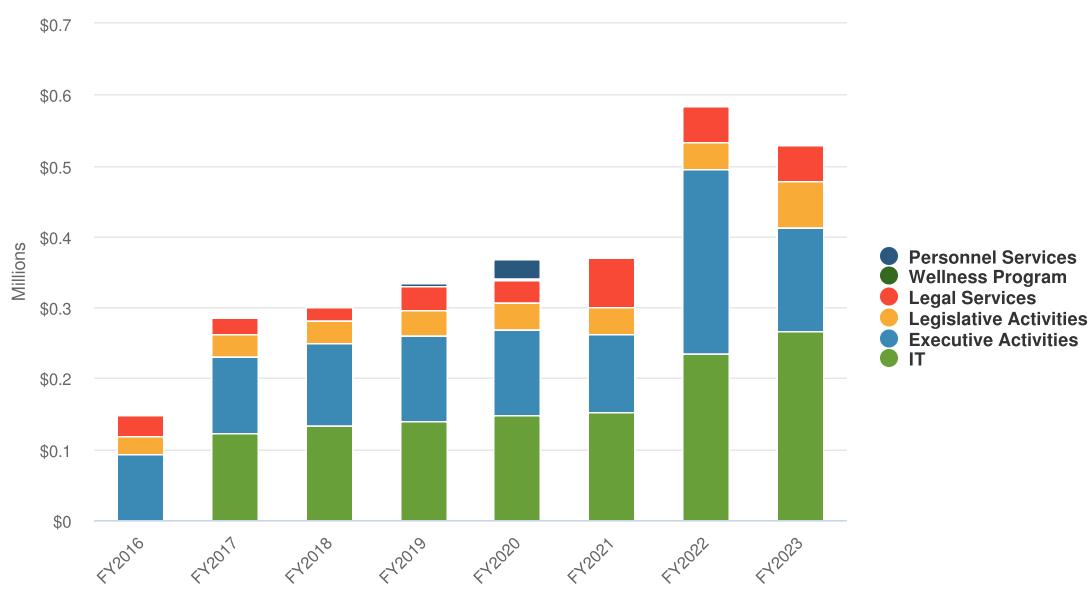


Expenditures by Function

2023 City Administration - Expenditures by Function



Budgeted and Historical City Administration - Expenditures by Function



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expenditures						
General Government						



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (%) Change)
Legislative Activities						
Salaries & Wages	\$20,280	\$20,758	\$21,000	\$21,000	\$46,200	120%
Emp Ben Soc Sec Medicare	\$1,550	\$1,588	\$1,610	\$1,610	\$3,535	119.6%
Emp Ben L & I Contribs	\$124	\$112	\$115	\$115	\$115	0%
Emp Ben PFML	\$0	\$23	\$31	\$31	\$101	225.8%
Supplies	\$1,366	\$999	\$1,000	\$1,100	\$1,000	0%
Machinery & Equipment	\$5,686	\$0	\$500	\$0	\$250	-50%
Professional Services	\$7,566	\$11,956	\$6,000	\$6,000	\$6,000	0%
Advertising	\$992	\$1,516	\$0	\$0	\$0	0%
Communications	\$63	\$0	\$500	\$0	\$250	-50%
Travel	\$0	\$0	\$2,000	\$0	\$2,000	0%
Advertising	\$0	\$0	\$2,000	\$1,500	\$1,500	-25%
Miscellaneous	\$946	\$1,041	\$0	\$0	\$0	0%
Training	\$0	\$40	\$1,000	\$500	\$1,000	0%
Dues & Subscriptions	\$0	\$0	\$2,000	\$2,400	\$2,600	30%
Total Legislative Activities:	\$38,571	\$38,033	\$37,756	\$34,256	\$64,551	71%
Executive Activities						
Salaries & Wages	\$6,009	\$6,002	\$6,000	\$6,000	\$15,288	154.8%
Emp Ben Soc Sec Medicare	\$459	\$459	\$459	\$459	\$1,170	154.9%
Emp Ben L & I Contribs	\$18	\$16	\$16	\$16	\$16	0%
Emp Ben PFML	\$0	\$7	\$9	\$9	\$33	266.7%
Supplies	\$91	\$971	\$500	\$5,000	\$500	0%
Prof Svcs Muni CT Pros/Def	\$111,633	\$100,260	\$106,000	\$120,000	\$122,400	15.5%
Professional Services	\$0	\$0	\$145,000	\$80,000	\$5,000	-96.6%
Communication	\$589	\$709	\$600	\$575	\$600	0%
Travel	\$0	\$0	\$0	\$2,570	\$200	N/A
Rentals & Leases	\$0	\$0	\$0	\$300	\$0	0%
Miscellaneous	\$1,219	\$1,151	\$200	\$1,350	\$0	-100%
Training	\$0	\$0	\$0	\$740	\$500	N/A
Dues & Subscriptions	\$0	\$0	\$1,100	\$3,000	\$1,100	0%
Total Executive Activities:	\$120,018	\$109,576	\$259,884	\$220,019	\$146,807	-43.5%
Legal Services						
Supplies	\$0	\$0	\$500	\$0	\$250	-50%
Professional Services	\$0	\$0	\$50,000	\$30,000	\$50,000	0%
Professional Services	\$33,237	\$69,822	\$0	\$0	\$0	0%
Total Legal Services:	\$33,237	\$69,822	\$50,500	\$30,000	\$50,250	-0.5%
Wellness Program						
City Wellness Program Supplies	\$627	\$403	\$1,000	\$500	\$1,000	0%
City Safety Program Supplies	\$0	\$257	\$1,000	\$500	\$1,000	0%



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Total Wellness Program:	\$627	\$660	\$2,000	\$1,000	\$2,000	0%
Personnel Services						
Business Assistance Program - CARES	\$27,000	\$0	\$0	\$0	\$0	0%
Supplies	\$562	\$0	\$100	\$100	\$100	0%
Professional Services	\$0	\$0	\$0	\$600	\$500	N/A
Advertising-old number	\$175	\$350	\$0	\$0	\$0	0%
Advertising	\$0	\$0	\$1,000	\$1,200	\$1,000	0%
Total Personnel Services:	\$27,737	\$350	\$1,100	\$1,900	\$1,600	45.5%
IT						
Salaries & Wages	\$91,058	\$94,643	\$101,298	\$101,298	\$108,079	6.7%
Emp Ben Soc Sec/Medicare	\$6,956	\$7,238	\$7,603	\$7,603	\$8,268	8.7%
Emp Ben Medical & Dental	\$27,568	\$28,540	\$20,391	\$30,000	\$30,981	51.9%
Emp Ben Retirement	\$11,726	\$10,984	\$10,187	\$10,187	\$11,229	10.2%
Emp Ben L&I Contribs	\$257	\$243	\$284	\$284	\$284	0%
Emp Ben Employ Sec	\$182	\$189	\$199	\$199	\$216	8.5%
Emp Ben PFML	\$0	\$104	\$146	\$160	\$236	61.6%
Supplies	\$5,007	\$1,981	\$13,500	\$7,000	\$11,500	-14.8%
Machinery & Equipment	\$1,775	\$0	\$49,330	\$49,000	\$25,000	-49.3%
Professional Services	\$2,100	\$6,183	\$3,000	\$2,500	\$20,000	566.7%
Communication	\$923	\$879	\$600	\$600	\$600	0%
Travel	\$0	\$0	\$500	\$500	\$500	0%
Repairs & Maintenance	\$0	\$1,666	\$500	\$500	\$500	0%
Miscellaneous	\$0	\$0	\$500	\$500	\$500	0%
Training	\$35	\$0	\$1,500	\$250	\$1,500	0%
Subscriptions - Software	\$0	\$0	\$26,000	\$45,000	\$47,000	80.8%
Total IT:	\$147,586	\$152,651	\$235,538	\$255,581	\$266,393	13.1%
Total General Government:	\$367,776	\$371,092	\$586,778	\$542,756	\$531,601	-9.4%
Total Expenditures:	\$367,776	\$371,092	\$586,778	\$542,756	\$531,601	-9.4%



Finance

Sandi Hines
Finance Director

The Finance Department is responsible for oversight and processing of all City financial activities, including – citywide budget development, monitoring, and reporting; accounts payable; accounts receivable; payroll and health benefits administration; debt management; grant management; investment portfolio; month-end processing; annual financial statement preparation and filing; and legal compliance.

The Finance Department is currently staffed by three full-time employees – Finance Director, Finance Assistant II, and a new Finance Assistant I position approved for 2022. A significant project for 2022 was the implementation of Payroll Portal, an online time reporting system that integrates with the City's Vision financial software. All City staff now enter their time electronically and supervisors/managers approve it electronically. As with any new system implementation, there have been hiccups along the way; however, the overall goal of eliminating paper timesheets should be completed by the end of the year. The online system also provides staff better access to their previous timesheets, leave accruals/balances, prior paycheck stubs, and W2's.

For 2023, a new system the Finance Department is proposing to roll out is ClearGov. ClearGov is an online budget development tool that allows real time creation, scenario building, and communication between the Finance Department and other City departments. Additionally, budget information posted online is interactive for the user versus a static PDF, allowing for better information and transparency. The 2023 Budget is developed with the cost of the system included but will only be implemented with the approval of Council.

In 2023, the Finance Department will continue to focus on 3 main areas – catch-up of lagging processes; policies and procedures to streamline internal processes; and timely reporting of financial information to City management, City Council, and other government agencies.

Staff continue to work on bringing all processes up to date, including Accounts Receivable billings to developers. The billing process had fallen behind in past years due to insufficient staff resources. With the addition of the Finance Assistant I this year, staff will be able to catch up on billings and develop a more streamlined process in collaboration with the Building/Planning Department.

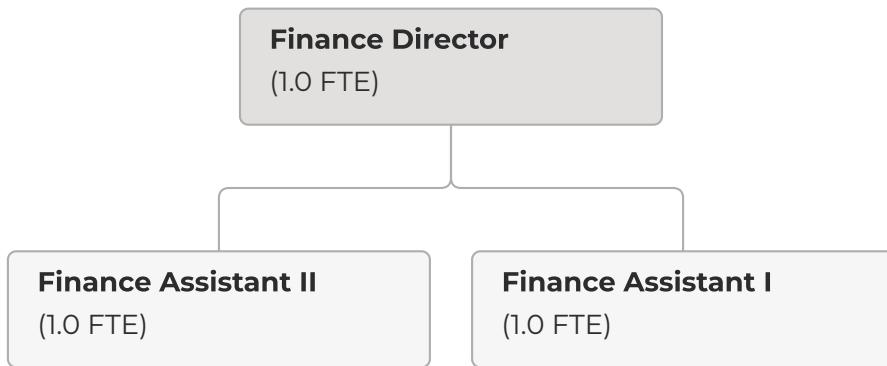
Accounts Payable, City credit cards, travel, and grant billings/administration are all areas that staff will focus on updating policies and procedures to align with requirements and best practices outlined by the State Auditor's Office.

The level of complexity and quantity of financial reports due to the State, Federal government, and other agencies has increased substantially over the years. In addition, regular detailed reports on the City's financial condition are important for City administration and City Council to make informed decisions. Quarterly financial reports will be provided to the City Council beginning in 2023.



Organizational Chart

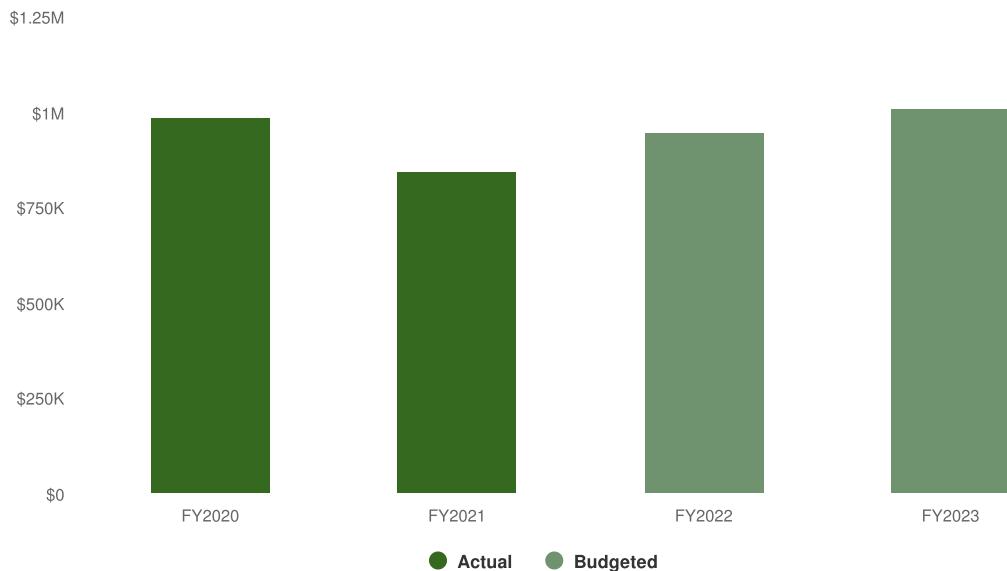
Finance Org Chart



Expenditures Summary

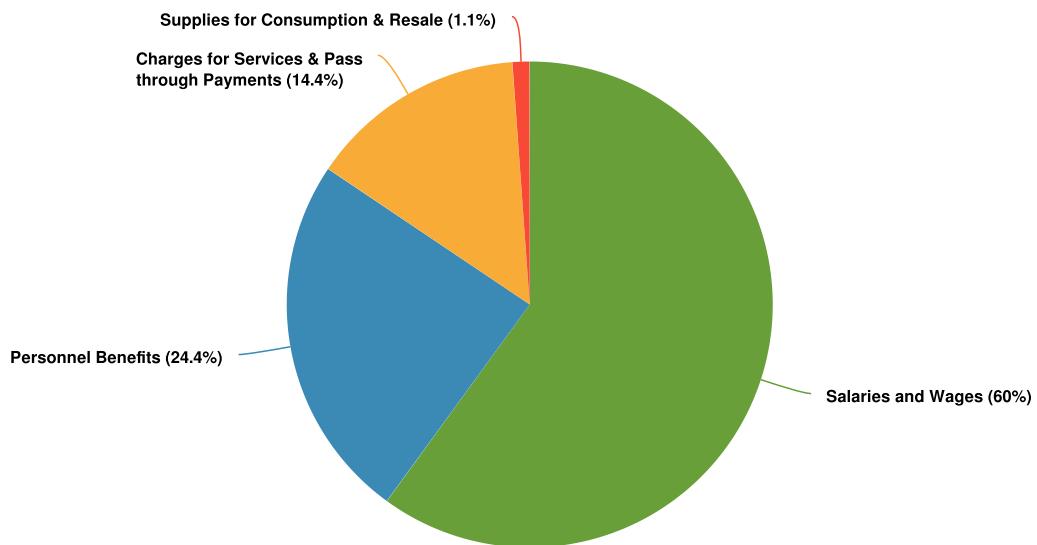
\$1,008,520 \$61,899
(6.54% vs. prior year)

Finance - 2022 and 2023 Budget vs. Actual

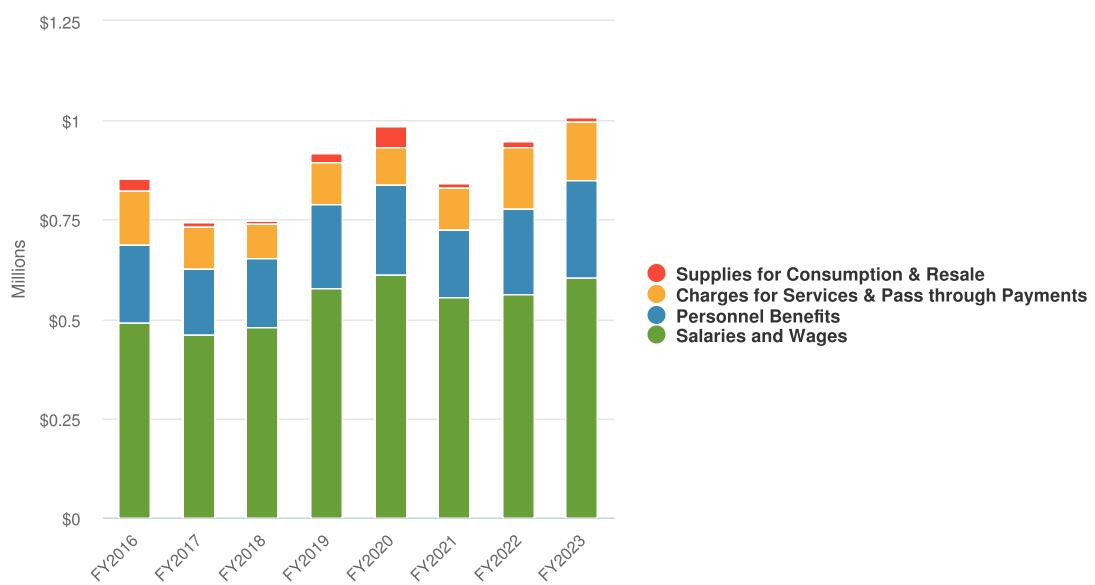


Expenditures by Expense Type

2023 Finance - Expenditures by Expense Type



Budgeted and Historical Finance - Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Salaries and Wages						
Salaries & Wages	\$607,449	\$545,691	\$556,917	\$600,000	\$600,176	7.8%
Overtime	\$4,192	\$8,354	\$5,000	\$13,000	\$5,000	0%
Total Salaries and Wages:	\$611,641	\$554,045	\$561,917	\$613,000	\$605,176	7.7%
Personnel Benefits						
Emp Ben Soc Sec Medicare	\$46,649	\$39,551	\$41,801	\$46,000	\$45,913	9.8%
Emp Ben Medical & Dental	\$108,013	\$74,542	\$114,449	\$92,000	\$133,862	17%
Emp Ben Retirement	\$68,691	\$55,140	\$56,006	\$63,000	\$62,359	11.3%
Emp Ben L&I Contributions	\$2,087	\$1,652	\$1,702	\$2,000	\$1,702	0%
Emp Ben Employment Security	\$1,204	\$1,019	\$1,093	\$1,250	\$1,200	9.8%
Emp Ben PFML	\$0	\$566	\$803	\$1,000	\$1,308	62.9%
Total Personnel Benefits:	\$226,645	\$172,469	\$215,854	\$205,250	\$246,344	14.1%
Supplies for Consumption & Resale						
Supplies	\$15,238	\$12,199	\$10,000	\$11,000	\$10,000	0%
Machinery & Equipment	\$38,964	\$133	\$3,000	\$4,000	\$1,500	-50%
Total Supplies for Consumption & Resale:	\$54,201	\$12,332	\$13,000	\$15,000	\$11,500	-11.5%
Charges for Services & Pass through Payments						
Professional Services	\$32,009	\$25,020	\$70,000	\$18,000	\$30,000	-57.1%
Advertising	\$3,516	\$726	\$1,000	\$0	\$0	-100%
Professional Services - Records Mgt	\$0	\$2,868	\$500	\$0	\$0	-100%
Communication	\$32,462	\$29,788	\$34,000	\$30,000	\$27,000	-20.6%
Travel	\$350	\$1,248	\$2,000	\$2,400	\$4,000	100%
Advertising	\$0	\$0	\$0	\$0	\$500	N/A
Rentals & Leases	\$4,377	\$6,083	\$6,000	\$5,000	\$5,000	-16.7%
Public Utility Service	\$2,935	\$3,111	\$0	\$3,000	\$0	0%
Miscellaneous	\$2,965	\$13,150	\$1,000	\$4,000	\$2,000	100%
Training	\$1,671	\$2,292	\$5,000	\$7,000	\$5,000	0%
Dues & Subscriptions	\$0	\$57	\$4,000	\$6,000	\$32,000	700%
Misc. - Pierce County Fees	\$0	\$1,608	\$0	\$0	\$0	0%
Audit	\$894	\$0	\$20,350	\$5,000	\$25,000	22.9%
Election Expense	\$11,446	\$18,598	\$12,000	\$19,117	\$15,000	25%
Total Charges for Services & Pass through Payments:	\$92,623	\$104,548	\$155,850	\$99,517	\$145,500	-6.6%
Total Expense Objects:	\$985,110	\$843,394	\$946,621	\$932,767	\$1,008,520	6.5%



Police

Kurt Alfano
Police Chief

The Police Department provides 24-hour law enforcement support to the City of Buckley, with patrol, investigations, fingerprinting, and Concealed Pistols Licenses. Other responsibilities of the Police Department include:

- Animal Control - licensing
- Citizen Safety Resources
- Police Records Request
- Registered Sex Offenders
- Vacation House Check
- Citizen Complaint

In 2022, the Police Department equipped all officers with body worn cameras purchased from Axon Inc. through ARPA funding approved by the City Council. Since the cameras represent a change in working conditions, the City negotiated with the Police Guild a new policy and requirements regarding the operation and use of the cameras, as well as a change in pay to acknowledge the additional responsibility. As of October 2022, the cameras will be worn by all officers.

Also in 2022, Police staff successfully started social media pages with Facebook and Twitter to reach a wider citizen audience. Officers Phillips and Noronha attended Public Information Officer (PIO) Training and are now both certified PIO's. Both officers post information regarding upcoming events, police blotters, hazardous road conditions, traffic emphasis and department accolades.

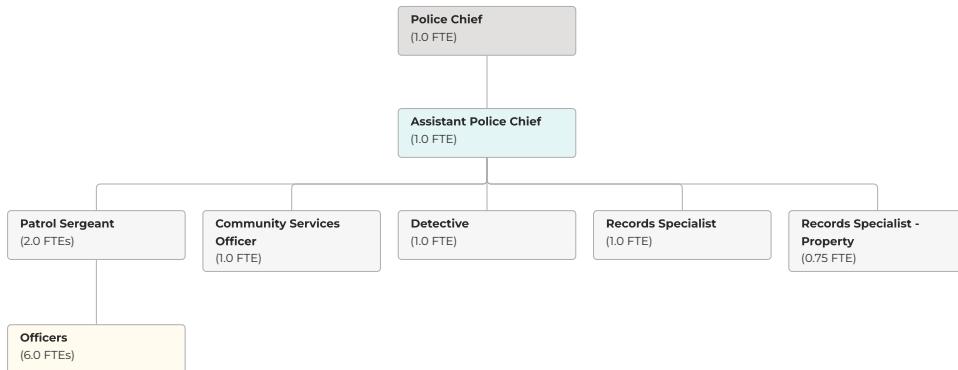
The training budget allows the officers to be one of the more efficiently trained departments in the State. Along with the mandatory in-service department training, the officers received training and certifications in the following areas: defensive tactics instructor, range instructor certification, Pursuit/PIT Instructor, Crisis Negotiator, and de-escalation tactics. The Police Department met the State mandate that all officers, including the Chief, receive a minimum of 24 hours of in-service training.

For 2023 staffing levels will remain at fifteen (15) employees, which includes eleven (11) sworn officers, two (2) full-time support staff and two (2) part-time support staff. A small increase in the part-time Property Custodian position (currently Tim Personius) is proposed by increasing the total monthly hours by 10 (from 10 to 20 per month). The majority of the budget changes for 2023 are associated with contractual salary increases and dispatch/jail services. In 2022, a new contract with the Police guild was negotiated and settled and will be effective January 2023. Each commissioned officer will receive at least a 6.5% increase in wages for 2023.



Organizational Chart

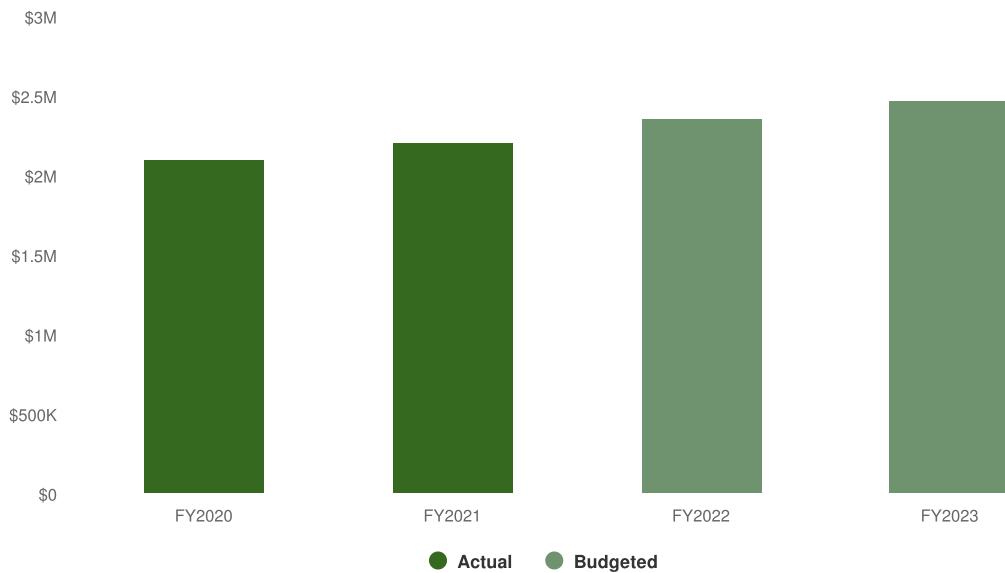
Police Org Chart



Expenditures Summary

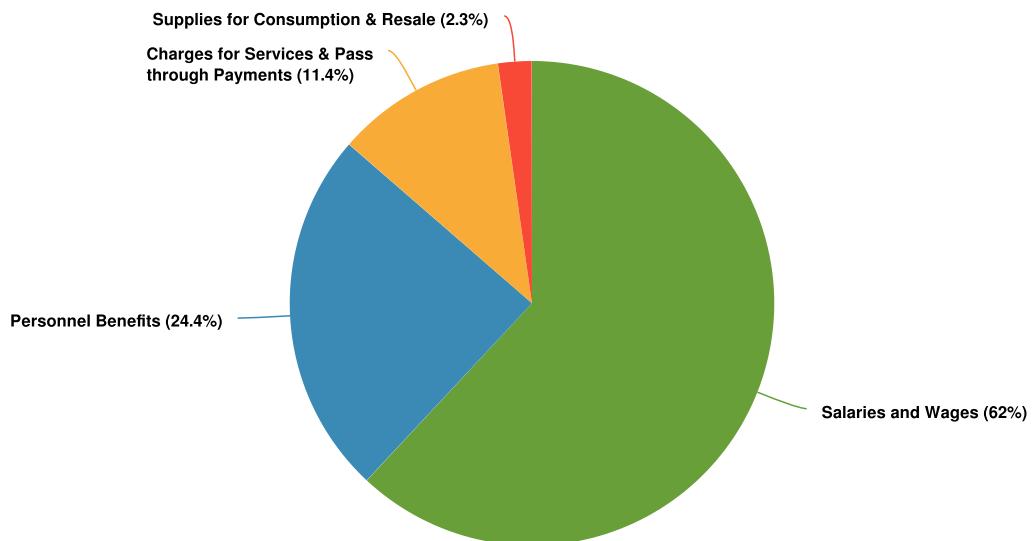
\$2,471,647 **\$109,967**
(4.66% vs. prior year)

Police - 2022 and 2023 Budget vs. Actual

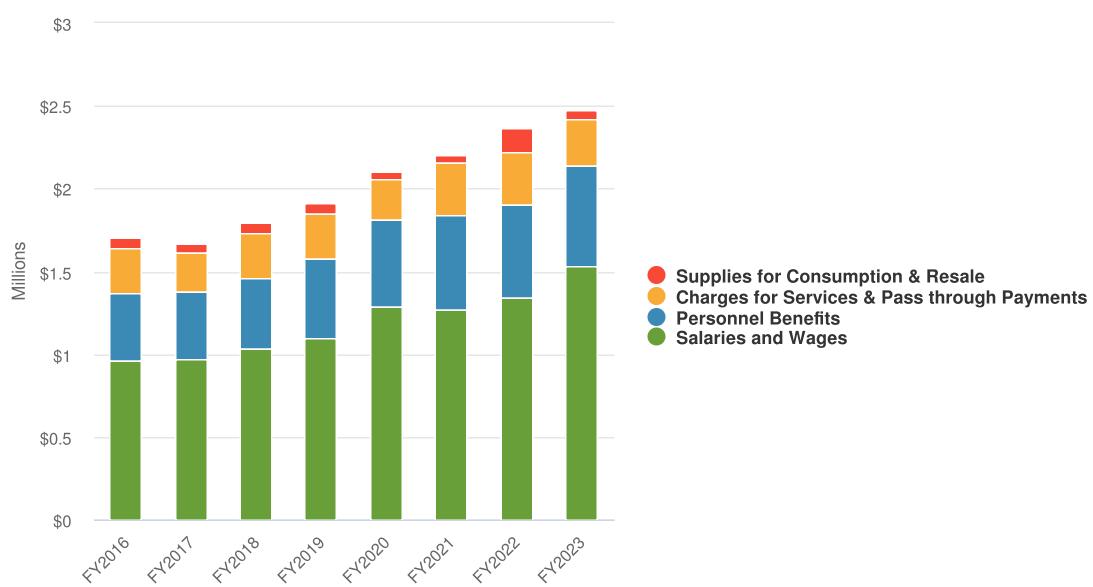


Expenditures by Expense Type

2023 Police - Expenditures by Expense Type



Budgeted and Historical Police - Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Salaries and Wages						
Salaries & Wages	\$1,242,384	\$1,218,030	\$1,282,448	\$1,325,000	\$1,471,456	14.7%
Overtime	\$41,883	\$54,015	\$56,000	\$56,000	\$60,000	7.1%
Total Salaries and Wages:	\$1,284,267	\$1,272,045	\$1,338,448	\$1,381,000	\$1,531,456	14.4%
Personnel Benefits						
Emp Ben Soc Sec Medicare	\$95,587	\$97,653	\$96,239	\$105,000	\$112,286	16.7%
Emp Ben Medical & Dental	\$320,664	\$358,988	\$355,074	\$400,000	\$366,705	3.3%
Emp Ben Retirement	\$68,518	\$72,326	\$73,389	\$76,000	\$82,663	12.6%
Emp Ben L&I Contributions	\$39,963	\$32,816	\$38,377	\$35,000	\$36,174	-5.7%
Emp Ben Employment Security	\$2,300	\$2,489	\$2,516	\$2,700	\$2,818	12%
Emp Ben PFML	\$0	\$1,397	\$1,847	\$2,200	\$3,070	66.2%
Total Personnel Benefits:	\$527,030	\$565,670	\$567,442	\$620,900	\$603,716	6.4%
Supplies for Consumption & Resale						
Supplies	\$22,720	\$19,414	\$11,000	\$13,000	\$15,000	36.4%
Fuel	\$26,398	\$32,423	\$30,000	\$38,436	\$40,000	33.3%
Machinery & Equipment	\$0	\$0	\$98,000	\$96,644	\$0	-100%
Supplies Civil Service	\$0	\$0	\$500	\$0	\$250	-50%
Machinery & Equipment	\$159	\$0	\$500	\$0	\$500	0%
Total Supplies for Consumption & Resale:	\$49,277	\$51,837	\$140,000	\$148,080	\$55,750	-60.2%
Charges for Services & Pass through Payments						
Professional Services	\$18,963	\$25,263	\$24,000	\$20,000	\$18,000	-25%
Prof Svcs - Jail Service	\$74,887	\$113,769	\$95,500	\$77,320	\$75,500	-20.9%
Prof Svcs - Dispatch Service	\$95,620	\$118,661	\$122,790	\$124,375	\$125,000	1.8%
Communication	\$12,987	\$11,792	\$14,000	\$10,125	\$12,000	-14.3%
Travel	\$2,327	\$3,752	\$5,000	\$6,500	\$5,750	15%
Advertising	\$0	\$0	\$1,500	\$0	\$0	-100%
Rentals & Leases	\$5,212	\$5,526	\$13,000	\$7,666	\$7,500	-42.3%
Vehicle Repairs & Maint	\$729	\$14,722	\$0	\$0	\$0	0%
Vehicle Repairs & Maintenance	\$0	\$178	\$15,000	\$20,500	\$18,000	20%
Miscellaneous	\$150	\$849	\$0	\$150	\$0	0%
Training	\$0	\$0	\$500	\$0	\$0	-100%
Dues & Subscriptions	\$0	\$11	\$0	\$550	\$750	N/A
Communication - Civil Service	\$148	\$0	\$500	\$0	\$250	-50%
Advertising - Civil Service	\$0	\$0	\$500	\$0	\$250	-50%
Miscellaneous	\$11,411	\$10,003	\$0	\$225	\$225	N/A
Training	\$0	\$0	\$12,500	\$6,000	\$6,500	-48%
Public Utility Services	\$9,751	\$10,185	\$9,000	\$9,000	\$9,000	0%
Repairs & Maintenance	\$10,273	\$2,137	\$2,000	\$2,000	\$2,000	0%



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Total Charges for Services & Pass through Payments:	\$242,459	\$316,848	\$315,790	\$284,411	\$280,725	-11.1%
Total Expense Objects:	\$2,103,033	\$2,206,401	\$2,361,680	\$2,434,391	\$2,471,647	4.7%



Fire

Eric Skogen
Fire Chief

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 the department's duties, a number of other services are performed for the community that relate directly to the 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 services. Department members host monthly community CPR and First Aid Classes, provide bicycle and multisport helmets, life jackets and offer child car seat inspections.

The Prevention Division is responsible for the inspection of commercial occupancies along with plan review, permitting and inspection for new commercial construction. In cooperation with the East Pierce Interlocal Coalition for Emergency Management, the Fire Department is also responsible for Emergency Management Planning and Hazard Mitigation for natural and manmade disasters.

In 2022, the Fire Department began the process to migrate the legacy VHF radio system to the South Sound 9-1-1 digital network, which will vastly improve communications between units in the field and the communications center. Once complete, this transition will allow for faster dispatch times, seamless communication with neighboring agencies and several new capabilities that will enhance safety for Fire/EMS personnel. A joint chaplaincy program was formalized with the Police Department and an internal Peer Support Team was launched to help provide mental health support for City personnel. The City entered into a voluntary 2-year pilot program with the Washington State Department of Labor & Industries to proactively identify emerging health and safety issues that face fire & emergency services. Participation in the Firefighter Illness and Injury Reduction Program (FIIIRE) identified vulnerabilities and provided the means and resources to help address them. Participation in the program has resulted in a 10% savings in Labor & Industries premiums and provided grant funding opportunities to enhance firefighter safety.

The citizens of Buckley continue to benefit from cost-effective emergency services using a very predominant volunteer staffing model. During the previous 12-month period ending June 30, 2022, volunteers provided 17,015 personnel hours of service as follows: 10,010 hours of staffing and station work assignments, 3,383 hours of training, and 3,622 hours responding to incidents. During the 12-month period ending June 30, 2022, the Department responded to 1,347 calls for service.

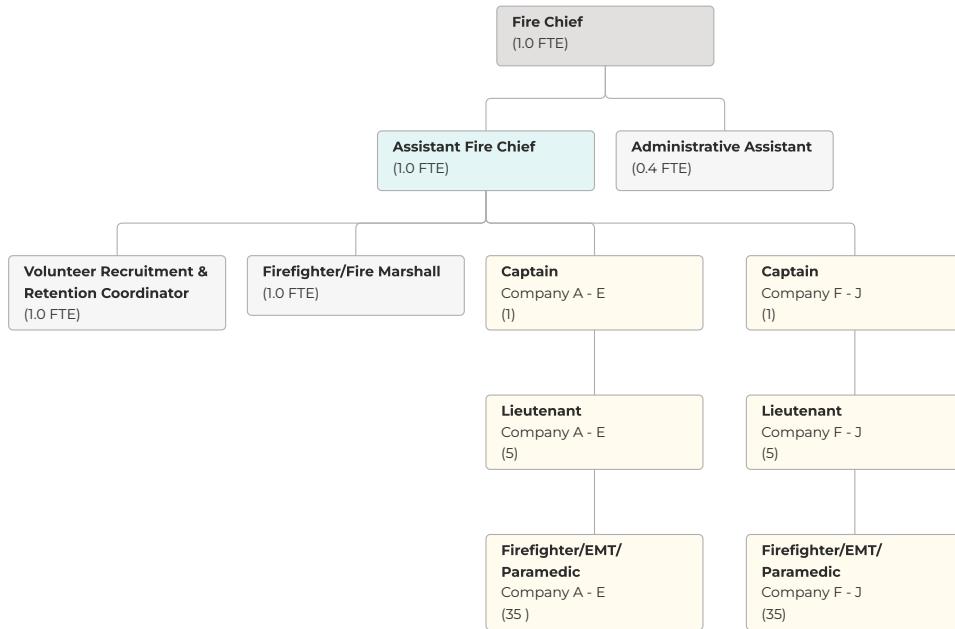
The Fire Control Budget within the General Fund (001) supports the maintenance and operation of all fire suppression activities. Combined with portions of the EMS Budget (Fund 105), it funds the salary & benefits for the Fire Chief, Assistant Fire Chief, Full-Time Firefighter, Recruitment and Retention Coordinator, and part-time Administrative Assistant. Fire Control and EMS each fund 50% of Volunteer Firefighter Stipend and dispatch services.

Our proposed 2023 Fire Control budget represents an overall 4.2% increase from 2022. This is primarily due to salaries and the need to begin fully funding the Recruitment & Retention Coordinator position in the event that a second grant request to continue this position is not awarded.



Organizational Chart

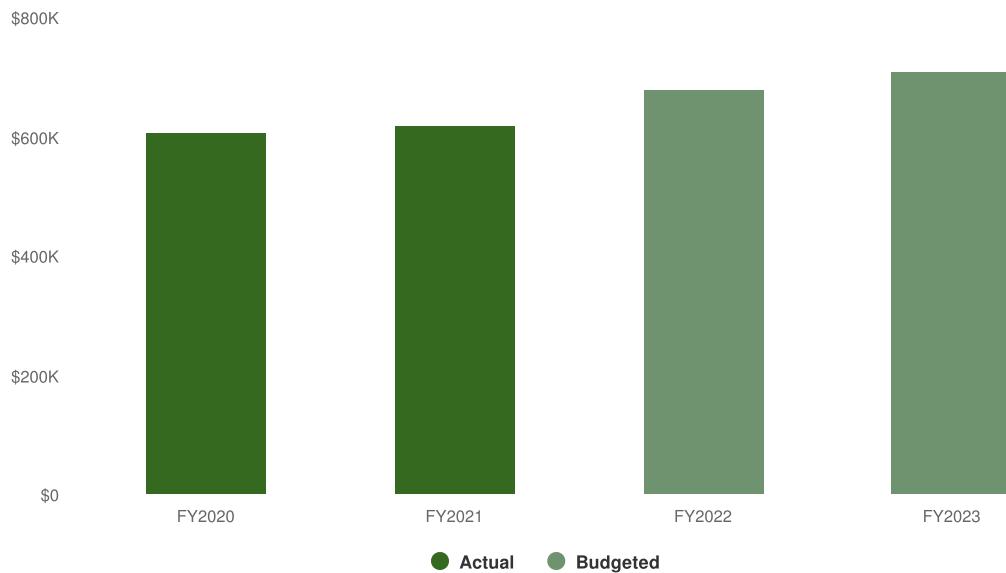
Fire Org Chart



Expenditures Summary

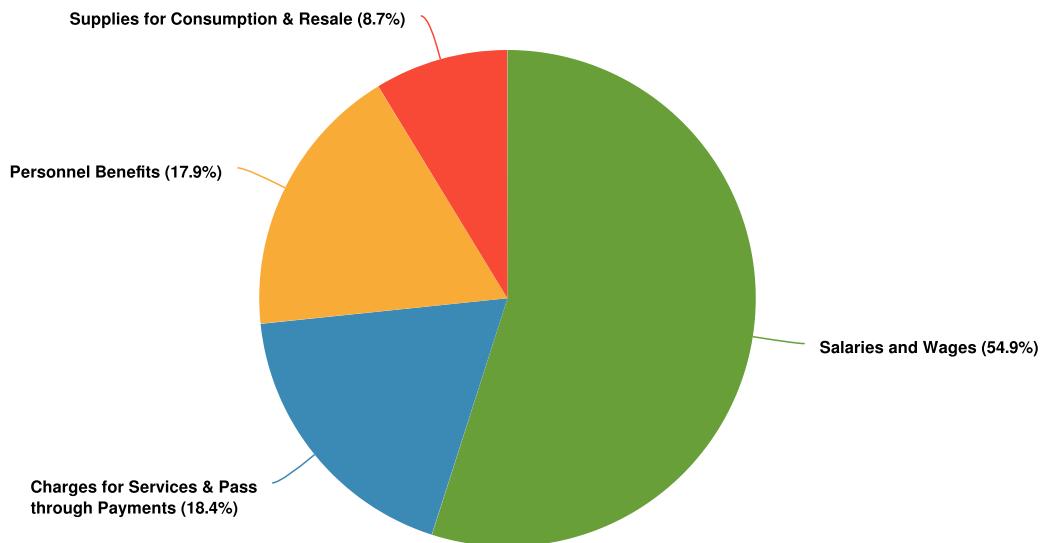
\$709,873 **\$30,201**
(4.44% vs. prior year)

Fire - 2022 and 2023 Budget vs. Actual

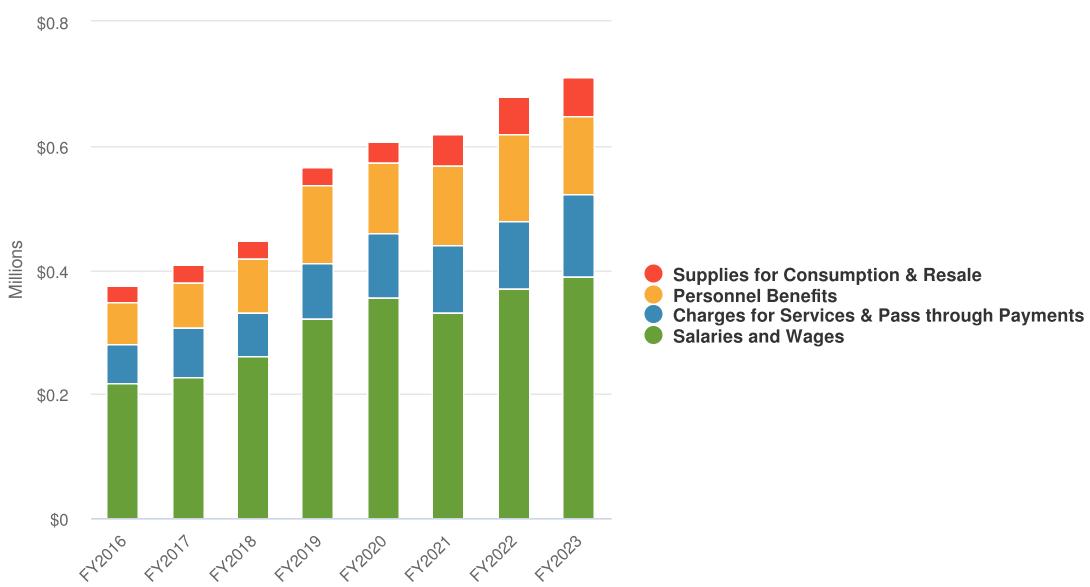


Expenditures by Expense Type

2023 Fire - Expenditures by Expense Type



Budgeted and Historical Fire - Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries and Wages						



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Salaries & Wages	\$313,332	\$278,721	\$317,618	\$350,000	\$342,025	7.7%
Overtime	\$1,390	\$3,872	\$2,575	\$3,000	\$3,000	16.5%
Volunteer Salaries & Wages	\$41,349	\$48,675	\$49,000	\$47,000	\$45,000	-8.2%
Total Salaries and Wages:	\$356,071	\$331,268	\$369,193	\$400,000	\$390,025	5.6%
Personnel Benefits						
Emp Ben Soc Sec Medicare	\$22,409	\$21,969	\$23,839	\$27,000	\$26,166	9.8%
Emp Ben Medical & Dental	\$61,433	\$73,601	\$81,310	\$83,000	\$65,334	-19.6%
Emp Ben Retirement	\$13,210	\$14,278	\$16,688	\$16,000	\$18,319	9.8%
Emp Ben L&I Contributions	\$13,254	\$12,325	\$12,076	\$13,000	\$12,355	2.3%
Emp Ben Employment Security	\$499	\$548	\$623	\$650	\$684	9.8%
Emp Ben PFML	\$0	\$325	\$458	\$500	\$745	62.7%
Emp Ben Soc Sec/Medicare	\$2,896	\$2,963	\$3,500	\$3,600	\$3,600	2.9%
Total Personnel Benefits:	\$113,701	\$126,010	\$138,494	\$143,750	\$127,203	-8.2%
Supplies for Consumption & Resale						
Supplies	\$19,125	\$34,005	\$37,500	\$35,000	\$35,000	-6.7%
Fuel	\$2,260	\$5,231	\$7,000	\$6,000	\$6,800	-2.9%
Supplies - Training	\$0	\$0	\$0	\$5,500	\$5,500	N/A
Machinery & Equipment	\$11,919	\$12,060	\$17,100	\$14,900	\$14,000	-18.1%
Supplies	\$0	\$0	\$500	\$250	\$500	0%
Total Supplies for Consumption & Resale:	\$33,304	\$51,296	\$62,100	\$61,650	\$61,800	-0.5%
Charges for Services & Pass through Payments						
Professional Services	\$16,587	\$17,412	\$18,100	\$18,100	\$17,000	-6.1%
Prof Svcs Physical Exams	\$0	\$0	\$500	\$500	\$500	0%
Prof Svcs - Dispatch Service	\$22,415	\$19,280	\$19,195	\$19,000	\$19,195	0%
Communication	\$13,794	\$15,828	\$11,000	\$11,000	\$22,350	103.2%
Travel	\$115	\$2,338	\$500	\$2,000	\$3,500	600%
Advertising	\$330	\$0	\$200	\$100	\$200	0%
Rentals & Leases	\$0	\$2,806	\$0	\$1,100	\$1,200	N/A
Insurance	\$2,180	\$0	\$3,240	\$3,000	\$3,250	0.3%
Public Utility Services	\$24,422	\$34,597	\$25,000	\$25,000	\$25,600	2.4%
Repairs & Maintenance	\$11,432	\$8,051	\$2,000	\$4,000	\$14,500	625%
Vehicle Repairs & Maintenance	\$0	\$0	\$7,000	\$15,000	\$8,500	21.4%
Miscellaneous	\$646	\$3,131	\$1,000	\$1,500	\$2,000	100%
Dues & Subscriptions	\$0	\$0	\$0	\$900	\$900	N/A
Training	\$0	\$0	\$15,000	\$7,500	\$6,000	-60%
Training	\$11,632	\$6,190	\$0	\$0	\$0	0%
Cadet Program	\$186	\$0	\$500	\$0	\$0	-100%
Public Education	\$0	\$0	\$500	\$0	\$0	-100%



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Professional Services	\$0	\$0	\$6,150	\$6,000	\$6,150	0%
Total Charges for Services & Pass through Payments:	\$103,738	\$109,632	\$109,885	\$114,700	\$130,845	19.1%
Total Expense Objects:	\$606,814	\$618,206	\$679,672	\$720,100	\$709,873	4.4%



Planning and Building

Emily Terrell
Planning and Building Director

The Planning and Building Department is composed of two interdependent divisions that coordinate with nearly every other aspect of the City's operations. This department has four main functions:

1. **Permitting and Inspection** – permitting and inspection of a variety of development permits including residential and commercial structures, mechanical permits, residential energy review and a variety of miscellaneous permits. The Department also reviews and approves business license applications from the land use side.
2. **Current Planning** – the review and regulation of land use permits including subdivisions, multi-family and commercial site plans, boundary line adjustments, critical areas reviews, land disturbing activities, shoreline permits and the project management of those permits through the review process coordinating with Finance, Public Works, the Fire Department, developers and state agencies, the Hearing Examiner and Council. Additionally, the Department reviews projects for Design Review through the Planning Commission.
3. **Long Range Planning** – the development of land use codes and policies, updating the Comprehensive Plan, the Shoreline Master Program, the Downtown Revitalization Strategy, updating design guidelines and providing for historic preservation. This Department staffs the Planning Commission and is their representative to Council. The Department also participates in regional efforts including Buildable Lands, transportation and housing planning.
4. **Code Enforcement** – both divisions provide code enforcement to remedy nuisances, require after the fact permitting and enforce the City's codes, including the International Property Maintenance Code.

Planning Division

The Planning Division has been busy for the last several years and that is not likely to change in 2023, even with the prospect of an economic slowdown. In 2021, the Planning Division held 25 pre-application meetings. From January through the end of September 2022, Planning held an additional 12 pre-application meetings. The Planning Division processed 32 land use permits (not including the 12 pre-application meetings) from January through September 2022. As of late September 2022, there are 26 land use permits that are currently under review. The projects in review include 243 new residential units with an additional ~200 in the pre-development pipeline. Given the current volume of permitting, Planning expects another 20-25 new projects to come in for review before the end of the year. These projects will largely be reviewed in 2023.

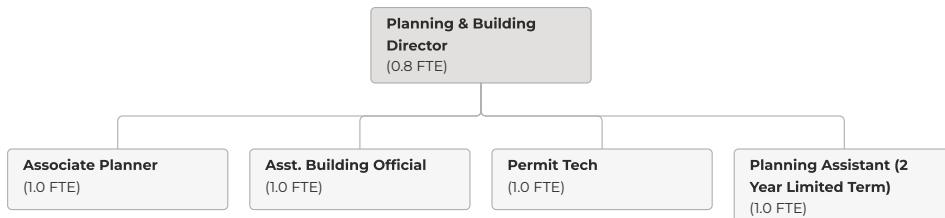
Building Division

The Building division processes, inspects, and approves building and other types of development related permits. The first half of 2022 saw record volumes of building permits, especially residential new construction. The second half of 2022 has experienced a dramatic slowdown in permit volume as several factors have converged to slow both the broader economy and construction in general, including inflation at levels last seen in the 1970s, rapidly increasing fuel prices, a more than doubling of interest rates and the unaffordable current price of housing.



Organizational Chart

Planning and Building Org Chart

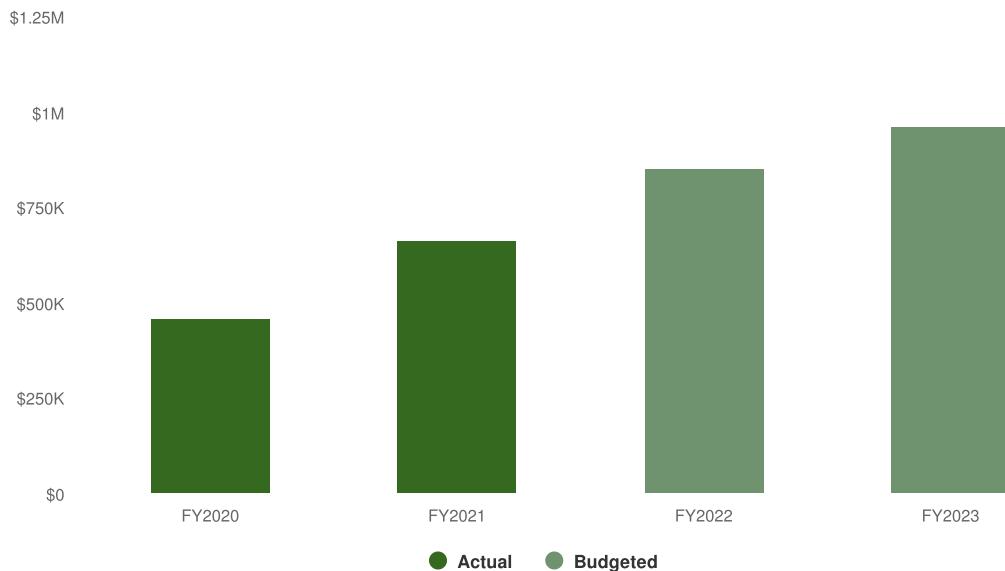


Expenditures Summary

\$961,285 **\$109,321**

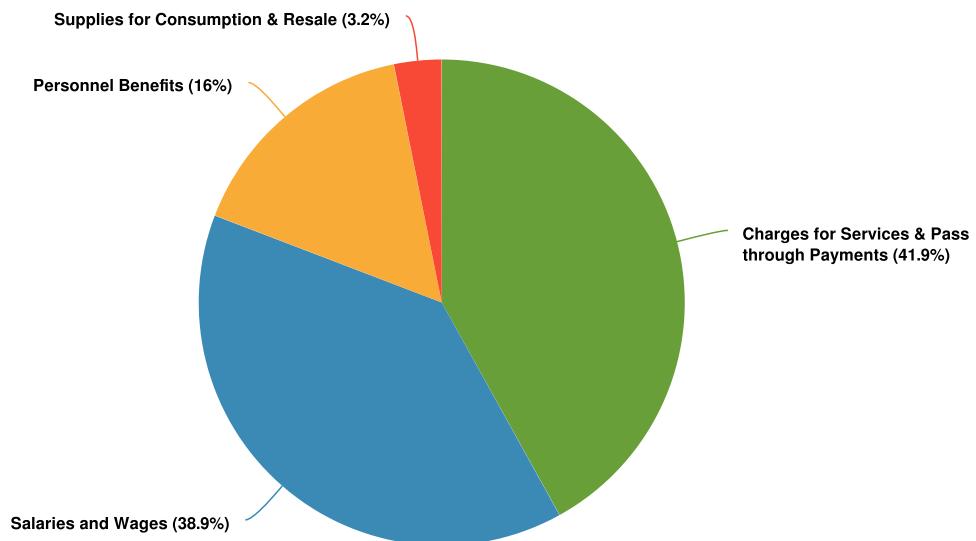
(12.83% vs. prior year)

Planning and Building - 2022 and 2023 Budget vs. Actual

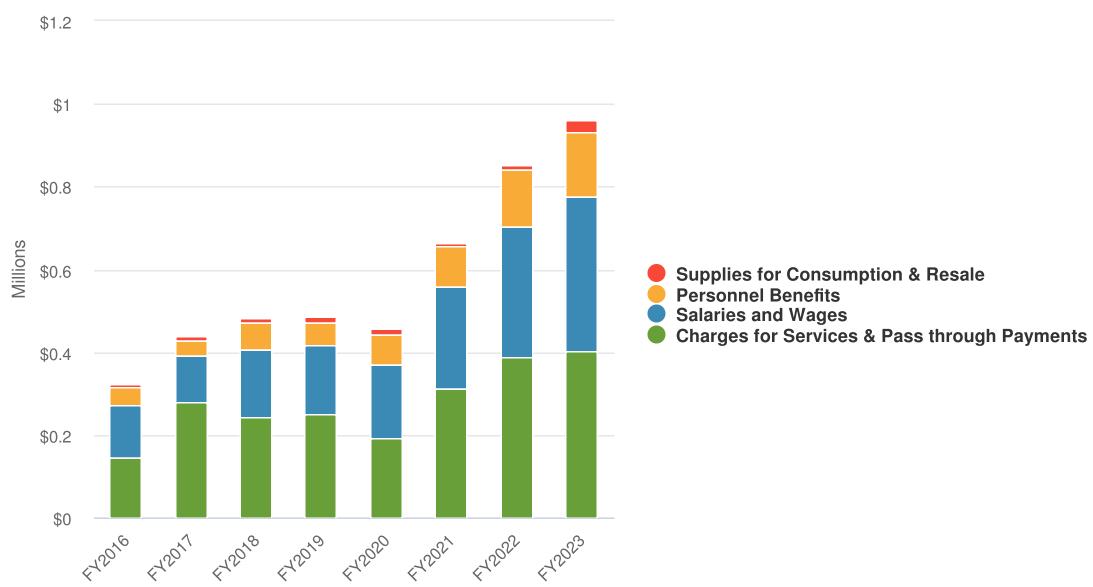


Expenditures by Expense Type

2023 Planning and Building - Expenditures by Expense Type



Budgeted and Historical Planning and Building - Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Salaries and Wages						
Salaries & Wages	\$84,425	\$143,935	\$174,607	\$155,000	\$172,070	-1.5%
Overtime	\$0	\$2,007	\$500	\$0	\$500	0%
Salaries & Wages	\$95,131	\$99,661	\$139,076	\$115,000	\$198,201	42.5%
Overtime	\$0	\$0	\$0	\$3,000	\$3,000	N/A
Total Salaries and Wages:	\$179,555	\$245,603	\$314,183	\$273,000	\$373,771	19%
Personnel Benefits						
Emp Ben Soc Sec Medicare	\$6,450	\$11,161	\$13,105	\$12,000	\$13,129	0.2%
Emp Ben Medical & Dental	\$11,730	\$30,036	\$47,399	\$42,000	\$45,801	-3.4%
Emp Ben Retirement	\$9,867	\$16,459	\$17,560	\$16,000	\$17,151	-2.3%
Emp Ben L & I Contribs	\$678	\$849	\$624	\$1,100	\$551	-11.7%
Emp Ben Employ Sec	\$153	\$284	\$343	\$300	\$331	-3.5%
Emp Ben PFML	\$0	\$157	\$252	\$240	\$360	42.9%
Emp Ben Soc Sec Medicare	\$7,267	\$7,621	\$10,447	\$8,750	\$15,128	44.8%
Emp Ben Medical & Dental	\$23,206	\$17,485	\$34,432	\$20,000	\$40,205	16.8%
Emp Ben Retirement	\$12,015	\$10,826	\$13,999	\$9,000	\$19,866	41.9%
Emp Ben L & I Contribs	\$823	\$709	\$546	\$850	\$693	26.9%
Emp Ben Employ Sec	\$186	\$190	\$273	\$200	\$383	40.3%
Emp Ben PFML	\$0	\$104	\$201	\$175	\$416	107%
Total Personnel Benefits:	\$72,374	\$95,880	\$139,181	\$110,615	\$154,014	10.7%
Supplies for Consumption & Resale						
Supplies	\$4,135	\$3,164	\$4,000	\$4,000	\$4,000	0%
Fuel	\$495	\$343	\$1,000	\$500	\$1,000	0%
Machinery & Equipment	\$3,971	\$0	\$0	\$0	\$0	0%
Supplies	\$4,002	\$3,940	\$3,000	\$6,000	\$3,000	0%
Fuel	\$0	\$0	\$250	\$250	\$300	20%
Machinery & Equipment	\$2,253	\$515	\$2,500	\$3,000	\$22,000	780%
Total Supplies for Consumption & Resale:	\$14,855	\$7,963	\$10,750	\$13,750	\$30,300	181.9%
Charges for Services & Pass through Payments						
Professional Services	\$12,586	\$13,654	\$25,000	\$40,000	\$30,000	20%
Communications	\$1,119	\$1,332	\$2,000	\$1,000	\$1,500	-25%
Travel	\$0	\$0	\$500	\$0	\$500	0%
Rentals & Leases	\$1,260	\$949	\$1,500	\$500	\$1,000	-33.3%
Public Utility Service	\$1,818	\$2,026	\$2,000	\$2,200	\$0	-100%
Repairs & Maintenance	\$349	\$2,378	\$1,000	\$500	\$500	-50%
Vehicle Repairs & Maintenance	\$0	\$0	\$0	\$500	\$500	N/A
Miscellaneous	\$254	\$405	\$500	\$0	\$500	0%
Training	\$0	\$0	\$1,500	\$300	\$1,000	-33.3%



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Dues & Subscriptions	\$0	\$11	\$250	\$300	\$300	20%
Misc Training	\$2,786	\$2,091	\$0	\$0	\$0	0%
Professional Services (Land Use)	\$157,449	\$274,912	\$200,000	\$300,000	\$200,000	0%
Advertising	\$1,320	\$7,260	\$0	\$0	\$0	0%
Professional Services	\$7,421	\$3,263	\$135,000	\$65,000	\$150,000	11.1%
Communication	\$1,088	\$1,425	\$3,000	\$1,800	\$1,800	-40%
Travel	\$0	\$55	\$1,000	\$600	\$1,000	0%
Advertising	\$0	\$0	\$4,000	\$6,000	\$5,000	25%
Rentals & Leases	\$1,260	\$949	\$1,500	\$600	\$1,000	-33.3%
Public Utility Service	\$1,818	\$2,026	\$2,000	\$2,200	\$0	-100%
Repairs & Maintenance	\$571	\$421	\$500	\$500	\$500	0%
Miscellaneous	\$259	\$30	\$100	\$0	\$100	0%
Training	\$125	\$267	\$1,500	\$1,000	\$1,500	0%
Dues & Subscriptions	\$0	\$23	\$5,000	\$6,500	\$6,500	30%
Total Charges for Services & Pass through Payments:	\$191,484	\$313,475	\$387,850	\$429,500	\$403,200	4%
Total Expense Objects:	\$458,268	\$662,920	\$851,964	\$826,865	\$961,285	12.8%



Parks and Recreation

Erin Snodgrass

Parks and Recreation Director

The Parks and Recreation Department encompasses multiple operations that provide recreation services and enhance the quality of life in Buckley, including City-wide public events and activities, facility rentals, the Youth Activity Center, Senior Center services, and City parks planning, development, and landscape maintenance. In addition, the Parks & Recreation Director serves as the liaison and City staff point of contact for White River Community Outreach, Foothills Historical Museum, and the Buckley/Kiwanis Food Bank. Both the Youth Center and Senior Center facilities are owned and operated by the City of Buckley; however, programming and services are made possible due to local partnerships with supporting non-profit organizations.

2022 was the first full year of the Parks and Recreation Department as restructured from the previous Community Services Department. The focus has been on realigning and structuring the Department to ensure long-term sustainability and success. The Department has been successful at obtaining grant funding to strengthen programs and coordinate partnerships to build up the foundation of the department as well as developing staff skills and filling positions with qualified staff.

Senior Center

The Buckley Senior Center is "Where Friends Meet" and is the hub for senior connections in our community. The Senior Center provides recreation, health, and meal services to our aging population. The Senior Center is supported by a partnership with the Buckley Senior Citizens nonprofit whose mission is to encourage senior citizens to enhance their dignity, support their independence, and encourage their involvement in the community through their participation in health and nutrition programs and services, and through educational, social, and recreational classes and activities. Buckley Senior Citizens strive to promote a home-like atmosphere at the Center for recreation and companionship.

The Senior Center is staffed by one full-time Program Coordinator and a part-time cook. It has a robust volunteer program that operates during all hours of programming to maintain a high level of service and opportunities for its patrons. The 2023 budget proposes the addition of a part-time assistant for 15 hours a week with duties that include setting up rooms, serving meals, helping participants register for programs and supporting volunteers. Having additional able body staff support will strengthen the service level of the program for our citizens.

Youth Center

The Buckley Youth Activity Center provides youth with a safe and healthy location to connect during non-school hours year-round. Our drop-in programming centers around the needs of the youth with focuses on prevention of violence, prevention of drug use and positive social behaviors. This is done by facilitating a range of programs to engage and cultivate a positive place for youth and staff who create a welcoming place for all. The Youth Center's prime location near the skate park and trail continues to contribute to its success in creating a central hub for youth recreation. It is supported by a partnership with the Buckley Youth Activities Board which provides advisory, outreach and funding support. In addition to the support from the partnership with the Youth Advisory Board, the Youth Center staff have also been successful at obtaining grant support to offset program costs. Staff have also been successful at building connections county wide to help fulfill its mission to give all youth participants the opportunity to be seen, heard, and embraced in a gracious space.

The Youth center is currently staffed by one full-time Youth Activities Coordinator, a part-time Youth Activities Specialist and temporary grant funded part-time staff.

Community Recreation and Events



Community Recreation and Events is a new proposed division that will account for community events and general recreation programs that fall outside the Youth Center and Senior Center service demographics. Concerts, community movies and other city-wide events connect our community members and cultivate pride in the city they all call home. The goal in creating this new division is to provide for transparency by correctly tracking expenditures across all the parks and recreation accounts and offer an avenue for the City to grow recreation programs for the general population in the years to come.

In 2022, the concert series budget was in the Youth Center and Parks Maintenance budgets and will move to this new Community Recreation and Events division beginning in 2023. Over 50% of concert funds were supplemented by grant funding. The Cinema on Sheets free community movies were accounted for in the Youth Center budget and covered by the SEEK grant.

Parks Maintenance

Parks Maintenance fully shifted to the Parks and Recreation Department in 2022 with the hiring of two full-time maintenance staff. With the support of seasonal staff, the public parks and spaces are maintained and taken care of for the residents of Buckley. Staff improved areas through repairs, preventative maintenance, and beautification projects.

Facilities Maintenance

Like the Parks Maintenance function, Facilities Maintenance shifted to the Parks and Recreation Department in 2022. The Facilities Maintenance division budget accounts for the costs associated with day-to-day maintenance of our general government City facilities. Previously, custodial supplies and public utility expenses were spread through the budgets of the City departments that reside in those buildings. For 2023, supplies, maintenance, and utility expenses associated with the upkeep of general government facilities have been moved to the Facilities division budget to centralize the costs. The Facilities Maintenance budget also includes custodial staff costs as well as the insurance premiums for City facilities and equipment. The Utility funds share in the cost of the insurance by transfers to the General Fund for their proportionate share.

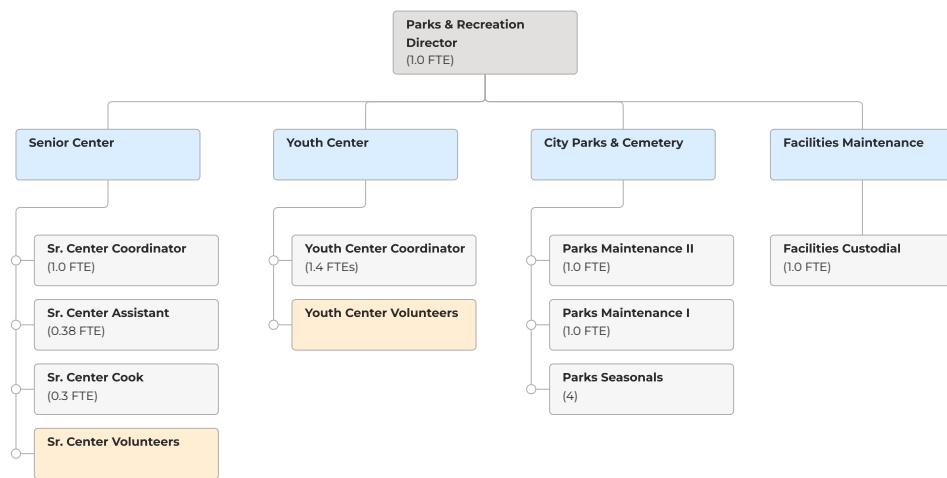
Other Parks and Recreation Service Areas

The Parks and Recreation Department also reaches beyond the confines of these budget areas to bring the community together and service the needs of our residents. Through our partnerships and support of other agencies, including the Kiwanis Food Bank, Foothills Historical Society and White River Community Outreach, the Department works to connect our citizens with services they need and supports partnering agencies. Working as one unit instead of independent silos, the Parks and Recreation Department is working to become an integrated service for all community members.



Organizational Chart

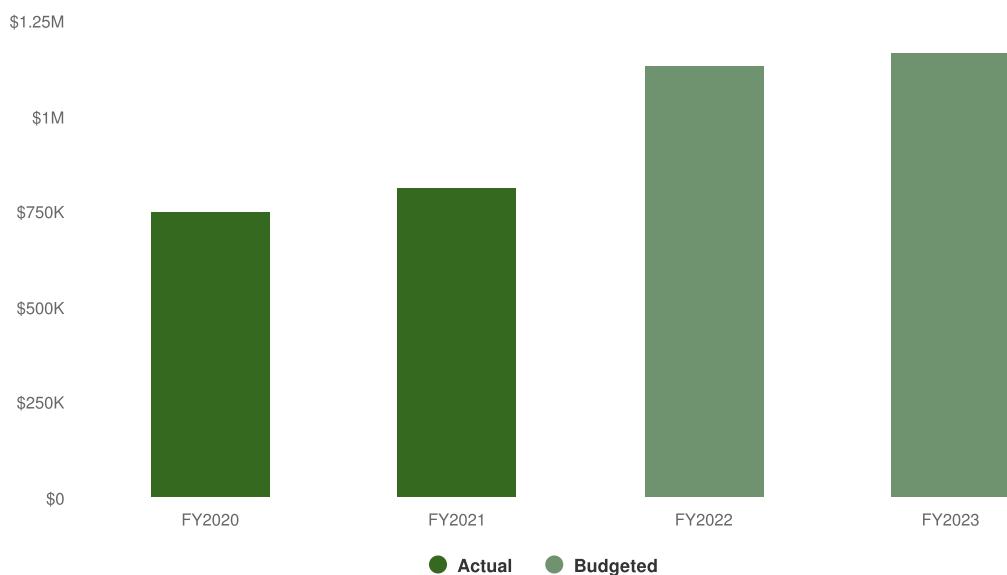
Parks and Recreation Org Chart



Expenditures Summary

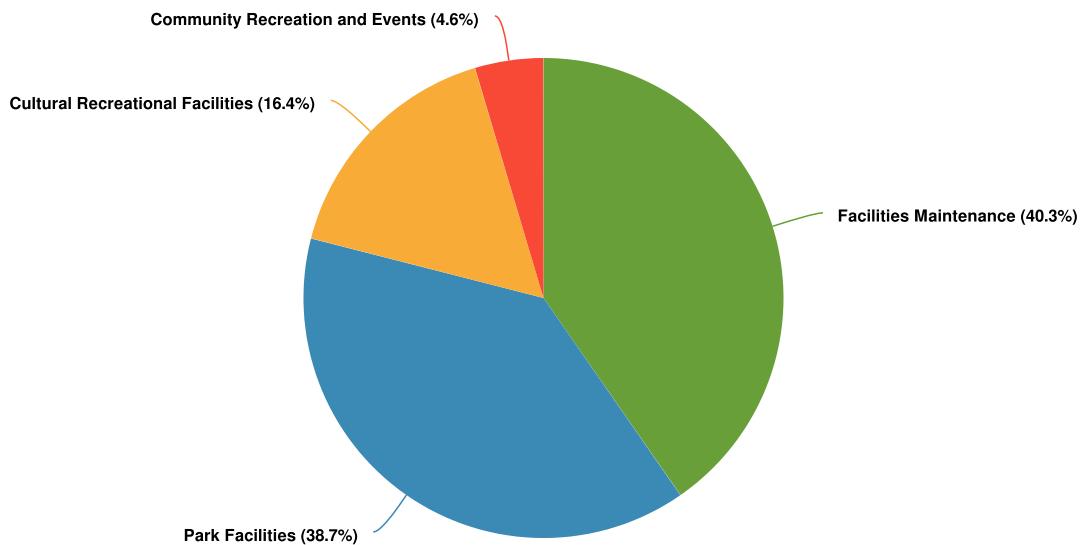
\$1,166,970 \$33,758
(2.98% vs. prior year)

Parks and Recreation - 2022 and 2023 Budget vs. Actual

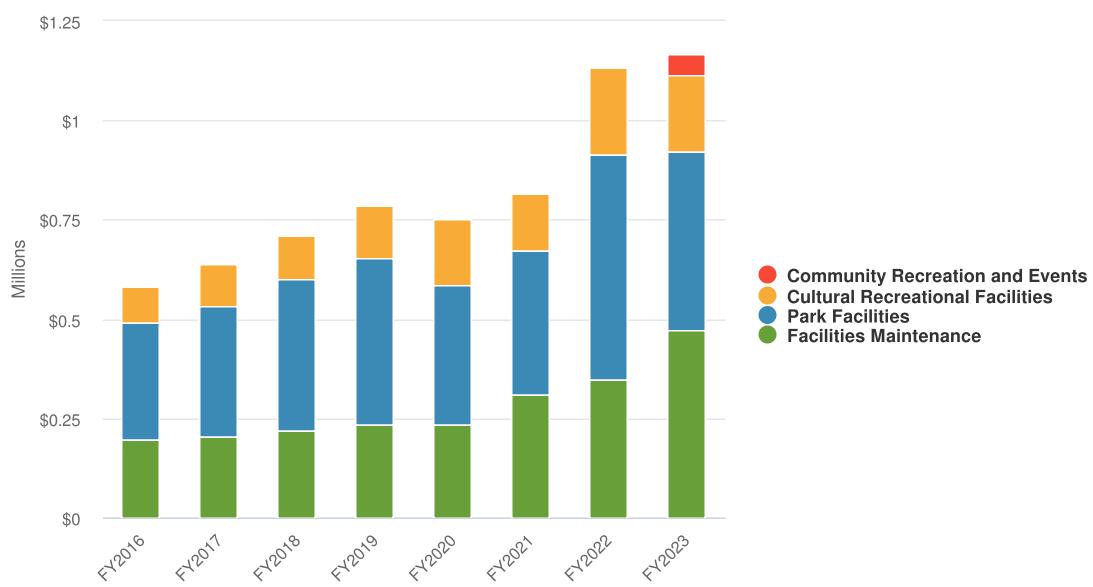


Expenditures by Function

2023 Parks and Recreation - Expenditures by Function



Budgeted and Historical Parks and Recreation - Expenditures by Function



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expenditures						



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
General Government						
Facilities Maintenance						
Salaries & Wages	\$0	\$0	\$32,355	\$14,500	\$49,673	53.5%
Emp Ben Soc Sec Medicare	\$0	\$0	\$2,428	\$1,100	\$3,800	56.5%
Emp Ben Medical & Dental	\$0	\$0	\$15,103	\$4,500	\$17,502	15.9%
Emp Ben Retirement	\$0	\$0	\$3,253	\$1,500	\$5,161	58.7%
Emp Ben L&I Contributions	\$0	\$0	\$1,429	\$595	\$1,472	3%
Emp Ben Employment Security	\$0	\$0	\$63	\$30	\$99	57.1%
Emp Ben PFML	\$0	\$0	\$47	\$25	\$108	129.8%
Supplies	\$0	\$0	\$0	\$500	\$7,000	N/A
Rentals & Leases	\$0	\$37,620	\$1,000	\$500	\$500	-50%
Rentals & Leases	\$0	\$634	\$0	\$0	\$0	0%
Insurance	\$232,244	\$267,967	\$285,275	\$295,000	\$350,977	23%
Public Utility Services	\$0	\$0	\$0	\$0	\$26,500	N/A
Repairs & Maintenance	\$986	\$2,392	\$7,500	\$3,500	\$8,000	6.7%
Miscellaneous	\$0	\$11	\$0	\$0	\$0	0%
Total Facilities Maintenance:	\$233,230	\$308,625	\$348,453	\$321,750	\$470,792	35.1%
Total General Government:	\$233,230	\$308,625	\$348,453	\$321,750	\$470,792	35.1%
Culture and Recreation						
Community Recreation and Events						
Salaries & Wages	\$0	\$0	\$0	\$0	\$13,647	N/A
Emp Ben Soc Sec Medicare	\$0	\$0	\$0	\$0	\$1,030	N/A
Emp Ben Medical & Dental	\$0	\$0	\$0	\$0	\$1,664	N/A
Emp Ben Retirement	\$0	\$0	\$0	\$0	\$1,399	N/A
Emp Ben L & I Contribs	\$0	\$0	\$0	\$0	\$43	N/A
Emp Ben Employ Sec	\$0	\$0	\$0	\$0	\$27	N/A
Emp Ben PFML	\$0	\$0	\$0	\$0	\$29	N/A
Supplies	\$0	\$0	\$0	\$0	\$500	N/A
Professional Services	\$0	\$0	\$0	\$0	\$26,800	N/A
Advertising	\$0	\$0	\$0	\$0	\$750	N/A
Rentals & Leases	\$0	\$0	\$0	\$0	\$5,300	N/A
Miscellaneous	\$0	\$0	\$0	\$0	\$250	N/A
Permits & Fees	\$0	\$0	\$0	\$0	\$2,400	N/A
Total Community Recreation and Events:	\$0	\$0	\$0	\$0	\$53,839	N/A
Cultural Recreational Facilities						
Salaries & Wages	\$88,647	\$62,120	\$79,506	\$80,000	\$85,590	7.7%
Emp Ben Soc Sec Medicare	\$6,772	\$4,750	\$5,981	\$6,000	\$6,547	9.5%
Emp Ben Medical & Dental	\$18,165	\$11,982	\$28,413	\$28,500	\$13,315	-53.1%
Emp Ben Retirement	\$10,641	\$5,665	\$7,021	\$7,100	\$6,386	-9%
Emp Ben L & I Contribs	\$892	\$640	\$462	\$465	\$533	15.4%



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Emp Ben Employ Sec	\$175	\$109	\$156	\$160	\$171	9.6%
Emp Ben PFML	\$0	\$50	\$115	\$115	\$187	62.6%
Supplies-Food Pgm/Office	\$4,458	\$3,810	\$3,000	\$2,000	\$1,000	-66.7%
Supplies-Copy/Print Supplies	\$0	\$0	\$0	\$1,000	\$1,000	N/A
Fuel	\$0	\$0	\$0	\$281	\$500	N/A
Machinery & Equipment	\$3,483	\$14,159	\$40,000	\$2,770	\$37,230	-6.9%
Supplies	\$0	\$5,216	\$1,000	\$750	\$1,000	0%
Supplies Food Bank	\$27	\$3,151	\$500	\$250	\$250	-50%
Fuel - Food Bank	\$668	\$1,128	\$1,000	\$1,200	\$1,400	40%
Professional Services	\$2,604	\$969	\$12,500	\$10,000	\$17,500	40%
Communication	\$933	\$321	\$2,000	\$500	\$500	-75%
Travel	\$764	\$0	\$500	\$500	\$500	0%
Rentals & Leases	\$3,937	\$3,479	\$3,200	\$500	\$500	-84.4%
Public Utility Services	\$3,637	\$6,350	\$4,500	\$8,000	\$0	-100%
Repairs & Maintenance	\$1,870	\$4,748	\$2,000	\$2,000	\$2,000	0%
Miscellaneous	\$0	\$88	\$500	\$250	\$250	-50%
Training	\$0	\$0	\$1,000	\$750	\$1,000	0%
Dues & Subscriptions	\$0	\$0	\$0	\$500	\$500	N/A
Professional Services	\$1,924	\$309	\$1,000	\$500	\$0	-100%
Communication Food Bank	\$0	\$0	\$100	\$0	\$0	-100%
Public Utility Services	\$11,956	\$11,834	\$10,500	\$12,000	\$12,000	14.3%
Repairs & Maintenance	\$4,451	\$2,129	\$15,000	\$25,000	\$1,000	-93.3%
Repairs & Maintenance - Food Bank	\$1,273	\$380	\$500	\$250	\$250	-50%
Miscellaneous	\$0	\$101	\$90	\$210	\$100	11.1%
Total Cultural Recreational Facilities:	\$167,277	\$143,487	\$220,544	\$191,551	\$191,209	-13.3%
<hr/>						
Park Facilities						
Salaries & Wages	\$111,306	\$92,327	\$167,000	\$135,000	\$159,030	-4.8%
Overtime	\$747	\$843	\$1,000	\$650	\$1,000	0%
Salaries & Wages	\$75,161	\$87,350	\$103,414	\$103,000	\$81,995	-20.7%
Emp Ben Soc Sec Medicare	\$8,422	\$7,018	\$12,599	\$10,250	\$12,166	-3.4%
Emp Ben Medical & Dental	\$35,832	\$27,274	\$31,903	\$27,000	\$20,032	-37.2%
Emp Ben Retirement	\$10,806	\$8,324	\$12,332	\$9,000	\$11,423	-7.4%
Emp Ben L & I Contribs	\$6,356	\$3,778	\$5,634	\$3,500	\$5,418	-3.8%
Emp Ben Employ Sec	\$222	\$179	\$329	\$225	\$318	-3.3%
Emp Ben PFML	\$0	\$100	\$243	\$175	\$347	42.8%
Employee Benefits Soc Sec Med	\$5,741	\$6,680	\$7,817	\$7,800	\$6,273	-19.8%
Emp Ben Med Dent	\$23,134	\$23,743	\$22,896	\$25,000	\$23,478	2.5%
Emp Ben Retire	\$7,259	\$6,841	\$6,881	\$7,100	\$6,689	-2.8%
Emp Ben L&I	\$838	\$832	\$666	\$1,000	\$468	-29.7%
Emp Ben Employment Security	\$149	\$167	\$212	\$215	\$164	-22.6%



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2022 YE Estimates	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Emp Ben PFML	\$0	\$92	\$152	\$160	\$179	17.8%
Supplies	\$20,575	\$20,559	\$13,000	\$13,000	\$13,000	0%
Supplies - Flower Baskets	\$3,156	\$1,657	\$3,500	\$3,500	\$3,500	0%
Fuel	\$3,365	\$4,985	\$5,000	\$4,500	\$5,000	0%
Equipment	\$3,751	\$283	\$5,000	\$3,500	\$4,500	-10%
Youth Center Supplies	\$1,712	\$2,248	\$9,490	\$9,500	\$6,500	-31.5%
Fuel	\$0	\$0	\$850	\$400	\$200	-76.5%
Small Tools/Minor Equipment	\$0	\$0	\$25,000	\$24,500	\$750	-97%
Professional Services	\$418	\$1,679	\$2,500	\$1,000	\$2,500	0%
Professional Services - Music in the Park / Park Events	\$1,791	\$13,590	\$16,150	\$16,150	\$0	-100%
Communication	\$0	\$20	\$500	\$250	\$250	-50%
Travel	\$0	\$0	\$750	\$750	\$1,000	33.3%
Rentals & Leases	\$4,838	\$7,537	\$44,500	\$48,000	\$46,500	4.5%
Public Utility Services	\$11,528	\$17,233	\$15,000	\$12,000	\$15,000	0%
Repairs & Maintenance	\$2,381	\$8,881	\$4,000	\$2,000	\$4,000	0%
Miscellaneous	\$125	\$62	\$500	\$250	\$250	-50%
Training	\$205	\$677	\$3,000	\$2,000	\$4,000	33.3%
Dues & Subscriptions	\$0	\$0	\$0	\$500	\$500	N/A
Professional Services	\$1,017	\$1,753	\$17,417	\$15,000	\$3,000	-82.8%
Communication	\$1,160	\$1,171	\$2,000	\$1,500	\$1,700	-15%
Travel	\$0	\$0	\$2,000	\$1,000	\$1,000	-50%
Advertisement	\$0	\$0	\$250	\$250	\$250	0%
Rentals & Leases	\$0	\$0	\$650	\$550	\$250	-61.5%
Public Utilities	\$8,332	\$7,807	\$6,800	\$6,400	\$0	-100%
Repairs & Maintenance	\$1,901	\$5,958	\$7,500	\$5,000	\$5,000	-33.3%
Miscellaneous	\$0	\$284	\$500	\$500	\$500	0%
Training	\$0	\$0	\$2,000	\$2,000	\$2,000	0%
Dues & Subscriptions	\$0	\$0	\$0	\$500	\$500	N/A
Permits & Fees	\$0	\$0	\$3,280	\$3,280	\$500	-84.8%
Total Park Facilities:	\$352,228	\$361,932	\$564,215	\$507,855	\$451,130	-20%
Total Culture and Recreation:	\$519,505	\$505,419	\$784,759	\$699,406	\$696,178	-11.3%
Total Expenditures:	\$752,735	\$814,045	\$1,133,212	\$1,021,156	\$1,166,970	3%



Public Works

Chris Banks
Public Works Director

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 provides utility billing services. Although owned by the City, the Cemetery is currently managed and maintained under a 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. All of these functions, and the associated personnel, are budgeted and accounted for in funds other than the General Fund. Refer to the various Street and Utility funds for additional details regarding revenues and expenditures.

PUBLIC WORKS STAFFING

In late 2021 and early 2022, the Public Works Department lost four experienced employees. These employees left for higher-paying jobs with other agencies. The recruitment environment to replace these employees was extremely difficult due to higher competing salaries with other agencies. In June 2022, two senior Utility Worker employees were promoted with Council approval to the vacant Utility Lead and Utility Systems Tech positions. These promotions left two additional vacancies within the Utility Worker position classification, for a total of three vacant positions.

The City was fortunate to be able to recruit and hire all three vacant Utility Worker positions with individuals who have past utility experience working for much larger cities – two of these employees worked for the City of Renton and one worked for the City of Port Orchard.

In 2022, the Public Works Department was budgeted for the addition of a City Engineer. This position would assist with development review, project management and inspections, permit review, pre- application meetings, and other technical engineering duties. However, due to high employee turnover within the Department, and the lack of time to properly recruit for the position, we are proposing to wait on hiring this position until 2023.

The other area of need within the Public Works Department is administrative support. In 2021, the Department increased the Public Works/Utility Billing Clerk position from $\frac{3}{4}$ time to a full-time position. The Utility Billing duties of this position consume about .75-.80 FTE, leaving only .20-.25 FTE for Public Works administrative support. This is an issue that will need to be addressed in 2024.

The Public Works Department is managed by the Public Works Director and includes the following staff:

Administration

- Public Works Director
- Public Works/Utility Billing Clerk
- Assistant PW Director/City Engineer (vacant)

Wastewater Treatment Plant (WWTP)

- 1 WWTP Supervisor
- 2 WWTP Operators

Water/Sewer Collection/Streets/Stormwater

- 1 Public Works Supervisor
- 1 Water/Sewer Lead
- 1 Utility System Tech



- 4 Utility Workers
- 1 Meter Reader
- 4 Seasonal Utility Workers

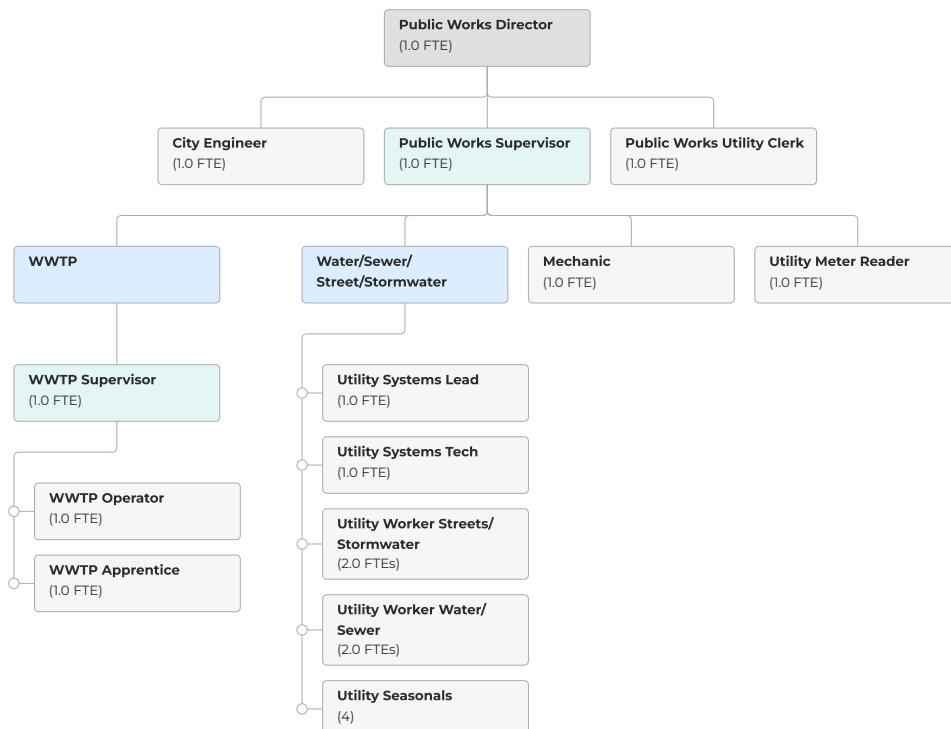
Shared

- 1 Utility Mechanic

Cemetery - Managed under contract with Weeks Funeral Home

Organizational Chart

Public Works Org Chart



APPENDIX



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.

