



City of Buckley 2025-2026 Budget



Adopted Version - 11/26/2024





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INTRODUCTION





Mayors Message

Beau Burkett

Dear Council and Buckley Residents,

I am pleased to present the City of Buckley's 2025-2026 biennial budget totaling \$57,225,723. This budget marks a significant transition for our City as it is our first biennial budget, allowing us to plan more strategically, control costs, and better prepare for the future. Reflecting on the progress made in 2024, I am excited to outline the work that will position us for continued success in the coming years.

Executive Summary

2024 was a significant year for Buckley, with advancements across key areas, including public safety, infrastructure, community engagement, and financial stability. Guided by the goals adopted by the City Council, our efforts this past year have focused on laying a strong foundation for the future, as we continue to prioritize:

Financial Sustainability
Public Safety
Improving Traffic on Hwy 410
Revitalizing Main Street
Preserving Buckley's Identity

The municipal budget is more than just numbers—it is a strategic plan that aligns the goals of the Buckley City Council with the programs and services that meet our community's needs. Throughout this document, you will find newly implemented performance measures. These metrics were created by staff for incorporation in our budget process. Long-term, we hope the performance metrics will be used as another tool to ensure transparency and accountability and that City resources are allocated efficiently. Our aim is to maximize the community's investment in programs and infrastructure, provide residents with a high level of service, and continuously seek ways to improve.

Financial Sustainability

Economic challenges, including inflation, continue to affect our community. The cost of providing essential services has increased, requiring careful financial management and forward-thinking. In 2024, the City took proactive measures to balance the budget, including leveraging America Rescue Plan Act (ARPA) funds to support essential services while exploring new revenue opportunities.

In addition, in 2024, the Council approved Ordinance No. 03-24, imposing a one-tenth of one percent sales tax for the Transportation Benefit District, which reduced the subsidy provided by the General Fund for street maintenance.

We have continued to be strategic with our staffing. Through regular attrition, we evaluate how best to reallocate positions across the organization to support our constituents. This year, the departure of the Assistant Fire Chief helped balance the cost of hiring two, and in 2025, one additional full-time firefighter. With this staffing increase, our department can now provide 24/7 coverage for fire protection and EMS.

We also saw more development activity in 2024 than in 2023, and we anticipate continued growth through the biennium. It is important to highlight that development revenue, specifically from housing units, is one-time revenue. After the units are built, the City will typically need to provide additional services. Simply put, the larger the population, the greater the demand for services. This may result in the need for a property tax levy lid increase in the future, but the City remains committed to using every available tool before requesting tax increases from our constituents.

Lastly, thanks to our generous voters, we were successful in passing Proposition 1, the EMS Levy, which reset the City's EMS rate to the lawful limit of \$0.50/\$1,000 assessed valuation and gave the Council the option to increase the limit over the 1 percent allowed in order to keep the rate at the maximum rate of \$0.50 to ensure stability in the fund over the next six years.

Over the next biennium, we will work to adopt additional financial policies to further strengthen our financial stability. These policies will help us navigate challenges such as the economic slowdown, revenue volatility, increased demands for public safety, and rising costs due to inflation. By following sound financial principles, we are happy to report that we do not



anticipate the need to reduce programs or draw down our healthy reserves over the biennium. However, we remain mindful of the growing demand for city services and will continue exploring the financial sustainability of all programs throughout this period.

Public Safety

In 2024, we made progress in our legislative efforts to reform public safety policies. These efforts included advocating for changes to pursuit laws and supporting enforcement tools that directly impact our community's safety. In partnership with AWC and cities in Pierce County, our legislative agenda was successful, resulting in reforms that have empowered our law enforcement officers to do their jobs more effectively.

This renewed support has had a tangible impact— citations increased in 2024 compared to 2022 or 2023, reflecting our officers' commitment to enforcing laws and maintaining order. We are proud of the positive impact this has had on our community. The biennial budget also includes hiring a 12th full-time officer, which will help maintain and potentially increase our positive momentum in public safety.

In addition to these efforts, we have made progress in expanding our fire services. In early 2024, the City Council approved the purchase of a new ambulance unit, which we expect to be delivered to the department by the end of the year. Soon after, the Council approved the hiring of two additional full-time firefighters (one in 2024 and one in 2025). This year, we also completed an RFP process to ensure we received the best possible contract for providing ambulance services to our constituents. We are excited to begin a partnership with Olympic Ambulance in the new year. Lastly, the successful passage of the EMS levy in 2024, along with the reallocation of staff resources, has secured the funding necessary for the Fire Department to transition to 24/7 full-time operations.

Improving Traffic on Hwy 410

Addressing traffic challenges along Hwy 410 remains a priority. In 2024, we secured both the Federal Safe Streets for All (SS4A) grant and a direct state appropriation, which have enabled us to begin pre-design work on this critical corridor. These funds will help us improve traffic flow, enhance pedestrian safety, and plan for long-term infrastructure needs.

Throughout the year, we strengthened partnerships with regional stakeholders, including the cities of Enumclaw and Bonney Lake, our state legislators, and federal representatives. Our increased involvement in regional transportation committees, such as the Transportation Coordination Committee (TCC) and the Pierce County Regional Council (PCRC), has positioned us to take advantage of future funding opportunities that support our vision for a safer, more efficient Hwy 410.

2024 Comprehensive Plan

A key focus for the 2025-2026 biennium is the implementation of the 2024 Comprehensive Plan, which provides a road map for Buckley's growth and development. The plan anticipates:

- **Population Growth:** An increase of over 3,000 residents, bringing the total to more than 8,000.
- **Housing Growth:** The addition of over 1,200 housing units, bringing the total to more than 3,200 units.
- **Job Growth:** The creation of over 1,000 new jobs, increasing the total to more than 3,300 jobs.

Balancing this projected growth with the community's desire to maintain its small-town charm will be central to our work in the coming years. As our population expands, the demand for City services will rise, requiring thoughtful investments in infrastructure, public safety, and community programs to meet the needs of both new and existing residents. During the next two years we will work to revise our zoning and development regulations to align with the Comprehensive Plan and want to express a commitment to public involvement. The city looks forward to working with the community to identify solutions to accommodate growth in a way that aligns with Buckley's values and character.

General Fund and Budget Process

The development of the 2025-2026 biennial budget began with a 6-year financial forecast, presented to the City Council in April 2024. This Baseline Forecast, derived from the 2024 adopted budget, used historical trends, current information, and future development expectations to project the City's financial outlook. Initially, the forecast projected a budget shortfall, highlighting the need for strategic adjustments to achieve balance.

Through collaborative efforts, the City Council and staff implemented several measures to address the projected gap, resulting in an updated forecast that now anticipates a balanced budget. This was accomplished by revising building permit revenue projections to reflect new growth, securing grant funding for key technology upgrades, and leveraging the passage of the EMS levy, which allowed for more efficient cost-sharing between the General Fund and the EMS Fund.



While we have successfully achieved a balanced budget for the 2025-2026 biennium, we recognize the importance of closely monitoring revenue and expenses throughout this period. Other factors that could influence the City's financial outlook include the pace of economic recovery, evolving personnel costs, and the need for ongoing investments in technology to enhance services and security. By closely tracking these elements, we aim to ensure that Buckley's financial health remains strong throughout the biennium, allowing us to continue delivering the high-quality services our residents expect.

Capital Projects

2024 saw the launch of several key capital projects that will continue into 2025-2026:

- **City Hall Remodel:** With the existing City Hall no longer meeting the needs of our growing staff and community, the remodel project is essential for enhancing City operations and customer service. The new facility will provide a centralized space for administrative services, making it easier for residents to access City resources.
- **Miller Park:** Recognized as a top priority by the City Council, Miller Park development is underway. Our staff has worked diligently to secure grants and prepare design documents. We anticipate that construction will begin for the first phase of the park during the 2025-2026 biennium, providing a much-needed recreational space where residents can connect and enjoy outdoor activities.
- **Public Works Improvements:** The Public Works Department will continue to maintain and improve essential infrastructure, ensuring that our utilities and streets remain reliable. Over the biennium notable projects include: improvements to Spruce Street, water main replacements, stormwater management upgrades, and enhancements to the wastewater treatment plant. Given our growth targets, our team will also be busy planning for future capacity of our utilities including water main upgrades, well-expansions, and upgrades to the wastewater treatment plant.

These projects reflect Buckley's commitment to providing reliable services and preparing for future growth. In 2025-2026, we will continue to prioritize these and other critical infrastructure projects to support the well-being and quality of life for our residents including:

- **Spruce Street Improvements** – During this biennium, residents can expect a full reconstruction of Spruce Street from Main to Mason. The design is 90% complete, and we anticipate construction to begin in 2025.
- **ADA Accessibility and Sidewalk Improvements** – This past year the Council has indicated the desire to prioritize sidewalk improvements. We have partnered with Gray and Osborne to conduct an ADA accessibility and sidewalk study, identifying missing connections and areas needing repair. Over the biennium, we plan to address these projects incrementally, using City Street Impact Fees to link new and existing developments, while pursuing grant funding through Safe Routes to School and Complete Streets programs.
- **Additional Capital Projects** – We also have several capital projects in the pipeline, pending the approval of TIB grants. These include improvements to West Mason from Naches to Hinkleman, A Street from Main to River Ave, and Main Street from A to Spruce.

Community Partnerships

Our successes in 2024 and in the future would not be possible without the support of our many community partners. I want to extend my heartfelt thanks to our local representatives for the 31st Legislative District—Representatives Eric Robertson and Senator Phil Fortunato—Pierce County Councilmember Dave Morell, the Buckley Chamber of Commerce, the Buckley Downtown Association, the White River School District, Rainier State School, the Rails to Trails Coalition, the Buckley Kiwanis Food Bank, and many other dedicated organizations. Your collaboration has helped us achieve our goals and build a stronger, more vibrant community.

Looking Ahead

As we enter the 2025-2026 biennium, we remain focused on advancing key initiatives that will enhance the quality of life for all Buckley residents. You can expect continued progress on our capital projects, the development of park spaces, and long-term infrastructure planning to support future growth. We will also prioritize updates to our municipal code, with an emphasis on promoting economic development and preserving Buckley's unique character. Technology upgrades will be a key focus, ensuring that our city operations are efficient, secure, and responsive to community needs. Our community newsletter will continue to keep residents informed and engaged with city activities and developments. Throughout the



biennium, we are committed to achieving the City Council's goals, including financial sustainability, public safety enhancements, and maintaining Buckley's identity. Guided by our dedication to continuous improvement, we will work to deliver high-quality services that meet the evolving needs of our growing community.

Conclusion

The 2025-2026 biennial budget reflects the hard work and collaboration of our City Council, staff, and residents. It represents a shared vision for a future where Buckley continues to grow while preserving the qualities that make it a special place to live. I am deeply grateful to everyone who has contributed to this process, from our dedicated volunteers to the residents who provide valuable feedback and support.

Together, we have made great strides in 2024, and I am confident that we will continue to build on this momentum in the years to come.

Respectfully submitted,

A handwritten signature in black ink, appearing to be 'L. J. ...', with a stylized flourish at the end.

History of the City of Buckley



Buckley, Washington, has a deep-rooted history that reflects the resilience and industrious spirit of its early settlers. Originally inhabited by the Coast Salish peoples, the area began attracting Euro-American settlers in the mid-19th century, particularly following the establishment of treaties. Buckley quickly became a hub for farming, which was essential in supporting the city's growing population. While farming has decreased over time, it remains an integral part of Buckley's heritage and continues, albeit in a smaller capacity, to contribute to the local economy.

In the late 1800s, Buckley's economy expanded with the growth of logging and mining industries, thanks to its abundant natural resources and proximity to the Northern Pacific Railway. The city was officially incorporated in 1889, marking the beginning of its formal governance and development. As the community grew, Buckley became a vibrant logging and mining town, with residents drawn by employment opportunities and the promise of land.

Significant events, such as the devastating fires in the early 20th century, reshaped the city and highlighted its resilience. These fires destroyed large parts of the downtown area, prompting robust rebuilding efforts that strengthened community bonds and led to more durable infrastructure. Over time, Buckley has maintained a close-knit community atmosphere, supported by local landmarks and dedicated institutions.

One of the city's notable landmarks is Rainier School, constructed in 1939. Initially established as a major residential habilitation center for individuals with developmental disabilities, Rainier School became one of the largest employers on the plateau. Nationally significant in its early days, the facility continues to serve the community, providing essential services and jobs. This year, Rainier School celebrates its 85th anniversary, a testament to its enduring role in Buckley's history and its impact on the region.

A significant development in Buckley's community infrastructure is the Foothills Trail, which now spans the route of the former railroad. This trail, which serves as a recreational and transportation pathway, begins in Buckley and showcases the natural beauty of the region. The city is also home to historic tracks and artifacts housed on museum property, emphasizing its connection to the past.

Preservation of Buckley's history has been a priority for local residents, with the Foothills Historical Museum playing a key role. Founded in 1981 by Dr. Jess Rose and his wife, Maxine, the museum began in the Annex of the old Buckley High School before moving to its current location in a renovated historical building. Today, the museum serves as a cultural hub, offering exhibits and resources that reflect the city's logging and mining history, early settler life, and continued dedication to community preservation.

From its agricultural roots and early industry to enduring businesses and institutions, Buckley stands as a small yet resilient community that honors its past while looking forward to the future. For more detailed information on Buckley's history, the Foothills Historical Museum offers extensive resources on the city's heritage and continues to preserve this legacy for future generations.

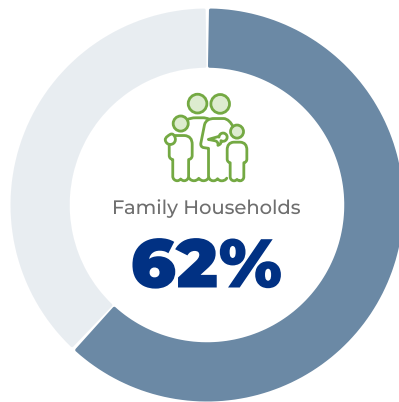


Household Analysis

TOTAL HOUSEHOLDS

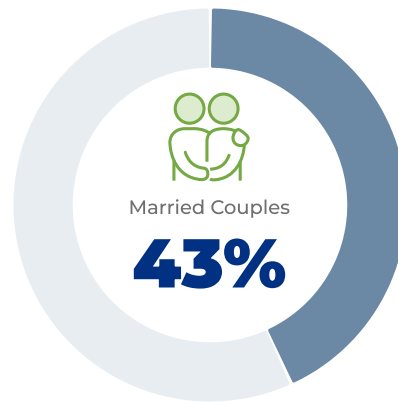
1,918

It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



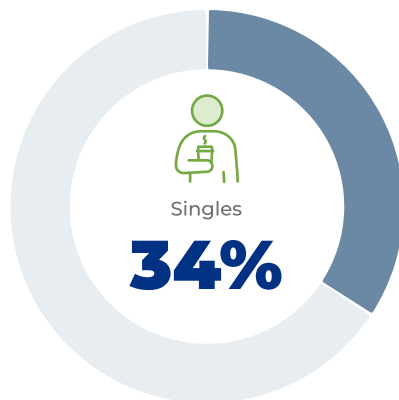
▲ 26%

higher than state average



▼ 14%

lower than state average



▲ 27%

higher than state average



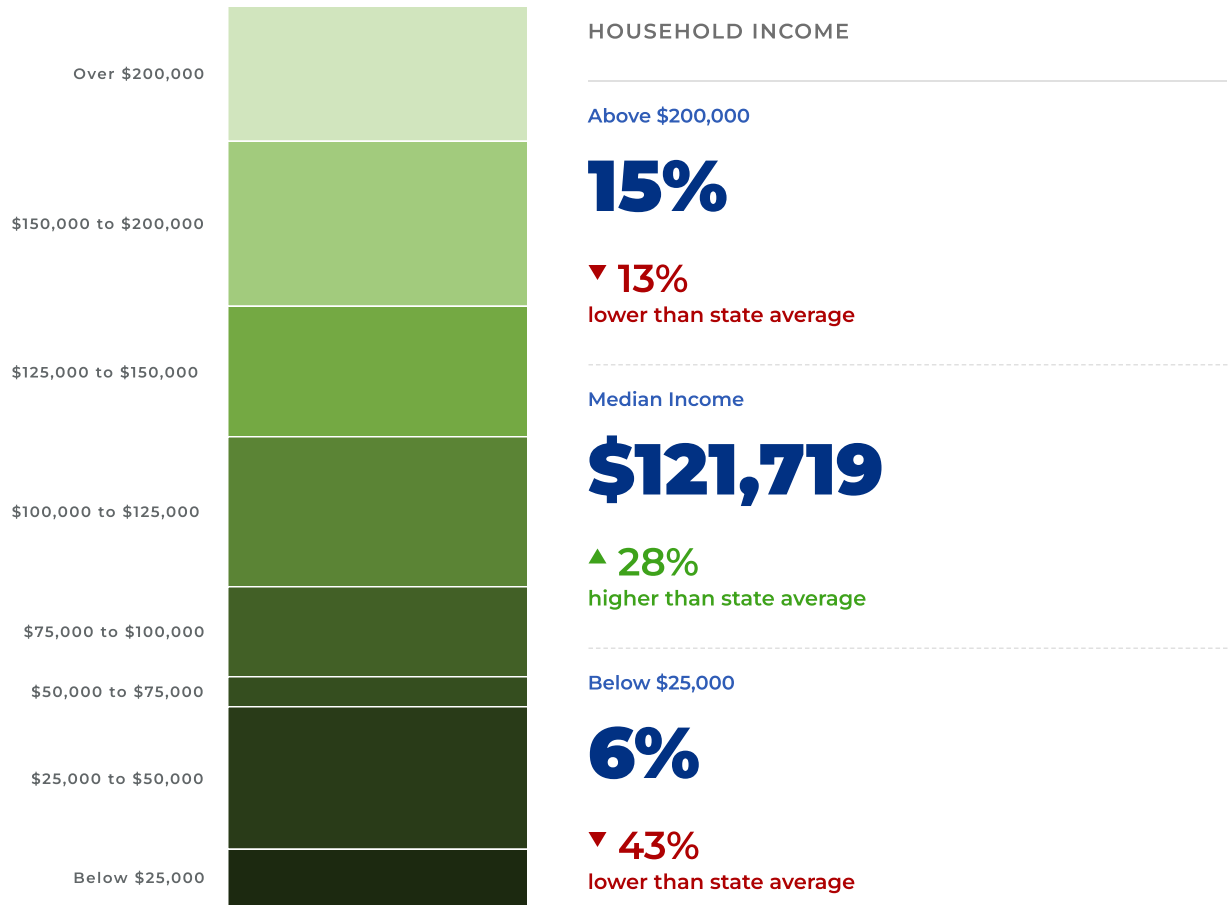
▲ 13%

higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



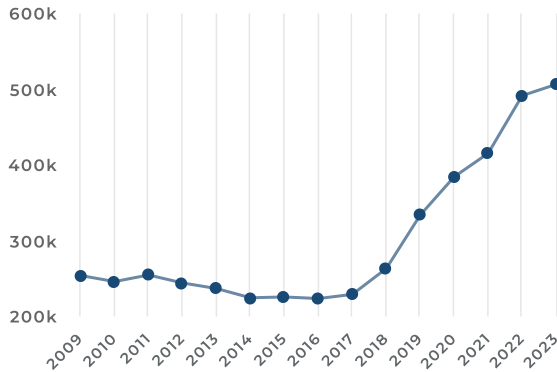
* Data Source: American Community Survey 5-year estimates



Housing Overview



2023 MEDIAN HOME VALUE
\$506,400



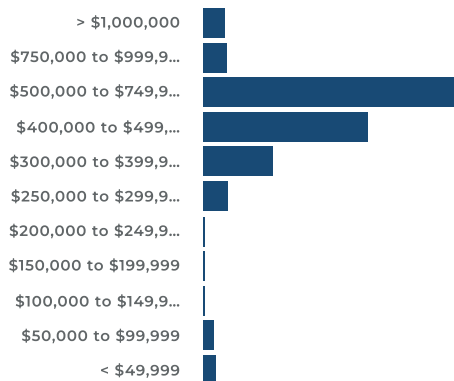
* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Buckley State Avg.



HOME VALUE DISTRIBUTION



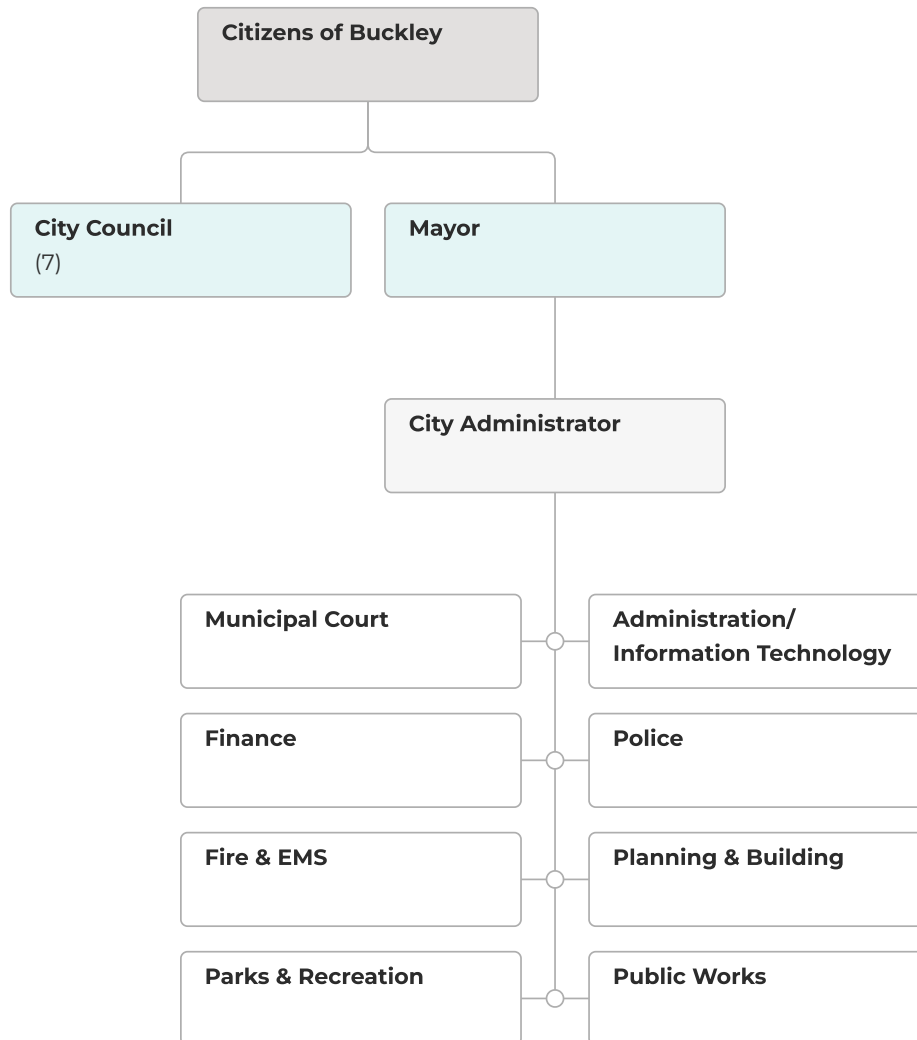
* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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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.



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 a biennial basis, beginning with this 2025-2026 Budget. It utilizes an incremental budgeting approach that assumes, for most functions of government, that the current biennial budget is indicative of the base required for the following two years. Any increases are incremental and are based on need, emerging issues, Council goals, and available resources.

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

Each biennium, after the budget is adopted, the City enters into the budget implementation and monitoring stage. Throughout the biennium, 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 biennium are adopted by City Council ordinance. The City is required to do a mid-biennial update during the fall of the first year of the biennium. These amendments allow for necessary adjustments to the budget that could not have been planned for during the normal budgeting process and account for changes to the second half of the biennium for revenue and expenditure projections that have materialized since the biennial budget was adopted. Typical amendments include administrative adjustments, carry forward appropriations resulting from projects that were not completed at the end of the



biennium, 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.

2025-2026 Budget Calendar

2025-2026 BUDGET CALENDAR

JULY

Budget Kickoff Meeting with Departments	July 10
2024 Mid-year Financial Update	July 23

AUGUST

2025-26 Baseline Budget proposals due from departments to Finance	August 13
Department Budget Meetings with Finance & City Administrator	August 19 – 21
<ul style="list-style-type: none"> 2024 YE Estimates, 2025-26 Revenue and Expenditure projections 	

SEPTEMBER

Council Study Session	September 3
<ul style="list-style-type: none"> Updated Forecast & Budget Balancing Discussion 	
Admin/Finance/Public Safety Council Committee	September 9
Development Svcs/Utilities/Transportation Council Committee	September 17
Parks & Community Services Council Committee	September 24

OCTOBER

Draft Revenue Projections Distributed to Council	October 1
Regular Council Study Session	October 1
<ul style="list-style-type: none"> 2025-26 Budget Work Session – Department Presentations <ul style="list-style-type: none"> Parks & Recreation, Municipal Court, Police, and Fire 	
Special Council Study Session	October 15
<ul style="list-style-type: none"> 2025-26 Budget Work Session – Draft Revenue Projections & Department Presentations <ul style="list-style-type: none"> Admin, IT & Finance, Building & Planning, and Public Works (Operations) 	
Regular Council Meeting	October 22
<ul style="list-style-type: none"> 2025-26 Budget – Public Hearing: Revenue Sources and 2025 Property Tax & EMS Levies 	
2025-26 Preliminary Budget document distributed to Council	October 31

NOVEMBER

Regular Council Study Session	November 5
<ul style="list-style-type: none"> 2025-26 Budget Work Session – Council Discussion 	
Regular Council Meeting	November 12
<ul style="list-style-type: none"> 2025-26 Budget – Public Hearing – Preliminary Budget 	
Special Council Study Session – 2025-26 Budget (if needed)	November 19
Regular Council Meeting	November 26
<ul style="list-style-type: none"> 2025-26 Budget – Property Tax Levy Ordinances - Adoption 2025-26 Budget – Final Public Hearing and Budget Ordinance - Adoption 	

DECEMBER

Regular Council Meeting	December 10
<ul style="list-style-type: none"> 2025-26 Budget – Budget Ordinance – Adoption (if needed) 	

As of 7/25/2024



Capital Projects

2025 Capital Improvement Schedule							
CAPITAL PROJECTS	Fund 102	Fund 307	Fund 405	Fund 406	Fund 408	Fund 430	Total Project Cost
	Streets Capital Improvements	Capital Improvements	Sewer Repair & Construction	Water System Repair & Construction	Stormwater Capital Projects	Utility Equipment Reserve	
West Mason- Naches to Hinkleman Ext- PPP- State Prof Svcs	76,922						76,922
West Mason- Naches to Hinkleman Ext- PPP- Local Prof Svcs	8,678						8,678
West Mason- Naches to Hinkleman Ext- PPP- State- Construction	321,078						321,078
West Mason- Naches to Hinkleman Ext- PPP-Local- Construction	36,222						36,222
Spruce Street - Main to Mason - Prof Svcs	57,800		45,700	34,900	35,400		173,800
Spruce Street - Main to Mason - Construction	445,500		349,000	265,900	242,900		1,303,300
SR 410 Corridor Study (WSDOT)	250,000						250,000
Comprehensive Safety Action Plan-Grant	200,000						200,000
Comprehensive Safety Action Plan-City	50,000						50,000
City Hall Addition & Modernization Project - Prof Svcs		50,000					50,000
City Hall Addition & Modernization Project - Construction		1,262,900					1,262,900
Youth Center Repairs		10,000					10,000
Miller Park - Prof Svcs		157,200					157,200
Miller Park - Construction		350,000					350,000
White River Property Access Gate Relocation			30,000				30,000
WWTP - Supplies/Mechanical Replacements			15,000				15,000
SCADA Upgrade - WWTP			40,000				40,000
I&I Study			60,000				60,000
Decant Facility Site - Study			15,000		15,000		30,000
Electric Gate Install - WWTP			50,000				50,000
Electric Gate Install - PW			16,000	16,000			32,000
Mag Tank Design & Construction			404,000				404,000
West City Pressure Sewer - Study			25,000				25,000
Water System Update				85,000			85,000
Trail Well - Prof Svcs				25,000			25,000
Trail Well - Upgrades				60,000			60,000
Long Term Telemetry - Design				44,000			44,000
Trans Main Project Segments - Local - Prof Svcs				10,000			10,000
Tran Main Access Road Repair				10,000			10,000

CAPITAL PROJECTS	Fund 102	Fund 307	Fund 405	Fund 406	Fund 408	Fund 430	Total Project Cost
	Streets Capital Improvements	Capital Improvements	Sewer Repair & Construction	Water System Repair & Construction	Stormwater Capital Projects	Utility Equipment Reserve	
Pre-Design Report - WTP Expansion				35,000			35,000
Well Repairs - Naches Well Study				30,000			30,000
Reservoir Siting Study				30,000			30,000
WTP - Caustic Soda Injection				30,000			30,000
Water Transmission Main Road Repair				5,000			5,000
Automated Meter Reading System				100,000			100,000
Stormwater Rate Study					21,000		21,000
Naches Street Biofilter - Prof Svcs					159,000		159,000
Total Capital Projects	1,446,200	1,830,100	1,049,700	780,800	473,300	-	5,580,100
CAPITAL EQUIPMENT	Fund 102	Fund 307	Fund 405	Fund 406	Fund 408	Fund 430	Total Project Cost
Vactor Truck						700,000	700,000
Street Sweeper (Tentative)						300,000	300,000
Total Capital Equipment						1,000,000	1,000,000
Total Capital Projects & Equipment by Fund	1,446,200	1,830,100	1,049,700	780,800	473,300	1,000,000	6,580,100



2026 Capital Improvement Schedule							
CAPITAL PROJECTS	Fund 102	Fund 307	Fund 405	Fund 406	Fund 408	Fund 430	Total Project Cost
	Streets Capital Improvements	Capital Improvements	Sewer Repair & Construction	Water System Repair & Construction	Stormwater Capital Projects	Utility Equipment Reserve	
Miller Park - Construction		500,000					500,000
WWTP - Supplies/Mechanical Replacements			15,000				15,000
Decant Facility Site - Design			60,000		60,000		120,000
WWTP Facility Plan			120,000				120,000
Trail Well - Prof Svcs				10,000			10,000
Trail Well - Upgrades				20,000			20,000
Long Term Telemetry - Construction				175,000			175,000
Copperwynd Valve Replacements				25,000			25,000
Tran Main Access Road Repair				10,000			10,000
Water Transmission Main Road Repair				5,000			5,000
Automated Meter Reading System				100,000			100,000
A Street - Main St to River Ave				360,000			360,000
Main Street - A Street to Spruce				620,000			620,000
Naches Street Biofilter - Prof Svcs					157,000		157,000
Naches Street Biofilter - Construction					1,272,000		1,272,000
Stormwater Trunk Line - Collins Road to Packard St					180,000		180,000
Total Capital Projects	-	500,000	195,000	1,325,000	1,669,000	-	3,689,000
CAPITAL EQUIPMENT	Fund 102	Fund 307	Fund 405	Fund 406	Fund 408	Fund 430	
							-
Total Capital Equipment						-	-
Total Capital Projects & Equipment by Fund	-	500,000	195,000	1,325,000	1,669,000	-	3,689,000



BUDGET OVERVIEW



Citywide Budget Summary

2025-2026 Final Budget								
Fund	Beginning Fund Balance	2025 Revenue	2026 Revenue	Total Revenue	2025 Expenditures	2026 Expenditures	Total Expenditures	Ending Fund Balance
001 General	622,467	7,943,174	8,171,189	16,114,364	7,887,039	8,249,314	16,136,353	600,477
002 Contingency	309,210	-	-	-	-	-	-	309,210
003 Cumulative Reserve	5,036,852	-	-	-	-	-	-	5,036,852
004 Cemetery Operating	11,669	250	250	500	3,804	4,010	7,814	4,355
007 Police Equipment Reserve	111,785	189,750	194,980	384,730	224,000	233,500	457,500	39,015
008 Railroad ROW	77,574	-	-	-	77,574	-	77,574	-
030 Fire Equipment Reserve	553,335	91,504	91,504	183,008	89,500	89,500	179,000	557,343
035 Park Construction	356,419	175,000	200,000	375,000	450,509	251,259	701,768	29,651
101 Street Operating	20,688	407,144	410,607	817,751	399,283	421,147	820,430	18,009
102 Arterial Street Improv.	1,219,555	1,187,000	475,000	1,662,000	1,515,018	66,734	1,581,752	1,299,803
103 Transportation Benefit Dist.	13,838	280,500	288,000	568,500	270,793	271,083	541,876	40,462
105 EMS	61,266	893,442	927,663	1,821,105	924,508	953,174	1,877,682	4,689
109 Criminal Justice /Drug Enforc.	481,921	145,682	150,523	296,205	309,933	322,030	631,963	146,163
134 Fire St Maint./Capital Improv.	194,464	19,228	19,228	38,456	23,288	24,977	48,265	184,655
136 Visitor Promotion	333,365	71,350	73,050	144,400	125,868	70,000	195,868	281,897
202 Fire Station Bond	70,701	285,620	284,420	570,040	285,620	284,420	570,040	70,701
307 Capital Improvements	1,397,810	787,000	585,000	1,372,000	1,877,427	549,693	2,427,120	342,690
308 Comp Plan Capital Improv.	378,512	216,400	216,100	432,500	472,576	163,205	635,781	175,231
401 Natural Gas Operating	3,301	215	160	375	565	565	1,130	2,546
402 Water/Sewer Operating	518,093	4,314,680	4,505,900	8,820,580	4,435,978	4,630,878	9,066,856	271,818
403 Solid Waste Operating	3,908	1,165	1,160	2,325	1,450	1,450	2,900	3,333
405 Sewer Construction	1,369,321	1,297,580	1,378,360	2,675,940	1,635,595	1,063,458	2,699,053	1,346,208
406 Water Construction	450,329	985,280	1,057,260	2,042,540	961,597	668,235	1,629,832	863,037
407 Stormwater Operating	73,976	870,500	1,042,640	1,913,140	942,567	1,037,685	1,980,252	6,864
408 Stormwater Construction	2,169,354	1,319,000	2,057,848	3,376,848	806,267	1,835,930	2,642,197	2,904,005
430 Equipment Reserve	330,192	37,250	737,050	774,300	-	700,000	700,000	404,492
631 Court Trust	12,782	250,000	250,000	500,000	243,000	243,000	486,000	26,782
632 Custodial Activities	3,418	126,500	126,500	253,000	126,500	126,500	253,000	3,418
701 Cemetery Improvement	235,583	10,000	10,000	20,000	1,400	1,400	2,800	252,783
TOTAL BUDGET	16,421,688	21,905,214	23,254,393	45,159,607	24,091,659	22,263,147	46,354,806	15,226,489



Vision & Mission Statement



Vision & Mission

Developed February 4, 2023 & Approved June 13, 2023

Buckley City Council

Mayor, Beau Burkett

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

VISION

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

MISSION

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

GUIDING PRINCIPLES

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

Council Goals & Priority Projects



TOP GOALS

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

PRIORITY PROJECTS

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

**City of Buckley 2025-2026
FTE Summary by Classification**

Department/Classification	2024 FTE'S	2024 Changes	2025-26 Adds & Reductions	2025-2026 FTE's	Budgeted 2025 Salary Range
Finance/Administration/Information Technology					
City Administrator	1.00			1.00	13,341 - 16,261
Finance Director	1.00			1.00	9,990 - 12,179
Information Systems Manager	1.00			1.00	9,990 - 12,179
City Clerk	1.00			1.00	8,080 - 9,850
Finance Assistant 2	1.00			1.00	5,441 - 6,984
Finance Assistant 1	2.00			2.00	5,183 - 6,652
Deputy City Clerk	1.00			1.00	5,131 - 6,128
Admin Assistant	0.50			0.50	3,831 - 4,579
Municipal Court					
Judge	0.50			0.50	2,653
Court Administrator	1.00			1.00	8,080 - 9,850
Court Clerk	0.90			0.90	5,310 - 6,474
Planning & Building					
Public Services Director	0.00		0.25	0.25	10,741 - 13,092
Senior Planner	1.00			1.00	7,534 - 9,184
Permit Tech	1.00			1.00	5,221 - 6,744
City Planner	0.50	(0.50)		0.00	
Parks & Recreation					
Parks & Recreation Director	1.00			1.00	9,291 - 11,327
Parks Maintenance II	1.00			1.00	5,131 - 6,128
Facility Maintenance/Custodial	1.00			1.00	3,894 - 4,651
* Recreation Coordinator	1.50			1.50	24.96 - 31.20
* Recreation Assistant	0.75			0.75	18.72 - 23.92
* Senior Center Assistant	0.38			0.38	16.93 - 19.07
* Senior Center Cook	0.30			0.30	17.46 - 18.00
* Parks Seasonal - 3 Part Time Hourly Positions					16.93 - 18.00
Parks Maintenance I	0.55	(0.55)		0.00	
Police					
Police Chief	1.00			1.00	12,410 - 15,127
Asst. Police Chief	1.00			1.00	9,990 - 12,179
Sergeant	2.00			2.00	9,902
Detective Patrol/Officer	1.00			1.00	9,041
Police Officer	6.00		1.00	7.00	6,899 - 8,611
Support Service Officer	1.00			1.00	4,871 - 6,107
Police Records Clerk	1.75			1.75	4,681 - 5,587
* PT Evidence Clerk	0.12			0.12	30.00
Public Works					
Public Services Director	0.00		0.75	0.75	10,741 - 13,092
Management Analyst	1.00			1.00	7,534 - 9,184
PW Supervisor	1.00			1.00	7,309 - 8,726
WWTP Supervisor	1.00			1.00	7,271 - 8,686
Lead Utility Worker	1.00			1.00	6,359 - 7,594



Department/Classification	2024 FTE'S	2024 Changes	2025-26 Adds & Reductions	2025-2026 FTE's	Budgeted 2025 Salary Range
Utility Systems Technician	1.00			1.00	6,089 - 7,272
WWTP Operator I	1.00		1.00	2.00	6,056 - 7,383
Utility Worker	5.45	(0.45)		5.00	5,822 - 6,953
Utility Worker/Mechanic	1.00			1.00	5,822 - 6,953
* <i>Utilities Seasonal - 4 Part Time Hourly Positions</i>					16.93 - 20.05
Public Works & Interim Planning & Building Director	1.00		(1.00)	0.00	
WWTP Apprentice	1.00		(1.00)	0.00	
Fire & EMS					
Fire Chief	1.00			1.00	12,410 - 15,127
Captain/Firefighter	0.00		3.00	3.00	7,024 - 8,561
Firefighter	2.00	1.00	(2.00)	1.00	6,547 - 7,986
Volunteer FF Recruitment/Retention Coord.	1.00			1.00	6,547 - 7,986
Fire Administrative Assistant	0.40		0.60	1.00	3,831 - 4,579
Asst. Fire Chief	1.00		(1.00)	0.00	
Total FTE's	53.60	(0.50)	1.60	54.70	

* *Positions paid hourly at rates listed*



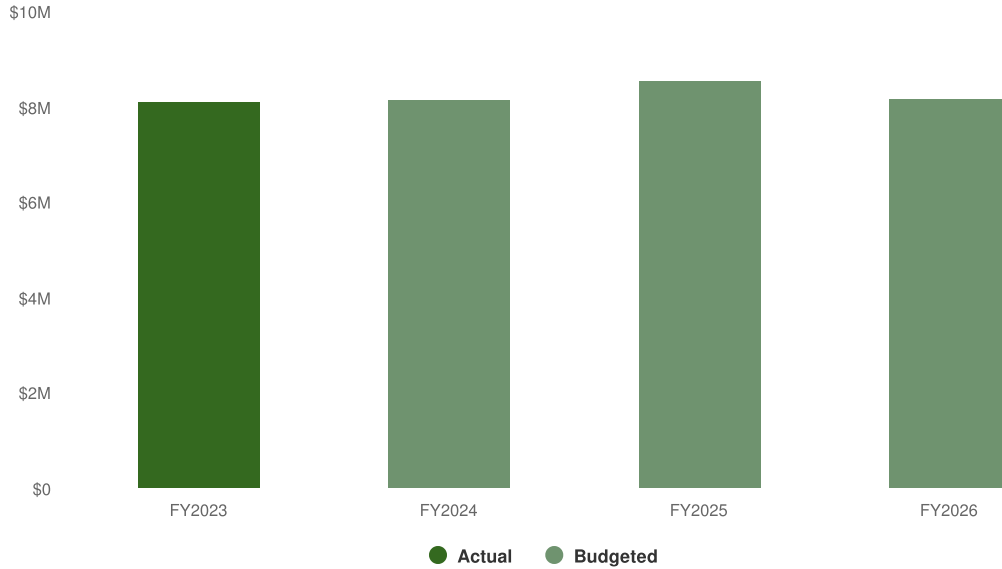
FUNDING SOURCES



General Fund Revenue Comparison Summary

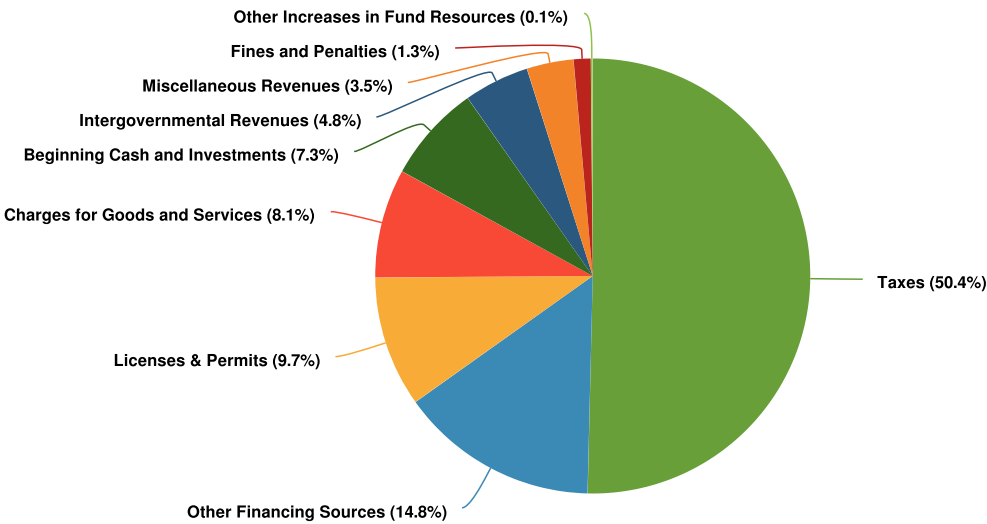
\$8,565,641 **\$415,142**
(5.09% vs. prior year)

General Fund Revenue Comparison Proposed and Historical Budget vs. Actual

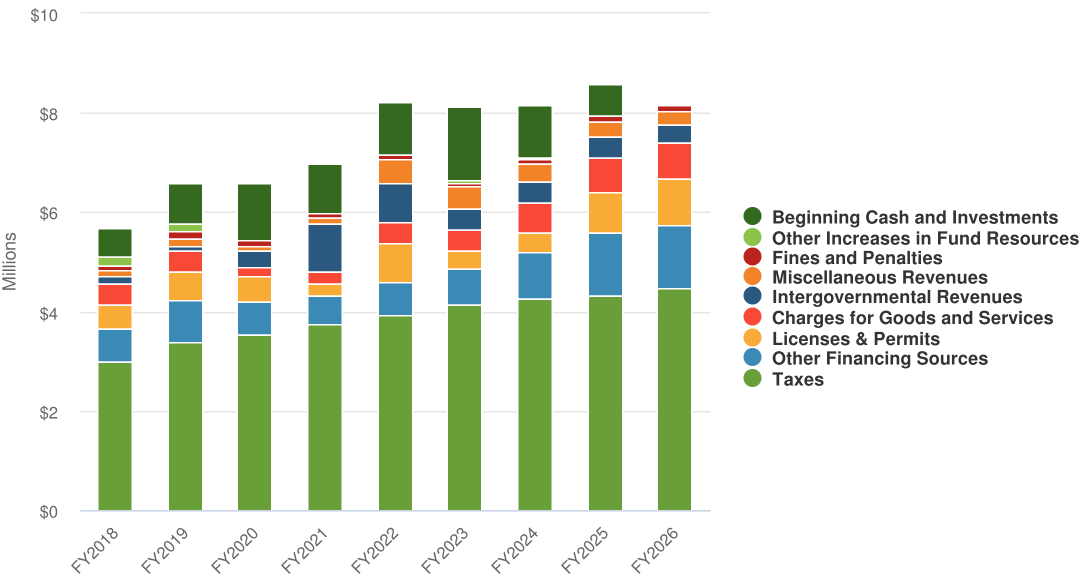


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source							
Beginning Cash and Investments							



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Beginning Cash and Investments							
Beginning Fund Balance - Unassigned	\$0	\$0	\$1,059,400	\$0	\$0	\$0	-100%
Beginning Fund Balance - Unassigned	\$1,054,104	\$1,482,438	\$0	\$936,046	\$622,467	\$0	N/A
Total Beginning Cash and Investments:	\$1,054,104	\$1,482,438	\$1,059,400	\$936,046	\$622,467	\$0	-41.2%
Total Beginning Cash and Investments:	\$1,054,104	\$1,482,438	\$1,059,400	\$936,046	\$622,467	\$0	-41.2%
Taxes							
Property Tax							
Property Taxes	\$1,179,625	\$1,259,537	\$1,325,896	\$1,325,896	\$1,360,295	\$1,401,104	2.6%
Sale of Tax Title Property	\$62	\$0	\$0	\$0	\$0	\$0	0%
Total Property Tax:	\$1,179,688	\$1,259,537	\$1,325,896	\$1,325,896	\$1,360,295	\$1,401,104	2.6%
Retail Sales and Use Taxes							
Sales & Use Tax	\$1,535,696	\$1,543,015	\$1,570,000	\$1,435,000	\$1,560,000	\$1,620,000	-0.6%
Park Sales Tax	\$71,220	\$70,323	\$72,000	\$72,000	\$73,800	\$75,600	2.5%
Total Retail Sales and Use Taxes:	\$1,606,916	\$1,613,337	\$1,642,000	\$1,507,000	\$1,633,800	\$1,695,600	-0.5%
Business and Occupation Taxes							
Electric Tax	\$285,866	\$325,353	\$330,000	\$342,000	\$359,000	\$377,000	8.8%
Water Tax	\$124,198	\$140,999	\$138,000	\$152,000	\$160,500	\$171,000	16.3%
Natural Gas Tax	\$130,227	\$159,674	\$170,000	\$130,500	\$135,000	\$135,000	-20.6%
Sewer Tax	\$238,994	\$243,888	\$245,000	\$250,000	\$260,000	\$270,000	6.1%
Garbage/Solid Waste Tax	\$159,602	\$166,945	\$182,000	\$178,000	\$183,000	\$188,500	0.5%
TV Cable Tax	\$79,709	\$78,544	\$80,500	\$74,500	\$75,000	\$75,000	-6.8%
Telephone Tax	\$8	\$0	\$0	\$0	\$0	\$0	0%
Cellular Phone Tax	\$49,371	\$47,910	\$53,000	\$52,500	\$55,000	\$57,500	3.8%
Storm Drain Tax	\$67,344	\$68,755	\$70,000	\$70,250	\$74,410	\$94,644	6.3%
Gambling Tax - Punch Board/Pull Tabs	\$9,091	\$9,489	\$8,000	\$10,500	\$11,000	\$11,500	37.5%
Gambling Tax - Bingo/Raffles	\$2,387	\$6,984	\$3,500	\$7,000	\$7,200	\$7,400	105.7%
Total Business and Occupation Taxes:	\$1,146,797	\$1,248,540	\$1,280,000	\$1,267,250	\$1,320,110	\$1,387,544	3.1%
Excise Taxes in Lieu of Property Tax							
Leasehold Taxes	\$3,041	\$2,744	\$2,500	\$2,000	\$2,000	\$2,000	-20%
Total Excise Taxes in Lieu of Property Tax:	\$3,041	\$2,744	\$2,500	\$2,000	\$2,000	\$2,000	-20%
Total Taxes:	\$3,936,441	\$4,124,159	\$4,250,396	\$4,102,146	\$4,316,205	\$4,486,248	1.5%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Licenses & Permits							
Business Licenses and Permits							
Fire Permits	\$4,168	\$5,121	\$3,500	\$2,000	\$3,000	\$3,000	-14.3%
Fire Dept Svcs	\$1,914	\$175	\$0	\$725	\$0	\$0	0%
Business License	\$40,579	\$53,533	\$62,450	\$70,000	\$72,000	\$74,000	15.3%
Total Business Licenses and Permits:	\$46,661	\$58,830	\$65,950	\$72,725	\$75,000	\$77,000	13.7%
Non-Business Licenses and Permits							
Building Permits	\$712,117	\$280,644	\$300,000	\$320,000	\$744,563	\$849,263	148.2%
Animal Licenses	\$795	\$815	\$850	\$1,000	\$1,000	\$1,000	17.6%
Other Licenses & Permits	\$9,434	\$9,800	\$12,000	\$6,500	\$6,500	\$7,000	-45.8%
Concealed Pistol Licenses	\$0	\$94	\$0	\$5,500	\$6,000	\$6,000	N/A
Special Event Permits	\$0	\$0	\$0	\$550	\$650	\$750	N/A
Total Non-Business Licenses and Permits:	\$722,346	\$291,353	\$312,850	\$333,550	\$758,713	\$864,013	142.5%
Total Licenses & Permits:	\$769,007	\$350,183	\$378,800	\$406,275	\$833,713	\$941,013	120.1%
Intergovernmental Revenues							
Federal Direct Grants							
FEMA-Assistance to Firefighter Grant	\$0	\$56,521	\$0	\$0	\$0	\$0	0%
FEMA-AFG-SAFER Grant	\$75,000	\$18,750	\$75,000	\$75,000	\$75,000	\$75,000	0%
Total Federal Direct Grants:	\$75,000	\$75,271	\$75,000	\$75,000	\$75,000	\$75,000	0%
Federal Revenues							
ARPA Funds	\$390,993	\$0	\$0	\$0	\$0	\$0	0%
Total Federal Revenues:	\$390,993	\$0	\$0	\$0	\$0	\$0	0%
Federal Indirect Grants							
Dept of HUD - CDBG grant	\$0	\$21,236	\$0	\$22,000	\$36,000	\$35,000	N/A
Pierce County ARPA Grant	\$25,000	\$0	\$0	\$0	\$0	\$0	0%
Total Federal Indirect Grants:	\$25,000	\$21,236	\$0	\$22,000	\$36,000	\$35,000	N/A
State Grants							
WA Traffic Safety Commission	\$6,212	\$3,535	\$3,500	\$2,000	\$3,500	\$3,500	0%
Department of Commerce Grant	\$33,000	\$37,000	\$0	\$40,000	\$40,000	\$0	N/A
Dept of Commerce Grant-Comp Plan Update	\$0	\$62,500	\$62,500	\$62,500	\$0	\$0	-100%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Dept of Archeology & Historic Preserv.	\$27,705	\$0	\$0	\$0	\$0	\$0	0%
Dept of Health-Marijuana Prev. Grant	\$10,000	\$10,000	\$7,000	\$10,000	\$6,000	\$5,000	-14.3%
Dept of Health-Youth Violence Prevention Grant	\$0	\$39,972	\$54,450	\$59,000	\$48,500	\$45,000	-10.9%
OSPI - SEEK grant	\$48,420	\$0	\$0	\$0	\$0	\$0	0%
Total State Grants:	\$125,337	\$153,006	\$127,450	\$173,500	\$98,000	\$53,500	-23.1%
State Shared Revenues, Entitlements and Impact Payments							
Marijuana Excise Tax	\$74,847	\$76,347	\$81,000	\$78,000	\$79,000	\$83,000	-2.5%
Liquor Excise Tax	\$37,472	\$37,266	\$40,163	\$37,996	\$37,654	\$38,901	-6.2%
Liquor Board Profits	\$41,105	\$40,638	\$41,940	\$41,440	\$42,304	\$43,039	0.9%
Total State Shared Revenues, Entitlements and Impact Payments:	\$153,425	\$154,250	\$163,103	\$157,436	\$158,958	\$164,940	-2.5%
Local Grants, Entitlements and Other Payments							
Pierce Conservation District	\$2,200	\$0	\$0	\$0	\$0	\$0	0%
Timber Excise Tax (PC)	\$4	\$5	\$0	\$2	\$0	\$0	0%
PC - Sr. Center Operations Grant	\$0	\$0	\$0	\$47,000	\$47,000	\$47,000	N/A
PC Expanded Learning Opp Grant	\$0	\$15,250	\$15,250	\$14,750	\$0	\$0	-100%
PC Youth Operations Grant	\$0	\$0	\$47,000	\$0	\$0	\$0	-100%
Total Local Grants, Entitlements and Other Payments:	\$2,204	\$15,255	\$62,250	\$61,752	\$47,000	\$47,000	-24.5%
Total Intergovernmental Revenues:	\$771,959	\$419,019	\$427,803	\$489,688	\$414,958	\$375,440	-3%
Charges for Goods and Services							
General Government							
Warrant Costs	\$2,996	\$2,309	\$3,000	\$2,500	\$2,500	\$2,500	-16.7%
Def Pros Admin Costs 04	\$482	\$1,297	\$1,350	\$500	\$1,000	\$1,000	-25.9%
IT Time Pay Fee	\$89	\$315	\$400	\$175	\$300	\$300	-25%
Microfilm & Photocopy Charge	\$0	\$3	\$0	\$20	\$0	\$0	0%
Sale of Copies	\$216	\$0	\$0	\$0	\$0	\$0	0%
Administrative Overhead Fee	\$0	\$0	\$0	\$30,000	\$89,400	\$101,900	N/A
Notary Services	\$0	\$50	\$50	\$60	\$50	\$50	0%
Workers Comp Trust Bldg OJT	\$20	\$0	\$0	\$0	\$0	\$0	0%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Passport & Naturalization Fees	\$17,705	\$24,515	\$100,000	\$35,000	\$50,000	\$50,000	-50%
Passport Photo Fees	\$0	\$2,370	\$3,000	\$11,000	\$12,000	\$13,000	300%
Passport Renewal Services	\$0	\$0	\$0	\$500	\$1,500	\$1,500	N/A
Total General Government:	\$21,508	\$30,859	\$107,800	\$79,755	\$156,750	\$170,250	45.4%
Public Safety							
Law Enforcement Services	\$6,935	\$11,425	\$12,000	\$9,500	\$10,500	\$11,500	-12.5%
Law Enforce Svcs - Carbonado	\$13,324	\$26,171	\$28,899	\$26,635	\$27,500	\$28,300	-4.8%
Law Enforcement Svcs Wilkeson	\$19,214	\$37,616	\$41,274	\$38,285	\$39,500	\$40,600	-4.3%
Law Enforcement Svcs - Rainier School	\$42,504	\$77,702	\$80,100	\$80,095	\$80,095	\$82,500	0%
Fire Contract - Town of Carbonado	\$11,600	\$9,969	\$10,213	\$10,185	\$10,500	\$10,825	2.8%
Fire Service Contract - Wilkeson	\$15,675	\$16,616	\$17,023	\$16,980	\$17,500	\$18,000	2.8%
Firefighter Training Reimburse	\$14,627	\$0	\$7,000	\$3,500	\$3,500	\$3,500	-50%
SAFER R&R Grant Interlocal Agencies	\$3,000	\$0	\$0	\$3,000	\$3,000	\$3,000	N/A
Fire Protection & EMS Services	\$4,385	\$31,345	\$25,000	\$20,000	\$25,000	\$25,000	0%
Record Check Fee	\$0	\$765	\$800	\$800	\$800	\$800	0%
Sentencing Compliance Monitoring Fee	\$19,434	\$17,090	\$17,000	\$17,000	\$17,000	\$17,000	0%
Pretrial Sup-CLJ	\$3,950	\$4,175	\$4,000	\$5,000	\$4,500	\$4,500	12.5%
CNV FE DUE 01/13	\$0	\$0	\$50	\$0	\$0	\$0	-100%
Total Public Safety:	\$154,648	\$232,874	\$243,359	\$230,980	\$239,395	\$245,525	-1.6%
Natural and Economic Environment							
Zone & Subdivision - Planning	\$109,496	\$18,147	\$50,000	\$35,000	\$40,000	\$40,000	-20%
Reimbursable Planning Exp	\$151,999	\$141,882	\$200,000	\$335,000	\$250,000	\$250,000	25%
Total Natural and Economic Environment:	\$261,495	\$160,029	\$250,000	\$370,000	\$290,000	\$290,000	16%
Culture and Recreation							
Sr. Van Trips	\$0	\$1,615	\$1,000	\$5,000	\$5,000	\$5,000	400%
Sr. Program Class Fees	\$0	\$773	\$0	\$2,000	\$2,000	\$2,000	N/A
Program Fees	\$165	\$0	\$0	\$45	\$0	\$0	0%
Total Culture and Recreation:	\$165	\$2,388	\$1,000	\$7,045	\$7,000	\$7,000	600%
Total Charges for Goods and Services:	\$437,816	\$426,150	\$602,159	\$687,780	\$693,145	\$712,775	15.1%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Fines and Penalties							
Civil Penalties							
Mandatory Insurance Admin Cost	\$1,565	\$1,074	\$1,000	\$850	\$1,000	\$1,000	0%
Total Civil Penalties:	\$1,565	\$1,074	\$1,000	\$850	\$1,000	\$1,000	0%
Civil Infraction Penalties							
Traffic Infraction 07/07	\$1,182	\$835	\$2,000	\$200	\$1,500	\$1,500	-25%
Legislative Assessment (11- 22)	\$3,976	\$1,319	\$500	\$225	\$200	\$200	-60%
Traffic Inf	\$41,609	\$46,221	\$50,000	\$58,000	\$55,000	\$55,000	10%
Motorcycle Safety Acct (eff 1/20)	\$3,978	\$36	\$500	\$0	\$0	\$0	-100%
Legislative Assessment	\$0	\$3,030	\$0	\$4,800	\$5,000	\$5,000	N/A
JISTraumaTBI	\$0	\$43	\$0	\$0	\$0	\$0	0%
DF - Deferred Finding Admin Fee	\$15,342	\$16,298	\$18,000	\$15,000	\$18,000	\$18,000	0%
Other Infractions 08/31/07	\$16	\$0	\$0	\$0	\$0	\$0	0%
Other Infractions	\$141	\$0	\$0	\$0	\$0	\$0	0%
Total Civil Infraction Penalties:	\$66,243	\$67,781	\$71,000	\$78,225	\$79,700	\$79,700	12.3%
Criminal Traffic Misdemeanor Fines							
DWI	\$3,568	\$2,255	\$7,500	\$3,000	\$6,000	\$6,000	-20%
DUI - DP Acct	\$40	\$56	\$100	\$10	\$50	\$50	-50%
Cri Cnv Fee DUI	\$70	\$72	\$100	\$100	\$100	\$100	0%
DUI-DP Acct	\$840	\$942	\$1,000	\$1,500	\$1,500	\$1,500	50%
Other Criminal Traffic	\$0	\$0	\$100	\$0	\$0	\$0	-100%
Criminal Traffic Misdemeanor	\$11,915	\$7,213	\$15,000	\$15,000	\$15,000	\$15,000	0%
Criminal Conv Fe Ct	\$1,178	\$968	\$1,000	\$1,000	\$1,000	\$1,000	0%
Total Criminal Traffic Misdemeanor Fines:	\$17,610	\$11,506	\$24,800	\$20,610	\$23,650	\$23,650	-4.6%
Criminal Non-Traffic Fines							
City Dog Violation	\$0	\$0	\$100	\$0	\$0	\$0	-100%
Other Non Traffic	\$1,149	\$647	\$2,000	\$200	\$500	\$500	-75%
DV Penalty Assessment	\$0	\$0	\$250	\$0	\$200	\$200	-20%
Cri Conv Fee Cn	\$86	\$110	\$200	\$50	\$50	\$50	-75%
Total Criminal Non-Traffic Fines:	\$1,236	\$757	\$2,550	\$250	\$750	\$750	-70.6%
Criminal Costs							
Public Def Fees	\$4,998	\$2,709	\$4,000	\$2,800	\$4,000	\$4,000	0%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Court Interpreter Costs	\$0	\$0	\$250	\$0	\$0	\$0	-100%
Total Criminal Costs:	\$4,998	\$2,709	\$4,250	\$2,800	\$4,000	\$4,000	-5.9%
Non-Court Fines and Penalties							
Utility Payment Plan Interest	\$2,129	\$31	\$0	\$0	\$0	\$0	0%
Total Non-Court Fines and Penalties:	\$2,129	\$31	\$0	\$0	\$0	\$0	0%
Total Fines and Penalties:	\$93,781	\$83,858	\$103,600	\$102,735	\$109,100	\$109,100	5.3%
Miscellaneous Revenues							
Interest and Other Earnings							
Investment Interest	\$16,473	\$214,923	\$195,760	\$165,000	\$150,000	\$125,000	-23.4%
Sales Interest	\$2,489	\$4,497	\$4,500	\$4,800	\$4,500	\$4,500	0%
D/M Interest Income	\$1,998	\$2,030	\$3,000	\$1,000	\$1,000	\$1,000	-66.7%
Total Interest and Other Earnings:	\$20,960	\$221,450	\$203,260	\$170,800	\$155,500	\$130,500	-23.5%
Rents and Leases							
Fire Station Facility Rental	\$100	\$100	\$500	\$100	\$500	\$500	0%
Long Term-Rents & Leases	\$47,613	\$63,680	\$65,000	\$65,000	\$74,510	\$74,795	14.6%
Program Fees (Instructors)	\$0	\$0	\$1,500	\$0	\$0	\$0	-100%
Rentals - Buckley Hall	\$17,603	\$12,833	\$25,000	\$20,000	\$20,000	\$20,000	-20%
Total Rents and Leases:	\$65,316	\$76,613	\$92,000	\$85,100	\$95,010	\$95,295	3.3%
Contributions and Donations from Nongovernmental Sources							
Donations - Parks Dept	\$0	\$500	\$0	\$0	\$0	\$0	0%
Donations - Concerts in the Park/Other Events	\$3,951	\$10,277	\$12,000	\$5,500	\$8,000	\$10,000	-33.3%
Donations & Contributions	\$783	\$0	\$0	\$0	\$0	\$0	0%
Donations - Beautify Buckley	\$0	\$7,500	\$5,000	\$0	\$5,000	\$5,000	0%
Contributions-Greater Tacoma Comm. Found.	\$0	\$0	\$0	\$11,000	\$0	\$0	0%
Flower Basket Donations	\$1,850	\$2,965	\$3,000	\$2,630	\$3,000	\$3,000	0%
Contributions - PSE Easements	\$350,000	\$0	\$0	\$0	\$0	\$0	0%
Donations - Fire Dept.	\$0	\$3,950	\$0	\$430	\$0	\$0	0%
CDBG Grant (sr)	\$0	\$0	\$11,225	\$0	\$0	\$0	-100%
Contributions & Donations-Sr Board	\$600	\$32,261	\$2,500	\$10,000	\$10,000	\$10,000	300%
Contributions & Donations-Sr Lunch Pgm	\$1,485	\$7,124	\$15,000	\$6,500	\$6,500	\$6,500	-56.7%
Contributions & Donations - General	\$0	\$9,600	\$4,000	\$3,500	\$3,500	\$3,500	-12.5%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Contrib.-Greater Tacoma Comm. Foundation	\$0	\$0	\$0	\$3,000	\$0	\$0	0%
Contributions & Donations	\$0	\$4,530	\$0	\$0	\$0	\$0	0%
Contributions & Donations	\$2,154	\$2,879	\$1,500	\$5,575	\$1,500	\$1,500	0%
Cont & Donat-Youth Activities Board	\$5,459	\$60,059	\$0	\$0	\$0	\$0	0%
Cont & Don-YAB-Yth Violence Prev.	\$23,163	\$0	\$0	\$0	\$0	\$0	0%
Contrib.-Greater Tacoma Comm. Foundation	\$0	\$0	\$0	\$6,600	\$0	\$0	0%
Total Contributions and Donations from Nongovernmental Sources:	\$389,445	\$141,645	\$54,225	\$54,735	\$37,500	\$39,500	-30.8%
Other							
Cashier's Over and Short	\$0	-\$20	\$0	\$0	\$0	\$0	0%
Other Miscellaneous Revenue	\$5,888	\$4,558	\$7,500	\$12,000	\$10,000	\$10,000	33.3%
Small Overpayment	\$2	\$2	\$100	\$10	\$50	\$50	-50%
NSF Revenues	\$239	\$486	\$500	\$550	\$500	\$500	0%
Other MPC Revenue	\$0	\$0	\$0	\$25	\$0	\$0	0%
Total Other:	\$6,129	\$5,026	\$8,100	\$12,585	\$10,550	\$10,550	30.2%
Total Miscellaneous Revenues:	\$481,849	\$444,734	\$357,585	\$323,220	\$298,560	\$275,845	-16.5%
Other Increases in Fund Resources							
Deposits							
Spiketon Lift Station Latecomers Fees	\$0	\$23,289	\$0	\$18,300	\$0	\$0	0%
Perkins Prairie Latecomers Fees	\$0	\$1,158	\$0	\$580	\$0	\$0	0%
Sutter Latecomers Fees	\$0	\$6,337	\$0	\$6,337	\$0	\$0	0%
Sundstrom Latecomers Fees	\$0	\$5,541	\$0	\$5,818	\$0	\$0	0%
Buckley Hall Rental Deposits	\$8,325	\$8,350	\$12,000	\$12,000	\$12,000	\$12,000	0%
Total Deposits:	\$8,325	\$44,675	\$12,000	\$43,035	\$12,000	\$12,000	0%
Custodial Activities							
Reimb.- Retirement Contributions	\$0	\$1,563	\$0	\$1,177	\$0	\$0	0%
Total Custodial Activities:	\$0	\$1,563	\$0	\$1,177	\$0	\$0	0%
Total Other Increases in Fund Resources:	\$8,325	\$46,239	\$12,000	\$44,212	\$12,000	\$12,000	0%
Other Financing Sources							
Transfers-In							
T.I. - 003 Investment Interest	\$700	\$20,000	\$0	\$0	\$0	\$0	0%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
T.I. - 109 Police Staffing	\$0	\$0	\$0	\$0	\$140,000	\$147,000	N/A
T.I. - 008 RR ROW	\$0	\$0	\$0	\$0	\$77,574	\$0	N/A
T.I. - 103 Administrative	\$100	\$0	\$0	\$0	\$0	\$0	0%
T.I. - 402 Indirect Cost Allocation	\$264,889	\$283,952	\$287,175	\$287,175	\$306,719	\$322,055	6.8%
T.I.- 008 Indirect Cost Allocation	\$0	\$0	\$1,845	\$1,845	\$0	\$0	-100%
T.I.- 035 Indirect Cost Allocation	\$0	\$0	\$15,403	\$15,403	\$15,009	\$15,759	-2.6%
T.I.- 101 Indirect Cost Allocation	\$0	\$0	\$59,396	\$59,396	\$59,097	\$62,052	-0.5%
T.I.- 103 Indirect Cost Allocation	\$0	\$0	\$6,474	\$6,474	\$5,793	\$6,083	-10.5%
T.I.- 105 Indirect Cost Allocation	\$0	\$0	\$22,057	\$22,057	\$25,986	\$27,285	17.8%
T.I.- 109 Indirect Cost Allocation	\$0	\$0	\$1,421	\$1,421	\$1,933	\$2,030	36%
T.I.- 134 Indirect Cost Allocation	\$0	\$0	\$615	\$615	\$788	\$827	28.1%
TI - 308 Indirect Cost Allocation	\$0	\$0	\$5,742	\$5,742	\$12,576	\$13,205	119%
T.I. - 403 Administrative	\$22,160	\$11,634	\$0	\$0	\$0	\$0	0%
T.I. - 407 Indirect Cost Allocation	\$108,117	\$115,850	\$63,757	\$63,757	\$75,270	\$79,034	18.1%
T.I. - 402 Insurance Portion	\$77,308	\$83,495	\$129,498	\$129,498	\$147,497	\$162,247	13.9%
T.I. - 407 Insurance Portion	\$14,896	\$16,090	\$18,809	\$18,809	\$22,223	\$24,445	18.2%
T.I. - 004 Insurance Portion	\$1,101	\$1,190	\$1,813	\$1,813	\$2,064	\$2,270	13.8%
T.I. - 008 Insurance Portion	\$1,074	\$1,160	\$1,923	\$1,923	\$0	\$0	-100%
T.I. - 101 Insurance Portion	\$10,415	\$11,250	\$10,117	\$10,117	\$11,188	\$12,307	10.6%
T.I. - 403 Insurance Portion	\$1,060	\$1,145	\$0	\$0	\$0	\$0	0%
T.I. - 105 Insurance Portion	\$25,138	\$27,150	\$35,457	\$35,457	\$40,847	\$44,932	15.2%
T.I. - 136 Insurance Portion	\$2,349	\$2,537	\$3,999	\$3,999	\$5,244	\$5,768	31.1%
T.I. - 136 Indirect Cost Allocation	\$250	\$265	\$1,088	\$1,353	\$1,893	\$1,988	74%
T.I. - 401 Gas System Sale	\$500	\$500	\$0	\$500	\$0	\$0	0%
T.I. - 102 Indirect Cost Allocation	\$41,911	\$44,938	\$58,431	\$58,431	\$58,318	\$61,234	-0.2%
T.I. - 405 Indirect Cost Allocation	\$24,158	\$36,063	\$102,282	\$102,282	\$98,106	\$103,011	-4.1%
T.I. - 406 Indirect Cost Allocation	\$23,938	\$35,833	\$63,394	\$63,394	\$58,679	\$61,613	-7.4%
T.I. - 408 Indirect Cost Allocation	\$28,677	\$40,924	\$38,385	\$38,385	\$51,362	\$53,930	33.8%
T.I. - 307 Indirect Cost Allocation	\$15,119	\$16,224	\$29,675	\$29,675	\$47,327	\$49,693	59.5%
Total Transfers-In:	\$663,860	\$750,200	\$958,756	\$959,521	\$1,265,493	\$1,258,768	32%
Total Other Financing Sources:	\$663,860	\$750,200	\$958,756	\$959,521	\$1,265,493	\$1,258,768	32%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Revenue Source:	\$8,217,142	\$8,126,978	\$8,150,499	\$8,051,623	\$8,565,641	\$8,171,189	5.1%



DEPARTMENTS



Administration



Courtney Brunell
City Administrator

Purpose & Description:

The City's Administration Department encompasses the legislative, executive, legal, wellness and safety, personnel and human resources, City Clerk, Information Technology, and Nondepartmental functions.

The City Administrator, in partnership with the Department Directors, implements the policies and goals of the Mayor and City Council and manages the overall operations of the City. This is achieved by appropriately placing authority, assigning accountability, and monitoring performance across all departments to enhance communication, transparency, and efficiency.

The City Clerk's Office supports the City's administration through the processing of business licenses, passports, and public records requests, as well as overseeing human resources, managing the City's website and social media platforms, and facilitating City Council activities.

The Information Technology department is unwavering in its commitment to fortifying the City's technology infrastructure, ensuring it remains robust, secure, and efficient. In line with our steadfast efforts to support a digitally connected city, the proposed budget for fiscal years 2025-2026 is strategically directed towards several critical areas: Wi-Fi upgrades, hardware updates for end-of-life equipment, City Hall remodel, server updates, continued security training, implement new software, and website overhaul.

2024 Accomplishments:

City Administrator:

- Maintained the City's organizational work plan and implemented performance measurements across departments.
- Launched a community newsletter to improve communication with residents and businesses.
- Successfully lobbied for and received a 2024 appropriation from the Washington State Supplemental Budget for pre-design on SR 410 improvements.
- Identified and collaborated with neighboring jurisdictions on legislative priorities, including public safety and improvements to SR 410.
- Identified software upgrades to better support our operations including online permitting, public disclosure requests, transparent code enforcement, and electronic job applications.
- Assisted with placing the EMS Levy on the ballot.
- Managed the design and approval for the City Hall Remodel.
- Contributed to revising personnel policies to align with best practices.
- Negotiated with the insurance authority to expand programs, enabling the City to join SWAT.
- Hosted a bi-annual employee appreciation event.
- Drafted the Essential Public Facilities Code.
- Assisted with preparation for regular senior citizen and citizen advisory commission meetings.
- Drafted a code for the citizen advisory commission and Council to consider for historic preservation.
- Assisted with the development and approval of the 2024 Comprehensive Plan Update.
- Built stronger relationships with many partners including: the White River School District, Rainier State School, Rails to Trails Coalition, Chamber of Commerce, Buckley Downtown Association, and Buckley Senior Citizen Non-profit.

City Clerk:

- Drafted the update to the staff administrative policies.
- Updated the Buckley Hall rental and payment process for greater efficiency.
- Streamlined the City Council preparation process to improve workflow.
- Created a displacement plan for the City Hall remodel to ensure continuity of operations.
- Purged outdated records stored in the shed.
- Implemented NeoGov for job postings, enhancing the recruiting process.

- Implemented Next Request to streamline public records management.

Information Technology:

- Relocated City staff throughout the city.
- Relocated services to other facilities.
- Installed and configured back-end hardware at multiple facilities.
- Tested and deployed new software.
- Assisted with the transition to several new software solutions.
- Upgraded from Windows 10 to Windows 11.

2025- 2026 Anticipated Key Projects:

City Administrator:

- Host a Council retreat in the first quarter of 2025 to revisit the 2023 adopted Council Goals and priorities.
- Provide oversight of the City's budget implementation with a focus on communication, accuracy, transparency and full disclosure.
- Establish economic objectives to support a diversified economy within the City.
- Assist with code revisions in alignment with the City Councils goals and 2024 Comprehensive Plan Update.
- Successfully execute the obligations outlined in the contracts for SS4A and the State Legislature to improve traffic on SR 410.
- Pursue grants to support street and park improvements throughout the city.
- Assist with selection and implementation of a new financial system.
- Complete the ongoing update to the City personnel policies.
- Maintain the organizational work plan and ensure that departments are meeting identified timelines.
- Expand performance measurement reporting, including the creation of online dashboards to highlight the City's progress on our goals and service delivery.
- Continue to publish a bi-annual community newsletter.

City Clerk:

- Finalize revised administrative policies for all City of Buckley employees.
- Refine the onboarding process for new hires.
- Create and update online dashboards displaying performance measurements.
- Monitor the passport program.
- Transition public disclosures to NextRequest.
- Transition all job postings to NeoGov.
- Support the City's external communication through updates to the City's social media profiles and website.
- Manage and regularly update the City Council schedule for Council, committee & liaison meetings.

Information Technology:

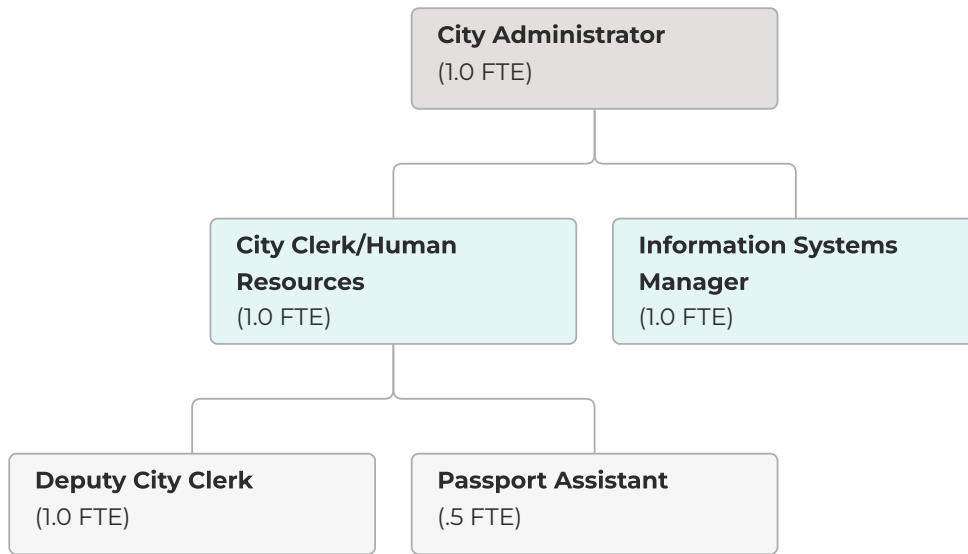
- A comprehensive upgrade of the City's Wi-Fi infrastructure to enhance connectivity in public buildings, improve network performance, and ensure secure access for employees and residents.
- Maintain operational efficiency and security, replacing end-of-life hardware with new, reliable equipment.
- Rebuild and configure the new network and hardware infrastructure.
- Install modern networking equipment, improved cabling systems, and updated communication tools.
- Upgrade existing servers and expand storage capacity.
- Implement enhanced server infrastructure to ensure that City operations remain uninterrupted, and data integrity is preserved.
- Perform yearly training and simulated phishing exercises to enhance awareness and ensure adherence to best practices in cybersecurity.
- Assist with the implementation of new software including Laserfiche, Finance, Civic Plus & Anti-Virus.
- Overhaul and modernize the website.

2025-2026 Service/Program Changes:

In 2024 the City will be looking to invest in a new financial software to improve our efficiency and operations. The City is exploring options for software systems and expects to make a selection in 2024 with the hope of onboarding a system no later than 2025.



Organizational Chart - Administration



2024 Performance Measurements

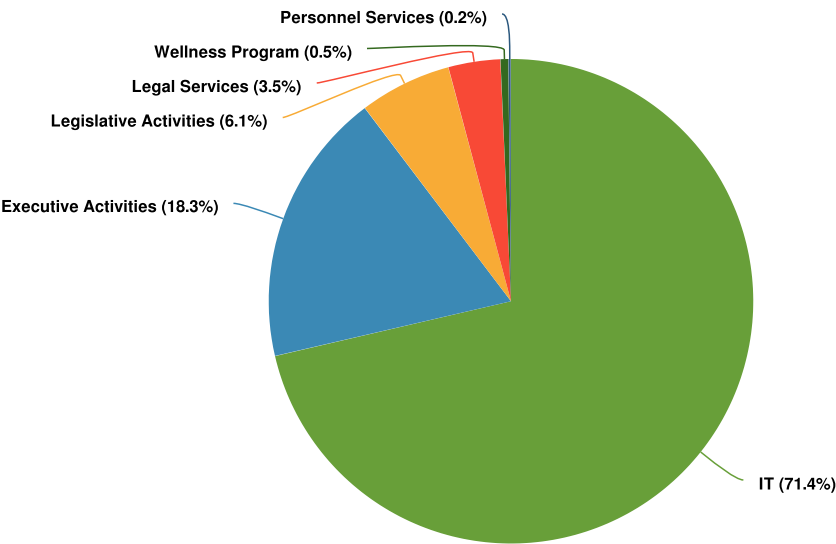
In 2023, the City began collecting performance data across key administrative areas, including the City Clerk, Finance, and IT departments. This initial collection provides a foundation for tracking growth, efficiency, and service demands. Blank entries or "X" markings indicate areas where data is not yet available, as some metrics were newly introduced or in development. As additional data is gathered, these metrics will continue to be refined and shared in the City's annual budget and online for transparency.

Notably, passport processing and business license reviews have shown consistent activity, with Q3 data reflecting minor fluctuations. The Finance department saw a steady increase in utility bills processed, while accounts payable (AP) checks also trended upward each quarter, indicating stable operations. IT's device upgrades surged by Q3, demonstrating a proactive approach to technology management. Together, these measurements reflect the City's commitment to efficient, responsive service delivery as it builds on this foundational data in future years.

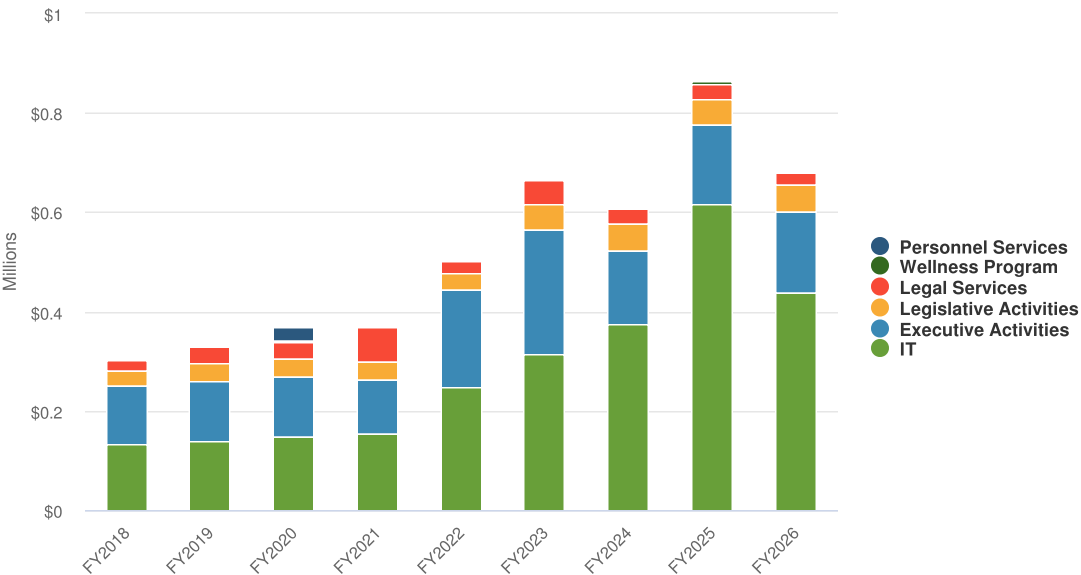
City Clerk	2023	2024			
		Q1	Q2	Q3	Q4
# of passports		255	261	179	
# of passport photos		185	196	177	
# of passport renewals	X	X	X	14	
# of PDR's		13	11	13	
# of business licenses reviewed		266	287	293	
# of agenda items		21	12	15	
Finance	2023	2024			
		Q1	Q2	Q3	Q4
Bond Rating	AA	AA	AA	AA	
# of utility bills		7,707	7,789	7,842	
# of paychecks issued		364	385	376	
# of AR billings		42	18	36	
# of AP checks		409	416	443	
IT	2023	2024			
		Q1	Q2	Q3	Q4
# of devices replaced or upgraded		6	31	37	

Expenditures by Function - Administration

Budgeted Expenditures by Function - Administration



Budgeted and Historical Expenditures by Function - Administration



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Expenditures						
General Government						
Legislative Activities						



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Salaries & Wages	\$23,250	\$34,005	\$37,800	\$34,500	\$37,800	\$37,800
Emp Ben Soc Sec Medicare	\$1,779	\$2,597	\$2,891	\$2,500	\$2,891	\$2,891
Emp Ben L & I Contribs	\$116	\$134	\$145	\$145	\$181	\$209
Emp Ben PFML	\$37	\$19	\$80	\$70	\$99	\$113
Supplies	\$1,123	\$308	\$500	\$500	\$500	\$500
Machinery & Equipment	\$0	\$0	\$150	\$0	\$0	\$0
Professional Services	\$5,331	\$10,534	\$6,000	\$1,000	\$5,000	\$5,000
Travel	\$0	\$0	\$2,000	\$0	\$2,000	\$2,000
Advertising	\$1,145	\$1,323	\$1,500	\$1,000	\$1,000	\$1,000
Training	\$160	\$95	\$1,000	\$0	\$1,000	\$1,000
Dues & Subscriptions	\$2,373	\$2,820	\$2,600	\$1,550	\$2,600	\$2,600
Total Legislative Activities:	\$35,315	\$51,834	\$54,666	\$41,265	\$53,071	\$53,113
Executive Activities						
Salaries & Wages	\$7,500	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Emp Ben Soc Sec Medicare	\$574	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148
Emp Ben L & I Contribs	\$17	\$19	\$21	\$21	\$26	\$30
Emp Ben PFML	\$12	\$33	\$32	\$32	\$39	\$45
Supplies	\$4,850	\$181	\$500	\$0	\$0	\$0
Prof Svcs Muni CT Pros/Def	\$125,680	\$131,743	\$122,400	\$131,500	\$131,800	\$135,000
Professional Services	\$43,201	\$99,969	\$5,000	\$1,000	\$5,000	\$5,000
Communication	\$148	\$0	\$600	\$600	\$600	\$600
Travel	\$2,569	\$0	\$200	\$0	\$200	\$200
Rentals & Leases	\$300		\$0	\$0	\$0	\$0
Miscellaneous	\$7,653		\$0	\$0	\$0	\$0
Training	\$740	\$0	\$500	\$0	\$500	\$500
Dues & Subscriptions	\$2,983	\$1,100	\$1,100	\$3,811	\$4,000	\$4,000
Total Executive Activities:	\$196,226	\$249,192	\$146,501	\$153,112	\$158,313	\$161,523
Legal Services						
Professional Services	\$24,025	\$48,001	\$30,000	\$28,000	\$30,000	\$25,000
Total Legal Services:	\$24,025	\$48,001	\$30,000	\$28,000	\$30,000	\$25,000
Wellness Program						
City Wellness Program Supplies	\$1,428	\$1,281	\$1,000	\$1,500	\$2,000	\$1,000
City Safety Program Supplies	\$122	\$313	\$1,000	\$0	\$500	\$1,000
City Employee Recognition Sppls				\$0	\$2,120	\$2,120
Total Wellness Program:	\$1,550	\$1,594	\$2,000	\$1,500	\$4,620	\$4,120
Personnel Services						
Supplies	\$251	\$270	\$100	\$200	\$100	\$100
Professional Services	\$405	\$440	\$500	\$100	\$500	\$500



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Advertising	\$1,066	\$445	\$1,600	\$500	\$800	\$800
Total Personnel Services:	\$1,723	\$1,155	\$2,200	\$800	\$1,400	\$1,400
IT						
Salaries & Wages	\$99,384	\$106,044	\$111,343	\$110,000	\$127,136	\$134,219
Emp Ben Soc Sec/Medicare	\$7,603	\$8,112	\$8,518	\$8,400	\$9,726	\$10,268
Emp Ben Medical & Dental	\$29,952	\$30,819	\$32,065	\$33,000	\$34,072	\$37,105
Emp Ben Retirement	\$10,233	\$10,537	\$10,333	\$10,275	\$11,131	\$11,751
Emp Ben L&I Contribs	\$247	\$1,527	\$359	\$675	\$449	\$516
Emp Ben Employ Sec	\$199	\$212	\$223	\$218	\$254	\$268
Emp Ben PFML	\$160	\$231	\$235	\$231	\$333	\$401
Supplies	\$3,259	\$5,325	\$11,500	\$10,500	\$12,000	\$12,000
Machinery & Equipment	\$49,299	\$41,612	\$25,000	\$30,000	\$55,000	\$25,000
Professional Services	\$6,828	\$17,536	\$20,000	\$19,500	\$25,000	\$15,000
Communication	\$628	\$537	\$600	\$510	\$515	\$515
Training	\$1,309	\$195	\$0	\$0	\$500	\$500
Subscriptions - Software	\$28,493	\$92,342	\$155,000	\$150,000	\$340,815	\$192,000
Dues & Subscriptions	\$8,854		\$0	\$0	\$0	\$0
Total IT:	\$246,448	\$315,030	\$375,176	\$373,309	\$616,931	\$439,543
Total General Government:	\$505,287	\$666,806	\$610,543	\$597,986	\$864,335	\$684,699
Total Expenditures:	\$505,287	\$666,806	\$610,543	\$597,986	\$864,335	\$684,699



Municipal Court

Anneke Berry

Municipal Court Judge

Department Overview-Municipal Court

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

Accomplishments 2024

- Purchased Pocket talk device with grant reimbursement to assist with communication to public and clients whose first language is not English
- Participated in AOC's Language Reimbursement Program with \$802.33 in interpreter reimbursements deposited back into the City's General Fund
- Created court rules and corresponding forms for contested hearings by email/mail
- Adjusted forms to comply with request for time pay or other court fine adjustments/waivers
- Updated safety procedures and scheduled routine training for staff and stakeholders
- Updated Bench to allow better access and communication for all parties
- Law Day, Kiwanis, and "We the People" appearances and presentations
- 93% fingerprinting compliance rate with WSP due to ongoing partnership with Buckley Police Department
- New court office upgrades for heightened protection of confidential information and security
- Implemented procedure for defendant appearance while in custody with state Department of Corrections

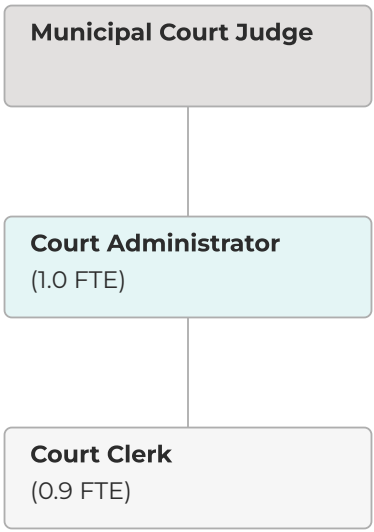
Anticipated Key Projects 2025-26

- Quarterly school/ community-related events (annual Law Day presentation, school district career days, We the People presentation, annual Kiwanis presentation, annual Citizen's Academy presentation)
- Courtroom upgrade to judicial platform
- Purchase and implementation of Laserfiche software program and desktop scanners to assist in transition to paperless court files
- Research and implement text notification software to assist in text reminders for court appearances
- Begin transition to updated AOC digital case management system (compatible with Laserfiche)
- Pursue alternative funding for part time staff member to assist in resource coordination and administration
- Judge and Court Administrator to attend annual Better Together Conference



Organizational Chart - Municipal Court

Municipal Court



Performance Measurements

In 2023, the Municipal Court began collecting data on various types of cases and hearings, providing a baseline for tracking court activity and workload. Blank entries in the data indicate that specific categories were not tracked previously, or no data was available. This data will be updated and shared annually to promote transparency, with the information included in the City's annual budget and accessible online.

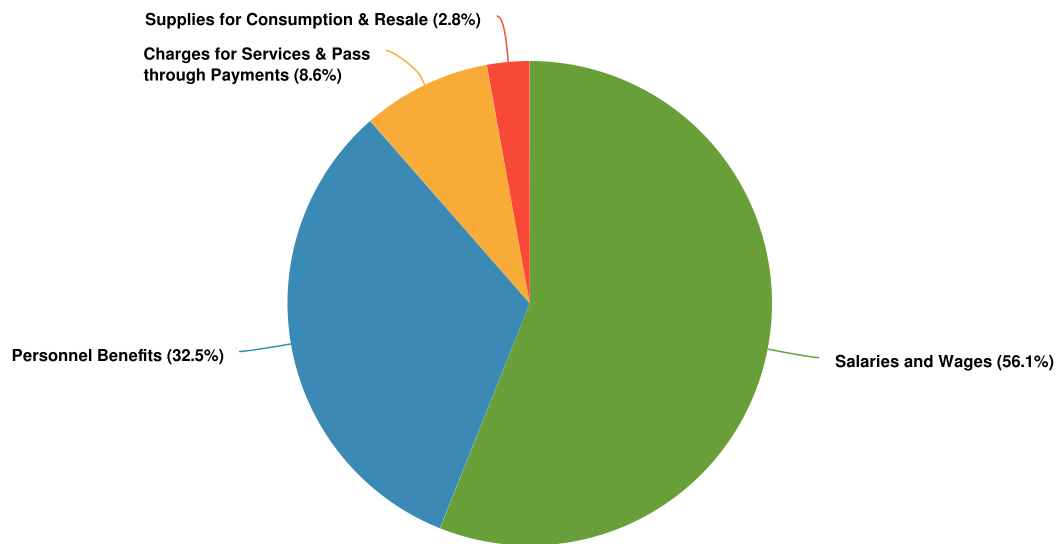
For 2024, trends reveal a steady increase in cases filed, with Q2 showing a peak before a slight decrease in Q3. Pre-trial hearings scheduled show a gradual decline over the quarters, while review hearings and criminal dispositions scheduled have remained relatively stable, indicating a consistent caseload. Infraction hearings fluctuated slightly, peaking in Q3, while Blake hearings saw a significant decline after Q1, suggesting an initial backlog that has since been addressed. The total number of hearings reflects a decrease across the quarters, pointing to efficient case resolution and possibly a reduction in pending hearings.

Municipal Court	2023	2024			
	YTD	Q1	Q2	Q3	Q4
Cases Filed	997	244	326	274	
Pre-Trial Hearings Scheduled	478	164	150	79	
Review Hearings Scheduled	208	46	45	39	
Dispositions-Criminal Scheduled	223	37	52	33	
Infraction Hearings Scheduled	350	103	98	116	
Blake Hearings Scheduled	21	95	42	1	
Total # Hearings	1280	451	387	268	

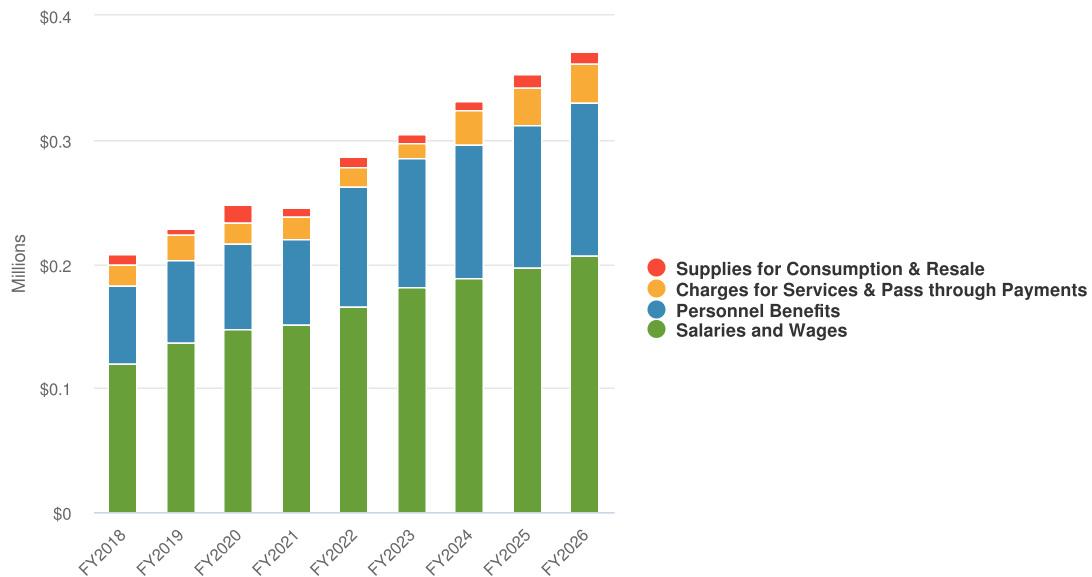


Expenditures by Expense Type - Municipal Court

Budgeted Expenditures by Expense Type - Municipal Court



Budgeted and Historical Expenditures by Expense Type - Municipal Court



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Expense Objects						
Salaries and Wages						
Salaries & Wages	\$165,756	\$180,989	\$188,597	\$188,000	\$197,573	\$206,800



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Total Salaries and Wages:	\$165,756	\$180,989	\$188,597	\$188,000	\$197,573	\$206,800
Personnel Benefits						
Emp Ben Soc Sec/Medicare	\$12,680	\$13,837	\$14,427	\$14,200	\$15,114	\$15,820
Emp Ben Medical & Dental	\$66,339	\$70,582	\$74,456	\$78,400	\$80,320	\$87,439
Emp Ben Retirement	\$16,527	\$17,969	\$17,502	\$17,500	\$17,297	\$18,105
Emp Ben L & I Contribs	\$502	\$625	\$765	\$690	\$957	\$1,100
Emp Ben Employ Sec	\$332	\$362	\$377	\$372	\$395	\$414
Emp Ben PFML	\$266	\$394	\$399	\$395	\$518	\$618
Total Personnel Benefits:	\$96,646	\$103,768	\$107,926	\$111,557	\$114,601	\$123,496
Supplies for Consumption & Resale						
Supplies	\$5,021	\$6,220	\$5,500	\$7,500	\$6,200	\$6,100
Postage	\$0	\$0	\$0	\$0	\$1,800	\$1,900
Machinery & Equipment	\$2,831	\$868	\$2,000	\$1,000	\$2,000	\$2,200
Total Supplies for Consumption & Resale:	\$7,852	\$7,087	\$7,500	\$8,500	\$10,000	\$10,200
Charges for Services & Pass through Payments						
Prof Services (credit card svcs)	\$1,066	\$1,492	\$1,100	\$2,000	\$2,000	\$2,000
Professional Services	\$176	\$21	\$500	\$500	\$500	\$500
Judge Pro Tem	\$0	\$553	\$1,300	\$1,300	\$1,300	\$1,300
Court Interpreter	\$2,748	\$1,695	\$3,000	\$2,500	\$3,000	\$3,000
Communication	\$463	\$656	\$2,000	\$2,000	\$2,500	\$2,500
Travel	\$728	\$1,044	\$2,400	\$800	\$2,400	\$2,400
Rentals & Leases	\$479	\$383	\$525	\$500	\$2,000	\$2,000
Public Utility Service	\$4,128	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	\$1,699	\$0	\$2,000	\$1,000	\$2,000	\$2,000
CJE & AOC Training	\$990	\$1,485	\$5,000	\$2,000	\$5,000	\$5,000
Miscellaneous	\$9	\$0	\$30	\$0	\$30	\$30
Subscriptions-Software	\$1,466	\$3,784	\$7,200	\$7,200	\$7,200	\$8,025
Judicial & Staff Memberships	\$1,498	\$1,046	\$1,700	\$1,500	\$1,700	\$1,700
Shredding Services	\$99	\$93	\$150	\$50	\$150	\$150
Jurors - Witnesses	\$0	\$0	\$500	\$200	\$500	\$500
Total Charges for Services & Pass through Payments:	\$15,549	\$12,250	\$27,405	\$21,550	\$30,280	\$31,105
Total Expense Objects:	\$285,803	\$304,095	\$331,428	\$329,607	\$352,454	\$371,601



Finance



Sandi Hines
Finance Director

Purpose & Description: The Finance Department provides city-wide administrative services including budget, audit coordination, financial reporting, cash management, payroll, debt management, investments, accounts payable, and accounts receivable. The Finance Department provides support to all other departments during budget development and regularly coordinates with other departments for grant monitoring, fleet management, utility billing, travel, and personnel changes.

2024 Accomplishments:

- Completed the 2019-2021 audit.
- Under the Direction of the Mayor & City Council, successfully passed an EMS Levy.
- Caught up on prior accounts receivable for the Planning and Building departments.
- Finalized the 2022, 2023, and 2024 bank reconciliations.
- Drafted a credit card policy and procedures.
- Proposed and received approval for the City's first Biennial Budget.
- Provided two financial forecasts to the City Council.
- Delivered financial updates to the City Council.
- Implemented an updated indirect cost allocation plan.
- Refined the process for water shut off's.

2025- 2026 Anticipated Key Projects:

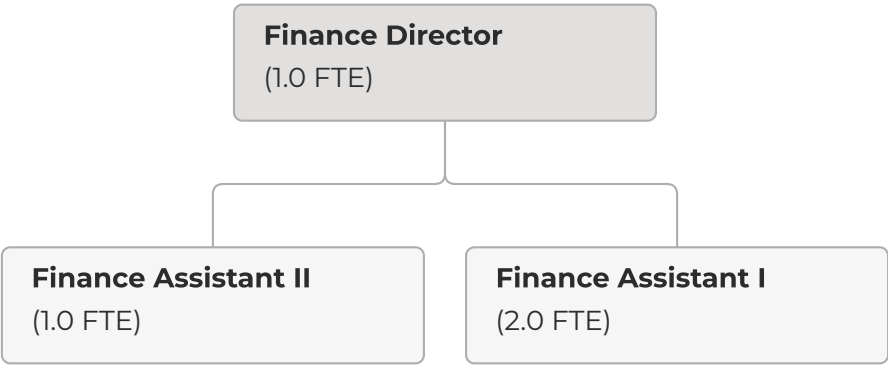
- Identify and implement a new financial system for cashiering, general ledger, payroll, accounts receivable, accounts payable, and utility billing.
- Create a grant master list and grant master program.
- Revise the City's financial policies pertaining to credit cards, travel, and purchasing.
- Enhance the delivery of interim financial reports to provide the leadership with informative financials in the spirit of full disclosure and financial transparency.
- Establish a FLEET management program, including a separate fund in the 2025-2026 budget cycle.
- Continue to explore options to increase revenue and update the financial forecast model.

2025-2026 Service/Program Changes:

In 2024 the City will be looking to invest in a new financial software to improve our efficiency and operations. The City is exploring options for software systems and expects to make a selection in 2024 with the hope of onboarding a system no later than 2025.

Organizational Chart - Finance

Finance Org Chart



Performance Measurements

In 2023, the Finance department began systematically tracking key performance metrics, establishing a benchmark for future analysis. Blank fields in the dataset represent areas where data was either not collected or unavailable, with updates to be included in future reports. This data will be shared in the City's annual budget and online to ensure transparency and support informed decision-making.

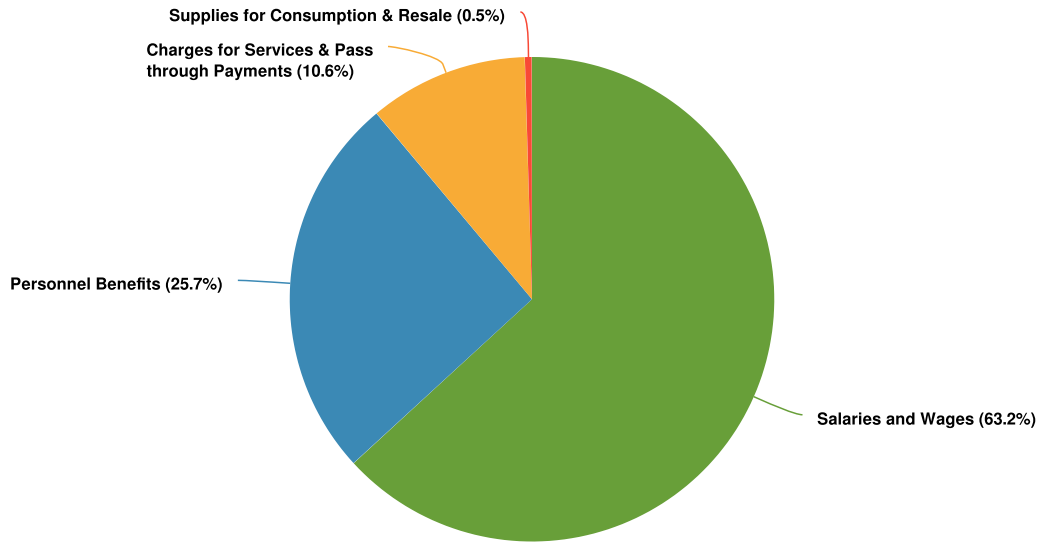
For 2024, the Finance department maintained a stable **AA bond rating** throughout each quarter, reflecting the City's strong financial standing. The number of **utility bills** processed increased steadily from Q1 (7,707) to Q3 (7,842), indicating a consistent demand for utility services. The count of **paychecks issued** showed minor fluctuations, peaking in Q2 (385) and slightly decreasing in Q3 (376). **Accounts Receivable (AR) billings** and **Accounts Payable (AP) checks** reflect variability, with AR billings dropping in Q2 (18) and then increasing in Q3 (36), while AP checks increased steadily across quarters.

Finance	2023	2024			
	YTD	Q1	Q2	Q3	Q4
Bond Rating	AA	AA	AA	AA	
# of utility bills		7,707	7,789	7,842	
# of paychecks issued		364	385	376	
# of AR billings		42	18	36	
# of AP checks		409	416	443	

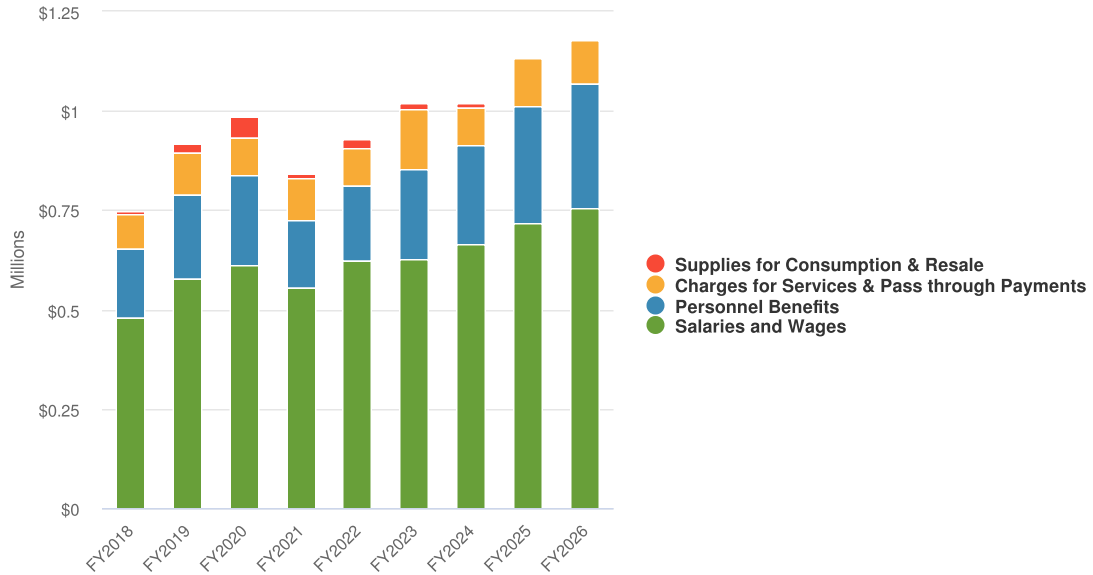


Expenditures by Expense Type - Finance

Budgeted Expenditures by Expense Type - Finance



Budgeted and Historical Expenditures by Expense Type - Finance



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Expense Objects						
Salaries and Wages						
Salaries & Wages	\$609,570	\$625,110	\$660,076	\$683,000	\$715,585	\$753,447



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Overtime	\$14,770	\$1,481	\$5,000	\$500	\$3,000	\$3,000
Total Salaries and Wages:	\$624,340	\$626,591	\$665,076	\$683,500	\$718,585	\$756,447
Personnel Benefits						
Emp Ben Soc Sec Medicare	\$45,508	\$48,396	\$50,496	\$48,000	\$54,742	\$57,639
Emp Ben Medical & Dental	\$80,767	\$109,197	\$133,612	\$115,000	\$169,264	\$183,193
Emp Ben Retirement	\$59,047	\$64,929	\$61,255	\$58,000	\$62,650	\$65,963
Emp Ben L&I Contributions	\$1,667	\$1,923	\$2,333	\$2,200	\$2,919	\$3,357
Emp Ben Employment Security	\$1,229	\$1,265	\$1,320	\$1,250	\$1,431	\$1,507
Emp Ben PFML	\$938	\$1,365	\$1,396	\$1,325	\$1,875	\$2,253
Total Personnel Benefits:	\$189,156	\$227,076	\$250,412	\$225,775	\$292,881	\$313,912
Supplies for Consumption & Resale						
Supplies	\$15,946	\$12,250	\$10,000	\$10,000	\$4,500	\$4,500
Machinery & Equipment	\$5,106	\$1,431	\$1,250	\$500	\$750	\$750
Total Supplies for Consumption & Resale:	\$21,052	\$13,680	\$11,250	\$10,500	\$5,250	\$5,250
Charges for Services & Pass through Payments						
Professional Services	\$17,222	\$37,733	\$15,000	\$15,000	\$15,000	\$15,000
Communication	\$24,378	\$19,832	\$20,500	\$20,500	\$20,500	\$21,000
Travel	\$2,036	\$3,687	\$4,000	\$2,000	\$3,500	\$4,000
Advertising	\$507	\$323	\$500	\$200	\$500	\$500
Rentals & Leases	\$4,159	\$4,951	\$5,000	\$4,800	\$5,000	\$5,000
Public Utility Service	\$2,221		\$0	\$0	\$0	\$0
Miscellaneous	\$3,969	\$1,586	\$1,500	\$1,600	\$1,750	\$1,500
Training	\$7,272	\$3,752	\$5,000	\$2,000	\$5,000	\$5,000
Dues & Subscriptions	\$11,277	\$11,009	\$7,000	\$6,000	\$4,500	\$4,500
Audit	\$1,881	\$55,421	\$20,000	\$13,500	\$35,000	\$20,000
Election Expense	\$19,117	\$12,276	\$15,000	\$25,000	\$30,000	\$30,000
Total Charges for Services & Pass through Payments:	\$94,037	\$150,569	\$93,500	\$90,600	\$120,750	\$106,500
Total Expense Objects:	\$928,586	\$1,017,917	\$1,020,238	\$1,010,375	\$1,137,466	\$1,182,109



Police



Kurt Alfano
Police Chief

Department Overview – Police Department

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

2024 Accomplishments:

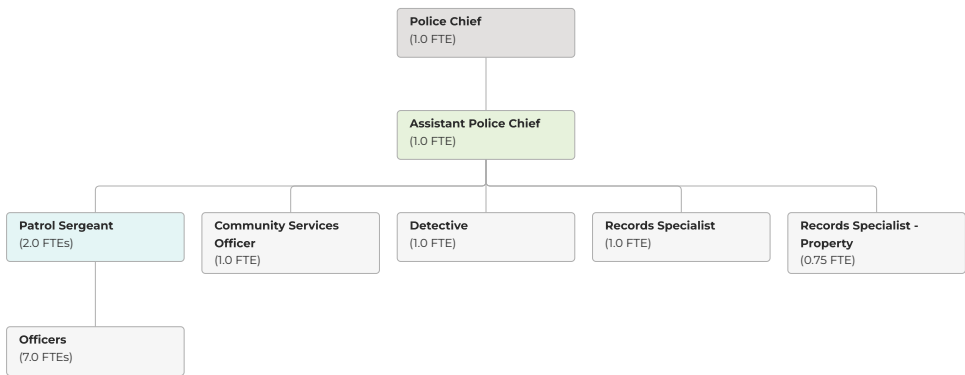
- The 2nd annual Buckley Police Citizen's Academy was completed March 2024.
- 2023 performance evaluations were completed on all employees.
- Purchased Planit Scheduling software. Officers now can access their schedules via their cell phones and on the website.
- Scheduling software also has vehicle maintenance checklists and equipment checklists. Vehicle maintenance checklists are enabled, and the officers are scheduling maintenance through the software.
- Conducted lateral/entry level testing with civil service.
- Hired two officers replace departing officers.
- Hired Reserve Police Officer.
- Completed Field Training of all new officers.
- Provided police services for the 50th Annual Log Show parade & event.
- Upgraded Axon Body Cameras and Tasers.
- Assisted the contract Town of Wilkeson with their Parade, Hand Car Races, and National Night Out event.
- Purchased a mobile computer for property officers.
- Upgraded police departments surveillance cameras.
- Grant application for new fingerprint scanner at PD. Award notification in October.
- Completed revisions to Field Training Manual's for officers and reserve officers.
- Negotiated a reduction in jail space resulting in a \$5000 2nd quarter savings.
- Negotiated new jail contracts with Yakima & Issaquah police departments.

2025 & 2026 Anticipated Key Projects:

- 2025/2026 Citizen's Academy
- 2025 Expand range usage to outside agencies / Upgrade range facility & capability.
- Continuing involvement with community events
- 2025 Update City parking ordinance
- 2025 Update Camping ordinance
- 2026 add 12th commissioned officer.

Organizational Chart - Police

Police Org Chart



Performance Measurements

In 2023, the Police Department began tracking key metrics to assess its performance and service demand. This information will be updated annually in the City’s budget report and made available online.

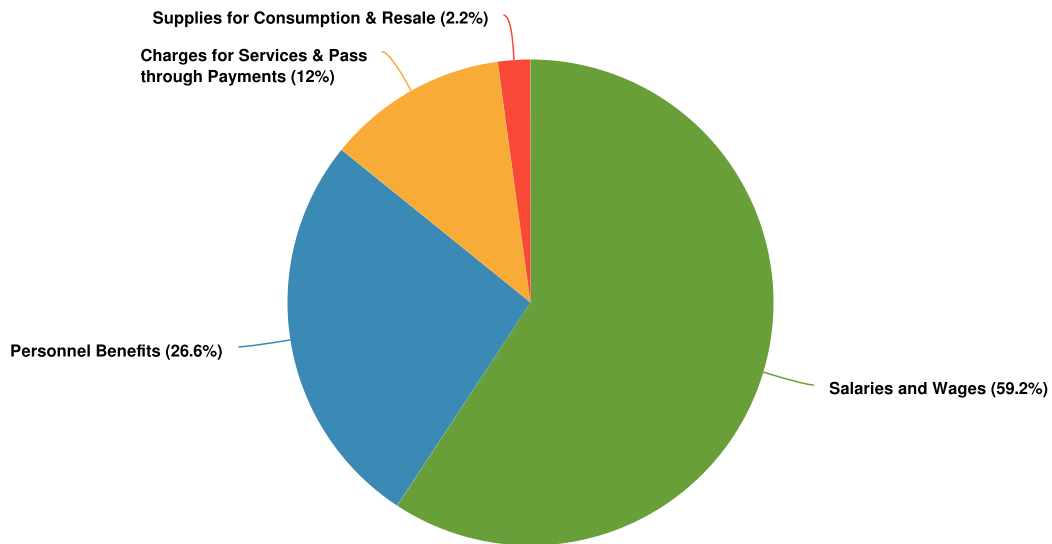
In 2024, **traffic stops** showed a steady increase, rising each quarter from Q1 (572) to Q3 (616), indicating active traffic enforcement. **DUI arrests** were relatively low, with slight fluctuations, peaking in Q1 and Q3. **Motor vehicle collisions** remained fairly consistent, with a slight decrease in Q3. **Criminal citations and traffic infractions** saw quarterly increases, showing consistent enforcement. **Arrests** also increased gradually each quarter. **Traffic complaints** rose each quarter, possibly reflecting heightened community reporting or increased traffic issues. **Officer-initiated contacts** and **CAD calls for service** maintained high activity levels, with a slight decrease in Q2 and Q3.

Police Department	2023	2024			
	YTD	Q1	Q2	Q3	Q4
Traffic Stops	1990	572	576	616	
DUI's	26	6	3	6	
Motor Vehicle Collisions	150	36	39	32	
Criminal Citations Issued / Traffic Infractions Issued	123/790	28 / 241	35/251	30 / 248	
Arrests	154	37	39	41	
Traffic Complaints	153	37	43	59	
Officer Initiated Contacts	4212	1241	1090	1036	
CAD Calls for Service	7428	2282	2018	2031	

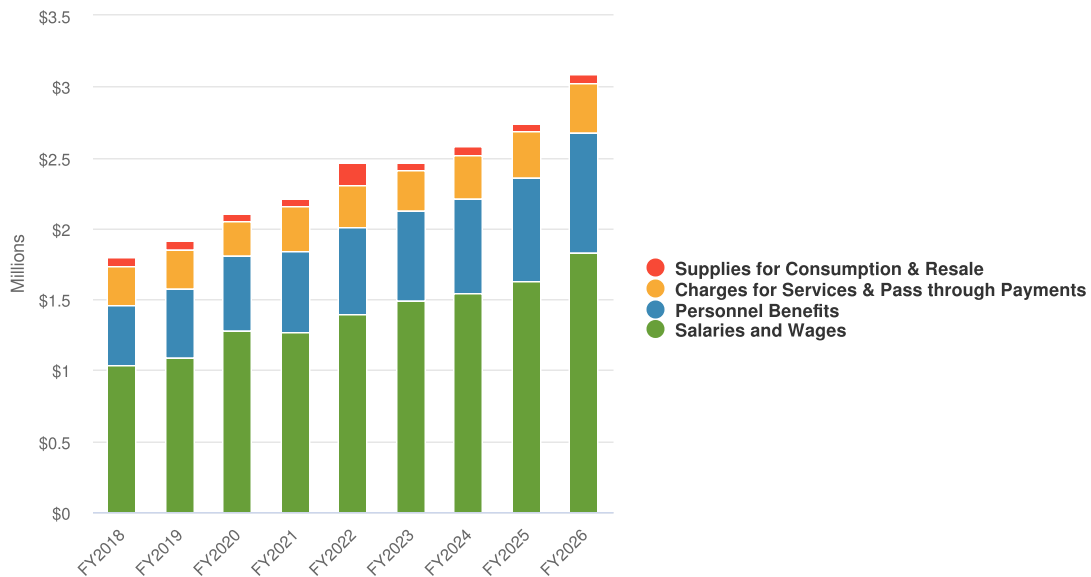


Expenditures by Expense Type - Police

Budgeted Expenditures by Expense Type - Police



Budgeted and Historical Expenditures by Expense Type - Police



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Expense Objects						
Salaries and Wages						
Salaries & Wages	\$1,348,286	\$1,433,708	\$1,480,824	\$1,511,000	\$1,557,762	\$1,762,951



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Overtime	\$52,687	\$54,137	\$60,000	\$65,000	\$68,000	\$68,000
Total Salaries and Wages:	\$1,400,973	\$1,487,845	\$1,540,824	\$1,576,000	\$1,625,762	\$1,830,951
Personnel Benefits						
Emp Ben Soc Sec Medicare	\$106,759	\$112,851	\$117,875	\$120,000	\$124,372	\$138,154
Emp Ben Medical & Dental	\$390,385	\$386,497	\$395,328	\$398,000	\$409,195	\$472,274
Emp Ben Retirement	\$76,133	\$83,737	\$88,644	\$89,000	\$93,709	\$103,524
Emp Ben L&I Contributions	\$33,040	\$44,632	\$61,421	\$60,000	\$94,385	\$117,507
Emp Ben Employment Security	\$2,725	\$2,881	\$3,082	\$3,080	\$3,252	\$3,612
Emp Ben PFML	\$2,180	\$3,135	\$3,258	\$3,245	\$4,260	\$5,401
Total Personnel Benefits:	\$611,221	\$633,733	\$669,608	\$673,325	\$729,173	\$840,472
Supplies for Consumption & Resale						
Supplies	\$12,512	\$11,160	\$16,000	\$12,500	\$16,000	\$18,000
Fuel	\$46,978	\$44,308	\$43,000	\$36,000	\$43,000	\$43,000
Machinery & Equipment	\$96,839	\$544	\$0	\$0	\$0	\$0
Supplies Civil Service	\$0	\$0	\$250	\$0	\$250	\$250
Machinery & Equipment	\$0	\$0	\$500	\$0	\$0	\$0
Total Supplies for Consumption & Resale:	\$156,329	\$56,013	\$59,750	\$48,500	\$59,250	\$61,250
Charges for Services & Pass through Payments						
Professional Services	\$21,820	\$17,822	\$20,000	\$20,000	\$22,000	\$24,000
Prof Svcs - Jail Service	\$79,001	\$82,711	\$85,500	\$65,000	\$70,000	\$75,000
Prof Svcs - Dispatch Service	\$124,375	\$126,180	\$138,000	\$138,000	\$172,000	\$182,000
Communication	\$13,221	\$11,843	\$12,000	\$12,800	\$13,500	\$14,000
Travel	\$8,855	\$6,298	\$7,500	\$7,500	\$7,500	\$7,500
Rentals & Leases	\$6,208	\$6,874	\$7,500	\$5,000	\$5,500	\$6,000
Vehicle Repairs & Maintenance	\$19,888	\$7,979	\$12,000	\$16,000	\$16,000	\$18,000
Miscellaneous	\$114	\$85	\$0	\$0	\$0	\$0
Dues & Subscriptions	\$842	\$837	\$750	\$900	\$1,000	\$1,000
Communication - Civil Service	\$0	\$0	\$250	\$0	\$250	\$250
Advertising - Civil Service	\$0	\$0	\$250	\$0	\$250	\$250
Miscellaneous	\$1,721	\$1,476	\$225	\$0	\$225	\$225
Training	\$6,199	\$5,358	\$5,500	\$2,500	\$5,500	\$5,500
Public Utility Services	\$9,852	\$10,346	\$12,000	\$10,000	\$12,000	\$12,000
Repairs & Maintenance	\$3,919	\$7,476	\$4,000	\$2,000	\$4,000	\$4,000
Total Charges for Services & Pass through Payments:	\$296,015	\$285,284	\$305,475	\$279,700	\$329,725	\$349,725
Total Expense Objects:	\$2,464,539	\$2,462,874	\$2,575,657	\$2,577,525	\$2,743,910	\$3,082,398



Fire



Eric Skogen
Fire Chief

Purpose & Description:

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

While response to 9-1-1 emergencies is one of the most visible aspects of our duties, we perform a number of other services to the community that relate directly to our mission of protecting life, property, and the environment. Preventing emergencies and lessening the effects of them is one of the most proactive and cost-effective means of providing public safety services. Department members host monthly community CPR and First Aid Classes, provide bicycle and multisport helmets, life jackets and offer child car seat inspections.

2024 Accomplishments:

The Fire Department continues to see an increased demand for service as our community experiences growth. We have begun to take a number of steps to help meet that demand as our department grows alongside the community. While we maintain a very active and prominent volunteer staffing model, it became evident that we needed consistent staffing around the clock in order to provide the timeliest service that our citizens expect. With the hiring of two additional full-time firefighters, we began the first steps in achieving full-time staffing 24/7/365. Combined with our contractual Paramedics, this allows at least one fully staffed Medic Unit to initiate an immediate response during times that we would otherwise rely solely on Volunteers to respond from home.

Through our partnership with the East Pierce Interlocal Coalition for Emergency Management (EPIC-EM) we completed the 2024-2029 Comprehensive Emergency Management Plan which was formally adopted in July. We also implemented the First Due Application which provides alerting, routing and key occupancy information on every residential and commercial structure in Pierce County. This application puts vital construction information at the fingertips of our responders and provides a seamless occupancy inspection program for our commercial occupancies and target hazards.

We were successful in placing an EMS Levy Lid Lift on the August Primary ballot which will help offset the rising costs and volume of providing Emergency Medical Services. We also accept delivery of a new ambulance in late 2024 that was previously authorized to replace a 2001 Ambulance.

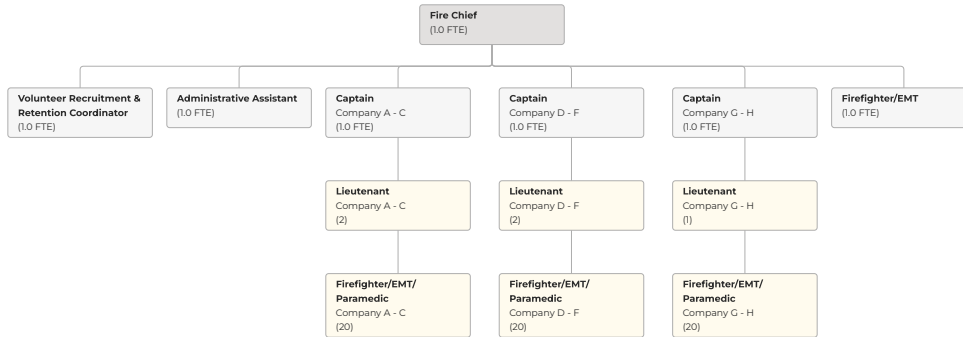
The Fire Department continues to aggressively seek alternative funding to offset operating expenses and anticipates that impact fees for new construction will be fully implemented prior to January 2025.

2025/26 Anticipated Key Projects:

- Hiring of a 4th Firefighter to ensure 100% fulltime staffing 24/7/365
- Transition Part-Time Administrative Assistant to Fulltime status
- 3rd Party Annual Service and Inspection of Fire Apparatus
- Full implementation of Pre-Incident Planning for commercial structures and target hazards, including the launch of Community Connect in the First Due App
- Continued evaluation, research and development of fulltime Fire-Based ALS Service.
- Conduct feasibility and site work to relocate training center to Division Street property.

Organizational Chart - Fire

Fire Org Chart



Performance Measurements

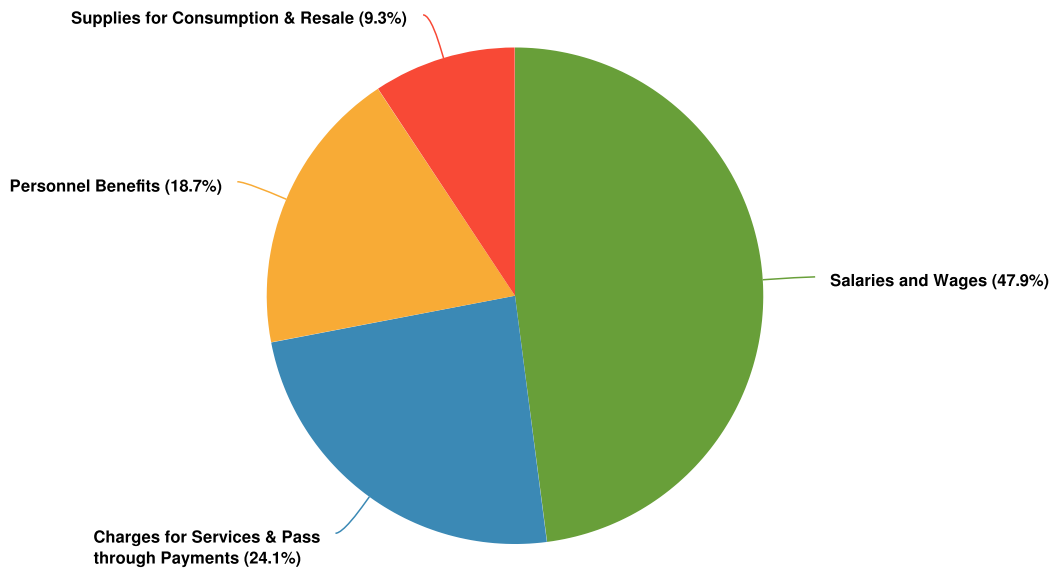
In 2023, the Fire Department began collecting performance data on various service metrics to evaluate response effectiveness and community support. Blank entries indicate areas where data was not previously collected or unavailable. Updated metrics will be shared annually through the City's budget report and online.

For 2024, **average response time for priority calls** improved each quarter, decreasing from 5:49 in Q1 to 5:02 in Q3, highlighting enhanced response efficiency. **Mutual aid given** and **received** increased significantly, particularly mutual aid given, reflecting collaborative efforts with surrounding communities. **Total calls** showed steady demand, with a slight peak in Q3. **Rescue and medical aid calls** remained consistently high, indicating primary demand for emergency medical services, while **fire-related calls** increased notably in Q3. **Service calls and other requests** were stable, showing reliable demand for non-emergency assistance. The **number of volunteer responders** remained relatively constant, with an overall increase in 2024 compared to 2023.

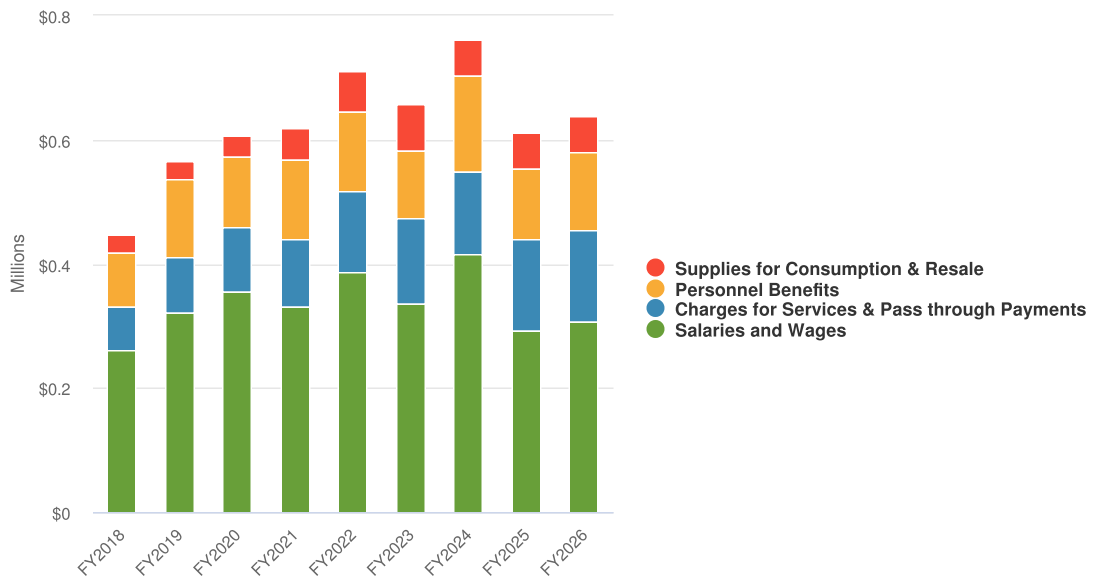
Fire Department	2023	2024			
	YTD	Q1	Q2	Q3	Q4
Average response time for priority calls	6:12	5:49	5:39	5:02	
Mutual Aid Given	332	37	62	107	
Mutual Aid Received	27	6	8	11	
Total Calls	1,531	394	361	398	
Total Calls - Rescue and Medical Aid	X	278	263	274	
Total Calls - Fires	X	8	5	16	
Total Calls - Service Calls & Other	X	108	93	108	
Total # of Volunteer Responders	44	52	49	51	

Expenditures by Expense Type - Fire

Budgeted Expenditures by Expense Type - Fire



Budgeted and Historical Expenditures by Expense Type - Fire



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Expense Objects						
Salaries and Wages						
Salaries & Wages	\$344,040	\$293,231	\$367,153	\$366,500	\$244,982	\$258,779



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Overtime	\$3,898	\$6,909	\$3,000	\$7,000	\$3,000	\$3,000
Volunteer Salaries & Wages	\$37,941	\$36,506	\$45,000	\$45,000	\$45,000	\$45,000
Total Salaries and Wages:	\$385,879	\$336,646	\$415,153	\$418,500	\$292,982	\$306,779
Personnel Benefits						
Emp Ben Soc Sec Medicare	\$26,614	\$22,961	\$28,087	\$28,400	\$18,742	\$19,797
Emp Ben Medical & Dental	\$71,274	\$53,578	\$80,617	\$57,000	\$55,636	\$60,562
Emp Ben Retirement	\$16,128	\$14,149	\$19,127	\$16,200	\$13,735	\$14,520
Emp Ben L&I Contributions	\$9,701	\$14,438	\$20,821	\$20,500	\$21,512	\$24,739
Emp Ben Employment Security	\$624	\$579	\$734	\$690	\$490	\$518
Emp Ben PFML	\$501	\$631	\$776	\$730	\$642	\$774
Emp Ben Soc Sec/Medicare	\$2,833	\$2,775	\$3,500	\$3,500	\$3,500	\$3,500
Total Personnel Benefits:	\$127,675	\$109,112	\$153,662	\$127,020	\$114,257	\$124,410
Supplies for Consumption & Resale						
Supplies	\$38,330	\$36,175	\$34,500	\$35,500	\$33,300	\$33,800
Fuel	\$7,259	\$8,374	\$6,500	\$6,100	\$6,500	\$6,800
Machinery & Equipment		\$14,136	\$0	\$0	\$0	\$0
Supplies - Training	\$4,077	\$5,796	\$5,000	\$4,300	\$5,000	\$5,000
Machinery & Equipment	\$15,909	\$4,098	\$12,000	\$11,800	\$11,500	\$12,000
Supplies	\$0	\$20	\$500	\$0	\$500	\$500
Equipment		\$6,000	\$0	\$0	\$0	\$0
Total Supplies for Consumption & Resale:	\$65,576	\$74,599	\$58,500	\$57,700	\$56,800	\$58,100
Charges for Services & Pass through Payments						
Professional Services	\$18,840	\$19,030	\$17,000	\$17,800	\$18,500	\$18,500
Prof Svcs Physical Exams	\$0	\$0	\$500	\$250	\$0	\$0
Prof Svcs - Dispatch Service	\$19,195	\$19,195	\$20,225	\$20,225	\$7,608	\$8,400
Communication	\$17,043	\$17,516	\$22,350	\$36,000	\$42,900	\$43,500
Travel	\$3,138	\$2,478	\$2,800	\$2,100	\$2,700	\$2,700
Advertising	\$18	\$0	\$200	\$0	\$200	\$200
Rentals & Leases	\$2,414	\$2,115	\$1,400	\$1,700	\$4,000	\$4,000
Insurance	\$977	\$2,904	\$3,250	\$2,800	\$5,530	\$5,530
Public Utility Services	\$28,082	\$34,227	\$29,500	\$31,000	\$15,600	\$15,700
Repairs & Maintenance	\$7,539	\$14,696	\$14,000	\$13,800	\$21,000	\$21,000
Vehicle Repairs & Maintenance	\$13,013	\$5,615	\$8,500	\$17,000	\$14,000	\$14,000
Miscellaneous	\$2,766	\$208	\$1,500	\$300	\$900	\$900
Dues & Subscriptions	\$1,941	\$2,836	\$1,000	\$1,900	\$1,900	\$1,900
Training	\$11,588	\$9,637	\$6,000	\$5,000	\$6,000	\$6,000
Public Education	\$671		\$0	\$0	\$0	\$0
Professional Services	\$4,436	\$3,975	\$6,150	\$6,150	\$6,150	\$6,150
Travel		\$2,287	\$0	\$0	\$0	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Total Charges for Services & Pass through Payments:	\$131,660	\$136,719	\$134,375	\$156,025	\$146,988	\$148,480
Total Expense Objects:	\$710,790	\$657,077	\$761,690	\$759,245	\$611,027	\$637,769



Planning and Building



Chris Banks

Public Services Director

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

2024 Accomplishments:

Long Range Planning:

- 2024 Comprehensive Plan Amendments: Amend the City's Comprehensive Plan and related develop regulations in accordance with the mandated 2024 Comprehensive Plan Update.
- Supported regional planning efforts by participating in Growth Management Coordinating Committee (GMCC).

Permitting and Inspection:

- Completed a cost recovery plan and recommended adjusted fees to ensure financial sustainability.
- Worked with the Finance team to establish a new process for billing for permit review to ensure cost recovery.
- Continued to amend the processes for approval of land use projects to streamline review and approval, reduce developer costs, and increase efficiency.
- Purchased and started to implement Civic Plus Community Development Software.
- Revised the department's webpage.

2025/2026 Anticipated Key Projects:

Long Range Planning:

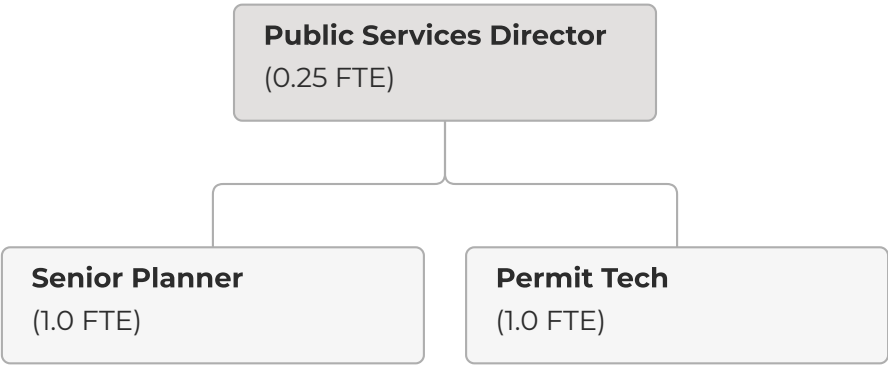
- Climate Change Chapter Update
- Start work on the Shoreline Master Plan Update
- Amendments to Developer Regulations
- Review and update Design Review Criteria

Permitting and Inspection:

- Review applications for construction and land use projects, assess fees, assure proper tracking of each application and issue permits.
- Provide zoning and land use review, manage public notification for construction projects.
- Continue our digital archiving project.
- Continue to refine our forms and checklists.
- Implement Civic Plus 311 public service request and work management software

Organizational Chart - Planning and Building

Planning and Building Org Chart



Performance Measurements

In 2024, the Building and Planning Department began tracking key metrics to evaluate service demand and departmental efficiency. Blank entries in the data indicate areas where data collection was newly introduced or unavailable. Moving forward, these metrics will be updated annually in the City’s budget report and made accessible online to enhance transparency.

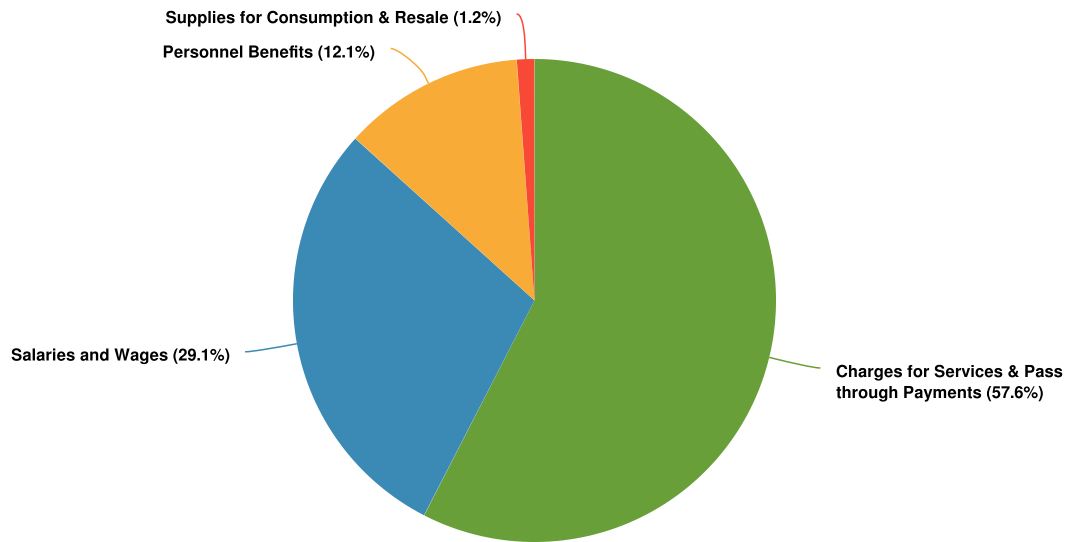
For 2024, **building inspections** have shown a stable workload, with a slight increase in Q3 (76 inspections). **Building plan review hours** experienced significant growth each quarter, peaking in Q3 at 116 hours, indicating an increased volume or complexity of projects requiring review. **Building permits issued** rose steadily, reaching 28 in Q3, while **building permit applications** fluctuated, with a notable increase in Q3 (60 applications), suggesting a rise in development activity. **Business licenses reviewed** remained relatively consistent, showing stable demand for business operations in the community.

Building and Planning	2023	2024			
	YTD	Q1	Q2	Q3	Q4
Building Inspections	x	75.25	69	76	
Building Plan Review Hours	x	26.75	62	116	
Building Permits Issued	x	11	23	28	
Building Permit Applications	x	37	20	60	
Business Licenses Reviewed	x	33	38	30	

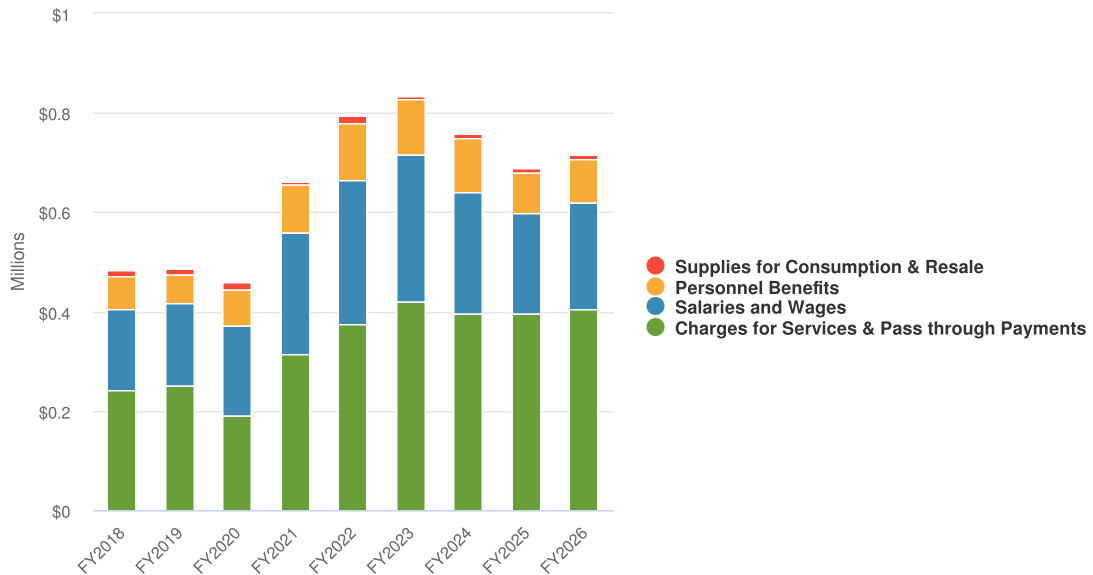


Expenditures by Expense Type - Planning and Building

Budgeted Expenditures by Expense Type - Planning and Building



Budgeted and Historical Expenditures by Expense Type - Planning and Building



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Expense Objects						
Salaries and Wages						
Salaries & Wages	\$178,402	\$166,733	\$85,982	\$76,000	\$61,679	\$65,310



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Overtime	\$1,874	\$485	\$500	\$150	\$500	\$500
Salaries & Wages	\$111,139	\$129,222	\$157,934	\$150,600	\$137,838	\$145,629
Overtime	\$469	\$319	\$500	\$100	\$500	\$500
Total Salaries and Wages:	\$291,884	\$296,759	\$244,916	\$226,850	\$200,517	\$211,939
Personnel Benefits						
Emp Ben Soc Sec Medicare	\$13,791	\$12,720	\$6,578	\$5,700	\$4,718	\$4,996
Emp Ben Medical & Dental	\$39,364	\$30,580	\$29,514	\$19,000	\$21,639	\$23,578
Emp Ben Retirement	\$18,154	\$14,981	\$7,979	\$6,000	\$5,400	\$5,718
Emp Ben L & I Contribs	\$825	\$759	\$590	\$800	\$677	\$779
Emp Ben Employ Sec	\$353	\$301	\$172	\$150	\$123	\$131
Emp Ben PFML	\$283	\$350	\$182	\$175	\$162	\$195
Emp Ben Soc Sec Medicare	\$8,556	\$9,838	\$12,082	\$11,500	\$10,545	\$11,140
Emp Ben Medical & Dental	\$22,100	\$27,706	\$36,942	\$26,000	\$26,590	\$28,934
Emp Ben Retirement	\$10,507	\$12,367	\$14,657	\$12,000	\$12,068	\$12,750
Emp Ben L & I Contribs	\$631	\$630	\$853	\$1,050	\$1,002	\$1,152
Emp Ben Employ Sec	\$217	\$249	\$316	\$260	\$276	\$291
Emp Ben PFML	\$175	\$271	\$334	\$280	\$361	\$435
Total Personnel Benefits:	\$114,955	\$110,752	\$110,199	\$82,915	\$83,561	\$90,099
Supplies for Consumption & Resale						
Supplies	\$2,743	\$5,067	\$2,500	\$1,500	\$2,500	\$2,500
Fuel	\$462	\$763	\$500	\$500	\$500	\$500
Supplies	\$5,963	\$1,815	\$3,000	\$2,000	\$3,000	\$3,000
Machinery & Equipment	\$3,995	\$0	\$2,000	\$0	\$2,000	\$2,000
Total Supplies for Consumption & Resale:	\$13,163	\$7,645	\$8,000	\$4,000	\$8,000	\$8,000
Charges for Services & Pass through Payments						
Professional Services	\$34,280	\$32,011	\$25,000	\$80,000	\$100,000	\$100,000
Communications	\$1,234	\$1,567	\$1,500	\$1,500	\$2,000	\$2,000
Travel	\$0	\$0	\$500	\$0	\$500	\$500
Rentals & Leases	\$497	\$510	\$600	\$1,000	\$500	\$500
Public Utility Service	\$2,421		\$0	\$0	\$0	\$0
Repairs & Maintenance	\$463	\$0	\$500	\$0	\$500	\$500
Vehicle Repairs & Maintenance	\$1,365	\$45	\$500	\$0	\$500	\$500
Miscellaneous	\$0	\$78	\$0	\$0	\$0	\$0
Training	\$140	\$510	\$1,000	\$600	\$2,000	\$2,000
Dues & Subscriptions	\$198	\$3,957	\$200	\$200	\$300	\$300
Professional Services (Land Use)	\$273,264	\$266,425	\$200,000	\$225,000	\$250,000	\$250,000
Professional Services	\$43,411	\$98,911	\$150,000	\$150,000	\$30,000	\$40,000
Communication	\$2,281	\$1,149	\$1,100	\$1,200	\$1,500	\$1,500
Travel	\$495	\$61	\$1,000	\$0	\$1,000	\$1,000
Advertising	\$5,093	\$3,950	\$5,000	\$1,000	\$1,000	\$1,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Rentals & Leases	\$497	\$510	\$800	\$600	\$1,500	\$1,500
Public Utility Service	\$2,477		\$0	\$0	\$0	\$0
Repairs & Maintenance	\$463	\$0	\$500	\$0	\$500	\$500
Training	\$760	\$1,079	\$1,500	\$0	\$1,500	\$1,500
Dues & Subscriptions	\$4,307	\$8,360	\$5,000	\$8,000	\$3,000	\$3,000
Total Charges for Services & Pass through Payments:	\$373,645	\$419,124	\$394,700	\$469,100	\$396,300	\$406,300
Total Expense Objects:	\$793,646	\$834,280	\$757,815	\$782,865	\$688,378	\$716,338



Parks and Recreation



Erin Snodgrass

Parks and Recreation Director

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

2024 Accomplishments:

Boards & Commissions:

- Citizens Advisory Commission recommended to Council and Council adopted policy for naming parks and facilities.
- Citizens Advisory Commission recommended to Council and Council adopted Public Art and Murals Policy.
- Citizens Advisory Commission recommended to Council and Council adopted Parks Enhancements Policy.
- Citizens Advisory Commission worked on Certified Local Government Process and Ordinances for Buckley. (Recommendation to Council expected by end of the year 2024)
- Citizens Advisory Commission recommended to Council Clean Air Parks Ordinance to Council (vote on 9/24/24).
- Citizens Advisory Commission prioritized wayfinding and worked on a plan for funding.
- Senior Citizens Advisory Commission reviewed and updated the Code of Conduct and Mission Statement of the Senior Center.
- Senior Citizens Advisory Commission reviewed accessibility in our trails and parks designs, providing recommendations for long term planning.

Buckley Hall:

- Hosted 98 events and reservations not including Food Bank operations.
- Continued to host the Buckley Kiwanis Food Bank and Foothills Historical Society.
- Made improvements to the decaying handrailing through donation of services at Beautify Buckley.
- Continued long term user agreements for repeating events such as the Spinners.

Community Recreation:

- Community Recreation Metrics:
 - # of Community Events: **Q1: 3 Q2: 2 Q3: 16 Q4: 1 = Total: 22.**
- Seven weeks of Tunes by the Trail daytime and evening community entertainment.
- Partnered across City Departments for a successful National Night Out.
- Organized the first Bike to School event with the Police Department and Elk Ridge Elementary School.
- Offered the first annual Hound Hunt community Easter Dog event.

Facilities:

- Maintained aging City facilities.
- Implemented purchasing through cooperative purchasing contracts to reduce costs with custodial supplies.
- Major repair on the Multi-Purpose Center HVAC system.

Parks:

- Adopted PROS Plan.
- Completed Miller Park pre-designs.
- Applied for multiple grants for the development of Miller Park.
- Opened trailhead parking lot.
- Replaced the Yard Hydrant at Mt View Park.
- Implemented contracted services for mowing and groundskeeping in the Heritage Park corridor.
- Collaborated with the entire department and volunteers to facilitate Beautify Buckley.
- Implemented mowing and flower watering schedules to optimize seasonal worker hours.
- Repaired automated irrigation at multiple parks sites.
- Refinished and updated the Veterans Memorial Pole.
- Continued to evaluate Totem pole.



- Repaired aging gazebo structures.
- Responded to and removed graffiti throughout the parks system and on City property.
- Added the Main Street planters to the flower basket program for the summer months creating a cohesive look to downtown flowers.
- Repaired and updated the bathroom at Park & River Playground in Heritage Park.
- Secured funds for the fencing of the Dog Park.
- Collaborated with Rails to Trails and King County Parks for the finishing of the White River Trail Bridge and opening event.

Senior Center:

- Senior Center Metrics:
 - # of seniors served (unduplicated): **Q1: 110 Q2: 219 Q3: 175**
 - # of senior meals served: **Q1: 1,804 Q2: 1,621 Estimated year end: 6,700**
- Revised marketing plan and made updates to the brochure.
- Implemented CDBG & Senior Services Grant Program.
- Offered First Annual Senior Wellness Fair in partnership with the Senior Citizens Advisory Commission.
- Expanded offerings of health and wellness programming.
- Continued to implement the partnership with Catholic Community Services to have meals onsite 5 days a week for seniors.
- Raised over \$5,000 in funding from partnerships
- Hosted a large-scale summer Senior Center BBQ.
- Provided the community organizers of “Soup Supper” with a monthly meeting location for the free community Friday evening meal.
- Updated registration and intake forms.

Youth Center:

- Youth Center Metrics:
 - # of Youth Served (unduplicated): **Q1: 340 Q2: 280 Estimated Year End: 525**
 - # of Youth Check In's: **Q1: 1,603 Q2: 1,412 Estimated Year End: 5,700**
- First Annual Youth Day of Service offered in Spring.
- Introduced Civic Rec software for all youth center programing and drop-ins.
- Partnered with local organizations to offer the Egg Race for teens.
- Started late night programing once monthly.
- Secured 2024 & 2025 funding and implemented Youth Violence Prevention Grant program.
- Expanded grant funding partnership with Tacoma Pierce County Heath department for drug prevention programs and youth center staffing support.
- Partnered with Pierce County Library to expand onsite offerings.
- Received grant funding to offer monthly professional mental health group for teens.
- Held free community movie night on youth center lawn through a grant partnership.
- Facilitated partnerships for food and meal donations.
- Gave away over 300 helmets and provided fittings through a partnership with the Washington State Health Department – Traumatic Brain Injury division.

2025 & 2026 Anticipated Key Projects:

Boards and Commissions:

- Implement adopted workplans of both Citizens Advisory Commission and Senior Citizens Advisory Commission.

Buckley Hall:

- Update the HVAC system, repair failing flooring, and remodel restrooms and porch.
- Increase promotion and marketing.
- Continue to grow weeknight use for community user groups.

Community Recreation:

- Offer seven weeks of youth and family entertainment through Tunes by the Trail
- Grow and expand current Community Events through partnerships.
- Expand sponsorships and grant funding for community recreation programs.
- Further develop marketing of community events through new avenues to reach a broader population.

Facilities:

- Maintain the City's aging facilities.



Parks:

- Maintain parks to be safe, inviting, and welcoming to all.
- Continue to respond quickly to reports of vandalism, graffiti or maintenance issues.
- Maintain public restrooms.
- Update Park signage with rules and hours at all sites.
- Reline Wallys Basketball court with additional pickleball lines.
- Break ground on Miller Park courts and restroom.
- Open Dog Park.
- Install trail markers for safety and location Identification.
- Continue to evaluate the “totem pole” and begin a long-term plan for the site with stakeholders.
- Upkeep staff certifications for playground safety inspections and pesticides.
- Expand fencing at the Playground at Park & River for increased safety.

Senior Center:

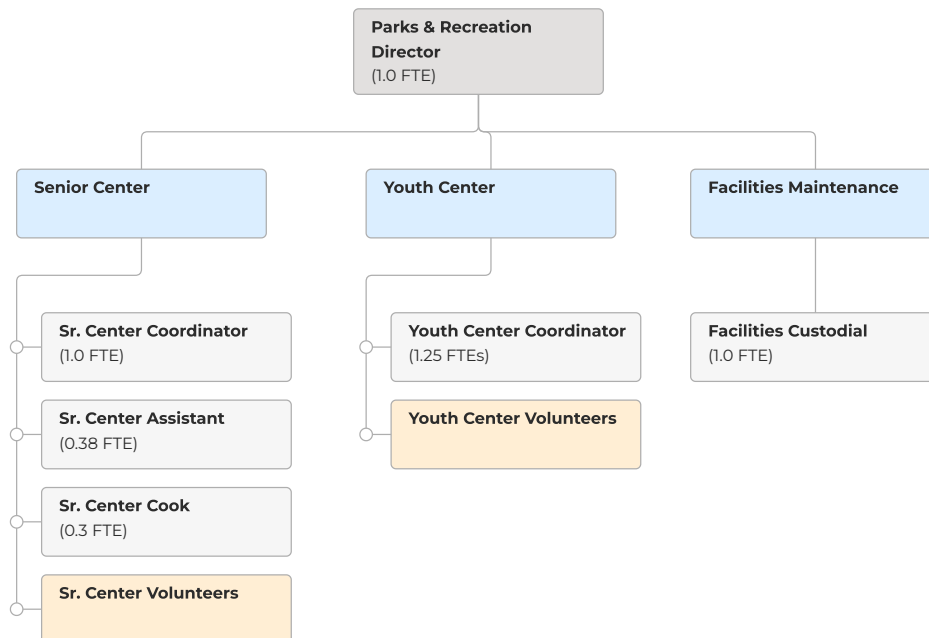
- Continue to offer five day a week meal site through Catholic Community Services.
- Offer meaningful volunteer experiences.
- Provide high quality service and programs to patrons and attendees.
- Facilitate both CDBG grants and Senior Services grant.
- Apply for additional CDBG funding to support program June 25 – June 27.
- Continue to work with non-profit partners in all aspects of programing.
- Work towards meeting National Council on Aging standards for Senior Centers.

Youth Center:

- Facilitate Youth Violence Prevention grant program. Apply again for 2026 funding.
- Work with Tacoma Pierce County Health Department to strengthen prevention programing and staffing onsite.
- Continue to grow partnerships with local agencies to expand program offerings.
- Offer annual youth day of service in the spring.
- Sustain a high level of participation numbers in drop-in programing.
- Continue free helmet program and partnerships.

Organizational Chart - Parks and Recreation

Parks and Recreation Org Chart



Performance Measurements

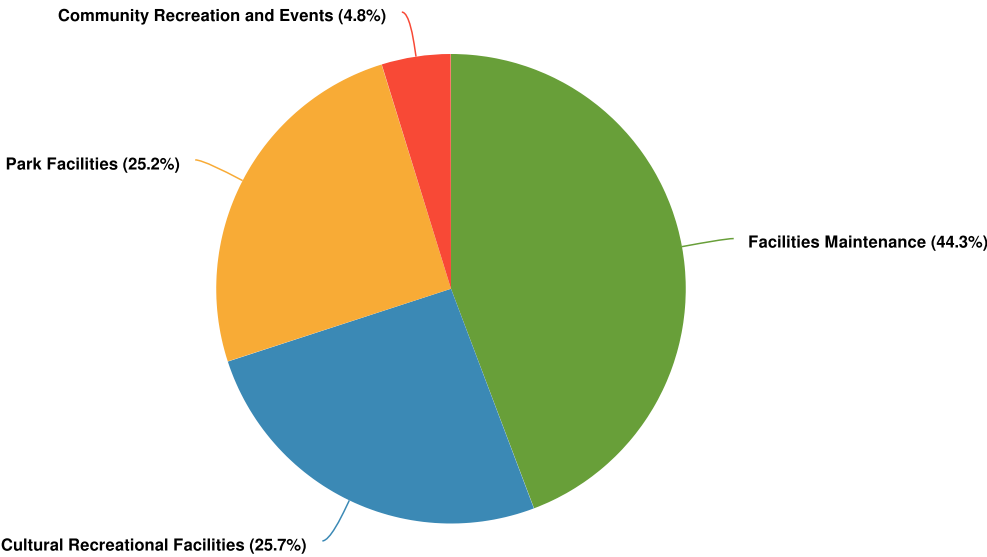
In 2024, the Parks and Recreation Department started gathering data on various services and activities to better understand community engagement and program demand. Blank entries indicate areas where data was not previously tracked or unavailable. This information will be updated in the City's annual budget report and made available online.

In 2024, the **number of seniors served** increased significantly in Q2 (219) and then leveled off in Q3 (175). The **number of senior meals served** remained consistent across quarters, peaking slightly in Q3 (1,749 meals). **Youth participation** showed steady involvement, with the **number of youth served** and **youth check-ins** slightly decreasing each quarter, possibly due to seasonal program fluctuations. The department also hosted a high number of **community events** in Q3 (16), with the majority of our events taking place in the summer months. **Grant applications submitted** peaked in Q2, with six applications, showing proactive efforts to secure funding.

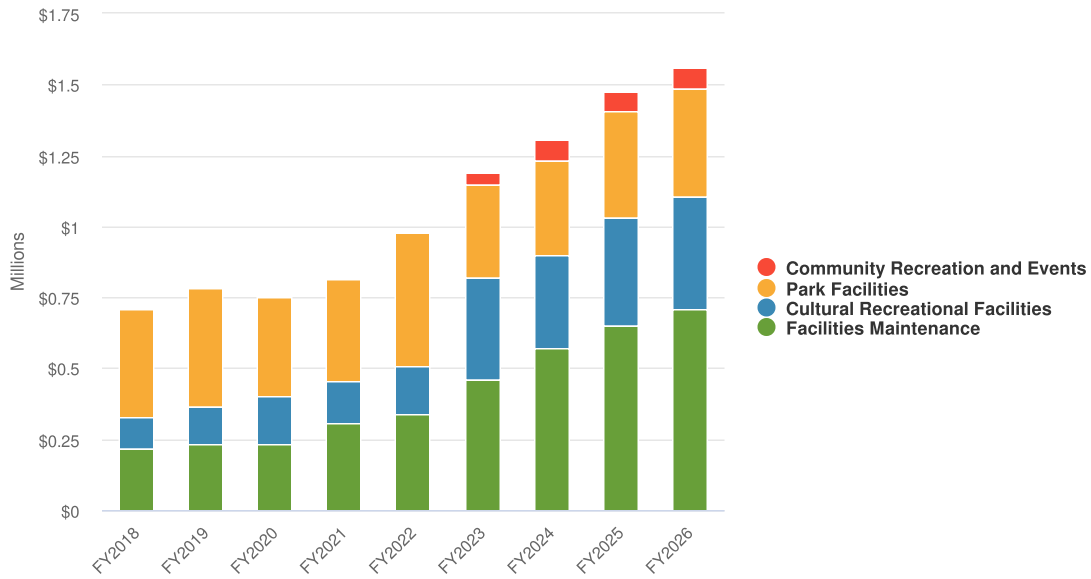
Parks and Recreation	2023	2024			
	YTD	Q1	Q2	Q3	Q4
# of senior served (unduplicated)		110	219	175	
# of seniors meals served		1804	1621	1749	
# of youth served (unduplicated)		340	280	315	
# of youth check-ins		1603	1412	1327	
# of community events		3	2	16	1
# of grant applications submitted		2	6	1	

Expenditures by Function - Parks and Recreation

Budgeted Expenditures by Function - Parks and Recreation



Budgeted and Historical Expenditures by Function - Parks and Recreationnn



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Expenditures						
General Government						
Facilities Maintenance						
Salaries & Wages	\$0	\$46,658	\$62,664	\$63,300	\$76,759	\$80,668
Overtime		\$101	\$100	\$300	\$100	\$100
Emp Ben Soc Sec Medicare	\$0	\$3,516	\$4,794	\$4,800	\$5,872	\$6,171
Emp Ben Medical & Dental	\$963	\$16,191	\$23,381	\$23,725	\$26,188	\$28,490
Emp Ben Retirement	\$0	\$4,532	\$5,815	\$5,835	\$6,720	\$7,062
Emp Ben L&I Contributions	\$0	\$225	\$2,506	\$2,790	\$3,806	\$4,377
Emp Ben Employment Security	\$0	\$17	\$125	\$125	\$154	\$161
Emp Ben PFML	\$0	\$100	\$132	\$132	\$201	\$241
Supplies	\$270	\$7,094	\$8,000	\$5,000	\$6,500	\$7,000
Professional Servives		\$1,526	\$4,000	\$1,000	\$4,000	\$4,000
Communication		\$506	\$250	\$550	\$550	\$550
Rentals & Leases	\$38,120	\$111	\$600	\$200	\$1,000	\$1,000
Insurance	\$294,943	\$350,447	\$422,000	\$425,000	\$483,048	\$531,353
Public Utility Services	\$1,273	\$24,673	\$26,500	\$26,500	\$27,500	\$28,500
Repairs & Maintenance	\$4,762	\$4,210	\$8,000	\$15,000	\$8,000	\$8,000
Miscellaneous		\$1,835	\$0	\$1,820	\$2,000	\$2,000
Total Facilities Maintenance:	\$340,331	\$461,742	\$568,867	\$576,077	\$652,398	\$709,673
Total General Government:	\$340,331	\$461,742	\$568,867	\$576,077	\$652,398	\$709,673
Culture and Recreation						
Community Recreation and Events						



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Salaries & Wages		\$13,132	\$23,194	\$23,950	\$25,566	\$26,938
Emp Ben Soc Sec Medicare		\$1,005	\$1,774	\$1,830	\$1,956	\$2,061
Emp Ben Medical & Dental		\$1,545	\$3,007	\$2,425	\$2,435	\$2,646
Emp Ben Retirement		\$1,299	\$2,152	\$2,250	\$2,238	\$2,358
Emp Ben L&I Contribs		\$38	\$72	\$404	\$90	\$103
Emp Ben Employment Security		\$26	\$46	\$48	\$51	\$54
Emp Ben PFML		\$29	\$49	\$55	\$67	\$81
Supplies		\$668	\$1,750	\$750	\$2,000	\$2,000
Professional Services		\$19,180	\$31,800	\$26,800	\$28,000	\$28,000
Advertising		\$281	\$1,000	\$1,200	\$1,000	\$1,000
Rentals & Leases		\$6,755	\$7,000	\$4,500	\$5,500	\$5,500
Miscellaneous		\$0	\$250	\$0	\$250	\$250
Permits & Fees			\$2,400	\$0	\$0	\$0
Permits & Fees		\$1,694	\$0	\$250	\$1,000	\$1,000
Total Community Recreation and Events:		\$45,652	\$74,494	\$64,462	\$70,153	\$71,991
Cultural Recreational Facilities						
Salaries & Wages	\$89,516	\$88,522	\$105,169	\$105,200	\$112,613	\$118,841
Emp Ben Soc Sec Medicare	\$6,848	\$6,772	\$8,045	\$8,075	\$8,615	\$9,091
Emp Ben Medical & Dental	\$14,310	\$13,460	\$15,232	\$15,100	\$15,219	\$16,536
Emp Ben Retirement	\$8,303	\$7,146	\$7,412	\$7,600	\$7,561	\$8,025
Emp Ben L & I Contribs	\$673	\$740	\$693	\$1,000	\$867	\$997
Emp Ben Employ Sec	\$177	\$177	\$210	\$210	\$225	\$238
Emp Ben PFML	\$142	\$193	\$222	\$222	\$295	\$355
Supplies-Food Pgm/Office	\$7,214	\$45,488	\$16,500	\$28,000	\$28,000	\$28,000
Supplies-Copy/Print Supplies	\$228	\$1,593	\$1,000	\$1,500	\$1,200	\$1,200
Fuel	\$1,540	\$2,435	\$2,000	\$2,000	\$2,200	\$2,200
Machinery & Equipment	\$2,775	\$0	\$1,500	\$500	\$1,500	\$1,500
Professional Services	\$44	\$5,552	\$2,500	\$5,000	\$5,000	\$5,000
Communication	\$54	\$382	\$1,000	\$1,000	\$1,000	\$1,000
Travel	\$258	\$1,058	\$1,000	\$500	\$1,000	\$1,000
Rentals & Leases	\$390	\$510	\$500	\$500	\$750	\$750
Public Utility Services	\$7,324		\$0	\$0	\$0	\$0
Repairs & Maintenance	\$1,781	\$0	\$2,000	\$2,000	\$2,000	\$2,000
Vehicle Repairs & Maintenance		\$446	\$0	\$0	\$500	\$500
Miscellaneous	\$0	\$263	\$250	\$0	\$250	\$250
Training	\$288	\$588	\$1,000	\$500	\$1,000	\$1,000
Dues & Subscriptions	\$2,092	\$1,997	\$500	\$0	\$500	\$500
Sr. Program Fees				\$1,000	\$1,500	\$1,500
Supplies	\$1,186	\$105	\$1,000	\$1,000	\$1,000	\$1,000
Supplies Food Bank	\$0	\$0	\$250	\$250	\$0	\$250
Fuel - Food Bank	\$1,202	\$1,864	\$1,400	\$2,000	\$0	\$0
Professional Services	\$0	\$908	\$0	\$142	\$0	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Public Utility Services	\$12,251	\$13,695	\$12,000	\$14,500	\$14,500	\$15,000
Repairs & Maintenance	\$8,285	\$538	\$1,000	\$8,000	\$1,000	\$1,000
Repairs & Maintenance - Food Bank	\$62	\$7	\$250	\$200	\$0	\$0
Miscellaneous	\$209	\$11	\$100	\$0	\$0	\$0
Salaries & Wages	\$0	\$95,849	\$81,091	\$95,800	\$93,920	\$99,727
Emp Ben Soc Sec Medicare	\$0	\$7,332	\$6,203	\$7,350	\$7,185	\$7,629
Emp Ben Medical & Dental	\$0	\$24,096	\$19,802	\$25,401	\$26,775	\$29,086
Emp Ben Retirement	\$0	\$6,534	\$7,525	\$7,600	\$8,223	\$8,732
Emp Ben L&I Contribs	\$0	\$1,184	\$521	\$1,700	\$674	\$775
Emp Ben Employment Security	\$0	\$191	\$162	\$190	\$188	\$199
Emp Ben PFML	\$0	\$208	\$171	\$200	\$246	\$298
Supplies	\$0	\$6,676	\$6,500	\$10,000	\$6,500	\$6,500
Fuel	\$0	\$0	\$200	\$0	\$0	\$0
Small Tools/Minor Equipment	\$0	\$0	\$1,000	\$4,000	\$1,000	\$1,000
Professional Services	\$0	\$1,082	\$5,500	\$7,500	\$5,500	\$5,500
Communication	\$0	\$1,644	\$1,700	\$1,200	\$1,700	\$1,700
Travel	\$0	\$787	\$1,000	\$500	\$1,000	\$1,000
Advertising	\$0	\$139	\$250	\$250	\$400	\$250
Rentals & Leases	\$0	\$0	\$250	\$100	\$250	\$250
Public Utilities	\$0	\$10,668	\$9,500	\$9,500	\$9,500	\$9,500
Repairs & Maintenance	\$0	\$6,412	\$5,000	\$5,000	\$5,000	\$5,000
Miscellaneous	\$0	\$12	\$0	\$12	\$0	\$0
Training	\$0	\$1,569	\$2,000	\$1,000	\$2,000	\$2,000
Dues & Subscriptions	\$0	\$486	\$500	\$250	\$500	\$500
Permits & Fees	\$0	\$0	\$500	\$650	\$500	\$500
Total Cultural Recreational Facilities:	\$167,151	\$359,320	\$332,108	\$384,202	\$379,356	\$397,879
Park Facilities						
Salaries & Wages	\$141,271	\$148,126	\$159,220	\$131,000	\$175,256	\$181,356
Overtime	\$1,906	\$1,395	\$1,500	\$1,500	\$1,500	\$1,500
Emp Ben Soc Sec Medicare	\$8,668	\$11,376	\$12,182	\$10,200	\$13,406	\$13,873
Emp Ben Medical & Dental	\$28,548	\$20,260	\$25,915	\$15,500	\$20,387	\$22,073
Emp Ben Retirement	\$9,122	\$19,211	\$10,322	\$9,500	\$12,072	\$12,491
Emp Ben L & I Contribs	\$4,982	\$5,072	\$6,403	\$4,500	\$8,181	\$9,408
Emp Ben Employ Sec	\$279	\$299	\$318	\$265	\$351	\$363
Emp Ben PFML	\$224	\$326	\$337	\$280	\$459	\$542
Supplies	\$16,717	\$31,384	\$25,000	\$21,000	\$25,000	\$25,000
Supplies - Flower Baskets	\$3,634	\$4,039	\$4,100	\$4,600	\$4,500	\$4,500
Fuel	\$8,074	\$11,261	\$5,000	\$6,000	\$6,000	\$6,000
Equipment	\$3,867	\$3,978	\$6,000	\$3,000	\$6,000	\$6,000
Professional Services	\$260	\$1,348	\$2,500	\$11,500	\$5,500	\$2,500
Professional Services - Music in the Park / Park Events	\$15,950		\$0	\$0	\$0	\$0
Communication	\$356	\$1,010	\$500	\$1,020	\$0	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Travel	\$711	\$794	\$1,000	\$1,100	\$1,000	\$1,000
Rentals & Leases	\$9,911	\$45,564	\$47,500	\$48,000	\$49,000	\$49,000
Public Utility Services	\$13,172	\$11,753	\$15,000	\$12,000	\$15,000	\$15,000
Repairs & Maintenance	\$4,725	\$1,783	\$4,000	\$40,000	\$25,000	\$25,000
Vehicle Repairs & Maintenance		\$979	\$0	\$0	\$0	\$0
Miscellaneous	\$15	\$0	\$100	\$0	\$0	\$0
Training	\$938	\$2,916	\$3,000	\$1,500	\$3,000	\$3,000
Dues & Subscriptions	\$434	\$1,153	\$500	\$500	\$500	\$500
Salaries & Wages	\$103,896	\$0	\$0	\$0	\$0	\$0
Emp Ben Soc Sec Medicare	\$7,948	\$0	\$0	\$0	\$0	\$0
Emp Ben Medical & Dental	\$23,454	\$0	\$0	\$0	\$0	\$0
Emp Ben Retirement	\$7,173	\$0	\$0	\$0	\$0	\$0
Emp Ben L&I Contribs	\$842	\$0	\$0	\$0	\$0	\$0
Emp Ben Employment Security	\$205	\$0	\$0	\$0	\$0	\$0
Emp Ben PFML	\$165	\$0	\$0	\$0	\$0	\$0
Youth Center Supplies	\$11,771		\$0	\$0	\$0	\$0
Fuel	\$187		\$0	\$0	\$0	\$0
Small Tools/Minor Equipment	\$7,309		\$0	\$0	\$0	\$0
Professional Services	\$12,365		\$0	\$0	\$0	\$0
Communication	\$1,602		\$0	\$0	\$0	\$0
Travel	\$961		\$0	\$0	\$0	\$0
Rentals & Leases	\$203		\$0	\$0	\$0	\$0
Public Utilities	\$7,350		\$0	\$0	\$0	\$0
Repairs & Maintenance	\$5,408		\$0	\$0	\$0	\$0
Miscellaneous	\$293		\$0	\$0	\$0	\$0
Training	\$1,951		\$0	\$0	\$0	\$0
Dues & Subscriptions	\$1,336		\$0	\$0	\$0	\$0
Permits & Fees	\$1,568		\$0	\$0	\$0	\$0
Total Park Facilities:	\$469,750	\$324,026	\$330,397	\$322,965	\$372,112	\$379,106
Total Culture and Recreation:	\$636,901	\$728,998	\$736,999	\$771,629	\$821,621	\$848,976
Total Expenditures:	\$977,232	\$1,190,740	\$1,305,866	\$1,347,706	\$1,474,019	\$1,558,649



Public Works



Chris Banks

Public Services Director

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

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

2024 Water System Accomplishments:

Operations:

- Completed and submitted all annual reports to Department of Health
- Operation and maintenance of water supply facilities
- Completed Sand filter Cleaning
- Collected 200+ Water Quality Samples
- Collected 768 Chlorine Residual Samples
- Installed 304 Automatic Read Water Meters
- Completed DOH required Lead and Copper pipe inventory
- Purchased and implementing Civic Plus 311 public service request and work management software

Capital Projects

- Replaced 300 linear feet of water main on Main Street
- Spruce Street Water Improvements-Design Only
- Relocated Fence at WWTP
- Install an additional caustic soda injection point at the Water Treatment Plant
- Purchased 250 Automatic Meters

2025/2026 Water System Anticipated Key Projects:

Operations:

- Update City of Buckley/Marion Water Agreement
- Update City of Buckley/DSHS Water Operations Agreement
- Collect 250 Water Quality Samples
- Collect approximately 750 Chlorine Residual Samples
- Sand filter Cleaning- once per year
- Operate and maintain city water supply facilities
- Flow test 1/3 of water system fire hydrants each year
- Implement AMR reading software
- Install 250 AMR Water Meters

Capital Projects

- Seek funding Opportunities for replacing segments of the water transmission main.
- Water Comprehensive Plan Update
- Trail Well Upgrades- Media, software, SCADA
- Long-Term Telemetry Upgrades
- Public Works Electric Gate w/reader
- Naches Well Pilot Study
- Expand Slow Sand Filter Study
- Reservoir Siting Study
- Purchase 250 AMR Meters



- Water Main Replacement- A Street-Main St to River Ave
- Water Main Replacement- Main Street- A Street to Spruce Street

2024 Sewer System Accomplishments:

Operations:

- New NDPES Permit Implementation
- Monthly Inspections of the WWTP Outfall
- Daily Bar Screen Cleaning on Collins Road
- Daily WWTP Inspections and checks of plant equipment
- Twice per week Spiketon Road Lift Station Inspections
- Rebuilt 2 Basin Mixers
- Purchased and implementing Civic Plus 311 public service request and work management software

Capital Projects:

- *WWTP Outfall Study*
- *WWTP Fence Relocation Project*

2025/2026 Sewer System Anticipated Key Projects:

Operations:

- *Clean 1,000 feet of sewer main*
- *Rebuild aerators for basins at WWTP*
- *Continue updating system maps.*
- *Assist in I & I Study- Smoke testing*
- *Operate and maintain WWTP and Sewer Lift Station*

Capital Projects:

- *Spruce Street Sewer Improvement Project- Construction*
- *SCADA Upgrade-WWTP*
- *White River Property Access Gate Relocation*
- *I & I Sewer System Study*
- *Decant Facility Site Study*
- *Decant Facility-Design*
- *Electric Gate w/reader- WWTP and Public Works*
- *Mag Tank Design and Construction*
- *Miscellaneous Mechanical Replacements at WWTP*
- *WWTP Facilities Plan*
- *West City Pressure Sewer Study*

2024 Stormwater System Accomplishments:

Operations:

- *Prepared Annual Report to Department of Ecology (DOE)*
- *Implementation of Business Source Control Program- Performed 40 inspections*
- *Performed Maintenance and Inspections on 21 City Detention Ponds*
- *Performed Maintenance Inspections on 24 Private Detention Ponds*
- *Cleaned 1,200 lineal Feet of the Spiketon Ditch*
- *Finished Inspection and Maintenance requirements for catch basins within DOE's 2-year cycle*
- *Purchased and implementing Civic Plus 311 public service request and work management software*

Capital Projects:

- *Installed Glacier Meadows Storm Outfall*
- *Mundy Loss Road Storm Improvements- Replaced undersized culverts across SR 410 and Hinkleman Extension*
- *Hinkleman Road Storm Improvement Project*
- *Bevlo Street Improvement Project*
- *Completed Fence Relocation at WWTP*

2025/2026 Stormwater System Anticipated Key Projects:



Operations:

- *Inspect 20% of businesses for stormwater Best Management Practices*
- *Submit 2025/2026 Annual Report to DOE*
- *Adopt 2025/2026 Stormwater Management Program*
- *Clean and inspect 800 catch basins*
- *Perform Maintenance and Inspections of 21 City Detention Ponds*
- *Perform Maintenance Inspections of 28 Private Detention Ponds*
- *Clean 1,500-2,000 lineal feet of Spiketon Ditch*
- *Purchase and implement NPDESPro Software - This program tracks all required NPDES related tasks (i.e.: catch basin cleaning and inspections, pond inspections, outfall inspections, business source control inspections, etc.) and assists with annual reporting.*
- *Stormwater Rate Study*

Capital Projects:

- *Spruce Street Storm Improvements- Construction*
- *Decant Facility Site Study*
- *Decant Facility Site-Design*
- *Naches Street Biofilter- Design and Construction*
- *Stormwater Trunk Line- Collins Rd to Packard St*

2024 Street Department Accomplishments:

Operations:

- *All Crosswalks and curbs were painted*
- *Street Sweeping debris collected 100 tons*
- *Developed and completed the Six-Year Transportation Improvement Plan*
- *Partnered with White River School District to install a pedestrian crossing on Park Avenue*
- *Installed Flashing Stop Signs- Intersection of A St and Main St*
- *Purchased and implementing Civic Plus 311 public service request and work management software*

Capital Projects:

- *Division Street Road Improvements*
- *Hinkleman Road Improvement Project*
- *Bevlo Street Improvement Project*
- *Main Street Pedestrian Crossing*
- *Sidewalk and ADA Transition Plan- Not Complete*

2025/2026 Street Department Anticipated Key Projects:

Operations:

- *Develop and complete Six-Year Transportation Improvement Plan for 2025/2026*
- *Paint all Crosswalks and Curbs*
- *Paint all streets (center lines, fog lines, bike lanes, etc.)*
- *Replace old and faded Street Signs as needed*
- *Evaluate all Major and Minor Arterial intersections for increased traffic control signage*
- *Increase city staff presence at Pierce County Regional Council Transportation Coordinating Committee Meetings (TCC)*
- *Continue to evaluate the need to purchase a Street Sweeper*

Capital Projects:

- *West Mason Avenue Overlay Design - Hinkleman Extension Road to Naches Street (If successful with TIB Grant)*
- *Spruce Street from Mason Ave to Main Street- Construction*
- *SR 410 Corridor Study*
- *Comprehensive Safety Action Plan City/Grant*
- *A Street- Main St to River Ave*
- *Main Street- A Street to Spruce St*

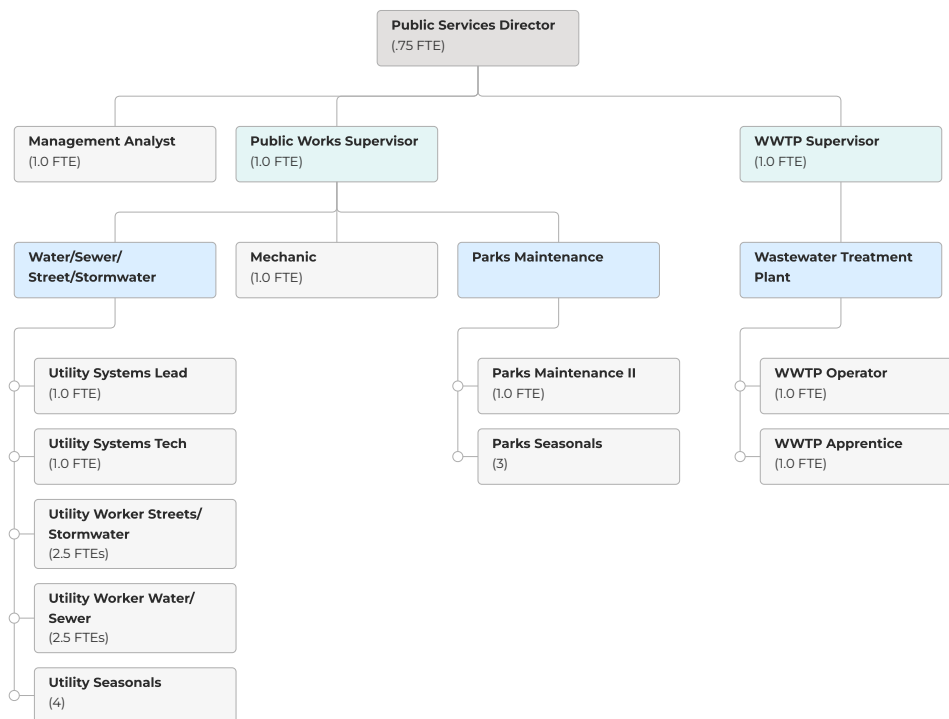


Equipment Request:

- Vactor Truck Purchase - \$700,000
- Potential Street Sweeper Purchase - \$300,000

Organizational Chart - Public Works

Public Works Org Chart



Performance Measurements

In 2023, the Public Works Department began collecting data on several service metrics to enhance tracking of infrastructure maintenance and public health activities. Blank entries reflect areas where data collection was newly introduced or unavailable. The information will be updated in the City's annual budget report and made accessible online.

For 2024, **utility locates** increased each quarter, peaking in Q3 (176), which reflects ongoing construction and maintenance activities. **Right of Way permits processed** also showed a gradual rise, reaching 25 in Q3. **Water samples collected** remained stable across quarters, ensuring consistent water quality monitoring. **Automatic read water meter installations** peaked in Q2 (213). **Business source control inspections** were conducted in Q3 (47), ensuring compliance with environmental standards. **Chlorine samples collected** remained consistent each quarter, reflecting continued efforts in water treatment monitoring. **Street sweeping volume** maintained steady levels, with 23.5 tons in Q1 and 25 tons in both Q2 and Q3.

Public Works	2023	2024			
	YTD	Q1	Q2	Q3	Q4
Utility locates	1032	93	141	176	
Right of Way Permits Processed	41	14	22	25	
Water samples Collected	253	51	50	52	
Automatic Read Water Meters Installed	350	41	213	76	
Business Source Control Inspections	x			47	
Chlorine Samples Collected	x	224	200	220	
Street Sweeping Volume (Tons)	110	23.5	25	25	

BUDGET LINE ITEMS



REVENUE LINE ITEM DETAIL

2025-2026 Budget Revenue

Account Number	Account Title	2024 Revised Budget	2025 Budget	2026 Budget	2025-2026 Total Budget
General Fund					
Beginning Balance-General Fund					
001-000-000-308-41-00-00	Beginning Fund Balance	936,046	622,467	-	622,467
Total Beginning Balance-General Fund		936,046	622,467	-	622,467
Taxes					
General Property Taxes					
001-000-000-311-11-00-00	Property Taxes	1,325,896	1,360,295	1,401,104	2,761,399
Total General Property Taxes		1,325,896	1,360,295	1,401,104	2,761,399
Retail Sales and Use Taxes					
001-000-000-313-11-00-00	Sales & Use Tax	1,570,000	1,560,000	1,620,000	3,180,000
001-000-000-313-17-00-00	Park Sales Tax	72,000	73,800	75,600	149,400
Total Retail Sales and Use Taxes		1,642,000	1,633,800	1,695,600	3,329,400
Business and Occupation Taxes on Private Utilities					
001-000-000-316-41-00-00	Electric Tax	330,000	359,000	377,000	736,000
001-000-000-316-42-00-00	Water Tax	138,000	160,500	171,000	331,500
001-000-000-316-43-00-00	Natural Gas Tax	170,000	135,000	135,000	270,000
001-000-000-316-44-00-00	Sewer Tax	245,000	260,000	270,000	530,000
001-000-000-316-45-00-00	Garbage/Solid Waste Tax	182,000	183,000	188,500	371,500
001-000-000-316-46-00-00	TV Cable Tax	80,500	75,000	75,000	150,000
001-000-000-316-47-10-00	Cellular Phone Tax	53,000	55,000	57,500	112,500
001-000-000-316-48-00-00	Storm Drain Tax	70,000	74,410	94,644	169,054
Total Business and Occupation Taxes on Private Utilities		1,268,500	1,301,910	1,368,644	2,670,554
Gambling Taxes					
001-000-000-316-81-00-00	Gambling Tax - Punch Board/Pull Tabs	8,000	11,000	11,500	22,500
001-000-000-316-82-00-00	Gambling Tax - Bingo/Raffles	3,500	7,200	7,400	14,600
Total Gambling Taxes		11,500	18,200	18,900	37,100
Excise Taxes					
001-000-000-317-20-00-00	Leasehold Taxes	2,500	2,000	2,000	4,000
Total Excise Taxes		2,500	2,000	2,000	4,000
Total Taxes		4,250,396	4,316,205	4,486,248	8,802,453
Licenses and Permits					
Business Licenses					
001-000-000-321-30-10-00	Fire Permits	3,500	3,000	3,000	6,000
001-000-000-321-30-10-10	Fire Dept Svcs	-	-	-	-
001-000-000-321-99-00-00	Business License	62,450	72,000	74,000	146,000
Total Business Licenses		65,950	75,000	77,000	152,000
Non-Business Licenses and Permits					
001-000-000-322-10-00-00	Building Permits	300,000	744,563	849,263	1,593,826
001-000-000-322-30-00-00	Animal Licenses	850	1,000	1,000	2,000
001-000-000-322-90-00-00	Other Licenses & Permits	5,500	6,500	7,000	13,500
001-000-000-322-90-01-00	Concealed Pistol Licenses	6,000	6,000	6,000	12,000
001-000-000-322-90-02-00	Special Event Permits	500	650	750	1,400
Total Non-Business Licenses and Permits		312,850	758,713	864,013	1,622,726
Total Licenses and Permits		378,800	833,713	941,013	1,774,726
Intergovernmental Revenues					
Federal Grants					
001-000-000-331-97-04-41	FEMA-AFG-SAFER Grant	75,000	75,000	75,000	150,000
Total Federal Grants		75,000	75,000	75,000	150,000



Account Number	Account Title	2024 Revised Budget	2025 Budget	2026 Budget	2025-2026 Total Budget
State Grants					
001-000-000-334-03-50-00	WA Traffic Safety Commission	3,500	3,500	3,500	7,000
001-000-000-334-04-20-00	Department of Commerce Grant	-	40,000	-	40,000
001-000-000-334-04-20-01	Dept of Commerce-Comp Plan Update	62,500	-	-	-
Total State Grants		66,000	43,500	3,500	47,000
State Entitlements and Impact Payments					
001-000-000-336-06-42-00	Marijuana Excise Tax	81,000	79,000	83,000	162,000
001-000-000-336-06-94-00	Liquor Excise Tax	40,163	37,654	38,901	76,555
001-000-000-336-06-95-00	Liquor Board Profits	41,940	42,304	43,039	85,343
Total State Entitlements and Impact Payments		163,103	158,958	164,940	323,899
County & Other Gov't Grant and Payments					
001-000-000-337-10-00-00	Timber Excise Tax (PC)	-	-	-	-
Total County & Other Gov't Grant and Payments		-	-	-	-
Total Intergovernmental Revenues		304,103	277,458	243,440	520,899
Charges for Goods and Services					
General Government-Services					
001-000-000-341-33-02-00	Warrant Costs	3,000	2,500	2,500	5,000
001-000-000-341-33-03-00	Def Pros Admin Costs 04	1,350	1,000	1,000	2,000
001-000-000-341-33-06-00	IT Time Pay Fee	400	300	300	600
001-000-000-341-42-01-00	Financial Services Fee	-	-	-	-
001-000-000-341-62-00-00	Microfilm & Photocopy Charge	-	-	-	-
001-000-000-341-82-00-00	Administrative Overhead Fee	22,000	89,400	101,900	191,300
001-000-000-341-95-00-00	Notary Services	50	50	50	100
001-000-000-341-99-00-00	Passport & Naturalization Fees	92,000	50,000	50,000	100,000
001-000-000-341-99-01-00	Passport Photo Fees	11,000	12,000	13,000	25,000
001-000-000-341-99-02-00	Passport Renewal Services	-	1,500	1,500	3,000
Total General Government-Services		129,800	156,750	170,250	327,000
Public Safety-Services					
001-000-000-342-10-00-00	Law Enforcement Services	12,000	10,500	11,500	22,000
001-000-000-342-10-11-00	Law Enforce Svcs - Carbonado	28,899	27,500	28,300	55,800
001-000-000-342-10-12-00	Law Enforcement Svcs Wilkeson	41,274	39,500	40,600	80,100
001-000-000-342-10-13-00	Law Enforcement Svcs - Rainier School	80,100	80,095	82,500	162,595
001-000-000-342-21-10-00	Fire Contract - Town of Carbonado	10,213	10,500	10,825	21,325
001-000-000-342-21-10-10	Fire Service Contract - Wilkeson	17,023	17,500	18,000	35,500
001-000-000-342-21-10-20	Firefighter Training Reimburse	7,000	3,500	3,500	7,000
001-000-000-342-21-20-22	SAFER R&R Grant Interlocal Agencies	-	3,000	3,000	6,000
001-000-000-342-21-20-23	Fire Protection & EMS Services	25,000	25,000	25,000	50,000
001-000-000-342-33-06-00	Record Check Fee	800	800	800	1,600
001-000-000-342-33-07-00	Sentencing Compliance Monitoring Fee	17,000	17,000	17,000	34,000
001-000-000-342-38-01-00	Pretrial Sup-CLJ	4,000	4,500	4,500	9,000
001-000-000-342-90-01-00	CNV FE DUE 01/13	50	-	-	-
Total Public Safety-Services		243,359	239,395	245,525	484,920
Planning and Development Services					
001-000-000-345-81-00-00	Zone & Subdivision - Planning	50,000	40,000	40,000	80,000
001-000-000-345-81-30-00	Reimbursable Planning Exp	300,000	250,000	250,000	500,000
Total Planning and Development Services		350,000	290,000	290,000	580,000
Total Charges for Goods and Services		723,159	686,145	705,775	1,391,920
Fines and Penalties					
Civil Penalties					
001-000-000-352-30-00-00	Mandatory Insurance Admin Cost	1,000	1,000	1,000	2,000
Total Civil Penalties		1,000	1,000	1,000	2,000



Account Number	Account Title	2024 Revised Budget	2025 Budget	2026 Budget	2025-2026 Total Budget
Civil Infractions					
001-000-000-353-10-03-00	Traffic Infraction 07/07	2,000	1,500	1,500	3,000
001-000-000-353-10-04-00	Legislative Assessment (11-22)	500	200	200	400
001-000-000-353-10-05-00	Traffic Inf	50,000	55,000	55,000	110,000
001-000-000-353-10-06-00	Motorcycle Safety Acct (eff 1/20)	500	-	-	-
001-000-000-353-10-17-00	Legislative Assessment	-	5,000	5,000	10,000
001-000-000-353-10-80-00	DF - Deferred Finding Admin Fee	18,000	18,000	18,000	36,000
Total Civil Infractions		71,000	79,700	79,700	159,400
Criminal Traffic Misdemeanor Fines					
001-000-000-355-20-00-00	DWI	7,500	6,000	6,000	12,000
001-000-000-355-20-01-00	DUI - DP Acct	100	50	50	100
001-000-000-355-20-03-00	Cri Cnv Fee DUI	100	100	100	200
001-000-000-355-20-04-00	DUI-DP Acct	1,000	1,500	1,500	3,000
001-000-000-355-80-00-00	Other Criminal Traffic	100	-	-	-
001-000-000-355-80-01-00	Criminal Traffic Misdemeanor	15,000	15,000	15,000	30,000
001-000-000-355-80-02-00	Criminal Conv Fe Ct	1,000	1,000	1,000	2,000
Total Criminal Traffic Misdemeanor Fines		24,800	23,650	23,650	47,300
Criminal Non-Traffic Fines					
001-000-000-356-90-02-00	City Dog Violation	100	-	-	-
001-000-000-356-90-04-00	Other Non Traffic	2,000	500	500	1,000
001-000-000-356-90-08-00	DV Penalty Assessment	250	200	200	400
001-000-000-356-90-14-00	Cri Conv Fee Cn	200	50	50	100
Total Criminal Non-Traffic Fines		2,550	750	750	1,500
Criminal Cost Recoveries					
001-000-000-357-33-00-00	Public Def Fees	4,000	4,000	4,000	8,000
001-000-000-357-35-00-00	Court Interpreter Costs	250	-	-	-
Total Criminal Cost Recoveries		4,250	4,000	4,000	8,000
Total Fines and Penalties		103,600	109,100	109,100	218,200
Miscellaneous Revenues					
Interest and Other Earnings					
001-000-000-361-11-00-00	Investment Interest	195,760	150,000	125,000	275,000
001-000-000-361-40-00-00	Sales Interest	4,500	4,500	4,500	9,000
001-000-000-361-40-01-00	D/M Interest Income	3,000	1,000	1,000	2,000
Total Interest and Other Earnings		203,260	155,500	130,500	286,000
Rents, Leases and Concessions					
001-000-000-362-40-00-22	Fire Station Facility Rental	500	500	500	1,000
001-000-000-362-50-00-00	Long Term-Rents & Leases	65,000	74,510	74,795	149,305
Total Rents, Leases and Concessions		65,500	75,010	75,295	150,305
Contributions and Donations From Private Sources					
001-000-000-367-10-10-01	Donations - Concerts in the Park/Other Eve	12,000	8,000	10,000	18,000
001-000-000-367-10-10-03	Donations - Beautify Buckley	5,000	5,000	5,000	10,000
001-000-000-367-10-10-46	Greater Tacoma Comm. Foundation Donati	11,000	-	-	-
001-000-000-367-10-10-50	Flower Basket Donations	3,000	3,000	3,000	6,000
001-000-000-367-10-10-80	Donations - Fire Dept.	-	-	-	-
Total Contributions and Donations From Private Sources		31,000	16,000	18,000	34,000
Other Miscellaneous Revenues					
001-000-000-369-91-00-00	Other Miscellaneous Revenue	7,500	10,000	10,000	20,000
001-000-000-369-91-01-00	Small Overpayment	100	50	50	100
001-000-000-369-91-03-00	NSF Revenues	500	500	500	1,000
Total Other Miscellaneous Revenues		8,100	10,550	10,550	21,100
Total Miscellaneous Revenues		307,860	257,060	234,345	491,405



Account Number	Account Title	2024 Revised Budget	2025 Budget	2026 Budget	2025-2026 Total Budget
Non Revenues					
001-000-000-382-30-01-00	Spiketon Lift Station Latecomers Fees	6,654	-	-	-
001-000-000-382-30-02-00	Perkins Prairie Latecomers Fees	-	-	-	-
001-000-000-382-30-03-00	Sutter Latecomers Fees	-	-	-	-
001-000-000-382-30-04-00	Sundstrom Latecomers Fees	-	-	-	-
001-000-000-389-90-10-50	Reimb. Retirement Contributions	1,410	-	-	-
Total Non Revenues		8,064	-	-	-
001-000-000-395-20-00-00	Insurance Recoveries-Capital Assets	1,498	-	-	-
Other Financing Sources					
Interfund Transfer-In					
001-000-000-397-10-00-20	T.I. - 109 Police Staffing	-	140,000	147,000	287,000
001-000-000-397-10-00-30	T.I. - 008 RR ROW	-	77,574	-	77,574
001-000-000-397-60-10-00	T.I. - 402 Indirect Cost Allocation	287,175	306,719	322,055	628,774
001-000-000-397-60-20-01	T.I. - 008 Indirect Cost Allocation	1,845	-	-	-
001-000-000-397-60-20-02	T.I. - 035 Indirect Cost Allocation	15,403	15,009	15,759	30,768
001-000-000-397-60-20-03	T.I. - 101 Indirect Cost Allocation	59,396	59,097	62,052	121,149
001-000-000-397-60-20-04	T.I. - 103 Indirect Cost Allocation	6,474	5,793	6,083	11,876
001-000-000-397-60-20-05	T.I. - 105 Indirect Cost Allocation	22,057	25,986	27,285	53,271
001-000-000-397-60-20-06	T.I. - 109 Indirect Cost Allocation	1,421	1,933	2,030	3,963
001-000-000-397-60-20-07	T.I. - 134 Indirect Cost Allocation	615	788	827	1,615
001-000-000-397-60-20-08	T.I. - 308 Indirect Cost Allocation	5,742	12,576	13,205	25,781
001-000-000-397-60-40-10	T.I. - 407 Indirect Cost Allocation	63,757	75,270	79,034	154,304
001-000-000-397-60-60-00	T.I. - 402 Insurance Portion	129,498	147,497	162,247	309,744
001-000-000-397-60-71-00	T.I. - 407 Insurance Portion	18,809	22,223	24,445	46,668
001-000-000-397-60-80-00	T.I. - 004 Insurance Portion	1,813	2,064	2,270	4,334
001-000-000-397-60-81-00	T.I. - 008 Insurance Portion	1,923	-	-	-
001-000-000-397-60-82-00	T.I. - 101 Insurance Portion	10,117	11,188	12,307	23,495
001-000-000-397-60-84-00	T.I. - 105 Insurance Portion	35,457	40,847	44,932	85,779
001-000-000-397-60-90-00	T.I. - 136 Insurance Portion	3,999	5,244	5,768	11,012
001-000-000-397-60-91-00	T.I. - 136 Indirect Cost Allocation	1,353	1,893	1,988	3,881
001-000-000-397-60-93-00	T.I. - 401 Gas System Sale	500	-	-	-
001-000-000-397-60-95-00	T.I. - 102 Indirect Cost Allocation	58,431	58,318	61,234	119,552
001-000-000-397-60-96-00	T.I. - 405 Indirect Cost Allocation	102,282	98,106	103,011	201,117
001-000-000-397-60-97-00	T.I. - 406 Indirect Cost Allocation	63,394	58,679	61,613	120,292
001-000-000-397-60-98-00	T.I. - 408 Indirect Cost Allocation	38,385	51,362	53,930	105,292
001-000-000-397-60-99-00	T.I. - 307 Indirect Cost Allocation	29,675	47,327	49,693	97,020
Total Interfund Transfer-In		959,521	1,265,493	1,258,768	2,524,261
Total Other Financing Sources		961,019	1,265,493	1,258,768	2,524,261
Community/Senior Center Intergovernmental					
001-000-103-333-14-01-00	Dept. of HUD - CDBG Grant	11,225	36,000	35,000	71,000
001-000-103-337-03-00-00	PC- Sr Operations Grant	47,000	47,000	47,000	94,000
Total Int.		58,225	83,000	82,000	165,000
Charges for Goods and Services					
001-000-103-347-60-01-00	Sr. Van Trips	1,000	5,000	5,000	10,000
001-000-103-347-60-02-00	Sr. Program Class Fees	1,500	2,000	2,000	4,000
Total Charges for Goods and Services		2,500	7,000	7,000	14,000
Contributions and Donations From Private Sources					
001-000-103-367-10-10-40	Contributions & Donations-Sr Board	7,000	10,000	10,000	20,000
001-000-103-367-10-10-41	Contributions & Donations-Lunch Pgm	15,000	6,500	6,500	13,000
001-000-103-367-10-10-42	Contributions & Donations-General	4,000	3,500	3,500	7,000
001-000-103-367-10-10-46	Greater Tacoma Comm Foundation Donations	3,000	-	-	-
Total Contributions and Donations From Private Sources		29,000	20,000	20,000	40,000



Account Number	Account Title	2024 Revised Budget	2025 Budget	2026 Budget	2025-2026 Total Budget
Other Miscellaneous Revenues					
001-000-103-369-91-00-00	Other MPC Revenue	-	-	-	-
Total Other Miscellaneous Revenues		-	-	-	-
Total Community/Senior Center		89,725	110,000	109,000	219,000
Buckley Hall/Food Bank					
Program Income-Buckley Hall					
001-000-110-362-40-00-00	Rentals - Buckley Hall	25,000	20,000	20,000	40,000
Total Program Income-Buckley Hall		25,000	20,000	20,000	40,000
Nonrevenues					
001-000-110-382-10-00-00	Buckley Hall Rental Deposits	12,000	12,000	12,000	24,000
Total Nonrevenues		12,000	12,000	12,000	24,000
Total Buckley Hall/Food Bank		37,000	32,000	32,000	64,000
Youth Activities Center					
Intergovernmental Revenues					
001-000-113-334-04-93-00	Dept of Health Marijuana Prev. Grant	7,000	6,000	5,000	11,000
001-000-113-334-04-93-01	Youth Violence Prevention Grant	54,450	48,500	45,000	93,500
001-000-113-337-02-00-00	PC Expanded Learning Opp Grant	15,250	-	-	-
Total Intergovernmental Revenues		76,700	54,500	50,000	104,500
Charges for Goods and Services					
001-000-113-347-60-00-00	Program Fees	-	-	-	-
Total Charges for Goods and Services		-	-	-	-
Miscellaneous Revenues					
001-000-113-367-00-00-00	Contributions & Donations	2,600	1,500	1,500	3,000
001-000-113-367-10-10-46	Greater Tacoma Comm Foundation Donations	6,600	-	-	-
Total Miscellaneous Revenues		9,200	1,500	1,500	3,000
Total Youth Activities Center		85,900	56,000	51,500	107,500
Total General Fund		8,185,672	8,565,641	8,171,189	16,736,830
Contingency Reserve Fund					
002-000-000-308-31-00-00	Beginning Fund Balance	309,210	309,210	-	309,210
Total Contingency Reserve Fund		309,210	309,210	-	309,210
General Fund Cumulative Reserve					
003-000-000-308-51-00-00	Beginning Fund Balance	5,036,852	5,036,852	-	5,036,852
Total General Fund Cumulative Reserve		5,036,852	5,036,852	-	5,036,852
Cemetery					
Revenue					
004-000-000-308-51-00-00	Beginning Fund Balance	14,600	11,669	-	11,669
Charges for Goods and Services					
004-000-000-343-60-00-00	Sale of Lots	250	250	250	500
Total Charges for Goods and Services		250	250	250	500
Total Revenue		250	250	250	500
Total Cemetery		14,850	11,919	250	12,169
Police Equipment Reserve					
Revenue					
007-000-000-308-51-00-00	Beginning Fund Balance	193,674	111,785	-	111,785



Account Number	Account Title	2024 Revised Budget	2025 Budget	2026 Budget	2025-2026 Total Budget
Charges for Goods and Services					
007-000-000-342-10-00-00	Law Enforcement Services	-	-	-	-
007-000-000-342-10-00-01	Law Enforcement Svcs Carbonado	3,211	3,050	3,145	6,195
007-000-000-342-10-05-00	TS - DUI Cost Recovery	5,000	5,000	5,000	10,000
007-000-000-342-10-10-02	Law Enforcement Wilkeson	4,586	4,385	4,520	8,905
007-000-000-342-10-10-03	Law Enforcement Svcs - Rainier School	8,900	9,165	9,165	18,330
Total Charges for Goods and Services		21,697	21,600	21,830	43,430
Fines and Penalties					
007-000-000-357-39-00-00	Restitution	250	-	-	-
Total Fines and Penalties		250	-	-	-
Miscellaneous Revenues					
007-000-000-369-30-00-00	Confiscated and Forfeited Property	150	150	150	300
007-000-000-369-91-00-00	Miscellaneous Revenue	-	-	-	-
Total Miscellaneous Revenues		150	150	150	300
Other Financing Sources					
007-000-000-397-00-00-00	T.I. - from 109 Criminal Justice	-	168,000	173,000	341,000
Total Other Financing Sources		-	168,000	173,000	341,000
Total Revenue		22,097	189,750	194,980	384,730
Total Police Equipment Reserve		215,771	301,535	194,980	496,515
Railroad Row Maint & Devel					
Beginning Fund Balance-RR Row					
008-000-000-308-41-00-00	Beginning Fund Balance - Committed	102,660	77,574	-	77,574
Total Beginning Fund Balance-RR Row		102,660	77,574	-	77,574
Miscellaneous Revenues					
008-000-000-361-11-00-00	Investment Interest	-	-	-	-
008-000-000-362-50-00-00	Rentals & Leases	9,120	-	-	-
008-000-000-389-90-10-50	Reimb.-Retirement Contributions	605	-	-	-
Total Miscellaneous Revenues		9,725	-	-	-
Total Railroad Row Maint & Devel		112,385	77,574	-	77,574
Fire Equipment Reserve					
030-000-000-308-51-00-00	Beginning Fund Balance - Assigned	567,186	553,335	-	553,335
Charges for Goods and Services					
030-000-000-342-21-00-00	Fire Contract/Rainier School	84,004	84,004	84,004	168,008
Total Charges for Goods and Services		84,004	84,004	84,004	168,008
Other Financing Sources					
030-000-000-397-10-10-00	T.I. - from 105 Bunker Replacement	1,500	1,500	1,500	3,000
Total Other Financing Sources		1,500	1,500	1,500	3,000
Fire EQ Reserve-IFL					
Other Financing Sources					
030-000-131-397-00-00-00	T.I. From 105 - Aid Car Replacement	6,000	6,000	6,000	12,000
Total Other Financing Sources		6,000	6,000	6,000	12,000
Total Revenue		91,504	91,504	91,504	183,008
Total Fire Equipment Reserve		658,690	644,839	91,504	736,343



Account Number	Account Title	2024 Revised Budget	2025 Budget	2026 Budget	2025-2026 Total Budget
Park Construction					
035-000-000-308-31-00-00	Beginning Fund Balance - Restricted	336,822	356,419	-	356,419
Miscellaneous Revenues					
035-000-000-367-12-00-00	Impact Fees	100,000	175,000	200,000	375,000
Total Miscellaneous Revenues		100,000	175,000	200,000	375,000
Total Park Construction		436,822	531,419	200,000	731,419
Street Operations					
101-000-000-308-31-00-00	Beginning Fund Balance - Restricted	53,215	20,688	-	20,688
Intergovernmental Revenues					
101-000-000-336-00-71-00	Multi - Modal Transp	7,110	7,290	7,390	14,680
101-000-000-336-00-87-00	Gas Tax	95,102	97,982	101,272	199,254
101-000-000-336-00-87-10	Gas Tax - Increased ESSB 5987	6,222	6,372	6,445	12,817
Total Intergovernmental Revenues		108,434	111,644	115,107	226,751
Charges for Goods and Services					
101-000-000-344-10-30-00	Street Maintenance Services	-	500	500	1,000
101-000-000-345-89-00-00	Other Planning & Dev (ROW Permits)	18,000	30,000	30,000	60,000
Total Charges for Goods and Services		18,000	30,500	30,500	61,000
Miscellaneous Revenues					
101-000-000-367-10-01-00	WRSD Contribution - Capital Imprv.	10,602	-	-	-
Total Miscellaneous Revenues		10,602	-	-	-
Other Financing Sources					
101-000-000-395-20-00-00	Insurance Recoveries - Capital Assets	-	-	-	-
101-000-000-397-00-00-00	T.I. - from 001 General Fund	500	-	-	-
101-000-000-397-00-10-00	T.I. - from 102 Arterial Street	4,500	-	-	-
101-000-000-397-20-10-00	T.I. - from 103 TBD Maintenance	155,000	215,000	215,000	430,000
101-000-000-397-42-00-00	T.I. - from 103 TBD Project Payment to City	40,000	50,000	50,000	100,000
Total Other Financing Sources		200,000	265,000	265,000	530,000
Total Revenue		337,036	407,144	410,607	817,751
Total Street Operations		390,251	427,832	410,607	838,439
Street Capital Improvements Revenue					
Beginning Balance					
102-000-000-308-31-00-00	Beginning Fund Balance - Restricted	720,590	1,219,555	-	1,219,555
Total Beginning Balance		720,590	1,219,555	-	1,219,555
Intergovernmental Revenues					
102-000-000-334-03-81-23	TIB - Hinkleman Pavement Pres.	132,648	-	-	-
102-000-000-334-03-81-24	TIB - Main Street (River to SR 410)	196,103	-	-	-
102-000-000-334-03-81-26	TIB - West Mason (Naches to Hinkleman)	306,000	310,000	-	310,000
102-000-000-331-20-00-00	SS4A Grant-Comp Safety Action Plan	-	200,000	-	200,000
102-000-000-334-03-60-40	WSDOT - SR-410 Corridor Study Grant	-	250,000	-	250,000
Total Intergovernmental Revenues		634,751	760,000	-	760,000
Miscellaneous Revenues					
102-000-000-361-11-00-00	Investment Interest	21,300	27,000	25,000	52,000
Total Miscellaneous Revenues		21,300	27,000	25,000	52,000
Street CIP/Impact Fees					
102-000-114-345-85-10-00	Street Impact Fees	300,000	400,000	450,000	850,000
Total Street CIP/Impact Fees		300,000	400,000	450,000	850,000



Account Number	Account Title	2024 Revised Budget	2025 Budget	2026 Budget	2025-2026 Total Budget
Total Revenue		956,051	1,187,000	475,000	1,662,000
Total Street Capital Improvements		1,676,641	2,406,555	475,000	2,881,555
Transportation Benefit District					
103-000-000-308-31-00-00	Beginning Fund Balance - Restricted	4,312	13,838	-	13,838
103-000-000-313-21-00-00	Transportation Sales Tax	100,000	168,000	174,000	342,000
103-000-000-317-60-00-00	TBD Vehicle Fees	107,000	112,500	114,000	226,500
Total Revenue		207,000	280,500	288,000	568,500
Total Transportation Benefit District		211,312	294,338	288,000	582,338
Emergency Medical Services Revenue					
105-000-000-308-31-00-00	Beginning Fund Balance - Reserved	116,117	61,266	-	61,266
Taxes					
105-000-000-311-10-00-00	EMS Levy Taxes	334,822	590,357	625,778	1,216,135
Total Taxes		334,822	590,357	625,778	1,216,135
Intergovernmental Revenues					
105-000-000-332-93-40-00	GEMT Payment Program	-	150,000	150,000	300,000
105-000-000-334-04-90-00	Dept of Health EMS Trauma Care	1,500	1,000	1,000	2,000
Total Intergovernmental Revenues		1,500	151,000	151,000	302,000
Charges for Goods and Services					
105-000-000-342-21-00-00	EMS Transport Fees	55,000	20,000	20,000	40,000
105-000-000-342-21-10-00	ALS & Transport Subsidy	30,000	86,285	86,285	172,570
105-000-000-342-21-20-00	PC EMT School Services	55,000	35,000	35,000	70,000
105-000-000-347-90-01-00	CPR & First Aid Class Fees	3,300	1,000	1,000	2,000
105-000-000-347-90-02-00	EMT Class Registration Fees	3,500	2,700	2,000	4,700
Total Charges for Goods and Services		146,800	144,985	144,285	289,270
Miscellaneous Revenues					
Interest and Other Earnings					
105-000-000-361-11-00-00	Investment Interest	6,500	5,000	4,500	9,500
Total Interest and Other Earnings		6,500	5,000	4,500	9,500
105-000-000-367-00-00-00	Donations & Contributions	3,000	2,000	2,000	4,000
105-000-000-367-00-30-00	Contrib&donate Bike Helmets/Life Vests	100	100	100	200
Total Miscellaneous Revenues		3,100	2,100	2,100	4,200
Total Revenue		492,722	893,442	927,663	1,821,105
Total Emergency Medical Services		608,839	954,708	927,663	1,882,371
Crim Just/Drug Enforcement					
109-000-000-308-31-00-00	Beginning Fund Balance - Reserved	377,292	481,921	-	481,921
Taxes					
109-000-000-313-71-00-00	Local Sales Tax-Crim Just Fund	127,650	135,000	139,000	274,000
Total Taxes		127,650	135,000	139,000	274,000
Intergovernmental Revenues					
State Entitlements, Impact Payments and Taxes					
109-000-000-336-06-21-00	Crim Jus - Pop	2,110	2,296	2,483	4,779
109-000-000-336-06-26-00	Crim Just - Spec Programs	7,500	8,036	8,690	16,726
109-000-000-336-06-51-00	Dui - Cities	350	350	350	700
Total State Entitlements, Impact Payments and Taxes		9,960	10,682	11,523	22,205



Account Number	Account Title	2024 Revised Budget	2025 Budget	2026 Budget	2025-2026 Total Budget
Total Intergovernmental Revenues		9,960	10,682	11,523	22,205
Fines and Penalties					
Criminal Costs					
109-000-000-357-33-00-00	Restitution	300	-	-	-
Total Criminal Costs		300	-	-	-
Total Fines and Penalties		300	-	-	-
Total Revenue		137,910	145,682	150,523	296,205
Total Crim Just/Drug Enforcement		515,202	627,603	150,523	778,126
Fire Dept Facility Maint & Cap Imp Fund					
Beginning Balance Community					
134-000-000-308-41-00-00	Beginning Fund Balance - Committed	206,245	194,464	-	194,464
Total Beginning Balance		206,245	194,464	-	194,464
Charges for Goods and Services					
134-000-000-342-21-10-00	Fire Contract/Rainier School	9,334	19,228	19,228	38,456
Total Charges for Goods and Services		9,334	19,228	19,228	38,456
Miscellaneous Revenues					
134-000-000-362-40-00-22	Fire Station Facility Rental	4,000	-	-	-
Total Miscellaneous Revenues		4,000	-	-	-
Total Fire Dept Facility Maint & Cap Imp Fund		219,579	213,692	19,228	232,920
Visitor Promotion & Development					
Revenue					
136-000-000-308-31-00-00	Beginning Fund Balance - Restricted	310,035	333,365	-	333,365
Taxes					
136-000-000-313-31-00-00	Hotel/Motel Lodging	32,000	34,000	35,000	69,000
136-000-000-313-31-02-00	Hotel/Motel Stadium	32,000	34,000	35,000	69,000
Total Taxes		64,000	68,000	70,000	138,000
Miscellaneous Revenues					
Interest and Other Earnings					
136-000-000-361-11-00-00	Investment Interest	3,300	3,200	2,900	6,100
Total Interest and Other Earnings		3,300	3,200	2,900	6,100
136-000-000-367-00-00-00	Contributions & Donations	150	-	-	-
136-000-000-367-10-10-10	Veteran's Brick Orders	150	150	150	300
Total Miscellaneous Revenues		300	150	150	300
Total Revenue		67,600	71,350	73,050	144,400
Total Visitor Promotion & Development		377,635	404,715	73,050	477,765
Fire Station Const Debt Service					
Beginning Fund Balance					
202-000-000-308-31-00-00	Beginning Fund Balance - Restricted	70,501	70,701	-	70,701
Total Beginning Fund Balance		70,501	70,701	-	70,701
Taxes					
202-000-000-311-10-00-00	Real and Personal Property Taxes	280,720	284,920	283,720	568,640
Total Taxes		280,720	284,920	283,720	568,640



Account Number	Account Title	2024 Revised Budget	2025 Budget	2026 Budget	2025-2026 Total Budget
Other Financing Sources					
202-000-000-397-00-40-00	T.I. - from 134 Fire Station Construction	700	700	700	1,400
Total Other Financing Sources		700	700	700	1,400
Total Fire Station Const Debt Service		351,921	356,321	284,420	640,741
Capital Improvement					
Revenue					
Beginning Fund Balance					
307-000-000-308-31-00-00	Beginning Fund Balance - Restricted	1,898,775	1,397,810	-	1,397,810
Total Beginning Fund Balance		1,898,775	1,397,810	-	1,397,810
Taxes					
307-000-000-318-34-00-00	Real Estate Excise Tax	200,000	210,000	210,000	420,000
Total Taxes		200,000	210,000	210,000	420,000
Miscellaneous Revenues					
307-000-000-361-11-00-00	Investment Interest	25,000	27,000	25,000	52,000
Total Miscellaneous Revenues		25,000	27,000	25,000	52,000
Other Financing Sources					
307-000-000-397-10-40-00	T.I. - from Fund 035 Park Construction	-	400,000	200,000	600,000
307-000-000-397-10-80-10	T.I. - from Fund 408 Stormwater Capital	356,720	-	-	-
307-000-000-397-10-80-50	T.I. - from Fund 308 Comp Plan Capital Imp	150,000	150,000	150,000	300,000
307-000-000-397-10-80-70	T.I. - from Fund 405 Sewer Capital	356,720	-	-	-
307-000-000-397-10-80-80	T.I. - from Fund 406 Water Capital	356,720	-	-	-
Total Other Financing Sources		1,220,160	550,000	350,000	900,000
Total Revenue		1,445,160	787,000	585,000	1,372,000
Total Capital Improvement		3,343,935	2,184,810	585,000	2,769,810
Comp Plan Capital Improvements					
Revenue					
Beginning Fund Balance					
308-000-000-308-31-00-00	Beginning Fund Balance - Restricted	482,454	378,512	-	378,512
Total Beginning Fund Balance		482,454	378,512	-	378,512
Taxes					
308-000-000-318-35-00-00	Real Estate Excise Tax	200,000	210,000	210,000	420,000
Total Taxes		200,000	210,000	210,000	420,000
Miscellaneous Revenues					
308-000-000-361-11-00-00	Investment Interest	5,900	6,400	6,100	12,500
Total Miscellaneous Revenues		5,900	6,400	6,100	12,500
Total Revenue		205,900	216,400	216,100	432,500
Total Comp Plan Capital Improvements		688,354	594,912	216,100	811,012
Natural Gas					
Revenue					
401-000-000-308-51-00-00	Beginning Fund Balance - Assigned	3,698	3,301	-	3,301
Charges for Goods and Services					
401-000-000-343-30-00-00	Sale of Natural Gas	250	200	150	350
401-000-000-343-31-00-00	Late Charges	20	15	10	25
Total Charges for Goods and Services		270	215	160	375
Total Natural Gas		3,968	3,516	160	3,676



Account Number	Account Title	2024 Revised Budget	2025 Budget	2026 Budget	2025-2026 Total Budget
Water Sewer					
Revenue					
Beginning Fund Balance					
402-000-000-308-51-00-00	Beginning Fund Balance - Committed	836,193	518,093	-	518,093
Total Beginning Fund Balance		836,193	518,093	-	518,093
Intergovernmental Revenues					
402-000-000-337-01-00-00	Evergreen Rural Water-Mentorship Reimb.	13,780	13,780	-	13,780
Total Intergovernmental Revenues		13,780	13,780	-	13,780
Charges for Goods and Services					
402-000-000-343-40-00-00	Water Sales	1,512,000	1,605,000	1,710,000	3,315,000
402-000-000-343-40-00-10	Water Sales - City Farm	1,689	1,700	1,700	3,400
402-000-000-343-41-00-00	Utility Crew Dispatch Fee	7,500	4,500	4,500	9,000
402-000-000-343-41-10-00	Water Sales Penalty	8,300	10,000	10,000	20,000
402-000-000-343-42-00-00	Inspection Charges	25,000	25,000	25,000	50,000
402-000-000-343-43-00-00	Water Connections	-	-	-	-
402-000-000-343-44-00-00	Cross Connection Reminder Notice Fee	-	500	500	1,000
402-000-000-343-50-00-00	Sewer Service Charges	2,500,000	2,600,000	2,700,000	5,300,000
402-000-000-343-51-00-00	Late Charges	12,500	12,500	12,500	25,000
402-000-000-343-52-00-00	Inspection Fees	5,000	5,000	5,000	10,000
Total Charges for Goods and Services		4,071,989	4,264,200	4,469,200	8,733,400
Miscellaneous Revenues					
402-000-000-367-00-00-00	Facilities Charge (Booster Station)	15,000	15,000	15,000	30,000
402-000-000-367-10-30-00	DSHS Share-Water Operating Costs	-	3,500	3,500	7,000
402-000-000-369-91-00-00	Other Miscellaneous Revenue	3,000	3,200	3,200	6,400
402-000-000-369-91-10-00	WWTP - Carbonado	13,500	13,500	13,500	27,000
Total Miscellaneous Revenues		31,500	35,200	35,200	70,400
Nonrevenues					
402-000-000-382-10-01-00	Water Hydrant Meter Deposit	1,000	1,500	1,500	3,000
Total Nonrevenues		1,000	1,500	1,500	3,000
Total Revenue		4,118,269	4,314,680	4,505,900	8,820,580
Total Water Sewer		4,954,462	4,832,773	4,505,900	9,338,673
Solid Waste					
Revenue					
403-000-000-308-51-00-00	Beginning Fund Balance - Assigned	671	3,908	-	3,908
Charges for Goods and Services					
403-000-000-343-70-00-00	Solid Waste Services	1,500	1,100	1,100	2,200
403-000-000-343-70-10-00	Garbage Penalty	50	50	50	100
Total Charges for Goods and Services		1,550	1,150	1,150	2,300
Miscellaneous Revenues					
403-000-000-361-11-00-00	Investment Interest	235	15	10	25
Total Miscellaneous Revenues		235	15	10	25
Total Revenue		1,785	1,165	1,160	2,325
Total Solid Waste		2,456	5,073	1,160	6,233
Sewer Line Repair & Construction					
Revenue					
405-000-000-308-51-00-00	Beginning Fund Balance	1,182,805	1,369,321	-	1,369,321
Miscellaneous Revenues					
405-000-000-361-11-00-00	Investment Interest	27,000	12,000	10,000	22,000
405-000-000-367-00-00-00	Facilities Charge	350,000	635,580	693,360	1,328,940



Account Number	Account Title	2024 Revised Budget	2025 Budget	2026 Budget	2025-2026 Total Budget
405-000-000-367-10-20-20	Perkins Prairie Latecomers Fee	500	-	-	-
405-000-000-367-10-20-50	Spiketon Latecomer's Fee	500	-	-	-
Total Miscellaneous Revenues		378,000	647,580	703,360	1,350,940
Other Financing Sources					
405-000-000-397-00-00-00	T.I. - from 402 Water/Sewer	875,000	650,000	675,000	1,325,000
Total Other Financing Sources		875,000	650,000	675,000	1,325,000
Total Revenue		1,253,000	1,297,580	1,378,360	2,675,940
Total Sewer Line Repair & Construct		2,435,805	2,666,901	1,378,360	4,045,261
Water Line Repair & Construction					
Revenue					
Beginning Fund Balance					
406-000-000-308-51-00-00	Beginning Fund Balance - Committed	774,264	450,329	-	450,329
Total Beginning Fund Balance		774,264	450,329	-	450,329
Miscellaneous Revenues					
406-000-000-361-11-00-00	Investment Interest	16,000	14,000	11,000	25,000
406-000-000-367-00-00-00	Facilities Charge	500,000	717,530	782,760	1,500,290
406-000-000-367-10-30-00	DSHS Share of Improvements	16,000	16,000	16,000	32,000
Total Miscellaneous Revenues		532,000	747,530	809,760	1,557,290
Other Financing Sources					
406-000-000-397-00-00-00	T.I. - from 402 Water/Sewer	302,600	237,750	247,500	485,250
Total Other Financing Sources		302,600	237,750	247,500	485,250
Total Revenue		834,600	985,280	1,057,260	2,042,540
Total Water Line Repair & Construct		1,608,864	1,435,609	1,057,260	2,492,869
Storm Water Op & Maint Fund					
Beginning Fund Balance					
407-000-000-308-51-00-00	Beginning Fund Balance - Committed	187,242	73,976	-	73,976
Total Beginning Fund Balance		187,242	73,976	-	73,976
Intergovernmental Revenues					
407-000-000-334-03-10-00	DOE - Stormwater Capacity Grant	130,000	105,000	75,000	180,000
Total Intergovernmental Revenues		130,000	105,000	75,000	180,000
Charges for Goods and Services					
407-000-000-343-10-00-00	Storm Drainage Fees	702,000	744,100	946,440	1,690,540
407-000-000-343-10-00-01	Storm Drain Inspection Fee	4,000	14,000	14,000	28,000
407-000-000-343-10-10-00	Storm Drainage Fees Penalty	4,500	4,500	4,500	9,000
Total Charges for Goods and Services		710,500	762,600	964,940	1,727,540
Miscellaneous Revenues					
407-000-000-361-11-00-00	Investment Interest	2,800	2,900	2,700	5,600
407-000-000-369-91-00-00	Other Miscellaneous Revenue	200	-	-	-
Total Miscellaneous Revenues		3,000	2,900	2,700	5,600
Total Revenue		843,500	870,500	1,042,640	1,913,140
Total Storm Water Op & Maint Fund		1,030,742	944,476	1,042,640	1,987,116
Stormwater Capital Project Fund					
Revenue					
Beginning Fund Balance					
408-000-000-308-51-00-00	Beginning Fund Balance - Committed	2,375,530	2,169,354	-	2,169,354
Total Beginning Fund Balance		2,375,530	2,169,354	-	2,169,354



Account Number	Account Title	2024 Revised Budget	2025 Budget	2026 Budget	2025-2026 Total Budget
Intergovernmental Revenues					
408-000-000-334-03-10-20	Dept of Ecology Grant	-	-	600,000	600,000
408-000-000-337-02-00-00	Flood Control Zone District Grant	246,200	-	-	-
Total Intergovernmental Revenues		246,200	-	600,000	600,000
Miscellaneous Revenues					
408-000-000-361-11-00-00	Investment Interest	58,000	55,000	52,000	107,000
408-000-000-367-10-10-00	Facilities Charges	400,000	1,115,180	1,216,560	2,331,740
Total Miscellaneous Revenues		458,000	1,170,180	1,268,560	2,438,740
Other Financing Sources					
408-000-000-397-00-30-00	T. I - 407 Storm Drain Op & Maint	140,400	148,820	189,288	338,108
Total Other Financing Sources		140,400	148,820	189,288	338,108
Total Revenue		844,600	1,319,000	2,057,848	3,376,848
Total Stormwater Capital Project Fund		3,220,130	3,488,354	2,057,848	5,546,202
Utility Equipment Reserve					
430-000-000-308-51-00-00	Beginning Fund Balance - Assigned	295,588	330,192	-	330,192
Miscellaneous Revenues					
430-000-000-361-11-00-00	Investment Interest	4,900	5,000	4,800	9,800
Total Miscellaneous Revenues		4,900	5,000	4,800	9,800
Other Financing Sources					
430-000-000-397-00-10-00	T. I. - from 101 Street Operations	500	500	500	1,000
430-000-000-397-00-20-00	T. I. - from 004 Cemetery Operations	250	250	250	500
430-000-000-397-00-40-00	T. I. - from 402 Water/Sewer Operations	10,000	10,000	10,000	20,000
430-000-000-397-00-50-00	T. I. - from 407 Storm Drain Op & Maint	5,000	5,000	5,000	10,000
430-000-000-397-00-60-00	T.I. - from 001 General Fund (Parks)	1,000	1,000	1,000	2,000
430-000-000-397-00-70-00	T.I. - from 008 RR ROW (Parks)	500	500	500	1,000
430-000-000-397-00-85-00	T.I. - from 405 Sewer Capital	5,000	5,000	285,000	290,000
430-000-000-397-00-90-00	T.I. - from 406 Water Capital	5,000	5,000	145,000	150,000
430-000-000-397-00-95-00	T.I. - from 408 Stormwater Capital	5,000	5,000	285,000	290,000
Total Other Financing Sources		32,250	32,250	732,250	764,500
Total Utility Equipment Reserve		332,738	367,442	737,050	1,104,492
Municipal Court Trust					
Beginning Fund Balance					
631-000-000-308-21-00-00	Beginning Fund Balance - Nonspendable	24,782	12,782	-	12,782
Total Beginning Fund Balance		24,782	12,782	-	12,782
Nonrevenues					
631-000-000-386-00-00-00	Municipal Court	240,000	250,000	250,000	500,000
Total Nonrevenues		240,000	250,000	250,000	500,000
Total Municipal Court Trust		264,782	262,782	250,000	512,782
Custodial Activities					
632-000-000-308-21-00-00	Beginning Fund Balance - Nonspendable	3,388	3,418	-	3,418
Nonrevenues					
632-000-000-386-12-00-00	Crime Victims	1,500	1,600	1,600	3,200
632-000-000-386-83-00-00	Emergency Med Svcs/Trauma Care	3,500	3,500	3,500	7,000
632-000-000-386-83-31-00	WA Auto Theft Prevention	6,500	6,900	6,900	13,800
632-000-000-386-83-32-00	Traumatic Brain Injury	3,000	3,400	3,400	6,800
632-000-000-386-89-09-00	WSP Hiway Account	2,300	2,500	2,500	5,000
632-000-000-386-89-14-00	Hwy Safety Account	1,800	2,500	2,500	5,000



Account Number	Account Title	2024 Revised Budget	2025 Budget	2026 Budget	2025-2026 Total Budget
632-000-000-386-89-15-00	Death Investigation Account	375	400	400	800
632-000-000-386-89-24-00	Motorcycle Safety Ed Account	200	-	-	-
632-000-000-386-89-26-00	DOL Tech Support	2,500	3,500	3,500	7,000
632-000-000-386-91-00-00	St Gen Fund 40-Court Remittance	40,000	43,000	43,000	86,000
632-000-000-386-92-00-00	St Gen Fund 50-Court Remit PSEA 30%	23,000	26,000	26,000	52,000
632-000-000-386-93-00-00	St Gen Fund 54 - Court Remit PSEA #3	700	700	700	1,400
632-000-000-386-97-00-00	JIS Account	16,000	16,000	16,000	32,000
632-000-000-389-30-01-00	State Building Code Fee	1,200	2,000	2,000	4,000
632-000-000-389-30-02-00	Leasehold Excise Tax	13,000	9,500	9,500	19,000
632-000-000-389-30-03-00	State Portion - CPL	5,000	5,000	5,000	10,000
Total Nonrevenues		120,575	126,500	126,500	253,000
Total Custodial Activities		123,963	129,918	126,500	256,418
Cemetery Improvement Revenue					
701-000-000-308-21-00-00	Beginning Fund Balance - Nonspendable	227,383	235,583	-	235,583
Charges for Goods and Services					
701-000-000-343-60-00-00	Sale of Lots	10,000	10,000	10,000	20,000
Total Charges for Goods and Services		10,000	10,000	10,000	20,000
Total Cemetery Improvement		237,383	245,583	10,000	255,583
Grand Totals		37,569,214	38,326,902	23,254,393	61,581,295



EXPENDITURE LINE ITEM DETAIL

2025-2026 Budget Expenditure

Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
General Fund						
Ending Net Cash And Investments						
001-000-000-508-91-00-00	Unreserved Ending Fund Balance	762,974	622,467	-	600,477	600,477
Total Ending Net Cash		762,974	622,467	-	600,477	600,477
General Government						
Legislative						
001-000-000-511-60-10-00	Salaries & Wages	37,800	34,500	37,800	37,800	75,600
001-000-000-511-60-20-00	Emp Ben Soc Sec Medicare	2,891	2,500	2,891	2,891	5,782
001-000-000-511-60-20-30	Emp Ben L & I Contribs	145	140	181	209	390
001-000-000-511-60-20-50	Emp Ben PFML	80	70	99	113	212
001-000-000-511-60-31-00	Supplies	500	500	500	500	1,000
001-000-000-511-60-35-00	Machinery & Equipment	150	-	-	-	-
001-000-000-511-60-41-00	Professional Services	6,000	1,000	5,000	5,000	10,000
001-000-000-511-60-43-00	Travel	2,000	-	2,000	2,000	4,000
001-000-000-511-60-44-00	Advertising	1,500	1,000	1,000	1,000	2,000
001-000-000-511-60-49-01	Training	1,000	-	1,000	1,000	2,000
001-000-000-511-60-49-03	Dues & Subscriptions	2,600	1,550	1,000	800	1,800
Total Legislative		54,666	41,260	51,471	51,313	102,784
Municipal Court						
001-000-000-512-51-10-00	Salaries & Wages	188,597	188,000	197,573	206,800	404,373
001-000-000-512-51-20-00	Emp Ben Soc Sec/medicare	14,427	14,200	15,114	15,820	30,934
001-000-000-512-51-20-10	Emp Ben Medical & Dental	74,456	78,400	80,320	87,439	167,759
001-000-000-512-51-20-20	Emp Ben Retirement	17,502	17,500	17,297	18,105	35,402
001-000-000-512-51-20-30	Emp Ben L & I Contribs	765	690	957	1,100	2,057
001-000-000-512-51-20-40	Emp Ben Employ Sec	377	372	395	414	809
001-000-000-512-51-20-50	Emp Ben PFML	399	395	518	618	1,136
001-000-000-512-51-31-00	Supplies	5,500	7,500	6,200	6,100	12,300
001-000-000-512-51-31-02	Postage	-	-	1,800	1,900	3,700
001-000-000-512-51-35-00	Machinery & Equipment	2,000	1,000	2,000	2,200	4,200
001-000-000-512-51-41-00	Prof Services (Card Services)	1,100	2,000	2,000	2,000	4,000
001-000-000-512-51-41-01	Professional Services	500	500	500	500	1,000
001-000-000-512-51-41-02	Judge Pro Tem	1,300	1,300	1,300	1,300	2,600
001-000-000-512-51-41-04	Court Interpreter	3,000	2,500	3,000	3,000	6,000
001-000-000-512-51-42-00	Communication	2,000	2,000	2,500	2,500	5,000
001-000-000-512-51-43-00	Travel	2,400	800	2,400	2,400	4,800
001-000-000-512-51-45-00	Rentals & Leases	525	500	-	-	-
001-000-000-512-51-48-00	Repairs & Maintenance	2,000	1,000	2,000	2,000	4,000
001-000-000-512-51-49-00	CJE & AOC Training	5,000	2,000	5,000	5,000	10,000
001-000-000-512-51-49-01	Miscellaneous	30	-	30	30	60
001-000-000-512-51-49-02	Subscriptions - Software	7,200	7,200	7,200	8,025	15,225
001-000-000-512-51-49-03	Judicial & Staff Memberships	1,700	1,500	1,700	1,700	3,400
001-000-000-512-51-49-04	Shredding Services	150	50	150	150	300
001-000-000-512-51-49-05	Jurors - Witnesses	500	200	500	500	1,000
Total Municipal Court		331,428	329,607	350,454	369,601	720,055
Executive						
001-000-000-513-10-10-00	Salaries & Wages	15,000	15,000	15,000	15,000	30,000
001-000-000-513-10-20-00	Emp Ben Soc Sec Medicare	1,148	1,148	1,148	1,148	2,296
001-000-000-513-10-20-30	Emp Ben L & I Contribs	21	21	26	30	56
001-000-000-513-10-20-50	Emp Ben PFML	32	32	39	45	84
001-000-000-513-10-31-00	Supplies	500	500	-	-	-
001-000-000-513-10-41-00	Prof Svcs Muni CT Pros/Def	131,900	131,500	-	-	-
001-000-000-513-10-41-20	Professional Services	5,000	1,000	5,000	5,000	10,000
001-000-000-513-10-42-00	Communication	600	600	600	600	1,200
001-000-000-513-10-43-00	Travel	200	-	200	200	400
001-000-000-513-10-49-01	Training	500	-	500	500	1,000
001-000-000-513-10-49-03	Dues & Subscriptions	3,811	3,811	-	-	-
Total Executive		158,712	153,612	22,513	22,523	45,036
Financial and Records Services						
001-000-000-514-20-10-00	Salaries & Wages	660,076	683,000	715,585	753,447	1,469,032
001-000-000-514-20-11-00	Overtime	5,000	500	3,000	3,000	6,000



Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
001-000-000-514-20-20-00	Emp Ben Soc Sec Medicare	50,496	48,000	54,742	57,639	112,381
001-000-000-514-20-20-10	Emp Ben Medical & Dental	133,612	115,000	169,264	183,193	352,457
001-000-000-514-20-20-20	Emp Ben Retirement	61,255	58,000	62,650	65,963	128,613
001-000-000-514-20-20-30	Emp Ben L&I Contributions	2,333	2,200	2,919	3,357	6,276
001-000-000-514-20-20-40	Emp Ben Employment Security	1,320	1,250	1,431	1,507	2,938
001-000-000-514-20-20-50	Emp Ben PFML	1,396	1,325	1,875	2,253	4,128
001-000-000-514-20-31-00	Supplies	10,000	10,000	4,500	4,500	9,000
001-000-000-514-20-35-00	Machinery & Equipment	1,250	500	750	750	1,500
001-000-000-514-20-41-00	Professional Services	15,000	15,000	15,000	15,000	30,000
001-000-000-514-20-42-00	Communication	20,500	20,500	20,500	21,000	41,500
001-000-000-514-20-43-00	Travel	4,000	2,000	3,500	4,000	7,500
001-000-000-514-20-44-00	Advertising	500	200	500	500	1,000
001-000-000-514-20-45-00	Rentals & Leases	5,000	4,800	500	250	750
001-000-000-514-20-49-00	Miscellaneous	1,500	1,600	1,750	1,500	3,250
001-000-000-514-20-49-01	Training	5,000	2,000	5,000	5,000	10,000
001-000-000-514-20-49-03	Dues & Subscriptions	7,000	6,000	4,500	4,500	9,000
001-000-000-514-23-41-00	Audit	20,000	13,500	35,000	20,000	55,000
001-000-000-514-40-49-03	Election Expense	15,000	25,000	30,000	30,000	60,000
Total Financial and Records Services		1,020,238	1,010,375	1,132,966	1,177,359	2,310,325
Legal						
001-000-000-515-41-41-00	Prof Svcs-City Attorney	30,000	28,000	30,000	25,000	55,000
001-000-000-515-45-41-00	Prof Svcs-Prosecutor	-	-	78,800	80,000	158,800
001-000-000-515-91-41-00	Prof Svcs-Public Defender	-	-	51,000	52,000	103,000
Total Legal		30,000	28,000	159,800	157,000	316,800
City Wellness & Safety Programs						
001-000-000-517-90-31-00	City Wellness Program Supplies	1,000	1,500	2,000	1,000	3,000
001-000-000-517-90-31-10	City Safety Program Supplies	1,000	-	500	1,000	1,500
001-000-000-517-90-31-20	City Employee Recognition Supplies	-	-	2,120	2,120	4,240
001-000-000-517-90-41-00	City Wellness - Prof Services	-	170	-	-	-
Total City Wellness & Safety Programs		2,000	1,670	4,620	4,120	8,740
Personnel						
001-000-000-518-10-31-00	Supplies	100	200	100	100	200
001-000-000-518-10-41-00	Professional Services	500	100	500	500	1,000
001-000-000-518-10-44-00	Advertising	1,600	500	800	800	1,600
Total Personnel		2,200	800	1,400	1,400	2,800
Facilities						
001-000-000-518-30-10-00	Salaries & Wages	62,664	63,300	76,759	80,668	157,427
001-000-000-518-30-11-00	Overtime	100	300	100	100	200
001-000-000-518-30-20-00	Emp Ben Soc Sec Medicare	4,794	4,800	5,872	6,171	12,043
001-000-000-518-30-20-10	Emp Ben Medical & Dental	23,381	23,725	26,188	28,490	54,678
001-000-000-518-30-20-20	Emp Ben Retirement	5,815	5,835	6,720	7,062	13,782
001-000-000-518-30-20-30	Emp Ben L&I Contributions	2,506	2,790	3,806	4,377	8,183
001-000-000-518-30-20-40	Emp Ben Employment Security	125	125	154	161	315
001-000-000-518-30-20-50	Emp Ben PFML	132	132	201	241	442
001-000-000-518-30-31-00	Supplies	8,000	5,000	6,500	7,000	13,500
001-000-000-518-30-41-00	Professional Services	4,000	1,000	4,000	4,000	8,000
001-000-000-518-30-42-00	Communication	250	550	550	550	1,100
001-000-000-518-30-45-00	Rentals & Leases	600	200	1,000	1,000	2,000
001-000-000-518-30-46-00	Insurance	425,000	425,000	-	-	-
001-000-000-518-30-47-00	Public Utility Services	26,500	26,500	27,500	28,500	56,000
001-000-000-518-30-48-00	Repairs & Maintenance	16,000	15,000	8,000	8,000	16,000
001-000-000-518-30-49-00	Miscellaneous	-	1,820	-	-	-
Total Facilities		579,867	576,077	167,350	176,320	343,670
Information Technology Services						
001-000-000-518-80-10-00	Salaries & Wages	111,343	110,000	127,136	134,219	261,355
001-000-000-518-80-20-00	Emp Ben Soc Sec/Medicare	8,518	8,400	9,726	10,268	19,994
001-000-000-518-80-20-10	Emp Ben Medical & Dental	32,065	33,000	34,072	37,105	71,177
001-000-000-518-80-20-20	Emp Ben Retirement	10,333	10,275	11,131	11,751	22,882
001-000-000-518-80-20-30	Emp Ben L&I Contribs	359	675	449	516	965
001-000-000-518-80-20-40	Emp Ben Employ Sec	223	218	254	268	522
001-000-000-518-80-20-50	Emp Ben PFML	235	231	333	401	734
001-000-000-518-80-31-00	Supplies	11,500	10,500	12,000	12,000	24,000



Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
001-000-000-518-80-35-00	Machinery & Equipment	25,000	30,000	55,000	25,000	80,000
001-000-000-518-80-41-00	Professional Services	20,000	19,500	25,000	15,000	40,000
001-000-000-518-80-42-00	Communication	600	510	515	515	1,030
001-000-000-518-80-49-01	Training	-	-	500	500	1,000
001-000-000-518-80-49-02	Subscriptions - Software	155,000	150,000	340,815	192,000	532,815
Total Information Technology Services		375,176	373,309	616,931	439,543	1,056,474
Nondepartmental						
001-000-000-518-90-20-30	Emp Ben L&I Contrib.-AWC Retro	-	-	-	-	-
001-000-000-518-90-31-02	Postage (Citywide)	-	-	-	-	-
001-000-000-518-90-41-00	Professional Svcs - DV Advocate	-	-	2,000	3,000	5,000
001-000-000-518-90-46-00	Insurance (Citywide)	-	-	483,048	531,353	1,014,401
001-000-000-518-90-49-00	Miscellaneous	-	-	2,000	2,000	4,000
001-000-000-518-90-49-03	Dues & Subscriptions (Citywide)	-	-	5,600	5,800	11,400
Total Nondepartmental		-	-	492,648	542,153	1,034,801
Total General Government Services		2,554,287	2,514,710	3,000,153	2,941,332	5,941,485
Public Safety						
Law Enforcement						
Patrol						
001-000-000-521-22-10-00	Salaries & Wages	1,480,824	1,511,000	1,557,762	1,762,951	3,320,713
001-000-000-521-22-11-00	Overtime	60,000	65,000	68,000	68,000	136,000
001-000-000-521-22-20-00	Emp Ben Soc Sec Medicare	117,875	120,000	124,372	138,155	262,527
001-000-000-521-22-20-10	Emp Ben Medical & Dental	395,328	398,000	409,195	472,274	881,469
001-000-000-521-22-20-20	Emp Ben Retirement	88,644	89,000	93,709	103,524	197,233
001-000-000-521-22-20-30	Emp Ben L&I Contributions	61,421	60,000	94,385	117,507	211,892
001-000-000-521-22-20-40	Emp Ben Employment Security	3,082	3,080	3,252	3,612	6,864
001-000-000-521-22-20-50	Emp Ben PFML	3,258	3,245	4,260	5,401	9,661
001-000-000-521-22-31-00	Supplies	16,000	12,500	16,000	18,000	34,000
001-000-000-521-22-32-00	Fuel	43,000	36,000	43,000	43,000	86,000
001-000-000-521-22-41-00	Professional Services	20,000	20,000	22,000	24,000	46,000
001-000-000-521-22-41-10	Prof Svcs - Jail Service	85,500	65,000	70,000	75,000	145,000
001-000-000-521-22-41-20	Prof Svcs - Dispatch Service	138,000	138,000	172,000	182,000	354,000
001-000-000-521-22-42-00	Communication	12,000	12,800	13,500	14,000	27,500
001-000-000-521-22-43-00	Travel	7,500	7,500	7,500	7,500	15,000
001-000-000-521-22-45-00	Rentals & Leases	7,500	5,000	-	-	-
001-000-000-521-22-48-01	Vehicle Repairs & Maintenance	12,000	16,000	16,000	18,000	34,000
001-000-000-521-22-49-03	Dues & Subscriptions	750	900	1,000	1,000	2,000
Total Patrol		2,552,682	2,563,025	2,715,935	3,053,924	5,769,859
Training						
001-000-000-521-40-31-10	Supplies Civil Service	250	-	250	250	500
001-000-000-521-40-42-10	Communication - Civil Service	250	-	250	250	500
001-000-000-521-40-44-10	Advertising - Civil Service	250	-	250	250	500
001-000-000-521-40-49-00	Miscellaneous	225	-	225	225	450
001-000-000-521-40-49-01	Training	5,500	2,500	5,500	5,500	11,000
Total Training		6,475	2,500	6,475	6,475	12,950
Facilities						
001-000-000-521-50-35-00	Machinery & Equipment	500	-	-	-	-
001-000-000-521-50-47-00	Public Utility Services	12,000	10,000	12,000	12,000	24,000
001-000-000-521-50-48-00	Repairs & Maintenance	4,000	2,000	4,000	4,000	8,000
Total Facilities		16,500	12,000	16,000	16,000	32,000
Total Law Enforcement		2,575,657	2,577,525	2,738,410	3,076,399	5,814,809
Fire Control						
Administration						
001-000-000-522-10-10-00	Salaries & Wages	367,153	366,500	244,982	258,779	503,761
001-000-000-522-10-11-00	Overtime	3,000	7,000	3,000	3,000	6,000
001-000-000-522-10-20-00	Emp Ben Soc Sec Medicare	28,087	28,400	18,742	19,797	38,539
001-000-000-522-10-20-10	Emp Ben Medical & Dental	80,617	57,000	55,636	60,562	116,198
001-000-000-522-10-20-20	Emp Ben Retirement	19,127	16,200	13,735	14,520	28,255
001-000-000-522-10-20-30	Emp Ben L&I Contributions	20,821	20,500	21,512	24,739	46,251
001-000-000-522-10-20-40	Emp Ben Employment Security	734	690	490	518	1,008



Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
001-000-000-522-10-20-50	Emp Ben PFML	776	730	642	774	1,416
001-000-000-522-10-31-00	Supplies	34,500	35,500	33,300	33,800	67,100
001-000-000-522-10-32-00	Fuel	6,500	6,100	6,500	6,800	13,300
001-000-000-522-10-41-00	Professional Services	17,000	17,800	18,500	18,500	37,000
001-000-000-522-10-41-10	Prof Svcs Physical Exams	500	250	-	-	-
001-000-000-522-10-41-20	Prof Svcs - Dispatch Service	20,225	20,225	7,608	8,400	16,008
001-000-000-522-10-42-00	Communication	22,350	36,000	42,900	43,500	86,400
001-000-000-522-10-43-00	Travel	2,800	2,100	2,700	2,700	5,400
001-000-000-522-10-44-00	Advertising	200	-	200	200	400
001-000-000-522-10-45-00	Rentals & Leases	1,400	1,700	2,000	2,000	4,000
001-000-000-522-10-46-00	Insurance	3,250	2,800	5,530	5,530	11,060
001-000-000-522-10-47-00	Public Utility Services	29,500	31,000	15,600	15,700	31,300
001-000-000-522-10-48-00	Repairs & Maintenance	14,000	13,800	21,000	21,000	42,000
001-000-000-522-10-48-01	Vehicle Repairs & Maintenance	8,500	17,000	14,000	14,000	28,000
001-000-000-522-10-49-00	Miscellaneous	1,500	300	900	900	1,800
001-000-000-522-10-49-03	Dues & Subscriptions	1,000	1,900	1,900	1,900	3,800
Total Administration		683,540	683,495	531,377	557,619	1,088,996
Training						
001-000-000-522-45-10-00	Volunteer Salaries & Wages	45,000	45,000	45,000	45,000	90,000
001-000-000-522-45-20-00	Emp Ben Soc Sec/Medicare	3,500	3,500	3,500	3,500	7,000
001-000-000-522-45-31-00	Supplies - Training	5,000	4,300	5,000	5,000	10,000
001-000-000-522-45-35-00	Machinery & Equipment	12,000	11,800	11,500	12,000	23,500
001-000-000-522-45-49-01	Training	6,000	5,000	6,000	6,000	12,000
Total Training		71,500	69,600	71,000	71,500	142,500
Total Fire Control		755,040	753,095	602,377	629,119	1,231,496
Emergency Management						
001-000-000-525-60-31-00	Supplies	500	-	500	500	1,000
001-000-000-525-60-41-00	Professional Services	6,150	6,150	6,150	6,150	12,300
Total Emergency Management		6,650	6,150.00	6,650	6,650	13,300
Total Public Safety		3,337,347	3,336,770	3,347,437	3,712,168	7,059,605
Economic Environment						
Other Economic Environment Svcs						
001-000-000-553-70-49-00	Pollution Control - Intergov't Service	4,000	4,136	4,800	5,100	9,900
001-000-000-554-30-31-01	Animal Control Supplies	150	-	150	150	300
001-000-000-554-30-41-00	Animal Control - Professional Services	500	-	500	500	1,000
Total Other Economic Environment Svcs		4,650	4,136	5,450	5,750	11,200
Planning & Building Dept.						
Building Department						
001-000-000-558-50-10-00	Salaries & Wages	85,982	76,000	61,679	65,310	126,989
001-000-000-558-50-11-00	Overtime	500	150	500	500	1,000
001-000-000-558-50-20-00	Emp Ben Soc Sec Medicare	6,578	5,700	4,718	4,996	9,714
001-000-000-558-50-20-10	Emp Ben Medical & Dental	29,514	19,000	21,639	23,578	45,217
001-000-000-558-50-20-20	Emp Ben Retirement	7,979	6,000	5,400	5,718	11,118
001-000-000-558-50-20-30	Emp Ben L & I Contribs	590	800	677	779	1,456
001-000-000-558-50-20-40	Emp Ben Employ Sec	172	150	123	131	254
001-000-000-558-50-20-50	Emp Ben PFML	182	175	162	195	357
001-000-000-558-50-31-00	Supplies	2,500	1,500	2,500	2,500	5,000
001-000-000-558-50-32-00	Fuel	500	500	500	500	1,000
001-000-000-558-50-41-00	Professional Services	25,000	80,000	100,000	100,000	200,000
001-000-000-558-50-42-00	Communications	1,500	1,500	2,000	2,000	4,000
001-000-000-558-50-43-00	Travel	500	-	500	500	1,000
001-000-000-558-50-45-00	Rentals & Leases	600	1,000	-	-	-
001-000-000-558-50-48-00	Repairs & Maintenance	500	-	500	500	1,000
001-000-000-558-50-48-01	Vehicle Repairs & Maintenance	500	-	500	500	1,000
001-000-000-558-50-49-00	Miscellaneous	-	-	-	-	-
001-000-000-558-50-49-01	Training	1,000	600	2,000	2,000	4,000
001-000-000-558-50-49-03	Dues & Subscriptions	200	200	300	300	600
Total Building Department		164,297	193,275	203,698	210,007	413,705
Planning Department						
001-000-000-558-60-10-00	Salaries & Wages	157,934	150,600	137,838	145,629	283,467
001-000-000-558-60-11-00	Overtime	500	100	500	500	1,000



Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
001-000-000-558-60-20-00	Emp Ben Soc Sec Medicare	12,082	11,500	10,545	11,140	21,685
001-000-000-558-60-20-10	Emp Ben Medical & Dental	36,942	26,000	26,590	28,934	55,524
001-000-000-558-60-20-20	Emp Ben Retirement	14,657	12,000	12,068	12,750	24,818
001-000-000-558-60-20-30	Emp Ben L & I Contribs	853	1,050	1,002	1,152	2,154
001-000-000-558-60-20-40	Emp Ben Employ Sec	316	260	276	291	567
001-000-000-558-60-20-50	Emp Ben PFML	334	280	361	435	796
001-000-000-558-60-31-00	Supplies	3,000	2,000	3,000	3,000	6,000
001-000-000-558-60-35-00	Machinery & Equipment	2,000	-	2,000	2,000	4,000
001-000-000-558-60-41-00	Professional Services (Land Use)	200,000	225,000	250,000	250,000	500,000
001-000-000-558-60-41-10	Professional Services	150,000	150,000	30,000	40,000	70,000
001-000-000-558-60-42-00	Communication	1,100	1,200	1,500	1,500	3,000
001-000-000-558-60-43-00	Travel	1,000	-	1,000	1,000	2,000
001-000-000-558-60-44-00	Advertising	5,000	1,000	1,000	1,000	2,000
001-000-000-558-60-45-00	Rentals & Leases	800	600	1,000	1,000	2,000
001-000-000-558-60-48-00	Repairs & Maintenance	500	-	500	500	1,000
001-000-000-558-60-49-01	Training	1,500	-	1,500	1,500	3,000
001-000-000-558-60-49-03	Dues & Subscriptions	5,000	8,000	3,000	3,000	6,000
Total Planning Department		593,518	589,590	483,680	505,331	989,011
Total Planning & Building Dept.		757,815	782,865	687,378	715,338	1,402,716
Total Economic Environment		762,465	787,001	692,828	721,088	1,413,916
Mental and Physical Health						
Substance Abuse						
001-000-000-566-10-49-00	County Services - Substance Abuse	2,000	1,600	2,000	2,000	4,000
Total Substance Abuse		2,000	1,600	2,000	2,000	4,000
Total Mental and Physical Health		2,000	1,600	2,000	2,000	4,000
Culture and Recreation						
Community Recreation & Events						
001-000-000-573-90-10-00	Salaries & Wages	23,194	23,950	25,566	26,938	52,504
001-000-000-573-90-20-00	Emp Ben Soc Sec Medicare	1,774	1,830	1,956	2,061	4,017
001-000-000-573-90-20-10	Emp Ben Medical & Dental	3,007	2,425	2,435	2,646	5,081
001-000-000-573-90-20-20	Emp Ben Retirement	2,152	2,250	2,238	2,358	4,596
001-000-000-573-90-20-30	Emp Ben L & I Contribs	72	404	90	103	193
001-000-000-573-90-20-40	Emp Ben Employ Sec	46	48	51	54	105
001-000-000-573-90-20-50	Emp Ben PFML	49	55	67	81	148
001-000-000-573-90-31-00	Supplies	1,750	750	2,000	2,000	4,000
001-000-000-573-90-41-00	Professional Services	31,800	26,800	28,000	28,000	56,000
001-000-000-573-90-44-00	Advertising	1,000	1,200	1,000	1,000	2,000
001-000-000-573-90-45-00	Rentals & Leases	7,000	4,500	5,500	5,500	11,000
001-000-000-573-90-49-00	Miscellaneous	250	-	250	250	500
001-000-000-573-90-49-30	Permits & Fees	2,400	250	1,000	1,000	2,000
Total Community Recreation & Events		74,494	64,462	70,153	71,991	142,144
General Parks Maintenance						
001-000-000-576-80-10-00	Salaries & Wages	159,220	131,000	175,256	181,356	356,612
001-000-000-576-80-11-00	Overtime	1,500	1,500	1,500	1,500	3,000
001-000-000-576-80-20-00	Emp Ben Soc Sec Medicare	12,182	10,200	13,406	13,873	27,279
001-000-000-576-80-20-10	Emp Ben Medical & Dental	25,915	15,500	20,387	22,073	42,460
001-000-000-576-80-20-20	Emp Ben Retirement	10,322	9,500	12,072	12,491	24,563
001-000-000-576-80-20-30	Emp Ben L & I Contribs	6,403	4,500	8,181	9,408	17,589
001-000-000-576-80-20-40	Emp Ben Employ Sec	318	265	351	363	714
001-000-000-576-80-20-50	Emp Ben PFML	337	280	459	542	1,001
001-000-000-576-80-31-00	Supplies	25,000	21,000	25,000	25,000	50,000
001-000-000-576-80-31-10	Supplies - Flower Baskets	4,100	4,600	4,500	4,500	9,000
001-000-000-576-80-32-00	Fuel	5,000	6,000	6,000	6,000	12,000
001-000-000-576-80-35-00	Equipment	6,000	3,000	6,000	6,000	12,000
001-000-000-576-80-41-00	Professional Services	2,500	11,500	5,500	2,500	8,000
001-000-000-576-80-42-00	Communication	500	1,020	-	-	-
001-000-000-576-80-43-00	Travel	1,000	1,100	1,000	1,000	2,000
001-000-000-576-80-45-00	Rentals & Leases	47,500	48,000	6,000	6,000	12,000
001-000-000-576-80-47-00	Public Utility Services	15,000	12,000	15,000	15,000	30,000
001-000-000-576-80-48-00	Repairs & Maintenance	4,000	40,000	25,000	25,000	50,000
001-000-000-576-80-49-00	Miscellaneous	100	-	-	-	-
001-000-000-576-80-49-01	Training	3,000	1,500	3,000	3,000	6,000



Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
001-000-000-576-80-49-03	Dues & Subscriptions	500	500	500	500	1,000
Total General Parks		330,397	322,965	329,112	336,106	665,218
Total Culture and Recreation		404,891	387,427	399,265	408,097	807,362
Nonexpenditures						
001-000-000-582-30-01-00	Spiketon Lift Station Latecomers Fees-Reim	-	11,500	-	-	-
001-000-000-582-30-02-00	Perkins Prairie Latecomers Fees-Reimb.	-	600	-	-	-
001-000-000-582-30-03-00	Sutter Latecomers Fees-Reimb.	-	6,500	-	-	-
001-000-000-582-30-04-00	Sundstrom Latecomers Fees-Reimb.	-	6,000	-	-	-
Total Nonexpenditures		-	24,600	-	-	-
Other Financing Uses						
Debt Expenditures						
001-000-000-591-12-70-01	Lease Payments (Court copier)	-	-	2,000	2,000	4,000
001-000-000-591-14-70-01	Lease Payments (City Hall copier)	-	-	3,500	3,500	7,000
001-000-000-591-14-70-02	Lease Payments (Postage machine)	-	-	1,000	1,250	2,250
001-000-000-591-18-70-01	Lease Payments (Ag land lease)	-	-	43,000	43,000	86,000
001-000-000-591-21-70-01	Lease Payments (Police copier)	-	-	5,500	6,000	11,500
001-000-000-591-22-70-01	Lease Payments (Fire copier)	-	-	2,000	2,000	4,000
001-000-000-591-58-70-01	Lease Payments (Building copier)	-	-	500	500	1,000
001-000-000-591-58-70-02	Lease Payments (Planning copier)	-	-	500	500	1,000
Total Debt Expend.		-	-	58,000	58,750	116,750
Capital Outlay						
001-000-000-594-76-63-01	Parks Capital Equipment	11,000	11,000	-	-	-
Total Capital Outlay		11,000	11,000	-	-	-
Transfer Out						
001-000-000-597-00-00-10	T.O. - 101 Street Operation & Maintenance	500	500	-	-	-
001-000-000-597-00-00-40	T.O. - 430 Utility Equip Reserve	1,000	1,000	1,000	1,000	2,000
Total Transfer Out		1,500	1,500	1,000	1,000	2,000
Total Other Financing Uses		12,500	12,500	59,000	59,750	118,750
Total Expenditure		7,073,490	7,040,008	7,500,683	7,844,435	15,345,118
Community/Senior Center						
Multipurpose And Community Centers						
001-000-103-575-50-10-00	Salaries & Wages	107,889	105,200	112,613	118,841	231,454
001-000-103-575-50-20-00	Emp Ben Soc Sec Medicare	8,255	8,075	8,615	9,091	17,706
001-000-103-575-50-20-10	Emp Ben Medical & Dental	15,232	15,100	15,219	16,536	31,755
001-000-103-575-50-20-20	Emp Ben Retirement	7,662	7,600	7,561	8,025	15,586
001-000-103-575-50-20-30	Emp Ben L & I Contribs	713	1,000	867	997	1,864
001-000-103-575-50-20-40	Emp Ben Employ Sec	210	210	225	238	463
001-000-103-575-50-20-50	Emp Ben PFML	222	222	295	355	650
001-000-103-575-50-31-00	Supplies-Food Pgm/Office	19,500	28,000	28,000	28,000	56,000
001-000-103-575-50-31-01	Supplies-Copy/Print Supplies	1,000	1,500	1,200	1,200	2,400
001-000-103-575-50-32-00	Fuel	2,000	2,000	2,200	2,200	4,400
001-000-103-575-50-35-00	Machinery & Equipment	1,500	500	1,500	1,500	3,000
001-000-103-575-50-41-00	Professional Services	2,500	5,000	5,000	5,000	10,000
001-000-103-575-50-42-00	Communication	1,000	1,000	1,000	1,000	2,000
001-000-103-575-50-43-00	Travel	1,000	500	1,000	1,000	2,000
001-000-103-575-50-45-00	Rentals & Leases	500	500	-	-	-
001-000-103-575-50-48-00	Repairs & Maintenance	2,000	2,000	2,000	2,000	4,000
001-000-103-575-50-48-01	Vehicle Repairs & Maintenance	-	-	500	500	1,000
001-000-103-575-50-49-00	Miscellaneous	250	-	250	250	500
001-000-103-575-50-49-01	Training	1,000	500	1,000	1,000	2,000
001-000-103-575-50-49-03	Dues & Subscriptions	500	-	500	500	1,000
001-000-103-575-50-49-30	Sr. Program Fees	-	1,000	1,500	1,500	3,000
Total Multipurpose And Community Centers		172,933	179,907	191,045	199,733	390,778
Nonexpenditures						
001-000-103-582-10-00-00	MPC Deposit Refund	500	-	-	-	-
Total Nonexpenditures		500	-	-	-	-
Debt Expenditures						
001-000-103-591-75-70-01	Lease Payments (Sr. Center copier)	-	-	750	750	1,500



Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
Total Debt Expend.		-	-	750	750	1,500
Total Community/Senior Center		173,433	179,907	191,795	200,483	392,278
Buckley Hall/Food Bank						
Multipurpose And Community Centers						
001-000-110-575-50-31-00	Supplies	1,000	1,000	1,000	1,000	2,000
001-000-110-575-50-31-10	Supplies Food Bank	250	250	-	250	250
001-000-110-575-50-32-00	Fuel - Food Bank	1,400	2,000	-	-	-
001-000-110-575-50-41-00	Professional Services	-	142	-	-	-
001-000-110-575-50-47-00	Public Utility Services	12,000	14,500	14,500	15,000	29,500
001-000-110-575-50-48-00	Repairs & Maintenance	1,000	8,000	1,000	1,000	2,000
001-000-110-575-50-48-10	Repairs & Maintenance - Food Bank	250	200	-	-	-
001-000-110-575-50-49-00	Miscellaneous	100	-	-	-	-
Total Multipurpose And Community Centers		16,000	26,092	16,500	17,250	33,750
Nonexpenditures						
001-000-110-582-10-00-00	Buckley Hall Deposit Refund	7,000	7,000	7,000	7,000	14,000
Total Nonexpenditures		7,000	7,000	7,000	7,000	14,000
Total Buckley Hall/Food Bank		23,000	33,092	23,500	24,250	47,750
Youth Activities Center						
Youth Activities Center Facilities						
001-000-113-575-50-10-00	Salaries & Wages	81,091	95,800	93,920	99,727	193,647
001-000-113-575-50-20-00	Employee Benefits Soc Sec Med	6,203	7,350	7,185	7,629	14,814
001-000-113-575-50-20-10	Emp Ben Med Dent	19,802	25,401	26,775	29,086	55,861
001-000-113-575-50-20-20	Emp Ben Retire	7,525	7,600	8,223	8,732	16,955
001-000-113-575-50-20-30	Emp Ben L&I	521	1,700	674	775	1,449
001-000-113-575-50-20-40	Emp Ben Employment Security	162	190	188	199	387
001-000-113-575-50-20-50	Emp Ben PFML	171	200	246	298	544
001-000-113-575-50-31-00	Youth Center Supplies	9,900	10,000	6,500	6,500	13,000
001-000-113-575-50-32-00	Fuel	200	-	-	-	-
001-000-113-575-50-35-00	Small Tools/Minor Equipment	1,000	4,000	1,000	1,000	2,000
001-000-113-575-50-41-00	Professional Services	5,500	7,500	5,500	5,500	11,000
001-000-113-575-50-42-00	Communication	1,700	1,200	1,700	1,700	3,400
001-000-113-575-50-43-00	Travel	1,000	500	1,000	1,000	2,000
001-000-113-575-50-44-00	Advertisement	250	250	400	250	650
001-000-113-575-50-45-00	Rentals & Leases	250	100	250	250	500
001-000-113-575-50-47-00	Public Utilities	9,500	9,500	9,500	9,500	19,000
001-000-113-575-50-48-00	Repairs & Maintenance	5,000	5,000	5,000	5,000	10,000
001-000-113-575-50-49-00	Miscellaneous	-	12	-	-	-
001-000-113-575-50-49-01	Training	2,000	1,000	2,000	2,000	4,000
001-000-113-575-50-49-03	Dues & Subscriptions	500	250	500	500	1,000
001-000-113-575-50-49-30	Permits & Fees	500	650	500	500	1,000
Total Youth Activities Center Facilities		152,775	178,203	171,061	180,146	351,207
Total Youth Activities Center		152,775	178,203	171,061	180,146	351,207
Total General Fund		8,185,672	8,053,677	7,887,039	8,849,791	16,736,830



Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
Contingency Reserve Fund						
002-000-000-508-31-00-00	Ending Fund Balance - Restricted	309,210	309,210	-	309,210	309,210
Total Contingency Reserve Fund		309,210	309,210	-	309,210	309,210
General Fund Cumulative Reserve						
003-000-000-508-51-00-00	Ending Fund Balance - Assigned	5,036,852	5,036,852	-	5,036,852	5,036,852
003-000-000-597-00-30-00	T.O. - 001 Investment Interest	-	-	-	-	-
Total General Fund Cumulative Reserve		5,036,852	5,036,852	-	5,036,852	5,036,852
Cemetery						
Ending Net Cash And Investments						
004-000-000-508-51-00-00	Ending Fund Balance - Assigned	11,297	11,669	-	4,355	4,355
Total Ending Net Cash And Investments		11,297	11,669	-	4,355	4,355
Administration						
004-000-000-536-10-41-00	Professional Services	300	-	300	300	600
004-000-000-536-10-48-00	Repairs & Maintenance	-	683	-	-	-
004-000-000-536-10-49-00	Miscellaneous	40	35	40	40	80
004-000-000-536-10-49-10	State of WA Excise Taxes	150	150	150	150	300
Total Administration		490	868	490	490	980
Interfund Transfers						
004-000-000-594-36-61-00	Cemetery Lot Buy Back	1,000	-	1,000	1,000	2,000
004-000-000-597-00-00-00	T.O. - to 430 Util Equip Reserve	250	250	250	250	500
004-000-000-597-00-00-30	T.O. - to 001 Insurance Portion	1,813	1,813	2,064	2,270	4,334
Total Interfund Transfers		3,063	2,063	3,314	3,520	6,834
Total Cemetery		14,850	14,600	3,804	8,365	12,169
Police Equipment Reserve						
Ending Net Cash And Investments						
007-000-000-508-51-00-00	Ending Fund Balance - Assigned	122,771	111,785	-	39,015	39,015
Total Ending Net Cash And Investments		122,771	111,785	-	39,015	39,015
Operating Expenses						
007-000-000-521-20-20-50	Uniforms	7,500	8,800	10,000	12,500	22,500
007-000-000-521-20-31-00	Supplies	17,000	15,000	17,000	17,000	34,000
007-000-000-521-20-35-00	Equipment	12,000	12,000	16,000	18,000	34,000
007-000-000-521-20-41-00	Professional Services	13,000	1,500	-	-	-
Total Operating Expenses		49,500	37,300	43,000	47,500	90,500
Police Capital Equipment						
007-000-000-594-21-64-05	Capital Equip-Body Cameras & Tasers	-	50,000	58,000	58,000	116,000
007-000-000-594-21-64-32	Computer Replacement	-	4,300	-	-	-
007-000-000-594-21-66-10	Capital Purchase - Police Vehicle	-	217	55,000	58,000	113,000
007-000-000-594-21-66-31	Capital Purchase - Radios	13,000	-	15,000	15,000	30,000
007-000-000-594-21-66-40	Capital Purch Firearms & Equip	30,500	14,000	20,000	20,000	40,000
007-000-000-594-21-66-50	Capital Purch - Bulletproof Vests	-	-	8,000	8,000	16,000
007-000-000-594-21-66-60	Cap Purch-Car Outfitting	-	-	25,000	27,000	52,000
007-000-000-594-21-66-70	Capital Purch - Radar Units	-	-	-	-	-
Total Police Capital Equipment		43,500	68,517	181,000	186,000	367,000
Total Police Equipment Reserve		215,771	217,602	224,000	272,515	496,515
Railroad ROW Maint & Development Fund						
Ending Net Cash And Investments						
008-000-000-508-41-00-00	Ending Fund Balance - Committed	64,345	77,574	-	-	-
Total Ending Net Cash And Investments		64,345	77,574	-	-	-
Railroad ROW Maint/Development						
008-000-000-559-30-10-00	Salaries & Wages	28,750	23,000	-	-	-
008-000-000-559-30-11-00	Overtime	500	200	-	-	-
008-000-000-559-30-20-00	Emp Ben Soc Sec Medicare	2,199	1,550	-	-	-
008-000-000-559-30-20-10	Emp Ben Medical & Dental	8,175	4,000	-	-	-
008-000-000-559-30-20-20	Emp Ben Retirement	2,668	2,000	-	-	-
008-000-000-559-30-20-30	Emp Ben L & I Contribs	1,112	600	-	-	-



Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
008-000-000-559-30-20-40	Emp Ben Employ Sec	57	45	-	-	-
008-000-000-559-30-20-50	Emp Ben PFML	61	50	-	-	-
008-000-000-559-30-31-00	Supplies	250	100	-	-	-
Total Railroad ROW Maint/Development		43,772	31,545	-	-	-
Other Financing Uses						
008-000-000-597-00-00-30	T.O. - 001 - Insurance Portion	1,923	1,923	-	-	-
008-000-000-597-00-00-31	T.O. - 001 General Fund Admin.	1,845	1,845	-	-	-
008-000-000-597-00-00-32	T.O. - 001 General Fund	-	-	77,574	-	77,574
008-000-000-597-00-00-46	T.O. - 430 - Utility Equipment Reserve	500	500	-	-	-
Total Other Financing Uses		4,268	4,268	77,574	-	77,574
Total Railroad ROW Maint & Development Fund		112,385	113,387	77,574	-	77,574
Fire Equipment Reserve Fund						
Ending Net Cash And Investments						
030-000-000-508-51-00-00	Ending Fund Balance - Assigned	569,190	553,335	-	557,343	557,343
Total Ending Net Cash And Investments		569,190	553,335	-	557,343	557,343
Capital Expenditures						
030-000-000-594-22-64-10	Reserve E34 (2030)	30,000	-	30,000	30,000	60,000
030-000-000-594-22-64-20	Reserve E35 (2044)	25,000	-	25,000	25,000	50,000
030-000-000-594-22-64-30	Reserve C34 (2028)	3,500	-	3,500	3,500	7,000
030-000-000-594-22-64-40	Reserve SCBA	4,000	-	4,000	4,000	8,000
030-000-000-594-22-64-42	Bunker Replacement	15,000	35,000	15,000	15,000	30,000
030-000-000-594-22-64-60	Capital-EMS Ambulance M24-1	-	70,000	-	-	-
030-000-000-594-22-64-70	Reserve U 34 - (2025)	3,000	-	3,000	3,000	6,000
030-000-000-594-22-64-80	Reserve U 35 - (2021)	3,000	355	3,000	3,000	6,000
Total Capital Expenditures		83,500	105,355	83,500	83,500	167,000
Fire EQ Reserve-IFL						
Fire Equipment Reserve						
030-000-131-594-22-64-30	Reserve For Aid Car A34 (2019)	6,000	-	6,000	6,000	12,000
Total Fire Equipment Reserve		6,000	-	6,000	6,000	12,000
Total Fire EQ Reserve-IFL		6,000	-	6,000	6,000	12,000
Total Fire Equipment Reserve Fund		658,690	658,690	89,500	646,843	736,343
Park Construction						
Ending Net Cash And Investments						
035-000-000-508-31-00-00	Ending Fund Balance - Restricted	380,669	356,419	-	29,651	29,651
Total Ending Net Cash And Investments		380,669	356,419	-	29,651	29,651
General Parks						
035-000-000-576-80-35-00	Playground Equipment	35,000	10,000	35,000	35,000	70,000
035-000-000-576-80-41-00	Professional Services	5,000	5,000	-	-	-
035-000-000-576-80-44-10	Advertising	250	-	-	-	-
Total General Parks		40,250	15,000	35,000	35,000	70,000
Trails-Capital Expense						
035-000-000-595-80-31-00	City Portion Trail Supplies	500	-	500	500	1,000
Total Trails-Capital Expense		500	-	500	500	1,000
Transfer Out						
035-000-000-597-10-00-15	T.O. - 001 General Fund Administrative	15,403	15,403	15,009	15,759	30,768
035-000-000-597-10-10-00	T.O. - 307 Capital Improvements	-	-	400,000	200,000	600,000
Total Transfer Out		15,403	15,403	415,009	215,759	630,768
Total Park Construction		436,822	386,822	450,509	280,910	731,419
Street Operations						
Ending Net Cash And Investments						
101-000-000-508-31-00-00	Ending Fund Balance - Restricted	28,159	20,688	-	18,009	18,009
Total Ending Net Cash And Investments		28,159	20,688	-	18,009	18,009



Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
Street-Operating Expenses						
Road and Street Maintenance						
Roadway						
101-000-000-542-30-10-00	Salaries & Wages	68,924	65,000	74,941	78,286	153,227
101-000-000-542-30-11-00	Overtime	3,000	2,000	3,000	3,000	6,000
101-000-000-542-30-20-00	Emp Ben Soc Sec Medicare	5,273	5,000	5,731	5,989	11,720
101-000-000-542-30-20-10	Emp Ben Medical & Dental	14,002	13,850	14,328	15,566	29,894
101-000-000-542-30-20-20	Emp Ben Retirement	5,214	5,500	5,346	5,596	10,942
101-000-000-542-30-20-30	Emp Ben L & I Contribs	4,515	3,000	6,356	7,310	13,666
101-000-000-542-30-20-40	Emp Ben Employ Sec	138	130	150	157	307
101-000-000-542-30-20-50	Emp Ben PFML	146	140	196	234	430
101-000-000-542-30-31-00	Supplies	50,000	50,000	50,000	50,000	100,000
101-000-000-542-30-32-00	Fuel For Vehicles	4,000	4,000	5,000	6,000	11,000
101-000-000-542-30-35-00	Machinery & Equipment	1,000	2,500	1,000	1,000	2,000
101-000-000-542-30-41-00	Professional Services	1,500	4,000	6,000	6,000	12,000
101-000-000-542-30-45-00	Rentals & Leases	625	600	150	100	250
101-000-000-542-30-47-00	Public Utility-Park Lot Lights	7,000	4,500	5,000	5,500	10,500
101-000-000-542-30-47-10	Public Utility - Street Lights	90,000	90,000	100,000	110,000	210,000
101-000-000-542-30-48-00	Repairs & Maintenance	1,000	1,700	15,000	15,000	30,000
101-000-000-542-30-48-01	Vehicle Repair & Maint	1,600	2,000	3,000	3,000	6,000
101-000-000-542-30-49-00	Miscellaneous	250	70	250	250	500
101-000-000-542-30-49-03	Dues & Subscriptions	500	3,500	3,500	3,500	7,000
Total Roadway		258,687	257,490	298,948	316,488	615,436
Drainage						
101-000-000-542-40-48-00	Repairs & Maintenance	500	-	500	500	1,000
Total Drainage		500	-	500	500	1,000
Total Road and Street Maintenance		259,187	257,490	299,448	316,988	616,436
Road and Street General Administration / Overhead						
101-000-000-543-30-41-00	Professional Services	15,000	20,000	25,000	25,000	50,000
101-000-000-543-30-42-00	Communication	1,000	1,000	1,250	1,250	2,500
101-000-000-543-30-47-00	Public Utility Services	1,000	1,200	2,000	2,200	4,200
101-000-000-543-30-48-00	Repairs & Maintenance	500	-	-	-	-
101-000-000-543-30-49-00	Miscellaneous	100	-	-	-	-
101-000-000-543-30-49-01	Training	-	250	250	250	500
Total Road and Street General Administration / Overhead		17,600	22,450	28,500	28,700	57,200
Total Street/Storm Drain-Operating Expenses		276,787	279,940	327,948	345,688	673,636
Other Financing Uses						
Debt Expenditures						
101-000-000-591-95-70-01	Lease Payments (PW copier)	-	-	550	600	1,150
Total Debt Expend.		-	-	550	600	1,150
Capital Expense						
101-000-000-594-42-62-01	Capital Building Improvements	-	3,408	-	-	-
101-000-000-594-42-64-01	Streets-Capital Equipment	15,292	36,125	-	-	-
Total Capital Expense		15,292	39,533	-	-	-
Interfund Transfers						
101-000-000-597-00-00-00	T.O. - 430 Utility Equip Reserve	500	500	500	500	1,000
101-000-000-597-20-00-00	T.O. - 001 General Fund Administrative	59,396	59,396	59,097	62,052	121,149
101-000-000-597-50-00-30	T.O. - 001 Insurance Portion	10,117	10,117	11,188	12,307	23,495
Total Interfund Transfers		70,013	70,013	70,785	74,859	145,644
Total Other Financing Uses		85,305	109,546	71,335	75,459	146,794
Total Street Operations		390,251	410,174	399,283	439,156	838,439
Street Capital Improvements						
Ending Net Cash And Investments						
102-000-000-508-31-00-00	Ending Fund Balance - Restricted	883,947	1,219,555	-	1,299,803	1,299,803
Total Ending Net Cash And Investments		883,947	1,219,555	-	1,299,803	1,299,803



Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
Transportation						
Road and Street Maintenance						
102-000-000-542-30-41-00	Professional Services	2,000	5,000	5,000	5,000	10,000
102-000-000-542-30-41-02	Prof Svcs - Sidewalks & ADA	-	26,000	5,000	-	5,000
102-000-000-542-30-44-00	Advertising	1,000	200	500	500	1,000
Total Road and Street Maintenance		3,000	31,200	10,500	5,500	16,000
Total Transportation		3,000	31,200	10,500	5,500	16,000
Other Financing Uses						
Total Additional Financing Uses						
102-000-000-595-10-63-01	Main Street- River Ave to SR 410-ATP-	38,590	38,590	-	-	-
102-000-000-595-10-63-02	Main Street- River Ave to SR 410-ATP-	6,500	6,500	-	-	-
102-000-000-595-10-63-03	West Mason- Naches to Hinkleman Ext-	49,630	-	8,678	-	8,678
102-000-000-595-10-63-04	West Mason- Naches to Hinkleman Ext-	5,570	-	76,922	-	76,922
102-000-000-595-10-63-08	Spruce Street- Main to Mason- Prof Svcs	50,600	50,600	57,800	-	57,800
102-000-000-595-10-63-09	Hinkleman Pavement Pres. - TIB Prof Svcs	-	600	-	-	-
102-000-000-595-10-63-10	Hinkleman Pavement Pres. - Local	-	100	-	-	-
102-000-000-595-10-63-11	Hinkleman Widening - Non TIB Prof.	-	32,600	-	-	-
102-000-000-595-10-63-12	SR 410 Corridor Study (WSDOT)	-	-	250,000	-	250,000
102-000-000-595-10-63-13	Comp. Safety Action Plan SS4A - Grant	-	-	200,000	-	200,000
102-000-000-595-10-63-14	Comp. Safety Action Plan SS4A - City	-	-	50,000	-	50,000
102-000-000-595-30-63-11	Main Street- River Ave to SR 410- ATP-	184,539	184,539	-	-	-
102-000-000-595-30-63-12	Main Street- River Ave to SR 410- ATP-	46,134	46,134	-	-	-
102-000-000-595-30-63-13	West Mason- Naches to Hinkleman Ext-	310,370	-	321,078	-	321,078
102-000-000-595-30-63-14	West Mason- Naches to Hinkleman Ext-	34,830	-	36,222	-	36,222
102-000-000-595-30-63-15	Division Street- Ryan to Mt View-	-	34,500	-	-	-
102-000-000-595-30-63-18	Spruce Street- Main to Mason-	-	-	445,500	-	445,500
Total Additional Financing Uses		726,763	394,163	1,446,200	-	1,446,200
Interfund Transfers						
102-000-000-597-10-00-31	T.O. - 001 Grant/Project Admin	58,431	58,431	58,318	61,234	119,552
102-000-000-597-10-00-34	T.O. - 101 Street Operations	4,500	4,500	-	-	-
Total Interfund Transfers		62,931	62,931	58,318	61,234	119,552
Total Other Financing Uses		789,694	457,094	1,504,518	61,234	1,565,752
Total Street Capital Improvements		1,676,641	1,707,849	1,515,018	1,366,537	2,881,555
Transportation Benefit District						
103-000-000-508-31-00-00	Ending Fund Balance - Restricted	9,838	13,838	-	40,462	40,462
103-000-000-597-00-00-00	T.O. - to 101 TBD Project Payment to City	40,000	40,000	50,000	50,000	100,000
103-000-000-597-00-00-30	T.O. - to 101 TBD Payment to City Road	155,000	155,000	215,000	215,000	430,000
103-000-000-597-00-00-40	T.O. - 001 General Fund Administrative	6,474	6,474	5,793	6,083	11,876
Total Transportation Benefit District		211,312	215,312	270,793	311,545	582,338
Emergency Medical Services						
Ending Net Cash And Investments						
105-000-000-508-10-00-00	Reserved Ending Fund Balance					
105-000-000-508-31-00-00	Ending Fund Balance - Restricted	15,617	61,266	-	4,689	4,689
Total Ending Net Cash And Investments		15,617	61,266	-	4,689	4,689
Ambulance, Rescue and Emergency Aid						
Administration						
105-000-000-522-21-10-00	Salaries & Wages	164,358	205,635	421,336	444,527	865,863
105-000-000-522-21-11-00	Overtime	500	6,000	500	500	1,000
105-000-000-522-21-20-00	Emp Ben Soc Sec Medicare	12,572	16,200	32,230	34,008	66,238
105-000-000-522-21-20-10	Emp Ben Medical & Dental	34,438	29,200	71,279	77,614	148,893
105-000-000-522-21-20-20	Emp Ben Retirement	8,134	8,000	23,472	24,781	48,253
105-000-000-522-21-20-30	Emp Ben L & I Contris	7,805	9,500	32,269	37,109	69,378
105-000-000-522-21-20-40	Emp Ben Employ Sec	329	390	843	889	1,732
105-000-000-522-21-20-50	Emp Ben PFML	347	415	1,104	1,329	2,433
105-000-000-522-21-31-00	Supplies	20,000	22,000	19,500	20,300	39,800
105-000-000-522-21-31-10	First Aid/CPR Supplies	2,000	2,500	2,000	2,000	4,000
105-000-000-522-21-32-00	Fuel	5,000	5,200	5,900	6,200	12,100
105-000-000-522-21-35-00	Machinery & Equipment	17,000	15,500	16,500	17,000	33,500
105-000-000-522-21-41-00	Professional Services	23,500	43,000	35,000	35,000	70,000



Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
105-000-000-522-21-41-10	Prof Services Physical Exams	500	-	-	-	-
105-000-000-522-21-41-20	Prof Svcs Dispatch Service	22,625	18,425	30,432	33,600	64,032
105-000-000-522-21-41-30	Professional Services AMR	85,000	129,250	-	-	-
105-000-000-522-21-42-00	Communication	18,350	17,000	21,000	21,000	42,000
105-000-000-522-21-45-00	Rentals & Leases	-	-	2,200	2,200	4,400
105-000-000-522-21-46-00	Insurance	2,800	2,800	5,500	5,550	11,050
105-000-000-522-21-47-00	Public Utilities	-	-	15,600	15,700	31,300
105-000-000-522-21-48-01	Vehicle Repair & Maint	3,000	3,700	3,800	4,400	8,200
105-000-000-522-21-49-00	Miscellaneous	250	240	250	250	500
105-000-000-522-21-49-03	Dues & Subscriptions	200	-	200	200	400
Total Administration		428,708	534,955	740,915	784,157	1,525,072
Training						
105-000-000-522-45-10-00	Volunteer Salaries & Wages	45,000	42,700	45,000	45,000	90,000
105-000-000-522-45-20-00	Emp Ben Soc Sec/ Medicare	3,500	3,300	3,500	3,500	7,000
105-000-000-522-45-31-00	Training Supplies	1,000	1,000	1,000	1,000	2,000
105-000-000-522-41-01-00	Prof Svcs-EMS Training PCFTC	25,000	28,000	15,000	15,000	30,000
105-000-000-522-45-49-01	Volunteer EMT Training	14,000	20,000	14,000	14,000	28,000
Total Training		88,500	95,000	78,500	78,500	157,000
Vehicle & Equip. Maintenance						
105-000-000-522-60-35-00	Minor Equipment	9,000	8,300	8,500	9,000	17,500
105-000-000-522-60-48-00	Repairs & Maintenance	2,000	800	1,500	1,800	3,300
Total Vehicle & Equip. Maintenance		11,000	9,100	10,000	10,800	20,800
Total Ambulance, Rescue & Emergency Aid		528,208	639,055	829,415	873,457	1,702,872
Capital Expenditures						
105-000-000-594-22-64-01	EMS Capital Equipment	-	20,760	20,760	-	20,760
Total Capital Expenditures		-	20,760	20,760	-	20,760
Other Financing Uses						
105-000-000-597-00-00-01	T.O. - 001 General Fund Administrative	22,057	22,057	25,986	27,285	53,271
105-000-000-597-00-00-30	T.O. - 001 Insurance Portion	35,457	35,457	40,847	44,932	85,779
105-000-000-597-90-00-00	T.O. - to 030 - Aid Car Replacement	6,000	6,000	6,000	6,000	12,000
105-000-000-597-90-00-40	T.O. - to 030 - Bunker Replacement	1,500	1,500	1,500	1,500	3,000
Total Other Financing Uses		65,014	65,014	74,333	79,717	154,050
Total Emergency Medical Services		608,839	786,095	924,508	957,863	1,882,371
Crim Just/Drug Enforcement						
Ending Net Cash And Investments						
109-000-000-508-31-00-00	Ending Fund Balance - Restricted	513,781	481,921	-	146,163	146,163
Total Ending Net Cash And Investments		513,781	481,921	-	146,163	146,163
Other Financing Uses						
109-000-000-597-00-00-10	T.O. - 001 General Fund	-	35,000	140,000	147,000	287,000
109-000-000-597-10-00-20	T.O. - 007 Police Equip Res	-	-	168,000	173,000	341,000
109-000-000-597-10-00-30	T.O. - 001 General Fund Administrative	1,421	1,421	1,933	2,030	3,963
Total Other Financing Uses		1,421	36,421	309,933	322,030	631,963
Total Crim Just/Drug Enforcement		515,202	518,342	309,933	468,193	778,126
Fire Dept Facility Maint & Capital Improv.						
Ending Net Cash And Investments						
134-000-000-508-41-00-00	Ending Fund Balance - Committed	194,664	194,464	-	184,655	184,655
Total Ending Net Cash And Investments		194,664	194,464	-	184,655	184,655
Fire Station Construction-Operating Expenses						
134-000-000-522-50-31-00	Supplies, Furnishings and Fixtures	3,500	2,900	3,500	3,850	7,350
134-000-000-522-50-35-00	Small Tools/Minor Equipment	3,000	1,400	2,300	2,600	4,900
134-000-000-522-50-48-00	Repairs & Maintenance	17,100	15,500	16,000	17,000	33,000
Total Fire Station Construction-Operating Expenses		23,600	19,800	21,800	23,450	45,250
Other Financing Uses						
134-000-000-597-10-00-30	T.O. - 202 Investment Interest	700	700	700	700	1,400
134-000-000-597-10-20-10	T.O. - 001 General Fund Administrative	615	615	788	827	1,615
Total Other Financing Uses		1,315	1,315	1,488	1,527	3,015
Total Fire Dept Facility Maint & Capital Imp Fund		219,579	215,579	23,288	209,632	232,920



Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
Visitor Promotion & Development						
Ending Net Cash And Investments						
136-000-000-508-31-00-00	Ending Fund Balance - Restricted	324,218	333,365	-	281,897	281,897
Total Ending Net Cash And Investments		324,218	333,365	-	281,897	281,897
Tourism Promotion Administration						
136-000-000-557-30-31-00	Supplies	750	250	-	-	-
136-000-000-557-30-41-00	Professional Services	31,565	31,565	118,731	62,244	180,975
136-000-000-557-30-41-10	Advertising	250	-	-	-	-
136-000-000-557-30-42-20	Communication - Museum	600	500	-	-	-
136-000-000-557-30-45-00	Rentals & Leases	500	-	-	-	-
136-000-000-557-30-47-00	Public Utilities	3,800	6,100	-	-	-
136-000-000-557-30-48-00	Repairs & Maintenance - Museum	1,500	800	-	-	-
Total Administration		38,965	39,215	118,731	62,244	180,975
Tourism-Facilities						
136-000-000-576-80-31-00	Veteran's Memorial Brick/Supplies	5,000	1,500	-	-	-
136-000-000-576-80-47-00	Public Utility Services Veteran's Memorial	4,100	500	-	-	-
136-000-000-576-80-49-00	Miscellaneous	-	93	-	-	-
Total Tourism-		9,100	2,093	-	-	-
Other Financing Uses						
136-000-000-597-51-00-30	T.O. - 001 Insurance Portion	3,999	3,999	5,244	5,768	11,012
136-000-000-597-51-00-40	T.O. - 001 General Fund Administrative	1,088	1,088	1,893	1,988	3,881
136-000-000-597-52-00-60	T.O. - 001 Brick Sales Admin	265	265	-	-	-
Total Other Financing Uses		5,352	5,352	7,137	7,756	14,893
Total Visitor Promo & Development		377,635	380,025	125,868	351,897	477,765
Fire Station Const Debt Service						
Ending Net Cash And Investments						
202-000-000-508-31-00-00	Ending Fund Balance - Restricted	70,701	70,701	-	70,701	70,701
Total Ending Net Cash And Investments		70,701	70,701	-	70,701	70,701
Other Financing Uses						
202-000-000-591-22-71-00	Fire Station Bond Principal	145,000	145,000	155,000	160,000	315,000
202-000-000-592-22-83-00	GO Bond Interest Payment 2010 A Series A	136,220	136,220	130,620	124,420	255,040
Total Other Financing Uses		281,220	281,220	285,620	284,420	570,040
Total Fire Station Const Debt Service		351,921	351,921	285,620	355,121	640,741
Capital Improvement						
Ending Net Cash And Investments						
307-000-000-508-31-00-00	Ending Fund Balance - Restricted	138,360	1,397,810	-	342,690	342,690
Total Ending Net Cash And Investments		138,360	1,397,810	-	342,690	342,690
Other Financing Uses						
Capital Expenditures						
307-000-000-594-18-62-01	City Hall Addition & Modernization - Prof	95,000	175,000	50,000	-	50,000
307-000-000-594-18-62-02	City Hall Addition & Modernization -	2,562,900	1,500,000	1,262,900	-	1,262,900
307-000-000-594-59-64-53	Foothills Trail Parking & Trailhead	200,000	230,000	-	-	-
307-000-000-594-59-64-62	Foothills Trail Parking & Trailhead - Prof.	-	1,350	-	-	-
307-000-000-594-59-64-63	Youth Center Exterior Repair	10,000	-	10,000	-	10,000
307-000-000-594-59-64-64	MPC Building Improvements	20,000	20,200	-	-	-
307-000-000-594-76-63-01	Miller Park - Prof Services	163,000	5,800	157,200	-	157,200
307-000-000-594-76-63-02	Miller Park - Construction	125,000	-	350,000	500,000	850,000
Total Capital Expenditures		3,175,900	1,932,350	1,830,100	500,000	2,330,100
Transfer Out						
307-000-000-597-10-00-31	T.O. - 001 - Grant/Project Admin	29,675	29,675	47,327	49,693	97,020
Total Transfer Out		29,675	29,675	47,327	49,693	97,020
Total Other Financing Uses		3,205,575	1,962,025	1,877,427	549,693	2,427,120
Total Capital Improvement		3,343,935	3,359,835	1,877,427	892,383	2,769,810



Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
Comp Plan Capital Improvements						
Ending Net Cash And Investments						
308-000-000-508-31-00-00	Ending Fund Balance - Restricted	57,612	378,512	-	175,231	175,231
Total Ending Net Cash And Investments		57,612	378,512	-	175,231	175,231
Other Financing Uses						
Capital Expenditures						
308-000-000-595-10-63-01	Bevlo Street Extension - Prof Services	45,000	40,000	5,000	-	5,000
308-000-000-595-30-63-01	Bevlo Street Extension - Construction	430,000	125,000	305,000	-	305,000
Total Capital Expenditures		475,000	165,000	310,000	-	310,000
Transfer Out						
308-000-000-597-10-40-00	T.O. - 307 Capital Improvements	150,000	150,000	150,000	150,000	300,000
308-000-000-597-10-50-00	T.O. - 001 General Fund Administrative	5,742	5,742	12,576	13,205	25,781
Total Transfer Out		155,742	155,742	162,576	163,205	325,781
Total Other Financing Uses		630,742	320,742	472,576	163,205	635,781
Total Comp Plan Capital Improvements		688,354	699,254	472,576	338,436	811,013
Natural Gas						
Ending Net Cash And Investments						
401-000-000-508-51-00-00	Ending Fund Balance - Assigned	3,383	3,301	-	2,546	2,546
Total Ending Net Cash And Investments		3,383	3,301	-	2,546	2,546
Electric and Gas Utilities						
Administration - General						
401-000-000-533-10-49-10	State of WA Excise Taxes	35	5	25	25	50
401-000-000-533-10-49-20	City Utility Taxes	50	10	40	40	80
Total Administration - General		85	15	65	65	130
Total Electric and Gas Utilities		85	15	65	65	130
Other Financing Uses						
Transfer Out						
401-000-000-597-00-00-70	T.O. - GF 001 Sale of Gas System	500	500	500	500	1,000
Total Transfer Out		500	500	500	500	1,000
Total Other Financing Uses		500	500	500	500	1,000
Total Natural Gas		3,968	3,816	565	3,111	3,676
Water Sewer						
Ending Net Cash And Investments						
402-000-000-508-41-00-00	Ending Fund Balance - Committed	606,218	518,093	-	271,818	271,818
Total Ending Net Cash And Investments		606,218	518,093	-	271,818	271,818
Water Utilities						
Water Administration - General						
402-000-000-534-10-31-00	Supplies	2,000	500	-	-	-
402-000-000-534-10-41-00	Professional Services	25,000	22,000	-	-	-
402-000-000-534-10-42-00	Communication	10,000	12,000	-	-	-
402-000-000-534-10-44-00	Advertising	500	-	500	500	1,000
402-000-000-534-10-47-00	Public Utility Services	6,000	5,000	-	-	-
402-000-000-534-10-48-00	Repairs & Maintenance	500	-	-	-	-
402-000-000-534-10-49-00	Miscellaneous	500	-	-	-	-
402-000-000-534-10-49-03	Dues & Subscriptions	5,000	5,000	5,250	5,513	10,763
402-000-000-534-10-49-10	State of WA Excise Taxes	60,000	80,000	80,000	80,000	160,000
402-000-000-534-10-49-20	City Utility Taxes	105,000	155,000	160,500	171,000	331,500
402-000-000-534-10-49-30	Permits & Fees	5,000	4,500	5,000	5,000	10,000
Total Water Administration - General		219,500	284,000	251,250	262,013	513,263
Water Maintenance						
402-000-000-534-50-10-00	Salaries & Wages	389,246	389,800	400,278	419,070	819,348
402-000-000-534-50-10-11	Standby Salaries & Wages	10,000	10,000	10,000	10,000	20,000
402-000-000-534-50-11-00	Overtime	15,000	15,000	15,000	15,000	30,000
402-000-000-534-50-20-00	Emp Ben Soc Sec Medicare	29,776	30,000	30,618	32,060	62,678



Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
402-000-000-534-50-20-10	Emp Ben Medical & Dental	85,455	80,000	85,172	92,525	177,697
402-000-000-534-50-20-20	Emp Ben Retirement	34,940	37,000	33,829	35,433	69,262
402-000-000-534-50-20-30	Emp Ben L & I Contribs	12,511	9,500	16,639	19,135	35,774
402-000-000-534-50-20-40	Emp Ben Employ Sec	778	790	801	838	1,639
402-000-000-534-50-20-50	Emp Ben PFML	823	830	1,049	1,253	2,302
402-000-000-534-50-31-00	Supplies	50,000	52,000	116,500	134,000	250,500
402-000-000-534-50-31-10	Supplies Headworks	2,500	-	-	-	-
402-000-000-534-50-31-12	Supplies - Water Treatment	20,000	30,000	40,000	40,000	80,000
402-000-000-534-50-32-00	Fuel for Pumping	-	100	-	-	-
402-000-000-534-50-32-10	Fuel For Vehicles	7,500	7,500	7,875	8,269	16,144
402-000-000-534-50-35-00	Machinery & Equipment	6,000	8,500	6,000	6,000	12,000
402-000-000-534-50-41-00	Professional Services	15,000	22,000	50,000	50,000	100,000
402-000-000-534-50-41-10	Prof Svcs Water Quality Test	10,000	12,000	13,000	13,000	26,000
402-000-000-534-50-42-00	Communication	4,500	100	12,700	13,330	26,030
402-000-000-534-50-43-00	Travel	1,000	1,800	2,000	2,000	4,000
402-000-000-534-50-45-00	Rentals & Leases	2,000	700	450	400	850
402-000-000-534-50-47-00	Public Utility Services	52,000	61,000	68,000	70,000	138,000
402-000-000-534-50-48-00	Repairs & Maintenance	20,000	20,000	23,500	23,500	47,000
402-000-000-534-50-48-01	Vehicle Repairs & Maintenance	25,000	10,000	30,000	10,000	40,000
402-000-000-534-50-49-00	Miscellaneous	1,000	500	1,000	1,000	2,000
402-000-000-534-50-49-01	Training	5,000	4,000	5,000	5,000	10,000
Total Water Maintenance		800,029	803,120	969,411	1,001,813	1,971,224
Total Water Utilities		1,019,529	1,087,120	1,220,661	1,263,825	2,484,486
Sewer Utilities						
Sewer Administration - General						
402-000-000-535-10-31-00	Supplies	2,500	500	2,500	2,500	5,000
402-000-000-535-10-41-00	Professional Services	20,000	13,000	20,000	20,000	40,000
402-000-000-535-10-42-00	Communication	12,000	12,000	12,500	13,000	25,500
402-000-000-535-10-47-00	Public Utility Services	4,000	2,500	3,000	3,000	6,000
402-000-000-535-10-48-00	Repairs & Maintenance	500	-	500	500	1,000
402-000-000-535-10-49-00	Miscellaneous	500	-	500	500	1,000
402-000-000-535-10-49-03	Dues & Subscriptions	1,500	2,000	3,000	3,500	6,500
402-000-000-535-10-49-10	State of WA Excise Taxes	50,000	53,000	55,000	60,000	115,000
402-000-000-535-10-49-20	City Utility Taxes	250,000	240,000	260,000	270,000	530,000
402-000-000-535-10-49-30	Fees & Permits	-	-	-	-	-
Total Sewer Administration - General		341,000	323,000	357,000	373,000	730,000
Sewer Maintenance						
402-000-000-535-50-10-00	Salaries & Wages - WWTP	298,916	308,000	335,098	357,020	692,118
402-000-000-535-50-10-10	Salaries & Wages - Sewer Maint	293,804	287,800	304,788	318,796	623,584
402-000-000-535-50-10-11	Standby Salaries & Wages	15,000	5,000	15,000	15,000	30,000
402-000-000-535-50-10-12	Standby Salaries & Wages Maint	5,000	-	5,000	5,000	10,000
402-000-000-535-50-11-00	Overtime - WWTP	22,000	17,000	22,000	22,000	44,000
402-000-000-535-50-11-10	Overtime - Sewer Maint	15,000	9,060	15,000	15,000	30,000
402-000-000-535-50-20-00	Emp Ben Soc Sec Medicare - WWTP	22,865	25,000	25,635	27,310	52,945
402-000-000-535-50-20-10	Emp Ben Medical & Dental	84,163	85,000	89,467	97,307	186,774
402-000-000-535-50-20-20	Emp Ben Retirement	27,739	32,000	29,339	31,256	60,595
402-000-000-535-50-20-30	Emp Ben L & I Contribs	8,893	8,000	12,364	14,218	26,582
402-000-000-535-50-20-40	Emp Ben Employ Sec	598	700	670	714	1,384
402-000-000-535-50-20-50	Emp Ben PFML	632	600	878	1,068	1,946
402-000-000-535-50-21-00	Emp Ben Soc Sec Medi - Sewer Maint	22,477	22,200	23,313	24,389	47,702
402-000-000-535-50-21-10	Emp Ben Sew Maint Med & Dent	72,265	65,000	68,638	74,576	143,214
402-000-000-535-50-21-20	Emp Ben Sew Maint Retire	26,084	26,400	25,470	26,652	52,122
402-000-000-535-50-21-30	Emp Ben Sew Maint L&I Contribs	10,147	7,500	13,482	15,504	28,986
402-000-000-535-50-21-40	Emp Ben Sew Maint Employ Sec	588	600	610	638	1,248
402-000-000-535-50-21-50	Emp Ben PFML	621	750	799	953	1,752
402-000-000-535-50-31-00	Supplies - WWTP	50,000	40,000	50,000	50,000	100,000
402-000-000-535-50-31-10	Supplies - Sewer Maint	20,000	20,000	22,000	24,000	46,000
402-000-000-535-50-31-12	Supplies - Chemicals - WWTP	70,000	75,000	83,000	91,000	174,000
402-000-000-535-50-32-20	Fuel For Vehicles - WWTP	2,500	5,500	5,500	6,000	11,500
402-000-000-535-50-32-30	Fuel For Vehicles	8,000	8,000	8,800	9,700	18,500
402-000-000-535-50-35-00	Small Tools - WWTP	10,000	10,000	10,000	10,000	20,000
402-000-000-535-50-35-10	Small Tools - Sewer Maint	3,000	3,000	5,000	5,000	10,000
402-000-000-535-50-41-00	Professional Services - WWTP	90,000	90,000	95,000	95,000	190,000
402-000-000-535-50-41-10	Prof Services - Sewer Maint	15,000	15,000	16,000	17,000	33,000



Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
402-000-000-535-50-41-20	Stp Sampling & Testing	7,500	6,500	7,500	7,500	15,000
402-000-000-535-50-42-00	Communication - WWTP	750	750	750	750	1,500
402-000-000-535-50-42-10	Communication - Sewer Maint	1,000	1,200	1,500	2,000	3,500
402-000-000-535-50-43-00	Travel	500	5,000	5,000	2,500	7,500
402-000-000-535-50-44-00	Advertising	100	-	100	100	200
402-000-000-535-50-45-00	Rentals & Leases	7,000	13,000	12,450	6,400	18,850
402-000-000-535-50-47-00	Public Utility Services	105,000	110,000	115,000	120,000	235,000
402-000-000-535-50-47-30	Public Utilities "Farm"	15,000	14,000	15,500	17,000	32,500
402-000-000-535-50-48-00	Repairs & Maintenance - WWTP	13,000	23,000	14,500	16,000	30,500
402-000-000-535-50-48-01	Vehicle Repairs & Maint.-WWTP	5,000	1,000	5,000	5,000	10,000
402-000-000-535-50-48-10	Repairs & Maintenance - Sewer Maint	10,000	5,000	10,000	10,000	20,000
402-000-000-535-50-48-11	Repairs & Maintenance - "Farm"	5,000	1,000	5,000	5,000	10,000
402-000-000-535-50-48-21	Vehicle Repairs & Maint.- Sewer Maint.	2,000	5,000	3,000	3,500	6,500
402-000-000-535-50-49-00	Miscellaneous - WWTP	500	500	500	500	1,000
402-000-000-535-50-49-01	Training - WWTP	5,000	12,000	12,000	10,000	22,000
402-000-000-535-50-49-03	Dues & Subscriptions	2,000	2,500	1,600	1,700	3,300
402-000-000-535-50-49-10	Miscellaneous - Sewer Maint	500	500	500	500	1,000
402-000-000-535-50-49-30	Permits & Fees	8,000	14,000	12,000	12,000	24,000
Total Sewer Maintenance		1,383,142	1,382,060	1,504,751	1,575,551	3,080,302
Total Sewer Utilities		1,724,142	1,705,060	1,861,751	1,948,551	3,810,302
Nonexpenditures						
402-000-000-582-10-01-00	Water Hydrant Meter Deposit Refund	500	500	500	500	1,000
Total Nonexpenditures		500	500	500	500	1,000
Other Financing Uses						
Debt Expenditures						
402-000-000-591-34-70-01	Lease Payments (PW copier-Water)	-	-	550	600	1,150
402-000-000-591-35-70-02	Lease Payments (PW copier-Sewer)	-	-	550	600	1,150
Total Debt Expend.		-	-	1,100	1,200	2,300
Capital Expenditures						
402-000-000-594-34-62-01	Capital Building Improv.-Water	-	3,408	-	-	-
402-000-000-594-35-62-01	Capital Building Improv.-Sewer	-	3,408	-	-	-
Total Capital Expenditures		-	6,816	-	-	-
Transfer Out						
402-000-000-597-00-00-40	T.O. - 430 Utility Equipment	10,000	10,000	10,000	10,000	20,000
402-000-000-597-00-00-51	T.O. - to 001 C.E. Admin - Water	121,241	121,241	125,285	131,549	256,834
402-000-000-597-00-00-52	T.O. - to 001 C.E. Admin - Sewer	165,934	165,934	181,434	190,505	371,939
402-000-000-597-00-00-53	T.O. - to 001 Insurance Portion - Water	37,790	37,790	42,939	47,233	90,172
402-000-000-597-00-00-55	T.O. - 001 Insurance Portion - Sewer	91,708	91,708	104,558	115,014	219,572
402-000-000-597-00-00-70	T.O.- 405 Sewer Improve Fund	875,000	875,000	650,000	675,000	1,325,000
402-000-000-597-00-00-80	T.O. - 406 Water Improvement Fund	302,400	302,400	237,750	247,500	485,250
Total Transfer Out		1,604,073	1,604,073	1,351,966	1,416,801	2,768,767
Total Other Financing Uses		1,604,073	1,610,889	1,353,066	1,418,001	2,771,067
Total Water Sewer		4,954,462	4,921,662	4,435,978	4,902,695	9,338,673
Solid Waste						
Ending Net Cash And Investments						
403-000-000-508-51-00-00	Ending Fund Balance - Assigned	1,806	3,908	-	3,333	3,333
Total Ending Net Cash And Investments		1,806	3,908	-	3,333	3,333
Solid Waste Administration						
403-000-000-537-10-41-00	Professional Services	250	300	250	250	500
403-000-000-537-10-49-10	State of WA Excise Taxes	200	200	200	200	400
403-000-000-537-10-49-20	City Utility Taxes	200	375	250	250	500
Total Solid Waste Administration		650	875	700	700	1,400
Total Garbage and Solid Waste Utilities		650	875	700	700	1,400
Other Financing Uses						
Transfer Out						
403-000-000-597-00-00-10	T.O. - 001 C.E. Administrative	-	500	750	750	1,500
Total Transfer Out		-	500	750	750	1,500
Total Other Financing Uses		-	500	750	750	1,500
Total Solid Waste		2,456	5,283	1,450	4,783	6,233



Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
Sewer Line Repair & Construct						
Ending Net Cash And Investments						
405-000-000-508-41-00-00	Ending Fund Balance - Committed	1,246,671	1,369,321	-	1,346,208	1,346,208
Total Ending Net Cash And Investments		1,246,671	1,369,321	-	1,346,208	1,346,208
Sewer Utilities						
Administration - General						
405-000-000-535-10-41-00	Comp Sewer Plan Update Professional Servi	10,000	10,000	-	-	-
Total Administration - General		10,000	10,000	-	-	-
Operations - General						
405-000-000-535-80-41-00	Professional Services	5,000	2,000	5,000	5,000	10,000
405-000-000-535-80-41-10	Professional Svcs Base Mapping	3,500	5,000	3,500	3,500	7,000
Total Operations - General		8,500	7,000	8,500	8,500	17,000
Total Sewer Utilities		18,500	17,000	8,500	8,500	17,000
Other Financing Uses						
405-000-000-591-35-78-89	PWTF-WWTP Const Loan - 20 YR Debt	350,000	350,000	350,000	350,000	700,000
405-000-000-591-35-78-90	PWTF Phase II E 20 Year Debt-WWTP	118,421	118,421	118,421	118,421	236,842
405-000-000-592-35-83-89	PWTF-WWTP Const Loan - 20 Yr Debt -	5,250	5,250	3,500	1,750	5,250
405-000-000-592-35-83-90	PWTF Phase II E - 20 Yr Debt -Interest-	2,961	2,961	2,368	1,776	4,144
Total Other Financing Uses		476,632	476,632	474,289	471,947	946,236
Capital Expenditures						
405-000-000-594-35-63-12	White River Property Access Gate	30,000	-	30,000	-	30,000
405-000-000-594-35-63-32	WWTP - Supplies Mech Replace	25,000	20,000	15,000	15,000	30,000
405-000-000-594-35-63-56	SCADA Upgrade - WWTP	40,000	-	40,000	-	40,000
405-000-000-594-35-63-63	Spruce St Sewer - Construction	-	-	349,000	-	349,000
405-000-000-594-35-63-64	Spruce St Sewer - Prof Svcs	40,000	40,000	45,700	-	45,700
405-000-000-594-35-63-65	WWTP - PW Fence Relocation	20,000	5,750	-	-	-
405-000-000-594-35-63-68	WWTP Outfall Mixing Zone Study	-	500	-	-	-
405-000-000-594-35-63-69	I&I Study	60,000	-	60,000	-	60,000
405-000-000-594-35-63-70	Decant Facility Site Study	15,000	-	15,000	-	15,000
405-000-000-594-35-63-71	Decant Facility Site - Design	-	-	-	60,000	60,000
405-000-000-594-35-63-72	Electric Gate Install - WWTP	-	-	50,000	-	50,000
405-000-000-594-35-63-73	Electric Gate Install - PW Shop	-	-	16,000	-	16,000
405-000-000-594-35-63-74	Mag Tank Design & Construction	-	-	404,000	-	404,000
405-000-000-594-35-63-75	West City Pressure Sewer - Study	-	-	25,000	-	25,000
405-000-000-594-35-63-76	WWTP Facility Plan	-	-	-	120,000	120,000
Total Capital Expenditures		230,000	66,250	1,049,700	195,000	1,244,700
Transfer Out						
405-000-000-597-10-00-31	T.O. - 001 Grant/Project Admin	102,282	102,282	98,106	103,011	201,117
405-000-000-597-10-00-33	T.O. - 430 Utility Equip Res	5,000	5,000	5,000	285,000	290,000
405-000-000-597-10-00-35	T.O. - 307 CH Remodel	356,720	356,720	-	-	-
Total Transfer Out		464,002	464,002	103,106	388,011	491,117
Total Other Financing Uses		1,170,634	1,006,884	1,627,095	1,054,958	2,682,053
Total Sewer Line Repair & Construct		2,435,805	2,393,205	1,635,595	2,409,666	4,045,261
Water Line Repair & Construct						
Ending Net Cash And Investments						
406-000-000-508-41-00-00	Ending Fund Balance - Committed	422,026	450,329	-	863,037	863,037
Total Ending Net Cash And Investments		422,026	450,329	-	863,037	863,037
Water Utilities						
Operations - General						
406-000-000-534-10-41-01	Prof Svcs - DSHS Joint Study	-	7,000	-	-	-
406-000-000-534-80-41-00	Professional Services	-	1,000	1,000	1,000	2,000
406-000-000-534-80-41-10	Professional Svcs Base Mapping	-	3,000	3,000	3,000	6,000
Total Operations - General		-	11,000	4,000	4,000	8,000
Total Water Utilities		-	11,000	4,000	4,000	8,000



Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
Other Financing Uses						
406-000-000-591-34-78-80	PWTF Principle Trail Well & Emergency	99,152	99,152	99,152	99,152	198,304
406-000-000-592-34-83-80	PWTF - Trail Well Intertie Booster Interest	4,462	4,462	3,966	3,470	7,436
Total Other Financing Uses		103,614	103,614	103,118	102,622	205,740
Capital Expenditures						
406-000-000-594-34-63-83	Elk Heights Booster Station Repair	-	1,000	5,000	5,000	10,000
406-000-000-594-34-65-01	Water System Plan Update	80,000	-	85,000	-	85,000
406-000-000-594-34-65-15	Trail Well - Troubleshooting	10,000	-	-	-	-
406-000-000-594-34-65-16	Copperwynd Valve Replacements	25,000	-	-	25,000	25,000
406-000-000-594-34-65-17	Tran Main Access Road Repair	10,000	8,000	10,000	10,000	20,000
406-000-000-594-34-65-19	Pre-Design Report - WTP Expansion	33,000	-	35,000	-	35,000
406-000-000-594-34-65-22	Well Repairs - Naches Well Study	30,000	-	30,000	-	30,000
406-000-000-594-34-65-36	Prof Svcs- Trans Main Project Segments-	30,000	30,000	10,000	-	10,000
406-000-000-594-34-65-39	WTP - Caustic Soda Injection	-	5,000	30,000	-	30,000
406-000-000-594-34-65-40	WWTP- PW Fence Relocating	20,000	5,750	-	-	-
406-000-000-594-34-65-43	Hinkleman Rd Water Main Repl.- Const	-	13,057	-	-	-
406-000-000-594-34-65-44	Spruce Street Water Main - Prof Svcs	61,000	30,500	34,900	-	34,900
406-000-000-594-34-65-45	Spruce Street Water Main - Const	-	-	265,900	-	265,900
406-000-000-594-34-65-46	Main Street Water Main - Prof Svcs	40,000	40,000	-	-	-
406-000-000-594-34-65-47	Main Street Water Main - Construction	180,000	180,000	-	-	-
406-000-000-594-34-65-51	Booster Station & Intertie Prof Svcs	-	5,000	-	-	-
406-000-000-594-34-65-52	Trail Well - Prof Services	-	-	25,000	10,000	35,000
406-000-000-594-34-65-53	Trail Well - Construction	-	-	60,000	20,000	80,000
406-000-000-594-34-65-54	Long Term Telemetry - Design	-	-	44,000	-	44,000
406-000-000-594-34-65-55	Long Term Telemetry - Construction	-	-	-	175,000	175,000
406-000-000-594-34-65-56	Electric Gate Install - PW Shop	-	-	16,000	-	16,000
406-000-000-594-34-65-61	Water Transmission Main Access Road	-	1,000	5,000	5,000	10,000
406-000-000-594-34-65-84	DSHS Operating Agreements	9,110	-	5,000	5,000	10,000
406-000-000-594-34-65-97	Reservoir Siting Study	30,000	-	30,000	-	30,000
406-000-000-594-34-65-99	Automated Meter Reading System	100,000	100,000	100,000	100,000	200,000
Total Capital Expenditures		658,110	419,307	790,800	355,000	1,145,800
Transfer Out						
406-000-000-597-10-00-31	T.O. - 001 Grant/Project Admin	63,394	63,394	58,679	61,613	120,292
406-000-000-597-10-00-35	T.O. - 307 CH Remodel	356,720	356,720	-	-	-
406-000-000-597-10-00-40	T. O. - 430 Util Equip Res	5,000	5,000	5,000	145,000	150,000
Total Transfer Out		425,114	425,114	63,679	206,613	270,292
Total Other Financing Uses		1,186,838	948,035	957,597	664,235	1,621,832
Total Water Line Repair & Construct		1,608,864	1,409,364	961,597	1,531,272	2,492,869
Storm Water Op & Maint Fund						
Ending Net Cash And Investments						
407-000-000-508-41-00-00	Ending Fund Balance - Committed	115,171	73,976	-	6,864	6,864
Total Ending Net Cash And Investments		115,171	73,976	-	6,864	6,864
Storm Drain - Maintenance						
407-000-000-531-20-10-00	Salaries & Wages	288,788	278,800	303,178	317,252	620,430
407-000-000-531-20-10-11	Standby Salaries & Wages	7,000	7,000	7,000	7,000	14,000
407-000-000-531-20-11-00	Overtime	5,000	7,000	5,000	5,000	10,000
407-000-000-531-20-20-00	Emp Ben Soc Sec Medicare	22,092	21,300	23,192	24,270	47,462
407-000-000-531-20-20-10	Emp Ben Medical & Dental	68,377	65,000	65,105	70,702	135,807
407-000-000-531-20-20-20	Emp Ben Retirement	25,617	25,500	25,329	26,520	51,849
407-000-000-531-20-20-30	Emp Ben L & I Contribs	14,042	7,000	14,040	16,146	30,186
407-000-000-531-20-20-40	Emp Ben Employ Sec	578	550	606	635	1,241
407-000-000-531-20-20-50	Emp Ben PFML	611	600	794	949	1,743
407-000-000-531-20-31-00	Supplies	35,000	25,000	36,000	36,000	72,000
407-000-000-531-20-32-00	Fuel For Vehicles	8,500	8,000	11,000	11,000	22,000
407-000-000-531-20-35-00	Small Tools & Minor Equipment	3,000	3,000	3,000	3,000	6,000
407-000-000-531-20-41-00	Professional Services	53,000	35,000	33,000	35,000	68,000
407-000-000-531-20-41-15	Prof Svcs - Sampling & Testing	5,000	-	5,000	5,000	10,000
407-000-000-531-20-43-00	Travel	500	-	500	500	1,000
407-000-000-531-20-45-00	Rentals & Leases	2,500	500	1,950	1,900	3,850
407-000-000-531-20-47-00	Public Utility Service	6,000	6,000	13,000	15,000	28,000
407-000-000-531-20-48-00	Repairs & Maintenance	7,500	7,500	28,500	28,500	57,000



Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
407-000-000-531-20-48-01	Vehicle Repairs & Maintenance	7,500	7,500	8,000	8,000	16,000
407-000-000-531-20-49-00	Miscellaneous	500	500	1,000	1,000	2,000
407-000-000-531-20-49-10	Training	2,500	8,000	2,500	2,500	5,000
Total Storm Drain - Maintenance		563,605	513,750	587,694	615,874	1,203,568
Storm Drain Administration / Overhead						
407-000-000-531-30-31-00	Supplies	1,500	250	-	-	-
407-000-000-531-30-41-00	Professional Services	16,000	16,000	-	-	-
407-000-000-531-30-42-00	Communication	3,500	3,400	3,600	3,800	7,400
407-000-000-531-30-47-00	Public Utility Services	5,000	1,000	-	-	-
407-000-000-531-30-48-00	Repairs & Maintenance	1,000	-	-	-	-
407-000-000-531-30-49-00	Miscellaneous	500	-	-	-	-
407-000-000-531-30-49-03	Dues & Subscriptions	5,000	4,500	5,000	5,000	10,000
407-000-000-531-30-49-10	State of WA Excise Taxes	15,000	13,000	15,000	15,000	30,000
407-000-000-531-30-49-20	City Utility Tax	70,000	63,000	74,410	94,644	169,054
407-000-000-531-30-49-30	Permits & Fees	6,500	6,500	5,000	5,000	10,000
Total Storm Drain Administration / Overhead		124,000	107,650	103,010	123,444	226,454
Other Financing Uses						
Debt Expenditures						
407-000-000-591-31-70-01	Lease Payments (PW copier-Water)	-	-	550	600	1,150
Total Debt Expend.		-	-	550	600	1,150
Transfer Out						
407-000-000-597-00-00-00	T.O. - 430 Utility Equip Res	5,000	5,000	5,000	5,000	10,000
407-000-000-597-00-00-10	T.O. - 408 Storm Drain Capital	140,400	140,400	148,820	189,288	338,108
407-000-000-597-00-00-20	T.O. - 001 Indirect Cost Allocation	63,757	63,757	75,270	79,034	154,304
407-000-000-597-00-00-53	T.O. - 001 Insurance Portion	18,809	18,809	22,223	24,445	46,668
Total Transfer Out		227,966	227,966	251,313	297,767	549,080
Total Other Financing Uses		227,966	227,966	251,863	298,367	550,230
Total Storm Water Op & Maint Fund		1,030,742	923,342	942,567	1,044,549	1,987,116
Stormwater Capital Project Fund						
Ending Net Cash And Investments						
408-000-000-508-41-00-00	Ending Fund Balance - Committed	2,092,670	2,169,354	-	2,904,005	2,904,005
Total Ending Net Cash And Investments		2,092,670	2,169,354	-	2,904,005	2,904,005
Storm Drain-C.P. Operating Expenses						
408-000-000-531-30-41-00	Comp Storm Plan Update Prof Svcs	10,000	10,000	5,000	5,000	10,000
408-000-000-531-30-41-10	Professional Services	5,000	-	-	-	-
408-000-000-531-30-41-12	Professional Services - Base Map	3,000	8,000	6,000	3,000	9,000
Total Storm Drain-C.P. Operating Expenses		18,000	18,000	11,000	8,000	19,000
Other Financing Uses						
408-000-000-594-31-63-81	Main Street Biofilter Prof Services	-	-	-	-	-
408-000-000-594-31-65-15	GFC Reserve	265,605	-	265,605	-	265,605
408-000-000-594-31-65-18	Glacier Meadows Storm Outfall	-	2,076	-	-	-
408-000-000-594-31-65-19	Prof. Svcs. - Glacier Meadows Storm	-	5,886	-	-	-
408-000-000-594-31-65-28	Stormwater Rate Study	21,000	-	21,000	-	21,000
408-000-000-594-31-65-29	Stormwater Mgt Action Plan - Prof. Svcs	-	1,000	-	-	-
408-000-000-594-31-65-31	Hinkleman Rd Storm - Const	-	35,000	-	-	-
408-000-000-594-31-65-32	Bevlo Storm - Prof Svcs	18,750	18,750	-	-	-
408-000-000-594-31-65-33	Bevlo Storm - Const	150,000	150,000	-	-	-
408-000-000-594-31-65-34	Spruce Street Storm - Prof Svcs	60,000	31,000	35,400	-	35,400
408-000-000-594-31-65-35	Spruce Street Storm - Const	-	-	242,900	-	242,900
408-000-000-594-31-65-36	WWTP- PW Fence Relocation	20,000	5,750	-	-	-
408-000-000-594-31-65-37	Mundy Loss Rd-Storm Improv. PS-County	-	-	-	-	-
408-000-000-594-31-65-38	Mundy Loss Rd-Storm Improv. PS-Local	-	6,500	-	-	-
408-000-000-594-31-65-39	Mundy Loss Rd-Storm Improv. Const.-	-	-	-	-	-
408-000-000-594-31-65-40	Mundy Loss Rd-Storm Improv. Const.-Local	-	160,000	-	-	-
408-000-000-594-31-65-41	Decant Facility Site Study	15,000	-	15,000	-	15,000
408-000-000-594-31-65-42	Naches Street Biofilter-Construction	64,000	-	159,000	157,000	316,000
408-000-000-594-31-65-43	Naches Street Biofilter-Prof Svcs	95,000	-	-	1,272,000	1,272,000
408-000-000-594-31-65-44	Decant Facility Site-Design	-	-	-	60,000	60,000
408-000-000-594-31-65-45	Stormwater Trunk Line-Collins Rd to	-	-	-	-	-

Account Number	Account Title	2024 Revised Budget	2024 YE Estimate	2025 Budget Projection	2026 Budget Projection	2025-2026 Total Budget
408-000-000-597-10-00-31	T.O. - 001 Indirect Cost Allocation	38,385	38,385	51,362	53,930	105,292
408-000-000-597-10-00-33	T.O. - 430 Utility Equip Reserve	5,000	5,000	5,000	285,000	290,000
408-000-000-597-10-00-35	T.O. - 307 CH Remodel	356,720	356,720	-	-	-
Total Other Financing Uses		1,109,460	816,067	795,267	1,827,930	2,623,197
Total Stormwater Capital Project Fund		3,220,130	3,003,421	806,267	4,739,935	5,546,202
Utility Equipment Reserve						
Ending Net Cash And Investments						
430-000-000-508-51-00-00	Unreserved Ending Fund Balance	327,238	330,192	-	404,492	404,492
Total Ending Net Cash And Investments		327,238	330,192	-	404,492	404,492
Utilitiy EQ Reserve - Operating Expense						
430-000-000-531-20-35-00	Machinery & Equipment	1,800	-	-	-	-
430-000-000-534-50-35-00	Machinery & Equipment	1,850	-	-	-	-
430-000-000-535-50-35-00	Machinery & Equipment	1,850	-	-	-	-
Total Utilitiy EQ Reserve - Operating Expense		5,500	-	-	-	-
Capital Expenditures						
430-000-000-594-31-64-01	Stormwater - Capital Equipment	-	3,246	-	280,000	280,000
430-000-000-594-34-64-01	Water - Capital Equipment	-	-	-	140,000	140,000
430-000-000-594-35-64-01	Sewer - Capital Equipment	-	-	-	280,000	280,000
Total Capital Expenditures		-	3,246	-	700,000	700,000
Total Utility Equipment Reserve		332,738	333,438	-	1,104,492	1,104,492
Municipal Court Trust						
Expenditure						
Ending Net Cash And Investments						
631-000-000-508-21-00-00	Ending Fund Balance - Nonspendable	23,782	12,782	-	26,782	26,782
Total Ending Net Cash And Investments		23,782	12,782	-	26,782	26,782
Nonexpenditures						
631-000-000-589-50-00-00	Court-Remittance to City	235,000	244,000	235,000	235,000	470,000
631-000-000-589-50-00-01	Court-Trust Cash Disbursement	6,000	23,000	8,000	8,000	16,000
Total Nonexpenditures		241,000	267,000	243,000	243,000	486,000
Total Municipal Court Trust		264,782	279,782	243,000	269,782	512,782
Custodial Activities						
Ending Net Cash And Investments						
632-000-000-508-21-00-00	Ending Fund Balance - Nonspendable	2,663	3,418	-	3,418	3,418
Total Ending Net Cash And Investments		2,663	3,418	-	3,418	3,418
Nonexpenditures						
632-000-000-586-00-00-01	Court - Remittance to State Treasurer	100,000	113,000	105,000	105,000	210,000
632-000-000-586-00-00-02	CVC - Remittance to Pierce County	2,100	1,580	2,000	2,000	4,000
632-000-000-589-30-00-01	State Building Code Fee Remittance	1,200	870	1,500	1,500	3,000
632-000-000-589-30-00-02	Leasehold Excise Tax-Remittance to State	13,000	6,600	13,000	13,000	26,000
632-000-000-589-30-00-03	CPL-State Remittance	5,000	3,800	5,000	5,000	10,000
Total Nonexpenditures		121,300	125,850	126,500	126,500	253,000
Total Custodial Activities		123,963	129,268	126,500	129,918	256,418
Cemetery Improvement						
Ending Net Cash And Investments						
701-000-000-508-21-00-00	Ending Fund Balance - Nonspendable	235,983	235,583	-	252,783	252,783
Total Ending Net Cash And Investments		235,983	235,583	-	252,783	252,783
701-000-000-594-36-61-00	Cemetery Lot Buy Back	1,400	-	1,400	1,400	2,800
Total Cemetery		1,400	-	1,400	1,400	2,800
Total Cemetery		237,383	235,583	1,400	254,183	255,583
Grand Totals		37,569,214	37,073,390	24,091,659	37,489,636	61,581,296



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 CI 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.

