

City of Buckley

2021 Budget Request



Mayor

Patricia Johnson

City Council

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MAYOR'S MESSAGE 2021

The budget process and document the City develops each year is always a task and reflection of the current year as well as a projection of the upcoming year. With 2020 being a year with a pandemic, this year's budget preparation has looked a little bit different. The City Budget document provides the forecasted revenue and estimated expenditures it will cost to run the City in the coming year. We share what projects we hope to accomplish, what supplies the City will need to purchase and how much will be paid in salaries and benefits for employees. There has been a cautious approach to forecasting the City revenues and expenditures while in the middle of a COVID-19 global pandemic.

In 2020, the City has continued to rapidly grow and does not show a sign of slowing in the coming year. With the growth of residential and commercial development, we have set aside a portion of the budget for improving both our City infrastructure and assets, within the parks and recreation areas. With the continued residential growth, more families are looking to experience their local amenities and are excited for the planned growth of our City parks and recreational opportunities. The City will continue its goal of reaching out to the community and engaging them on how to best create spaces and places that serve the whole community.

From a planning perspective, the City of Buckley's 2015 Comprehensive Plan was declared complete by Buckley City Council and conditionally approved by the Puget Sound Regional Council (PSRC). This major milestone and conditional certification allow the City to be eligible for transportation funding through PSRC.

The City's Police and Fire Departments both encountered substantial changes this last year with the retiring of Police Chief Arsanto who served 30 years and Fire Chief Predmore who served the City of Buckley for 35 years. The Police Department had many accomplishments over the year, including an inter-agency agreement with neighboring jurisdictions for a transparent and objective review of all use-of-force by P.C.F.I.T. The Fire Department has worked diligently to make sure all citizens in the City of Buckley are cared for and protected during a pandemic and have done an exceptional job. Overall, we're very proud of our first responders and their dedication to serving our community during this time of need.

The Police and Fire Departments weren't the only departments that had big changes to their departments. Our City Administrator retired after 19 years with the City of Buckley. As our community continues to grow, our staff continues to put in long hours serving the citizens of Buckley. We were excited to add a new Building Inspector and City Administrator this year along with part-time employees being able to move into full-time status.

I am most proud to see our City and community come together in these trying times and support each other through assistance programs funded by our federal CARES award. As we move forward, we need to be strategic and thoughtful of the current and lasting impacts of COVID-19. Although there may be a level of uncertainty, I am excited see what the future holds for our community and the City of Buckley.

Mayor Patricia Johnson

BUDGET SUMMARY 2020 - 2021

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-eight (28) 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 (I.T.), 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, stormwater and garbage) and capital improvements and replacements.

The 2021 proposed Budget reflects the ongoing financial challenges created by the historic events of 2020. The public health crisis created by the COVID-19 pandemic has resulted in an economic slowdown of nearly unprecedented magnitude. The impact to the City budget is being closely monitored and comes at the same time there is an increased demand for basic City services as more people are staying closer to home. The state and federal governments have provided financial assistance to the City as it has stepped into these roles, but the City has also been forced both to reduce its overall budget and reprioritize its spending in response. The City, from guidance by our public health officials, have taken active measures to prevent the spread of the virus, and to provide basic lifeline supports to those who have been adversely affected by the deepening recession.

The 2020 Budget anticipated and reflected sustained economic improvement throughout the business and housing sectors. End of year projections based on current numbers support many of the assumptions made in the budget. Citywide revenues for 2021 are projected to be 1.24% higher than the 2020 projected budget. New housing starts remain strong and we continue to anticipate strength in this area for at least the next 2 years. City staff continues to see interest from both residential and commercial developers. City staff have seen consistent pre-application conferences with interested parties with 12 conducted in 2019 and similar results in with 12 conducted in 2020 through October. As a result of the strong housing market, real estate excise tax (REET) remains strong. Due to the continued improvement in the economic sector, revenue from sales and use taxes continues to rise and is currently projected to be 10.41% higher than budgeted.

As indicated above, citywide revenue for 2021 is projected to be up by 1.24% with the largest increases being reflected in the various utility capital accounts with revenue from new development. The general fund is projected to receive revenue 5.4% higher than budgeted primarily due to sales tax, building permits and planning fees. Overall expenditures for 2020 are projected to be under by (16.7%), primarily due to the delay or cancellation of capital projects that were budgeted for 2020. The general fund expenditures are currently projected to be under by (8.1%). Utilities and enterprise funds remain stable with the exception of street operations, where operational expenditures continue to outpace revenues despite obtaining additional revenue from the establishment of the Transportation Benefit District (TBD) and implementation of the \$20 vehicle fee.

In the next section we'll summarize activity for 2020 in the various fund categories.

General Operating Fund

The general fund (current expense) provides the majority of administrative, public safety and community services to the City. Revenue is derived from multiple sources, including property taxes, sales and use taxes, public and private utility taxes, license and permit fees, gambling taxes, excise taxes from liquor and marijuana, rentals and leases, user fees, service contracts (law enforcement and fire), grants, fines and forfeitures and investment interest. Although the general perception is that property taxes from real property in the City fund the largest share of services, they do in fact “only” represent approximately 19.3% of the revenue to the City’s general expense fund. Sales and use taxes have again surpassed property and utility taxes for 2021 at a percentage contribution of 24.6% of the revenue. Utility taxes are projected at 18.5% of the total general fund revenue.

2020 General Fund Revenue: Total revenue to the general fund in 2020 was budgeted at \$7,009,222, which included a projected 2019 beginning fund balance (BFB) of \$1,433,947 and revenue of \$5,575,275; however, the BFB was less than projected at \$1,140,318 after completing closeout of 2019. Expenditures for 2019 were budgeted at \$5,382,054; however, after accounting for the 13th month closeout accounting practice, actual expenditures totaled \$5,436,851. Therefore, we began the year with beginning fund reserves (\$54,797) less than projected.

Despite beginning the year with less than anticipated, revenues for 2020 are exceeding expectations. Revenues not counting the BFB for current expenses were budgeted at \$5,575,275; however, we’re projecting this to be 5.42% higher at \$5,819,621 by years end if revenue continues at the current pace. General fund revenue for 2020 is illustrated in Table 1 below:

Table 1 – 2020 General Fund Revenue

Category	2020 Budget	2020 Projected	2021 % GF
Taxes	\$ 3,302,755	\$ 3,431,568	62.12%
<i>Property Tax</i>	\$ 1,059,044	\$ 1,059,044	19.35%
<i>Sales & Use Tax</i>	\$ 1,202,000	\$ 1,327,171	24.63%
<i>Combined Utility Tax</i>	\$ 1,027,201	\$ 1,038,536	17.95%
<i>Excise & Gambling</i>	\$ 14,500	\$ 6,817	0.20%
Licenses & Permits	\$ 429,300	\$ 629,769	8.46%
Intergovern + Goods & SVCS	\$ 634,950	\$ 777,769	10.30%
Fines & Penalties	\$ 154,450	\$ 134,976	2.39%
Miscellaneous	\$ 45,600	\$ 30,753	1.80%
Nonrevenue's	\$ 177,100	\$ 134,251	2.96%
Other Financing Sources	\$ 709,335	\$ 670,425	10.92%
Community Services	\$ 121,786	\$ 68,220	1.04%
Total	\$ 5,575,275	\$ 5,877,732	100.00%
 Beginning Fund Balance	 \$ 1,433,947	 \$ 1,140,318	
 Total General Fund Revenue	 \$ 7,009,222	 \$ 7,018,050	

While overall revenues are projected to be up by 5.42% in 2020, we are experiencing shortfalls in individual categories such as excise & gambling taxes (53.0%), fines & penalties (12.6%), miscellaneous rentals and leases (32.6%), non-revenues (24.2%), and community services (44.0%).

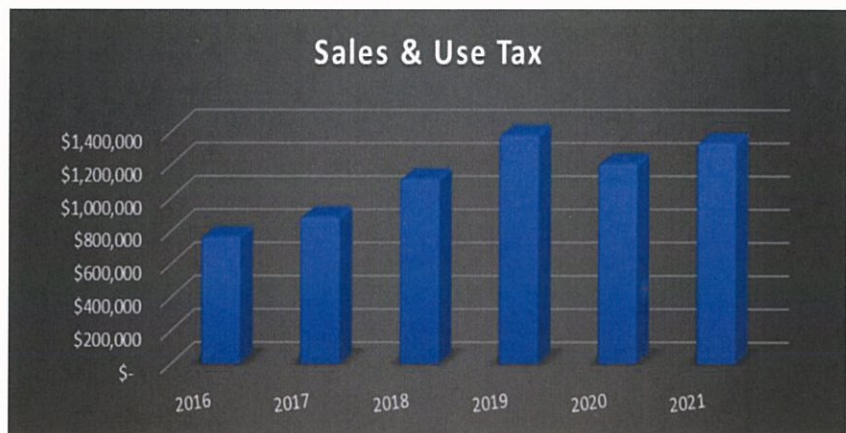
Primary general fund revenue is derived from the sources identified above. In the Tables below, we will illustrate historical trends by listing multi-year comparisons for seven (7) of the major revenue sources.

Table 2 - Revenue Comparisons

Revenue Comparisons								
	2017 Budget	2017 Actual	2018 Budget	2018 Actual	2019 Budget	2019 Projected	2020 Budget	2020 Projected
Property Tax	\$890,590	\$895,962	\$937,618	\$936,438	\$997,837	\$997,837	\$1,059,044	\$ 1,059,044
Sales & Use Tax	\$713,000	\$882,921	\$761,000	\$1,113,497	\$995,000	\$1,375,874	\$1,202,000	\$ 1,327,171
Combined Utility Tax	\$932,814	\$889,772	\$949,829	\$918,932	\$996,026	\$950,464	\$1,027,201	\$ 1,038,536
Gambling Taxes	\$13,500	\$11,260	\$12,500	\$13,010	\$14,500	\$11,817	\$14,500	\$ 6,817
Licenses & Permits	\$276,450	\$421,661	\$304,500	\$483,519	\$306,500	\$629,600	\$429,300	\$ 629,769
Intergovern + Goods & SVCS	\$496,986	\$497,867	\$509,957	\$556,819	\$622,222	\$528,935	\$634,950	\$ 777,769
Fines & Penalties	\$159,450	\$123,955	\$159,450	\$106,031	\$144,450	\$126,836	\$154,450	\$ 134,976
Total	\$3,482,790	\$3,723,398	\$3,634,854	\$4,128,246	\$4,076,535	\$4,621,362	\$4,521,445	\$4,974,083

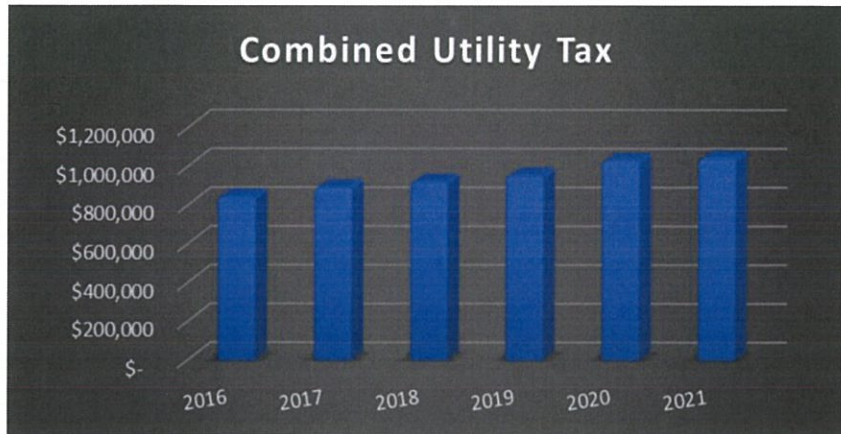
The five (5) highest sources are discussed separately below:

Sales & Use Tax: Is a tax imposed upon every taxable transaction, as defined in RCW 82.14.020, occurring within the City. The tax shall be imposed upon and collected from those persons from whom the State sales or use tax is collected pursuant to Chapters 82.08 and 82.12 of the RCW. The City administers this tax through the policies and provisions of BMC 3.12 and RCW 82.14.050. Revenues from this source are the second largest contributor to the general fund and account for approximately 21.6% of the total 2020 revenue. As stated previously, we continue to see improvement in the economic sector and sales and use taxes are up significantly at 10.4% over 2019 budget estimates. Revenue for 2020 was forecast at \$1,202,000, but year-end projections utilizing the September closeout, forecast that sales tax revenue will be \$1,327,171. Based on this increased activity, we anticipate that revenue from sales and use tax will



remain strong in 2021, so we're projecting revenue from sales tax at \$1,433,398, which is a 19.3% increase over the 2020 budgeted revenue.

Utility Taxes: Taxes are levied on all utilities both public and private under the City's taxing authority and subject to the standards outlined in Buckley Municipal Code (BMC) 3.96. Revenues from these sources account for approximately 18.4% of the total 2020 revenue to the general fund. The 2020 Budget forecast was that utility taxes would bring in \$1,027,201 in revenue, however current projections utilizing the September closeout indicate that tax revenue from this source will be slightly above this by at \$1,038,536. In developing revenue forecasts, the City anticipated an increase as the result of new residential development; however, revenue has lagged the actual construction of new dwelling units.



Fees for Licenses & Permits:

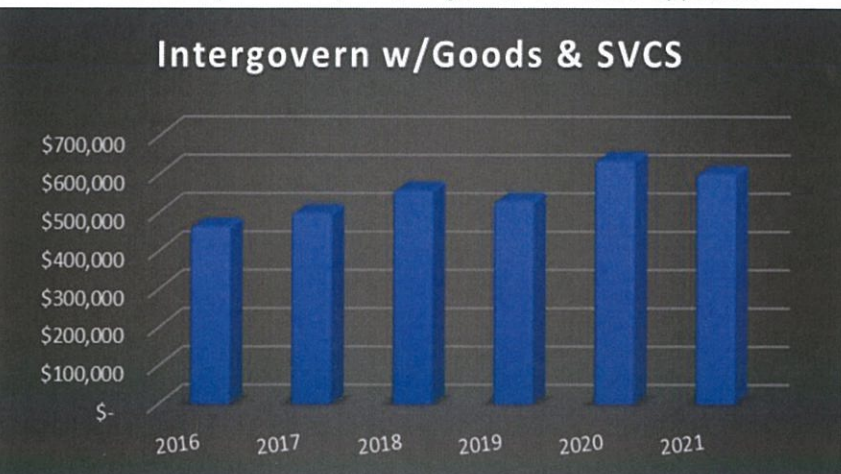
Receive revenues from fire permits, business licenses, building permits and animal licenses. As mentioned in the summary, new housing starts remaining strong and we continue to anticipate strength in this area for at least the next couple of years. Although projections were raised in each of the last four years, the strength of new housing development continues to be strong and exceed expectations. The City is projecting a 46.7% increase by years end over 2020 budgeted revenue.



The 2020 Budget projected receiving \$429,300 in building permit fees, but with forecasts based on September closeout figures, we're projecting ending the year with \$629,769. For 2021, we're anticipating that building activity will continue due to new developments which are currently under construction; however, in taking a conservative approach we're only increasing the 2020 projection by \$63,050 over 2019 to \$492,350.

Intergovernmental and Charges for Goods & Services:

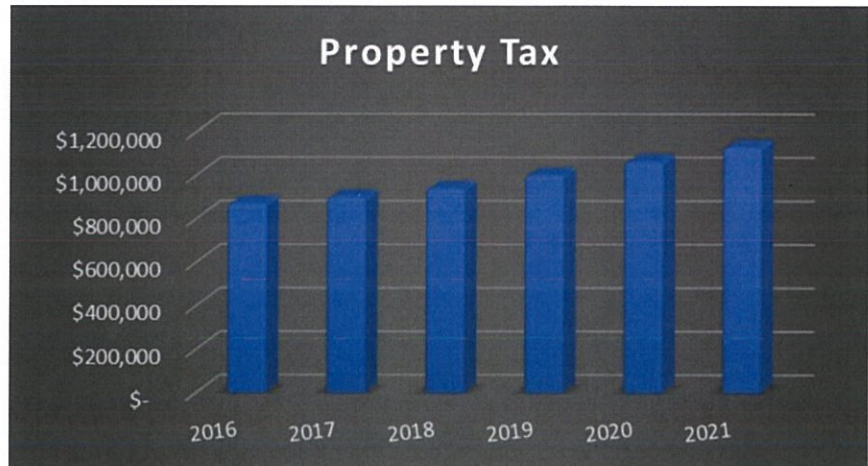
Revenues derived from State tax distributions for liquor and marijuana, fees for passports, copies, municipal court, land use planning and zoning, and charges



for outside service contracts for law enforcement services to Rainier School, Wilkeson and Carbonado, and fire and EMS service to Rainier School, Carbonado and Wilkeson. Revenue for 2020 was budgeted at \$634,950. Current projections are that the City will come in above anticipated budget by 22.5% and end the year at \$777,769. The revenue in this fund category is related to the federal and state aid of the Corona Relief Funds grant at \$219,825 which provided response and relief funds from the national COVID-19 pandemic.

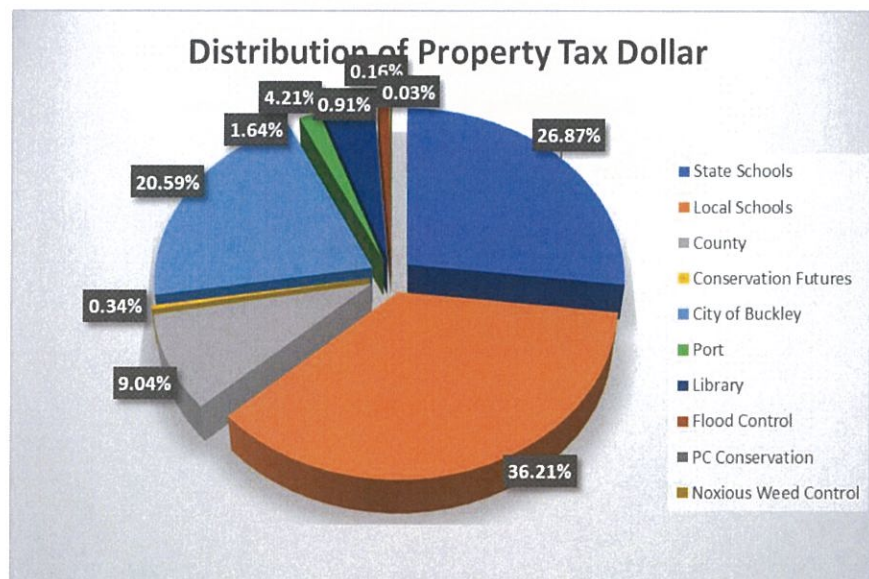
Property Tax: Is revenue derived from tax assessed on real property by the local government. The tax is based on the value of the property (including the land) you own. Real property (also called real estate or realty) means the combination of land and improvements.

The law requires the Assessor-Treasurer's Office to value property at 100% of the true and fair market value. True and fair market value is defined as the price a willing buyer will pay a willing seller. Assessed values are affected by the local real estate market and the real estate market is directly influenced by supply and demand. This affects the cost of materials, labor, and other incidentals required to build, market, and sell a home. Pierce County is required to conduct an annual statistical update of assessed values based on real estate transactions. Even if no improvements are made to a home, the value continues to follow the market activity in the neighborhood and/or area in which it is located.



A historical property valuation trend is depicted in Table 3 below.

Table 3: Citywide Property



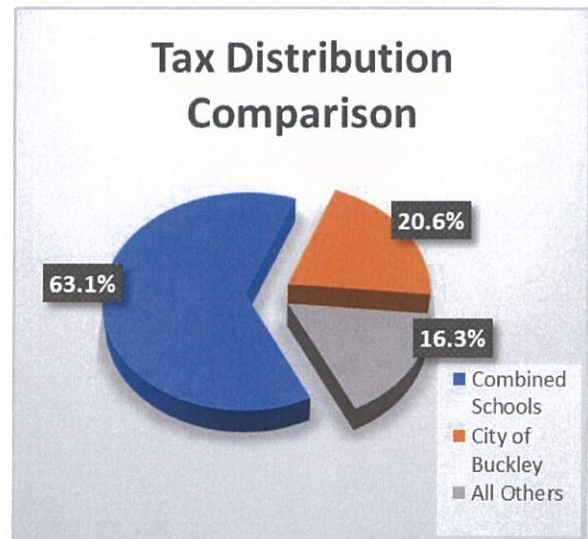
Valuations

	New Construction Value	Property Valuation w/o New Construction	Total Valuation	% Change w/o New Construction	% Change with New Construction
2005	\$2,106,758	\$266,875,189	\$268,981,947	3.29%	3.24%
2006	\$2,939,735	\$304,192,434	\$307,132,169	13.98%	14.18%
2007	\$2,814,582	\$368,084,949	\$370,899,531	21.00%	20.76%
2008	\$5,795,422	\$419,908,430	\$425,703,852	14.08%	14.78%
2009	\$17,766,205	\$435,994,377	\$453,760,582	3.83%	6.59%
2010	\$9,281,572	\$418,305,191	\$427,586,763	-4.06%	-5.77%
2011	\$9,581,402	\$372,013,776	\$381,595,178	-11.07%	-10.76%
2012	\$1,226,500	\$365,470,656	\$366,697,156	-1.76%	-3.90%
2013	\$2,873,843	\$316,041,139	\$318,914,982	-13.52%	-13.03%
2014	\$5,824,012	\$322,388,401	\$328,212,413	2.01%	2.92%
2015	\$5,843,815	\$342,379,280	\$348,223,095	6.20%	6.10%
2016	\$5,960,403	\$378,434,356	\$384,394,759	10.53%	10.39%
2017	\$11,770,266	\$436,931,172	\$448,701,438	15.46%	16.73%
2018	\$20,178,861	\$498,790,442	\$518,969,303	14.16%	15.66%
2019	\$22,800,906	\$569,047,000	\$591,847,906	14.09%	14.04%
2020	\$34,041,800	\$662,497,220	\$696,539,020	16.42%	17.69%
2021	\$30,663,215	\$734,210,785	\$764,874,000	10.82%	9.81%

Property tax limits set by Referendum 47, and later confirmed by legislative action, have been set at 101%, which in affect limits any property tax increases to 1% of the amount collected in the previous year. However, the value of any new construction that occurred in the previous year is added to the City's total valuation. Multiple jurisdictions such as the County, State, and School Districts, etc. may tax the same property.

The regular property tax limit for 2020 was \$1,059,044 (including new construction and refunds), which was the full levy amount of 101% as allowed by law. Revenue from property taxes for 2020 was forecast at the full \$1,059,044 and projections are that we will meet this total by the end of the year.

Property tax statements will illustrate that the total tax is distributed between several government agencies including State Schools, Local School District, Pierce County, City of Buckley, Conservation Futures, Port District, Library District and County for Noxious Weed Control. When comparing your overall property tax bill, the portion that is allocated solely to the City through the tax levy is only a fraction of the total property tax bill. The chart to the right illustrates the distribution of each dollar of assessed property tax to be paid to Pierce County for the 2020 tax year.



As the chart to the right illustrates, the City receives 20.59% or \$0.20 of every property tax dollar to use towards providing the vast array of services to the community such as police, fire, parks, senior center, youth center, etc. This portion also includes the levied amount that was approved by the voters to construct the new fire station. The largest recipient of your tax dollars is the local school district, which receives 36.21% or \$0.36 of every tax dollar. Together the combination of both state schools and local schools receive 63.08% or \$0.63 of every property tax dollar paid.

The City portion of your property tax is set annually through a levy enacted by the City Council. This levy rate is governed by State statute as to how much the City can assess against properties within the City. As identified above, for 2020 the regular property tax limit was estimated at \$1,059,044, which was calculated at the full levy amount of \$1.68596845/1,000 of assessed property valuation. Assessed valuation of property within the City totaled \$696,539,020, which included \$34,041,800 of new construction valuation. The \$1,059,044 levy amount was then collected through individual property tax payments and distributed to the general fund to utilize for programs and services to the community. The chart in Table 4 below illustrates how each dollar of property tax was apportioned throughout 2020 in the general fund for the provision of these services.

For the City of Buckley, the largest area of expense within the general fund, at \$2,855,733, is related to public safety which combined encompasses law enforcement (\$2,216,183) and fire control (\$639,550).

In addition to revenue from the seven (7) primary sources described above, the City's general fund receives revenue from user fees such as Buckley Hall or Multi-Purpose Center (MPC) rentals and any grants the City may receive.

2020 General Fund Expenditures: General fund expenditures are segregated into twenty (20) categories as illustrated in Table 3 above. Table 4 below lists all of the fund categories and shows a comparison between 2020 budgeted expenditures and what is currently being projected through year's end by utilizing June and September closeouts. Overall general fund expenditures are projected to be under budget by approximately (1.2%) or \$70,820.

Table 4: 2020 General Fund Expenditures

Budgeted Expenditures - General Fund			
General Fund Department	2020 Budgeted Expenditures	2021 Proposed Budgeted Expenditures	% Change '20 to '21
Legislative	\$ 36,985	\$ 37,316	0.9%
Judicial	\$ 274,131	\$ 277,003	1.0%
Executive	\$ 116,375	\$ 116,384	0.0%
Finance & Admin	\$ 874,035	\$ 790,910	-9.5%
Legal	\$ 50,500	\$ 50,500	0.0%
Pers & GGS	\$ 2,850	\$ 3,100	8.8%
Main/Ins/Jan	\$ 242,901	\$ 261,653	7.7%
I.T.	\$ 152,498	\$ 157,629	3.4%
Police	\$ 2,216,183	\$ 2,294,265	3.5%
Fire	\$ 639,550	\$ 645,397	0.9%

Util & Env	\$	4,750	\$	4,550	-4.2%
Building	\$	295,599	\$	241,342	-18.4%
Planning	\$	354,770	\$	322,035	-9.2%
Mental Health	\$	1,200	\$	1,378	14.8%
Parks	\$	263,429	\$	255,412	-3.0%
Non-Expend (MC)	\$	141,750	\$	136,750	-3.5%
Debt Services - TO	\$	46,500	\$	26,500	-43.0%
MPC & Senior	\$	139,932	\$	126,550	-9.6%
Community Center	\$	24,350	\$	37,350	53.4%
Youth Center	\$	154,439	\$	175,884	13.9%
Total Budgeted Expenditures - General Fund	\$	6,032,727	\$	5,961,907	-1.2%

The table above illustrates several categories/departments are projected to be under budget at the end of the year. A few categories/departments that had higher expenditures this past year include Community Center and Youth Center due to higher costs associated with providing program-services to youth in the community during COVID-19 and the finance and administration department which had a long tenured employee retire and higher expense associated with cash-out of accrued time.

2020 Citywide Revenues: The remainder of the overall City budget, other than the general expense fund, encompasses sub funds of the general fund such as street operations, street capital construction, criminal justice & drug enforcement and park construction; enterprise funds such as cemetery, railroad right-of-way improvement and visitor promotion & development; utility operation funds consisting of water, sewer collection and treatment, stormwater and solid waste; utility capital improvement funds for water, sewer and stormwater; and equipment and capital reserve accounts established to purchase high cost equipment (patrol cars, fire trucks, backhoes, street sweeper, etc.) for the various departments. In addition, the budget contains funds for EMS, Fire Station bond repayment, Fire Station improvement, contingency reserve, cumulative reserve fund and municipal trust fund.

The general expense fund and sub funds of the general fund have few restrictions on how revenue can be used; however, utility funds, enterprise funds and trust funds are strictly limited as to how the funds can be expended. Revenues received for operation, maintenance and improvement of the utilities comes directly from public user fees charged for each specific service and due to State law must be used for support of the utility and not to fund general operations of the City. Municipal utilities must be self-supporting, and funds derived from the utility cannot be used to fund services outside of their approved category. However, utility funds can be used to pay for expenses directly related to the administrative support, and management of the utility, which are calculated annually based on a Cost Allocation Policy adopted by the City Council in October 2017.

Overall Citywide revenue for 2020 is currently projected to be as anticipated coming in at 2.05% or \$676,995 above budget. Although overall revenue is relatively flat, most additional revenue is directly related to the strong building activity in the community. New building construction generates revenue to the general fund through building permit fees, but it also translates into capital improvement revenue to the various utilities and transportation and parks construction accounts by payment of the general facility charges (GFCs) and impact fees for each and increased Real Estate Excise Tax to the City's two capital improvement funds. Revenue comparisons between 2020 budgeted versus actual for each fund are listed in Table 7 below.

Table 5: 2020 Overall Revenues

FUND		2020 Budgeted Revenue w/Budgeted BFB	2020 Projected Revenue w/Actual BFB	Revenue + or - Difference
001	General	\$7,009,223	\$7,018,049	0.13%
002	Contingency	\$258,928	\$258,354	-0.22%
003	Cum Res	\$5,116,793	\$5,039,320	-1.51%
004	Cemetery	\$27,632	\$22,923	-17.04%
007	Police Res	\$341,906	\$441,878	29.24%
008	RR ROW	\$127,349	\$123,381	-3.12%
030	Fire Res	\$707,106	\$687,217	-2.81%
035	Park Const	\$381,638	\$453,145	18.74%
101	Street	\$276,230	\$218,113	-21.04%
102	Arterial	\$1,981,426	\$1,965,966	-0.78%
103	TBD	\$106,607	\$103,214	-3.18%
105	EMS	\$592,119	\$584,284	-1.32%
109	Crim Justice	\$279,408	\$272,133	-2.60%
134	Fire Const	\$206,289	\$209,429	1.52%
136	Visitor Prom	\$191,911	\$180,938	-5.72%
202	FS Bond	\$352,517	\$348,843	-1.04%
307	Capital Imp	\$983,496	\$961,790	-2.21%
308	Comp Plan	\$475,173	\$484,688	2.00%
401	NG Oper.	\$14,496	\$11,304	-22.02%
402	Water/Sewer	\$3,567,658	\$3,450,533	-3.28%
403	Solid Waste	\$1,318,589	\$1,322,822	0.32%
405	Sewer Const	\$3,289,112	\$3,638,868	10.63%
406	Water Const	\$2,011,613	\$1,781,420	-11.44%
407	Stormwater	\$747,717	\$762,885	2.03%
408	Storm Const	\$1,686,799	\$1,999,584	18.54%
430	Equip Res	\$385,103	\$380,992	-1.07%
631	Muni Trust	\$448,278	\$316,495	-29.40%
701	Cemetery Imp	\$187,134	\$195,641	4.55%
Totals		\$33,072,250	\$33,234,212	0.49%

Funds listed in Table 5 that project shortfalls are the contingency, cumulative reserve, cemetery, railroad right-of-way, fire department reserve, street operations, arterial, transportation benefit district (TBD), emergency medical services, criminal justice, visitor promotion, debt service/fire station bond, capital improvements, natural gas operations, water construction, equipment reserve, and the municipal trust. Most of the shortfalls in revenues are associated with the COVID-19 pandemic which shut down or slowed revenue generating activities due to delayed payments or had lower than anticipated Beginning Fund Balances. The municipal trust fund is a trust depository for processing court revenue and is lower due to lower than projected revenue due to COVID-19 closures of the court systems.

As illustrated in Table 7 above, the general fund is projected to be .13% or \$8,826 above anticipated in the budget. This is despite starting the year (\$293,629) short of projected BFB. Revenue forecasts without the BFB were budgeted \$5,575,276; however, we're currently projecting this to be 5.42% higher at \$5,877,732 by the end of the year.

Real Estate Excise Tax: Is an excise tax on the sale of real property within the corporate limits of the city. The real estate excise tax is typically paid by the seller of the property, although the buyer is liable for the tax if it is not paid. The tax applies to the seller. The tax also applies to transfers of controlling interests (50% or more) in entities that own property in the state. Use of funds the City receives from this tax is strictly limited to those uses allowed under RCW 82.46.010.

Revenue from real estate excise taxes (REET) are directly related to strength in the housing sector, and due to the increase in building activity it continues to be strong. The 2020 budget anticipated that revenue from REET would be \$300,000; however, current projections are indicating a strong real estate market with revenues projected at \$348,894 by the end of the year. In anticipation of continued strength in the housing sector, and a number of new developments in the pipeline, we're anticipating revenue from REET to remain above normal for 2021 with a budget of \$300,000.

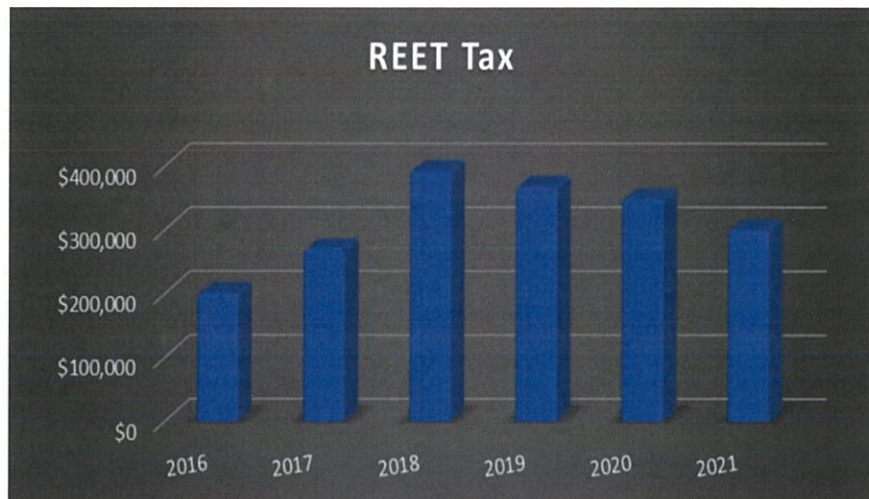


Table 8 below provides a full Citywide summary of the revenues and expenditures for 2020.

Table 6: 2020 Budget Summaries

FUND	2020 Budgeted Revenue w/Budgeted BFB	2020 Budgeted Expenditures w/o BFB	2020 Budgeted EFB	2020 Actual Projected Revenue w/Actual BFB	2020 Projected Expenditures	2020 Projected EFB
001 General	\$7,009,223	\$6,032,728	\$976,496	\$7,018,049	\$5,542,909	\$1,475,141
002 Contingency	\$258,928	\$0	\$258,928	\$258,354	\$0	\$258,354
003 Cum Res	\$5,116,793	\$101,318	\$5,015,475	\$5,039,320	\$23,845	\$5,015,475
004 Cemetery	\$27,632	\$4,541	\$23,091	\$22,923	\$9,300	\$13,623
007 Police Res	\$341,906	\$140,000	\$201,906	\$441,878	\$62,679	\$379,199

008	RR ROW	\$127,349	\$31,996	\$95,352	\$123,381	\$29,736	\$93,645
030	Fire Res	\$707,106	\$579,000	\$128,106	\$687,217	\$193,692	\$493,525
035	Park Const	\$381,638	\$300,250	\$81,389	\$453,145	\$55,142	\$398,003
101	Street	\$276,230	\$262,602	\$13,628	\$218,113	\$179,186	\$38,927
102	Arterial	\$1,981,426	\$1,624,051	\$357,375	\$1,965,966	\$1,628,497	\$337,469
103	TBD	\$106,607	\$101,502	\$5,105	\$103,214	\$101,320	\$1,894
105	EMS	\$592,119	\$396,250	\$195,869	\$584,284	\$363,059	\$221,226
109	Crim Justice	\$279,408	\$122,000	\$157,408	\$272,133	\$102,821	\$169,312
134	Fire Const	\$206,289	\$7,500	\$198,789	\$209,429	\$4,498	\$204,931
136	Visitor Prom	\$191,911	\$24,510	\$167,401	\$180,938	\$19,149	\$161,789
202	FS Bond	\$352,517	\$274,420	\$78,097	\$348,843	\$274,420	\$74,423
307	Capital Imp	\$983,496	\$827,023	\$156,474	\$961,790	\$71,642	\$890,148
308	Comp Plan	\$475,173	\$234,982	\$240,191	\$484,688	\$200,074	\$284,614
401	NG Oper	\$14,496	\$10,225	\$4,271	\$11,304	\$7	\$11,297
402	Water/Sewer	\$3,567,658	\$3,472,268	\$95,393	\$3,450,533	\$3,374,153	\$76,380
403	Solid Waste	\$1,318,589	\$1,303,099	\$15,490	\$1,322,822	\$1,306,440	\$16,382
405	Sewer Const	\$3,289,112	\$2,261,306	\$1,027,806	\$3,638,868	\$2,036,980	\$1,601,888
406	Water Const	\$2,011,613	\$1,934,903	\$76,710	\$1,781,420	\$1,328,301	\$453,119
407	Stormwater	\$747,717	\$649,380	\$98,337	\$762,885	\$605,241	\$157,644
408	Storm Const	\$1,686,799	\$970,213	\$716,586	\$1,999,584	\$622,183	\$1,377,401
430	Equip Res	\$385,103	\$135,000	\$250,103	\$380,992	\$6,560	\$374,432
631	Muni Trust	\$448,278	\$400,000	\$48,278	\$316,495	\$310,912	\$5,583
701	Ceme Imp	\$187,134	\$1,000	\$186,134	\$195,641	\$1,400	\$194,241
		\$33,072,250	\$22,202,067	\$10,870,188	\$33,234,212	\$18,454,147	\$14,780,065

As illustrated in Table 6 above, we anticipated ending the year with a total end fund balance (EFB) of \$10,870,053, which includes capital equipment reserves that are shown as expenditures but were not intended to be expended. Current projections show that we are exceeding expectations by projecting a 2020 EFB of \$14,823,200. This projection includes all funds including investments, capital and equipment reserves.

The City continues to pursue and take advantage of every grant opportunity that appears to offer funding for projects and/or operations that have been identified through the planning process. The City has had an excellent track record when it comes to grants, and staff continues to do a remarkable job in this pursuit. For 2020 as of October, the City has been successful in obtaining \$209,934 of grants/funding/donations for project completion, equipment/material purchase and/or program funding.

During the past year, City staff has spent considerable time and effort focusing on the completion of ongoing construction projects such as the Spiketon Culvert Replacement Project, Buckley Hall Flooring Repair Project, Public Works & Police Parking Lot Reconstruction Project, 2020 Consolidated Utilities Project and Cedar Street Reconstruction Project.

In addition to these projects, a large amount of time and energy has been spent on the following:

- COVID-19 Response & Recovery
- Emergency Management Planning

- Phase II NPDES Stormwater Permit Compliance
- City Comprehensive Plan (update)
- Zoning Code (update)
- Water System Plan (update)
- Sewer System Plan (update)
- Summer Youth Programs
- RR ROW Master Plan Development
- Perkins Prairie Subdivision Phase III Construction
- Glacier Middle School Renovation
- Various Short Plats and other Land Use Application Processing

The City has completed several multi-million-dollar capital improvement projects within the last few years. The City intends to continue to focus on implementation of the highest priority infrastructure improvements still needing to be done. As a result of these major expenditures, and the fact that there are still significant improvements needed to areas such as inadequate or antiquated water transmission/distribution piping, roadway conditions, stormwater drainage and wastewater collection piping, the City Council must evaluate the current rate structures within the City to determine if the charges are sufficient to meet these infrastructure needs. This will be discussed further in the 2021 summary.

2021 BUDGET PROJECTIONS



The 2021 budget request proposes to expend an overall total of \$19,358,065 on projected revenue of \$32,242,640. Revenue projections for 2021 are based upon assumptions related to anticipated building and land use development activity, generation and distribution of property and excise taxes, grants and proposed increases in utility usage charges, license/permit fees and service contracts. Should these assumptions prove incorrect, then revenue projections would be affected accordingly. Further discussion of each will be made within the respective departmental categories.

The 2021 budget anticipates a beginning fund balance (BFB) of \$14,780,065, and after projected expenditures is forecast to end the year with an end fund balance (EFB) of \$12,884,575. This reflects expenditures of any proposed capital infrastructure projects and equipment reserves for police, fire and utilities.

Benefit costs for employees enrolled in the AWC's HealthFirst 250 Plan are anticipated to increase slightly by up to 4.0% and for those police department employees enrolled in the LEOFF Trust by a more substantial 5.4%. The level of employee contribution towards their healthcare premium remains a large factor in the City's ability to contain healthcare costs.

Overall taxes received by the City continue to rise as property valuation and building activity levels continue to increase. Combined tax revenue for 2020 is projected to be up by 9.5% with the largest gain coming from sales and use tax at 19.3%. For 2021, we're anticipating that tax revenue will continue to rise in conjunction with new housing growth; however, it's reasonable to assume that double digit increases are not going to continue and revenue will plateau at some point so we're taking a more conservative approach and projecting that overall tax revenue will be at 5.4% above the 2020 approved budget.

General Fund expenditures for 2021 are projected to decrease by 1.17% or \$70,821. Many factors are contributing to this decrease, but the City is bracing itself for an economic downturn and has chosen not to fill both the Building Official position and a part time recreational employee located in the Youth Center. The Building Official duties were spread to both the newly filled Assistant Building Official and to the Cities professional services provider who performs commercial inspections and plan review. In addition, there were higher one-time technology costs in the 2020 due to the major upgrades to both hardware and software across all departments with Microsoft phasing out support of Windows 7. These upgrades were timely and allowed the City staff to operate both in the office and at home during the national COVID-19 pandemic.

In 2020, the City experienced the loss of three long-term employees with the retirement of the City Administrator followed by the Police Chief and Fire Chief which cumulatively had 80+ years of service to the City of Buckley. In addition, the Building Official retired in June of 2020. Leading up to these retirements, the City took steps to mitigate any reduction in levels of service and has been successful in finding excellent candidates to fill all four vacant positions. In 2021, the plan is to continue forging and developing this new team together to ensure continuity of operations and services.

In addition to salaries and benefits, changes in department operations and staffing levels will be discussed in detail in each individual budget section. Departments or sections proposing minimal increases to the budget with the largest increase coming from the community and youth centers with planned facility improvements both interior and exterior to the buildings. Table 7 below illustrates the percentage of proposed budget changes from each department/section. Increased costs within each department will be discussed in separate sections below. Overall spending Citywide for such items as supplies, repair and maintenance services, professional services, and travel and training is consistent with prior years with only minor adjustments.

Table 7: 2021 General Fund Departmental Requests

Budgeted Expenditures - General Fund

General Fund Department	2020 Budgeted Expenditures	2021 Proposed Budgeted Expenditures	% Change '20 to '21
Legislative	\$ 36,985	\$ 37,316	0.9%
Judicial	\$ 274,131	\$ 277,003	1.0%
Executive	\$ 116,375	\$ 116,384	0.0%
Finance & Admin	\$ 874,035	\$ 790,910	-9.5%
Legal	\$ 50,500	\$ 50,500	0.0%
Pers & GGS	\$ 2,850	\$ 3,100	8.8%
Main/Ins/Jan	\$ 242,901	\$ 261,653	7.7%
I.T.	\$ 152,498	\$ 157,629	3.4%
Police	\$ 2,216,183	\$ 2,294,265	3.5%
Fire	\$ 639,550	\$ 645,397	0.9%
Util & Env	\$ 4,750	\$ 4,550	-4.2%
Building	\$ 295,599	\$ 241,342	-18.4%
Planning	\$ 354,770	\$ 322,035	-9.2%
Mental Health	\$ 1,200	\$ 1,378	14.8%
Parks	\$ 263,429	\$ 255,412	-3.0%
Non-Expend (MC)	\$ 141,750	\$ 136,750	-3.5%
Debt Services - TO	\$ 46,500	\$ 26,500	-43.0%
MPC & Senior	\$ 139,932	\$ 126,550	-9.6%
Community Center	\$ 24,350	\$ 37,350	53.4%
Youth Center	\$ 154,439	\$ 175,884	13.9%
Total Budgeted Expenditures - General Fund	\$ 6,032,727	\$ 5,961,907	-1.2%

A summary of the 2021 budget request is listed in Table 8 below.

Table 8: 2021 Budget Summaries

		2021	2021	2021 Total	2021	2021
	Fund	Projected BFB	Revenue	Revenue	Proposed Expenditures	Projected EFB
001	General	1,475,141	5,819,621	7,294,762	5,961,907	1,332,855
002	GF Contingency	258,354	25,127	283,481	0	283,481
003	GF Cum Reserve	5,015,475	4,716	5,020,191	4,716	5,015,475
004	Cemetery	13,623	2,875	16,498	4,826	11,672
007	Police Res	379,199	134,659	513,858	95,739	418,119
008	RR ROW	93,645	123,903	217,548	32,130	185,418
030	Fire Res	493,525	169,782	663,307	89,500	573,807
035	Park Const	398,003	100,455	498,459	370,149	128,309
101	Street Op	38,927	236,306	275,233	219,258	55,975
102	Arterial	337,469	839,588	1,177,057	792,926	384,131
103	TBD	1,894	102,881	104,775	101,598	3,176
105	EMS	221,226	371,494	592,719	398,632	194,087
109	Crim Justice	169,312	101,604	270,917	72,000	198,917
134	Fire Const	204,931	8,525	213,456	7,625	205,831
136	Visitor Prom	161,789	15,671	177,460	14,853	162,607
202	FS Bond	74,423	284,745	359,168	284,620	74,548
307	Capital Imp	890,148	290,967	1,181,115	503,328	677,787
308	Comp Plan	284,614	150,393	435,007	239,937	195,070
401	Natural Gas Oper	11,297	100	11,397	605	10,792
402	Water/Sewer Op	76,380	3,264,953	3,341,333	3,239,260	102,072
403	Solid Waste	16,382	1,326,474	1,342,856	1,323,365	19,491
405	Sewer Const	1,601,888	944,721	2,546,608	1,763,825	782,783
406	Water Const	453,119	1,544,502	1,997,621	1,996,367	1,254
407	Stormwater	157,644	651,144	808,788	638,782	170,006
408	Storm Const	1,377,401	507,116	1,884,517	700,463	1,184,054
430	Equip Res	374,432	35,253	409,684	100,253	309,432
631	Court Trust	5,583	400,000	405,583	400,000	5,583
701	Cemetery Imp	194,241	5,000	199,241	1,400	197,841
	TOTALS	14,780,065	17,462,574	32,242,640	19,358,065	12,884,575

2021 Property Tax Levy. The regular property tax limit for the coming year is **\$1,125,840** (including new construction and refunds), which is the full levy amount of 101% as allowed by law. The EMS levy, which was approved by the community through the general election in 2016, will be at the 100% level of \$0.50/1,000 and will total **\$284,303**.

Assessed valuation of property within the City totaled \$764,874,000, which includes \$30,663,215 of new construction valuation. Last year's levy resulted in a regular property tax of \$1.456468178228/1,000 of assessed property valuation.

This \$1,125,840 levied as property tax is collected through individual property tax payments and distributed to the general fund to utilize for programs and services to the community.

2021 Property Tax Distributions

Property tax limits set by Referendum 47, and later confirmed by legislative action, have been set at 101%, which in affect limits any property tax increases to 1% of the amount collected in the previous year. With operational costs consistently rising year after year, and revenue streams failing to keep pace, local governments struggle to maintain basic levels of service, especially for higher cost areas like public safety. The City has very limited options available to mitigate this. The primary means consist of cost containment through cuts to programs and services, or by increasing fees and services such as permit fees, service contracts, utility taxes and user fees. This works as long as building and new development are in a consistent growth pattern. Utility tax and user fee increases only increase the burden on taxpayers who are currently suffering from past economic conditions and stagnation of wages. Other longer-term options involve voter support and approval of measures such as an increase in the levy lid which raises property taxes. With the passage of initiatives, there are only two ways for the City to increase property taxes by more than one (1%) percent; #1 is from the use of "banked capacity" which is reserved for jurisdictions that have taken less than the maximum increase they could have in the past; and #2 is to enact a voter approved levy lid lift under RCW 84.55.050.

Cities, along with counties, are senior taxing districts and their maximum tax rates differ depending on whether they have a firemen's pension fund or whether they are annexed to a fire district and/or a library district. The maximum regular property tax levy for most cities is \$3.375 per thousand dollars assessed valuation. Cities with a firemen's pension fund can levy an additional \$0.225 per thousand dollars assessed valuation, resulting in a maximum levy of \$3.60 per thousand dollars.

For cities that belong to a fire district and/or a library district, the rules are a little more complicated. Nominally they have a maximum rate of \$3.60 per thousand dollars, but they can never collect that much because the levy of the special districts must be subtracted from that amount. The library district levy has a maximum rate of \$0.50 per thousand dollars and the fire district levy can be as high as \$1.50. Therefore, if a City belongs to both a fire district and a library district, and if these districts are currently levying their maximum amount, then the local levy can be no higher than \$1.60 (\$3.60 - \$0.50 - \$1.50 = \$1.60).

The City of Buckley has no "banked capacity" and currently has a maximum levy lid of \$3.13, which is the amount authorized after deductions for participation in junior taxing districts such as for the library. Fire services are fully funded from property tax dollars and have therefore not resulted in a deduction for a fire district. As indicated above, a junior fire district can impose up to \$1.50/1,000 for services, but Buckley is staffed almost totally by excellent volunteers. The department currently has four (4) full time positions consisting of the Chief, Assistant Chief, Volunteer Recruitment Coordinator and one Firefighter. The full-time firefighter was added in 2018 and the Volunteer Recruitment Coordinator in 2019 after the City received a SAFER Grant that supported the position. Total budgeted cost to the general fund for fire services in 2019 was \$555,550, which when calculated as a percentage of all operations in the general fund translates into

10.32% of every dollar the City receives from property tax distribution; however, a portion of this is offset through funds from the SAFER Grant for the Coordinator position.

Currently, the City “only” receives \$0.21 of every tax dollar paid to the County Assessor by a property owner. Out of the City’s portion of property tax revenue, approximately 10.32% or \$0.0232 is used for fire operations. This translates into currently costing the taxpayer approximately two cents of every property tax dollar for their fire protection services.

As stated above, the City’s maximum levy lid is \$3.13, but as discussed earlier the current rate for 2021 is \$1.45646/1,000 which is 46.98% of the maximum. At the 2021 levy rate, the City is projected to collect \$1,125,840. If the City were to seek a levy lid lift through ballot measure for the maximum amount authorized, and the community were to support such a measure, the amount that the City collects would increase from \$1,125,840 to \$2,392,904 resulting in an additional \$1,267,064 for operations and services.

Capital Improvement Projects: Utilities and subsequent rate evaluations will be discussed separately in individual categories below. For 2021, the City intends to build on the progress that we’ve made in the last decade and move forward with a few of the highest priority capital infrastructure and planning projects listed in Table 14 below. Capital improvement projects for streets and utilities will be discussed in their respective sections; however, the two fund categories that are not discussed within individual categories are Funds 307 (Capital Improvement) and Fund 308 (Capital Improvement Planning) both of which are funded primarily from REET (Real Estate Excise Tax) revenue and any grants and/or transfers from other funds for specific projects. As discussed earlier, REET revenue has been much higher due to the strong housing market. This has allowed the City to continue to accumulate much needed reserves in both of these funds. Fund 307 is projected to have a 2020 EFB of \$890,148, and for 2021 anticipates expenditures of \$503,328 on revenue of \$1,181,115, which includes any BFB reserves. Projects proposed in 2020 from Fund 307 are listed in Table 9 below. Projects proposed in 2021 from Fund 308 are directed towards completing the GMA required Comprehensive Plan and Development Regulations update. In addition, the Fire Department will continue to work on the City’s Emergency Management Plan.



Table 9: 2020 Capital Projects

Capital Improvement Schedule								
	Fund 035	Fund 102*	Fund 307	Fund 405*	Fund 406*	Fund 408*	Fund 430	
	Parks Capital Improvement	Streets Capital Improvement	City Capital Improvement	Sewer Repair & Construction	Water System Repair & Construction	Stormwater Capital Projects	Utility Equipment Reserve	Total Project Cost
CAPITAL PROJECTS								
Miller Park Phase I - Clear/Grade	18,000							18,000
Wally's Basketball Court Rehab	15,000							15,000
Rainier Gateway Court	167,694							167,694
<i>Grant Funded Portion</i>	75,000							75,000
<i>City Funded Portion</i>	92,694							92,694
Buckley Athletic Complex	150,000		50,000	5,000	5,000	5,000		215,000
Perkins Prairie Trail - Prof Services	1,000							1,000
River Avenue - Post Office to Main Street		335,400		225,000	180,000	26,000		766,400
<i>Transportation Improvement Board Grant</i>		285,075						285,075
<i>City Funded Portion</i>		50,325		225,000	180,000	26,000		481,325
Naches Street Repair (Jefferson to IGA)		5,000						5,000
112th Street (SR165 to Mundy Loss) - Design		10,000						10,000
Remodel of MPC - Building/Plan/Court Offices			5,000					5,000
Foothills Trail Parking & Trailhead Construction			400,000					400,000
Buckley Hall Repair & Maintenance			16,244					16,244
Youth Center Repair - Carpet Replacement			15,000					15,000
WWTP Wastewater Reuse Feasibility Study				40,000				40,000
White River Property Access Gate Relocation				30,000				30,000
Collins Road Repair Project				75,000				75,000
WSU Ag Land - Roof Replacement - Bldg. #4				2,500				2,500
WWTP - Supplies/Mechanical Replacements				25,000				25,000
STP - WWTP Upgrade Construction				5,000				5,000
Alley (Naches/2nd), Park to Mason				325,000				325,000
Alley (Edith/Cascade), Park to 4th				145,000		82,000		227,000
Alley (Norma/Edith), Park to 4th				145,000		82,000		227,000
Public Works Shop & Yard at WWTP Site				155,000	62,500	76,875		294,375
Telemetry Upgrades - Wells & WTP					141,500			141,500
Re-Sand Slow Sand Filter at WTP					193,900			193,900
Trail Well - Trouble Shooting					10,000			10,000
Pre Design Report - WTP Expansion (S3)					25,000			25,000
Copperwynd Valve Replacements					2,000			2,000
Transmission Main Project (segments 10, 13, 15)								-
<i>Grant Funded Portion</i>					650,000			650,000
<i>City Funded Portion</i>					150,000			150,000
Water Treatment Plant - Operating Plan (Pro Ser)					10,000			10,000
DSHS Operating Agreements					10,000			10,000
Heather Lane, Whitmore to Elk Ridge Elementary					29,000			29,000
Collins, McNeely to Al Wolfe's (Main Line)					193,000			193,000
Glacier Meadows Storm Outfall						85,000		85,000
Phase II NPDES Comply						5,000		5,000
Total Capital Projects	351,694	350,400	486,244	1,177,500	1,661,900	361,875	-	4,389,613
CAPITAL EQUIPMENT								
Excavator - 5 Ton Kabota 21							80,000	80,000
Trailer - Tandem Axle 7 Ton							15,000	15,000
Total Capital Equipment							95,000	95,000
Total Capital Projects & Equipment by Fund	351,694	350,400	486,244	1,177,500	1,661,900	361,875	95,000	4,484,613

2021 DEPARTMENTAL SUMMARY

CURRENT EXPENSE (GENERAL) FUND

The general fund serves as the funding account for most of the public services and programs that the City provides, and provides funding for local government administration and finance, information technology (I.T.), law enforcement, fire control, planning and building, municipal court, parks, recreation programs, youth center and the senior center. The housing market continues to be strong and we're experiencing double digit growth in housing valuations. The steady pace of building and development activity continues to provide a source of revenue to the general fund, although this is not viewed as a long-term source and is not sustainable in any way. Sales and use tax continue to rise again with double digit growth, which is a leading indicator that business activity is growing as well.

As discussed in the 2020 summary, the general fund ended 2019 with end fund reserves (\$54,797) less than projected. Therefore, we began the year with beginning fund reserves less than projected. However, despite beginning the year with less than anticipated, revenues for 2020 are exceeding expectations. Revenues not counting the BFB for current expenses were budgeted at \$5,575,275; however, we're projecting this to be 4.4% higher at \$5,819,621 by years end if revenues continue at the current pace.

The 2021 general fund proposes to expend \$5,961,907 on revenue of \$7,294,762, which includes a projected BFB of \$1,475,141; however, actual revenues without the BFB factored in are projected to be \$5,819,621. As illustrated in Tables 7 and 8, general fund expenditures for 2021 are proposed to increase by 4.38%. The City has several new employees in key leadership positions with the new City Administrator, Chief of Fire, Chief of Police and Assistant Building Official in 2020.

With an unknown ending of the global COVID-19 pandemic and related economic downturn, the proposed budget was conservative with proposed expenses and reduced costs over the 2020 budget by (1.17%) in 2021.

The budget request proposes minimal staff changes and/or additions to implement the necessary organizational changes and services as follows:

- **Public Works/Parks/Utilities Department** – proposing to increase the Utility Clerk from 75% FTE to 100% FTE to provide Friday services for solid waste customers. Additionally, proposing to add one additional part-time seasonal employee to support the expansion of City parks and provide the associated seasonal maintenance in the summer.

In 2021, benefit costs for employees enrolled in the AWC's HealthFirst 250 Plan are anticipated to increase by 4.0% and for those police department employees enrolled in the LEOFF Trust by a more substantial 5.43%. The level of employee contribution towards their healthcare premium remains a large factor in the City's ability to contain healthcare costs.

Exempt employee salaries for 2020 were reviewed based on current CPI data and as a result the 2021 Budget, along with the proposed 2021 City Salary Ordinance attached as Appendix A to this report reflects, a COLA increase of 2.0% for City exempt and hourly staff. Salaries and wages for the police department shall be pursuant to the current Bargaining Unit Agreement which for 2021 is 3.0%.

Salaries and wages for public works and clerical shall be pursuant to the current Bargaining Unit Agreement which is currently in negotiation at the time of this budget proposal.

Overall spending for such items as supplies, repair and maintenance services, professional services, and travel and training for operational purposes are consistent with prior years.

ADMINISTRATION

Administration reflects a 9.5% decrease in budgeted expenditures in 2021 from \$874,035 to \$790,910. The proposed decrease reflects an increase in salaries of 2% for the cost of living adjustment and benefits of 4%. Also, during 2020 the former City Administrator retired after 17 years with the City and the 2020 budget included a retirement settlement with payouts of accrued vacation time. In the 2020 budget, the Permit Technician's salary was also included under the Administration and Finance department costs. With the 2021 budget, the salary and benefit costs for the Permit Technician are reflected in the Building department where the duties are performed.

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

In April 2020, the City hired Paul Weed as the new City Administrator to oversee the operations and administrative affairs of the City. The position supervises and directs the activities, projects and functions of the various City offices and ensures the Mayor and City Council are informed and have the recommendations of staff for all functions and operations. Paul comes to the City from Metro Parks where he spent the last 3 years as the Chief Administrative Officer. He brings a wealth of knowledge and experience to the City. Prior to Metro Parks, Paul worked 11 year with University of Washington – Tacoma and Washington State University. The City is extremely fortunate to have attracted Paul and we're excited to see the new ideas he will bring to the department.

During 2020, the City was significantly impacted by a world-wide pandemic, COVID-19. The City received a CARES grant from the Department of Commerce in the amount of \$146,550, with an additional award granted of \$73,275, for a total grant award of \$219,825. This pandemic has required significant resources to ensure the safety and well-being of City staff and citizens as well as compliance with grant requirements. Administration and Finance staff have ensured City Hall operations and services to citizens have continued without interruption. Finance has also taken the lead on FEMA and Department of Commerce grants, tracked COVID-related expenditures, and requested reimbursement of those expenditures through grant awards.

The City was also recently notified we should anticipate another larger than normal increase in citywide general liability insurance premiums at 8.0%. It seems that property, casualty, and insurance claims nationwide are increasing, and insurance costs are going up across the board.

With the exception of other minor reassignments and rearrangements of certain line items, the Administrative departments propose no other changes for 2021, except the increased costs mentioned above.

INFORMATION TECHNOLOGY SERVICES

For the 2021 Budget, I.T. Services is proposing to increase its budgeted expenditures by 3.4% to \$157,629, most of which is the result of salary and benefit adjustments. Operational costs are allocated similar to what was approved in 2020, with a few minor reassignments and rearrangements of certain line items.

Over the past year, the Information Technology department has invested time and resources in upgrading our infrastructure to maintain compliance as well as keep our technology current. In 2020 the global pandemic (COVID-19) caused significant delays regarding technology acquisition. A vast majority of the delays were associated with product availability as the world raced to get mobile technology products needed. The City was fortunate to start purchasing new hardware and software and successfully transition our desktops and laptops away from Windows 7. In addition, the City installed and configured new security devices on our networks.

In 2021, IT services and support will continue to update various desktop computers, laptops, servers, tablets, cell phones, desktop phones, firewalls, backup devices, and audio-visual systems. A significant amount of time will be focused on training and how to best use the new and updated technologies. Specifically, we will spend a significant amount of time training all users on how to best utilize Office 365 and continue with security training. Furthermore, as there is no end of COVID-19 in sight, we will continue to look at options that allow secure remote work options as well as improve the remote capabilities of meetings. Currently, we are looking to improve the audio equipment in the MPC as well as create a mobile option which would allow meetings that require recording to be off site.

As reliance on technology continues to grow, all the City's subscription-based products like Office 365, text capturing software, Anti-Virus, Anti-Malware, and Firewall services will continue as this software is essential to keeping the City functional and in compliance, as well as keeping the computers and networks clean.

MUNICIPAL COURT

The Court's 2021 budget proposes an increase to its budgeted expenditures by 1.05%, from \$274,131 in 2020 to \$277,003 in 2021. Most of the proposed increase is related to an increase in salary and benefit costs for employees, including costs for court security which was not in the 2020 budget, as well as increased costs for software licenses and maintenance fees. Not including salaries and benefits, budgeted operational costs in the Municipal Court have decreased by \$9,880 for 2021 due to decreased projected costs for IT equipment, supplies, continuing education, interpreter and jury costs, and travel.

Despite the challenges of 2020, the Court was able to meet several goals. The 2020 budget authorized purchase of a new metal detector which was purchased and installed in April. The new metal detector and hand-held security wand have been a great asset in the continued pursuit of safety for all in-person court users. The Court offices were also reconfigured to better accommodate access to court files and make better use of employee space.

In 2020, the COVID-19 pandemic fundamentally changed the way the world conducts business and the Court was not immune from making those required changes. In response to Governor Inslee's February 29, 2020, State of Emergency, the Washington Supreme Court issued a number of Administrative Orders authorizing Washington courts to limit or suspend operations in accordance with local public health recommendations. Buckley Municipal Court suspended all in-person non-emergent hearings from March 16, 2020 to May 27, 2020 to accommodate the health and safety of staff and all parties required to appear. The Court is currently operating under a hybrid model of both in-person and virtual hearings utilizing the Zoom software program and streaming all virtual hearings on YouTube. This allows the public continued access to court proceedings while limiting exposure to potential health issues. For those who are required or opt to appear for in-person hearings, the courtroom has been modified to accommodate social distancing and germ barriers have been installed for additional protection. Masks are required for all persons attending hearings and staff are required to wear KN95 masks to limit exposure. As the safety of staff and the public are the highest priority, the court office will remain closed to the public until Pierce County has been moved to Phase 3 of Governor Inslee's Safe Start Washington Order. The Buckley court staff continues to work in the court office and are available via phone and email during regular business hours to serve the public and maintain a high level of customer service.

The use and development of technology has been crucial in continued court operations. The Zoom software platform, a courtroom webcam, and wireless sound transmitters were purchased and reimbursed by the Administrative Office of the Courts (AOC) CARES funding. In addition, AV Capture All, the court and city administration's recording program, implemented a no-cost upgrade to accommodate the use of both in-person and virtual hearings and meetings. This allows the court and other city government to record meetings and hearings that have both live and virtual participants without interference. AOC authorized CARES reimbursement for one additional laptop, one tablet, and two additional webcams for public and staff use.

AOC also reimbursed the cost for the Buckley court to purchase OCourt, a cloud-based software program that allows for electronic form filing which eliminates much of the cost of paper forms, grants immediate access to courtroom orders by all parties, and greatly assists in efficient communication and scheduling. The cost for the software and additional hardware (tablet and signature pads) will be shared in partnership with the Black Diamond and Enumclaw Municipal Courts. The three courts and their administrations have worked diligently with OCourt and AOC to allow three small (by population) courts receive the benefit of a program that is largely available only to agencies with more robust operating budgets and we are very proud of this partnership.

As we look forward to 2021, we are encouraged by the potential of healthy partnerships with all other City departments and administration. COVID-19 has increased communication between departments, branches of government, and the public; and we look forward to additional partnerships and projects that will continue the high level of access and efficiency we strive to meet.

LAW ENFORCEMENT

During the past year, the Buckley Police Department continued to expand police services with the hiring of an additional Police Officer on January 1st. This Officer is our 11th commissioned Officer, which will assist the Police Department with additional patrols such as Street of the Week, contract town patrol checks, and Rainier State School security checks. So far in 2020, the Police Department has received 6,678 calls for service. This includes both reactive and proactive incidents.



Chief Arsanto retired from the Police Department after 32 years of service and a competitive search was performed to select the next Chief of Police. This process is on-going and will likely be filled before the beginning of 2021. Additionally, during 2020 a new part-time Records Clerk and Evidence/Property Technician was hired. This position has helped improve the flow of paperwork for police officers filing cases and has also assisted in completing the monthly/yearly audit of the evidence room along with Concealed Pistol License (CPL) applications. As part of the staffing transitions, the Police Department was able to upgrade all the Police Department computers to Microsoft Windows 10. These upgrades have allowed us to install Enforcer (Police Records Management System) to the Mobile Data Computers (MDC). This will assist patrol officers in the field receive important case information, warrants, no contact orders, booking photos, etc. while working from the patrol vehicle.

The 2020 budget reflected a \$100,000 expenditure from the Reserve Equipment Fund for the purchase of two F-150 Police vehicles as part of the fleet inventory. Both vehicles were purchased in 2020, are fully outfitted, and have been issued to patrol officers. These new vehicles will help keep the spare, high mileage, patrol vehicle off the road to be used in emergency situations or as backup patrol vehicles, if needed. In 2020, the City began roof replacement at the Police Station. This process was slowed due to COVID-19, however, the roof repair will be a priority in the months to come.

Staff from the Police Department applied for and were awarded a Bullet Proof Vest Grant in the amount of \$5,989 through the Patrick Leahy Bulletproof Vest Partnership and the U.S. Department of Justice. This grant is to replace six police vests that will be expiring in early 2021. The Police Department also completed a \$1,000 grant application for traffic safety through the National Traffic Safety Administration. This grant allows officers to work high visibility emphasis patrols to enforce speed, distracted driving, DUI's, and seat belt patrols to prevent traffic accidents and traffic-related deaths and serious injuries.

2020 also brought a new and collaborative investigative process for Officer Involved Shootings (OIS). The City signed an interagency agreement with Pierce County Force Investigations Team or PCFIT. This was signed by 19 Pierce County agencies assisting in transparent investigations of officer involved shootings.

The 2021 budget reflects minimal increases for the upcoming 2021 year. The Department was advised of a new 2022 booking fee of \$35.00 per booking along with a possible cost increase for guaranteed bed space. As for dispatch and records, SS911 has increased the cost by \$6,970. In the Police Reserve Fund 007, the department is requesting to purchase one new patrol vehicle for 2021. The Criminal Justice/Drug Enforcement Fund 109 receives revenue from criminal justice distributions. These

revenues are restricted as to how they can be spent. This fund is in good shape and meets the needs of the Buckley Police Department.

Lastly, the Buckley Police Department wants to better engage and build community relationships through programs such as Street of the Week and Police in the Park. Based on feedback from the 2021 budget survey, community members felt safe in their neighborhood and the officers are looking to strengthen those feelings through intentional connections.

FIRE & Emergency Management Services



The City of Buckley Fire Department delivers quality fire & emergency medical and related 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 the City of Buckley Fire Department continues to grow, the citizens continue to enjoy the significant economic cost-savings of having a predominantly volunteer staffed fire department while enjoying a professional level of service that is comparable in every measure to the level of service provided by an all paid staffed fire department. Throughout 2020, the fire department has maintained programs and practices necessary for the City to maintain the Fire Protection Class 3 rating issued to the City of Buckley Fire Department by the Washington Surveying and Rating Bureau (WSRB) following the 2018 rating assessment and evaluation. A Fire Protection Class 3 rating demonstrates the high level of service our fire department is able to provide, and this fire protection class rating results in a property insurance cost savings for many owners of both private and commercial properties located within the city.

2020 brought many personnel changes to the City of Buckley Fire Department. Fire Chief Alan Predmore retired in July with 36 years of public safety service to the City of Buckley. Assistant Chief Eric Skogen was selected to fill the vacant Fire Chief's position in August. A search is currently underway to fill the vacant Assistant Fire Chief's position which should be completed by December 2020. Kaylee Garrett was selected to fill the vacant Part-Time Administrative Assistant position that is funded at 16 hours per week. This position was previously held by Angie Riggsby. Angie remains an active Volunteer and currently serves in the position of Captain.

The recruitment, training, and retention of the necessary number of volunteer firefighters, emergency medical technicians, and paramedics needed to meet the fire department's operational demand continues to be one of the fire departments highest priorities and greatest challenges. As a result of a \$300,000 SAFER Grant awarded to the fire department in late 2018, the fire department fully implemented a fulltime Volunteer Firefighter Recruitment and Retention Coordinator position in 2019. The fire departments ability to meet the recruitment and retention needs could not have been met in 2020 without the addition of this coordinator position. In 2021 the efforts of the coordinator position will continue to expand as the constant need for recruitment and retention remains high priority to continue the high service levels and response times.

In 2021, the City of Buckley Fire Department has requested a substantial increase under Professional Services to reflect the need to fairly compensate a new Paramedic-Advanced Life Support (ALS) Physician in 2021. The City was fortunate to have the current ALS Physician for the past 10+ years who donated much of their time and efforts on the purchases of medications and controlled substances. A licensed ALS Physician is a requirement by the Washington State Department of Health.

In the new year, the department is also looking forward to the implementation of a Wildland Response Team and will continue to measure our effectiveness through the number of trained and qualified members providing a timely response to the needs of our community.

As a result of the combination of the late 2017 bond refunding and the addition of assessed valuation from new construction, we continue to see the cost to each taxpayer to fund the fire station decrease significantly. The table below represents the annual cost of funding the fire station bond, based on a select property we have used to monitor the bond cost since the inception of the bond. In 2021, for this select property, the taxpayer will bear a monthly cost of \$9.12 (\$109.44/12) to fund the fire station bond payments. This reflects a 28.55% decrease in annual cost since the first year the bonds were incurred. Continued growth of new construction in the City should continue to decrease the annual cost of the bond measure to each individual taxpayer.



Tax Year	Selected Property's Assessed Value (AV)	Bond Debt Levy Rate/\$1,000 AV	Annual Bond Debt In tax
2011	\$194,300	\$0.788283	\$153.16
2012	\$186,400	\$0.827659	\$154.28
2013	\$159,100	\$0.962644	\$153.16
2014	\$160,700	\$0.926768	\$148.93
2015	\$171,700	\$0.882028	\$151.44
2016	\$192,400	\$0.793402	\$152.65
2017	\$219,100	\$0.681409	\$149.29
2018	\$251,900	\$0.590475	\$148.74
2019	\$275,500	\$0.464646	\$128.00
2020	\$296,000	\$0.393976	\$116.17
2021	\$284,303	\$0.384947	\$149.29

BUILDING & PLANNING

Building Department: New construction in 2020 continues to be strong and is keeping pace with the record numbers that we had in 2018. As of October, the Building Department has issued the following permits:

Table 10: City Building Permits

Commercial Permits	2018	2019	2020
Building	20	18	9
Demo	2	1	2
Mechanical	3	6	13
Plumbing	2	0	1
Residential Permits	2018	2019	2020
Building	65	120	108
Demo	1	4	2
Mechanical	48	41	29
Plumbing	5	5	3
ADU	1	1	0
Other Permits	2018	2019	2020
Right-of-Way (ROW)	61	64	51

The 2021 budget anticipates that new residential growth will continue due to the large amount of new developments in the processing pipeline. Revenue for 2020 is forecasted to be up \$200,243 or 54.20% over the budgeted amount; however, in forecasting revenue for 2021 we're taking a more conservative approach and only increasing projections by 20%. At some point, we expect to see new starts and sales slow in the coming year.

As we discussed in the 2021 budget summary on page 17, the new Assistant Building Official has been busy with inspecting homes and commercial properties and the Building/Planning Department will fully absorb the Permit Tech's salary and benefits in 2021. The overall department budget request is (18.35%) lower than the 2020 budget request as the City did not fill both the Building Official and Assistant Building Official positions. Rather, the City increased professional services to meet any peak demand beyond our staffing capacity in 2021.

Planning Department: Changes to take place in the Planning Budget revolve largely around removal of any unnecessary spending and the elimination of budget line items that aren't anticipated to be relevant or line items for which code development has already taken place. A focus for comprehensive planning will be on the 2024 Comprehensive Plan Update, Sign Code, Anomalies/Amendments, and a Tiny Homes Ordinance.

Table 11: City Land Use Permit Activity

Permit Type	# in 2020	Anticipated before 2021
Boundary Line Adjustment (BLA)	4	1
Conditional Use Permit (CUP)	0	0
Design Review (DR)	10	4
Final Plat/Final Subdivision (FSUB)	3	1-3
Land Disturbing Activity (LDA)	4	0
Pre-Application Meetings (Pre-Ap)	11	4
Rezone (RZ)	4	0
Preliminary Plat (Long & Short)	3	0
Sign Permit (SGN)	1	1
Site Plan Review (SPR)	2	2-3
Variance (VAR)	1	0
Shoreline (SSDP, SVAR, Exemption)	0	0

The largest expenditures for the Planning department are professional service costs for consulting in three key areas: Land Use Consulting (Terrell), Land Use Counsel (Olbrechts), and Project Engineering/Technical Review (Miller). Also anticipated on a lower scale is technical review of environmental reporting (EnCo) and review/recommendation/decision for projects requiring the Hearing Examiner review (McCarthy & Causseaux). Note that costs associated with billable hours for development projects will be billed directly to the project as a pass-through to the applicant/developer unless it is a City-funded project.

Other long-range planning expenses anticipates an increase in the request for land use consulting services with the 2024 Comprehensive Plan Update on the horizon. The Comprehensive Plan currently contains eight elements; Element 1: Land Use Element will advise most of the comprehensive plan as it will contain elements of state-wide and county-wide planning policies such as Buildable Lands, Agricultural Lands, and Economic Development policies. The Land Use Element of the Comprehensive Plan is data-heavy and will contain elements such as tables, charts, and figures which aid in the analysis which will eventually be used for the purpose of advising the goals of the plan.

Planning Personnel

Both current planning and long-range planning are handled by planning staff; in 2020, it is anticipated that the Planning Department will consist of a full-time City Planner, a full-time Associate Planner, and a Permit Technician who will be shared with the Building Department. Work will be divided up between the two planners as follows:

- City Planner: 80% Current Planning; 20% Long Range Planning
- Associate Planner: 20% Current Planning; 80% Long Range

COMMUNITY SERVICES

The Community Services Department encompasses the Youth Activity Center, Senior Activity Foothills Historical Museum, and all City Event Coordination. Both the Youth Center and Senior Center are owned and operated by the City of Buckley; however, programming is made possible due to local partnerships and grant funding. The Foothills Historical Museum is an all-volunteer ran partnership with the Foothills Historical Society.

Buckley Senior Activity Center

The Senior Center is staffed by one full-time Activities Coordinator, one part-time Community Services Director and a part-time Cook. The Senior Center Activity program consists of a variety of activities, classes, special events and trips. Lunches are served Monday through Friday with two days per week by our Cook and the other 3 days a week by Catholic Community Services. The Center programs are generously supported by the Buckley Senior Citizen's non-profit board who seeks grants and holds fundraisers throughout the year.



Buckley Youth Activity Center

The Buckley Youth Activity Center is staffed by two part-time Youth Activities Coordinators, one part-time Youth Activities Assistant, and a part-time Community Services Director. The Buckley Youth Activities Center provides our community youth with a safe and educational place to go during non-school hours throughout the year. Our drop-in activities include pool, crafts, tutoring, snack shack and a computer lab. We also have a Youth Activities Board for teens needing community service hours. The Youth Activities Center is also supported by the Buckley Youth Activities Board which

receives funding from the Pierce County Youth Violence Prevention Grant which will be approximately \$17,456 in 2021.

The Foothills Museum

The Foothills Museum occupies a City-owned building between Cottage Street and River Avenue and has been in partnership with the Foothills Historical Society since 1981. Outdoor exhibits are located opposite the museum on River Avenue and include a lookout tower, log cabin, bunkhouse, saw shop and steam donkey. Various logging and farm equipment items are displayed in the farm shed with a new recently constructed exhibit featuring a 1949 Caterpillar bulldozer and logging arch. A permanent coal and coke mining exhibit have been installed inside the Museum and new LED lighting system illuminates the "Main Street" exhibit. The Foothills Historical Society owns the collection and staffs the museum with volunteers. City funding comes from the budget's Visitor Promotion and Development Fund 136, which obtains revenue from the Hotel-Motel tax. The museum



also serves as the City's Visitor Center for information about the local area. Through this partnership, local history is made available for research and preserved for future generations. The museum is generally open Tuesdays, Wednesdays and Thursdays from 12:00 PM to 4:00 PM, and Sundays from 1:00 PM to 4:00 PM. The museum is open additional hours during most citywide events, and schedules public school and other special tours. In 2020, the museum had to close its doors in March due to COVID-19 and will remain closed until it is safe to re-open to the public. Expenditures for 2021 are proposed to decrease by 39.40% due to this closure and the uncertainty of reopening.

The Community Services department services have been greatly impacted by COVID-19. The Senior Center facility has been closed since March 2020 but able to alter programming to serve its participants. The Senior Meal Delivery Program has been a huge success and outdoor activities have been enjoyed by many. The Youth Center has also developed new programming efforts with the Homework Hub and summer outdoor games and art activities. The 2021 budget increase of 4.07% in the department is largely due to repairs and maintenance items (painting/flooring) along with a grant match opportunity budgeted at \$18,456 for a permeant outdoor shelter for summertime activities. Additionally, the part-time Youth Activities Assistant position (15 hours per week) has been vacant this past year due to COVID-19 and will be eliminated in 2021. In its place, the Senior Center Coordinator will be dedicating 20% of their time at the Youth Center to assist with after school programs and activities.

CITY PARKS

The City's Parks Department is staffed by a full-time Parks Maintenance Worker (funded 70% by Parks and 30% by RR-ROW Development) and a full-time Parks Maintenance and Custodial worker (funded 75% by Parks, 5% by Water, 5% from the Waste Water Treatment Plant, 5% by Sewer, 5% by Street, and 5% by Stormwater), three seasonal park employees, and one seasonal event support position. In addition, Public Works provides supervisory and maintenance support funded at the following levels:

- City Mechanic - 7.5% FTE
- Public Works Supervisor – 5% FTE
- Public Works Utility Clerk – 5% FTE
- Public Works Director – 5% FTE

The 2021 budget reflects a 3.04% decrease in expenditures due in part to position accruals associated with vacancies in salary and benefits coupled with reduction in operating costs in professional services.

Park Improvements: In 2020, the City completed installation of the third climbing rock in the SR410 Subarea and new backboards around Wally's Basketball Court. In 2021, the City was awarded the highest rating by the Washington State Recreation and Conservation Office for an \$85,000 grant for a new multi-sports court next to the climbing rock. This project was identified in the 2015 Comprehensive Parks and Recreation Plan as a high priority project. The City is required to provide matching funds budgeted at \$92,694. Additionally, the City is looking to complete the Wally's basketball court re-surfacing to match the multi-sport court.

The 2021 budget reflect the continued development of the Miller property into a Regional Park. In 2020, the Community Services and Planning department staff developed a Public Participation Plan on what features and amenities the community would like to see at Miller Park. The results of this work

will be on-going through next year and will lead into the initial step of development funded at \$15,000 in 2021 with the site grading and leveling with crushed surfacing to create access and parking.

City Cemetery

In 2016, the City Council entered into agreement with Weeks Funeral Home for management and operation of the City Cemetery.

However, while conducting a recent survey for some property line clean-ups, it was identified that an area of approximately 1.2 acres within the lower cemetery is actually property belonging to Cascade Water Alliance (CWA). There are a number of older gravesites on the portion of property so it's critical that the City work with CWA to correct the ownership. While we have no official cost estimate for what it may take to make the corrections, the City Council will at some point in 2021 be asked to authorize expending of funds from the Cemetery Fund 004 to resolve this issue.



Utility/ Enterprise Services

In January of 2020 the Public Works Department converted a part-time Meter Reader position to a full-time position. This position was converted to full-time to help keep pace with the city's rapidly growing water meter inventory, utility locating, mapping, meter installs, utility shut offs, and more. This position has been productive and has improved the department services greatly.

In the 2019 budget, the city developed and hired a ¾ time Public Works Clerk/Utility Billing position. This position currently provides all of the city's utility billing services, utility shut offs and activations, customer service for solid waste services, start up for new utility accounts, and provides administrative support for the Public Works Department. This position has been critical in advancing our services and the department has requested funding in 2021 to convert the ¾ time position to full-time as the Public Works Assistant/Utility Clerk. There is great need for this additional capacity with the city's growth and the ability to improve city/citizen customer service and notifications along with the other clerical duties performed.

This past summer, the Public Works Department received a resignation letter from one of our most experienced utility workers. This position's primary focus was in our Streets/Stormwater section. This position remains vacant currently, but we are planning the recruitment process for this position by the end of 2020. To close out the 2020-year, City Administration will enter employee contract negotiations with representatives from Operation Engineers Union (Local 302).

Natural Gas Department:

Although the City's Natural Gas Utility was sold to PSE in 2014, the City has had to keep the operations Fund 401 active in order to account for any collections that are received from outstanding delinquent accounts. Funds not needed for keeping the fund active are surplus and transferred as part of the budget process. For 2020, the budget proposed to surplus and transfer \$10,000 of the revenue to the general fund, which after paying State taxes leaves an EFB in 2020 of \$4,271.

Water Department:

Water system operations are funded through Fund 402 which derives revenue from the sale of domestic water to local residents, businesses, government agencies and outside service contracts.

2020 expenditures are projected to be under budget by (2.8%) and revenues are down by (3.5%) along with beginning the year with a BFB \$328,256. The lower expenditure is related to the department managing costs the best they can. The decrease in revenue is related to the WA State Governor's proclamation to allow significant delays in utility payments and no shutoffs for late payments. The City is confident utility payments will be made but received by either the close of 2020 or in 2021.

The 2021 EFB is projected to be \$1,254. Overall revenues for 2021 are projected to be higher by 0.8%. Revenue from water services, not including the EFB or BFB, for 2020 was budgeted at \$1,058,583 with actual estimates projecting \$1,058,864 by the end of the year. Revenue projections for 2020, based on rate adjustment recommendations and demand projections, reflect \$937,126 in revenue. Expenditures for 2021 are projected to increase by (4.57%) at \$787,031; however, this total does not include all operations, taxes, administrative, transfers, etc. The 2020 budget projects ending the year with an EFB of \$76,380.

Revenue is still inadequate to fund the ongoing increases in system operations and the long list of capital projects the City has. Salaries, benefits, excise and utility taxes, supplies, chemicals for treatment, fuel and repair and maintenance costs are all contributing to increasing costs. New customers coming online from the new residential development do not make up the shortfall. The water system plan anticipated annual rate increases of 5%; however, this was to aid in the completion of capital projects and not increasing operational costs. The 2021 proposed budget reflects a 5% increase in rates in the hope that additional growth will eventually support operations.

The 2021 budget proposes transferring \$207,538 or 20% of revenue to the water capital fund, which is the minimum established by adopted code. This is the same percentage amount that was transferred in 2020.

As a result of budget projections discussed above, the recommendation for 2021 is for the City Council to increase base rates by 5% for all meter sizes as reflected in Table below:

Table 12-A: Proposed Water Base Rate Structure for 2021 (5% increase)

Meter Size	2020	2021
	Within City	
Up to 3/4"	\$25.64	\$26.92
1"	\$32.51	\$34.14
1-1/2"	\$46.73	\$49.06
2"	\$70.21	\$73.72
3"	\$104.25	\$109.47
4"	\$169.11	\$177.57
6"	\$326.22	\$342.54
8"	\$799.25	\$839.21
10"	\$1,958.50	\$2,056.43
12"	\$4,797.63	\$5,037.51

In addition to the base rate identified in Table 21-A, customers will pay a usage charge per CCF (100 cubic feet) of water consumed as illustrated in Table 21-B below:

Table 12-B: Proposed Seasonal Rate Structure

		Proposed Seasonal Rate Structure				
Effective Beginning		1/1/2019	1/1/2020	2021 Proposed		
Rate Increase		0%	0%	1%	3%	5%
		Winter				
Single-family & Multifamily residential	2 - 7 CCF	2.09	2.09	2.11	2.15	2.19
	7.01 - 15	2.50	2.50	2.53	2.58	2.63
	Over 15	2.99	2.99	3.02	3.08	3.14
Commercial/Industrial		2.19	2.19	2.21	2.26	2.30
Schools		2.07	2.07	2.09	2.15	2.17
		Winter rates will be reflected on bills covering October 1st through				
		Summer				
Single-family & Multifamily residential	2 - 7 CCF	2.09	2.09	2.11	2.15	2.19
	7.01 - 15	2.77	2.77	2.80	2.85	2.91
	Over 15	3.62	3.62	3.66	3.73	3.80
Commercial/Industrial		2.19	2.19	2.21	2.26	2.30
Schools		2.19	2.19	2.21	2.26	2.30
		Summer rates will be reflected on bills covering June 1st through				

Water Capital

Each year we emphasize the critical needs of the water system and list concerns over the vulnerabilities.

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

In November 2020, the city applied for a Hazard Mitigation Assistance Grant for an estimated \$700,000 project to replace 1,900 lineal feet of water transmission pipeline. If the city is awarded the grant, the city would need to provide 25% in local funds toward project cost share.

The City's second source of supply comes from five groundwater wells owned by the City and one owned by the State on Rainier School's campus. In 2014, the city completed the development of Trail Wells 1&2 which adds an additional 300 gallons per minute of supply, if needed. In addition to developing the Trail Wells, the city rehabilitated City Wells 2&4 in 2014. Each of these wells was originally developed to supplement the City's and Rainier School's water supplies and not intended to be used for permanent supply sources.

In 2014, the City completed construction of the new Tacoma Water/City of Buckley Booster Station Intertie, which was designed to connect the City to Tacoma Water for emergency usage.

While the main emphasis had been on the water transmission and supply sources within the last 10-15 years, the condition of many of the system's distribution lines that were identified under capital improvement plans have had little or no attention. In 2018, the City refocused attention on these lines and completed replacement of two of the highest priority distribution mains, Rainier Street and "C" Street.

In 2019, the City intended to replace the water mains on Edith Street and McNeely Street as part of a larger consolidated utilities project with the hopes of getting better economy of scale pricing, resulting in cheaper construction cost. For various reasons the 2019 Consolidated Utility's project was unable to happen.

In 2020, the city has completed many Water Capital Improvement projects. These projects include.

- Water Main replacement on Edith St/Balm St/Ewing St
- South McNeely Street Water Main Replacement Project
- Re-Sanding the Slow Sand Filter
- Cedar Street Water Main Replacement
- Water System Telemetry Upgrade

In 2021, the city is hopeful of getting awarded Hazard Mitigation Assistance Funding to continue replacing the transmission pipeline but would also like to continue focusing efforts and resources towards the following water system projects.

- Pre-Design report to expand the Slow Sand Filter
- AMR Metering System
- Update Water systems Operations Agreement between the City of Buckley & DSHS

- River Ave Water Main (Post Office to Main Street)
- Heather Lane Water Main (Whitmore to Elk Ridge)
- Collins Road (McNeely Street to Al Wolfe)
- Ryan Road (Spiketon Road to LDS Church)
- Public Works Shop & WWTP yard site

SEWER DEPARTMENT

Sewer Treatment and Collection

The sewer section of Fund 402 serves as a combined budget which functions to provide funding for the two sections of Citywide waste treatment (collection and treatment). The collection portion focuses mainly on conveyance pipes, manholes, and lift stations throughout the City; and the wastewater treatment plant (WWTP) located on Hatch Street serves to treat the waste. The two sections are operated and maintained independent of one another. The collection section is maintained by the water/sewer section of the Public Works Department and the WWTP is operated and maintained separately by staff members assigned to the facility. Revenue for the two sections is derived from the monthly sewer rates charged to customers throughout the City.

The most recent Wastewater Treatment Plant Upgrade was completed in 2008. Although the plant continues to run very well, there are components of the treatment equipment that are aging and in need of rehabilitation and overhaul due to normal wear and service life. In the last year we have had one of the Aeration Basin Blowers overhauled and reinstalled. The repair and replacement project on the North Aeration Basin has been completed and it is now operating. The Spiketon lift station has been operational and serving the completed housing units in the White River Meadows Development along with future developments and has been functioning well. Up to this point, our collection system has been gravity flow with some STEP (Septic Tank Effluent Pumped) at the farthest points in the system. The lift station allows development in the area that would not allow sewer connections due to grade restraints.

For 2021, we anticipate having planned life-cycle maintenance completed. Specifically, staff are looking to replace brushes on the fine screens. These brushes help keep screens operating appropriately by keeping out foreign materials from the influent stream. This is basic wear and tear maintenance and can be completed by plant personnel. We currently have one of the non-potable washdown water pumps in for repair and overhaul by Cascade Machinery.

The City is continuing to work with the Department of Ecology on developing outfall Phosphorus limits in the White River for the Wastewater Treatment Plant Effluent. In 2018, Draft limits were set, and we are now optimizing the process and learning how to remove as much Phosphorus as possible without having to use expensive chemicals as Phosphorus removal aids. This summer staff continued analyzing this process, finding out that by recycling increased amounts of water from the end of the plant or Effluent back to the beginning of the plant or Influent, we were able to better limit and reduce the amount of Phosphorus. Ultimately, as growth continues, we will need to continue analyzing phosphorus removal and possibly use chemical additives to remove the phosphorus. Ongoing research and analysis will continue to see how well staff are able to optimize the biological nutrient removal

from the system so we can limit the amount of chemicals used to meet the effluent limits for Phosphorus removal. As of October 2020, we have received a draft copy of a water reuse plan for comment. Water Reuse is another possible way to reduce the amount of phosphorus which is released to the White River. If the water with the Phosphorus in it doesn't go to the river, then the Phosphorus doesn't either. The question is whether it is cost effective to create the infrastructure needed to reclaim the water.

Staff are diligently managing costs and are proposing no increase to sewer rates in 2021. Additionally, staff are proposing a >TO-35% to Fund 405 Sewer Capital.

Sewer Capital

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

In recent years, the city has funded and constructed or replaced several sewer collections pipelines within the city. City staff would like to continue with funding more of these capital sewer improvement projects in an effort to reduce groundwater infiltration into the sewer system. Reducing infiltration or (I&I) from the sewer collection system will reduce the amount of water that our Sewer Treatment Plant will have to provide treatment for, resulting in reduced treatment costs.

In 2020, the city has completed many Sewer Capital Improvement Projects. These projects include.

- Wastewater Reuse Feasibility Study- currently in progress
- Main Replacement- 649 Spiketon Road to Ryan Road
- Main Replacement- Ryan Road to A Street
- South McNeely Street Main Extension- Collins Road to East Mason Ave
- Edith Street Overlay
- Small Sewer Repairs in Copperwynd.

In 2021, Staff is proposing the city consider starting and performing the following Sewer Capital Improvement Projects.

- Sewer Main Replacement- Alley (Naches/2nd), Park Ave to Mason
- Sewer Main Replacement- River Ave- Post Office to Main Street
- Sewer Main Replacement- Ryan Road- Spiketon Road to the LDS Church
- Sewer Main Replacement- Alley (Edith/Cascade), Park Ave to 4th St
- Sewer Main Replacement- Alley (Norma/Edith), Park Ave to 4th St
- Public Works Shop & WWTP Yard
- Expansion of WWTP Fence

Street Operations:

Funding for street operations continues to slowly improve with the assistance of funding from the Transportation Benefit District (TBD). The struggle to fund transportation maintenance and improvements has been discussed in numerous past budgets and by the Legislature granting Cities the ability to create Transportation Benefit Districts and adopt fees to mitigate local impacts to the transportation system. Since peaking in 2003, the City had experienced over a 30% drop in revenue due to initiatives and lower tax distributions.

In 2015, the State legislature adopted 2ESSB-5987, which allowed counties, cities, and towns to receive a share of the multi-modal funds and the increase in fuel tax as a result of the legislation. Fuel taxes in Washington are assessed as cents per gallon, so fuel tax revenue depends on the number of gallons sold, not the dollar value of the sales.

Fuel tax forecasts by DOT and MRSC state that "gasoline and diesel fuel prices, along with Washington personal income, are the primary variables affecting fuel consumption. In particular, gasoline tax collections are negatively related to the price of gasoline. Fuel prices have been slowly increasing with current projections set for an annual increase of approximately five percent. While employment numbers have been steady, growth in personal income is slightly down. These factors, coupled with more fuel-efficient vehicles, are contributing to a reduction in overall fuel tax forecasts, and these trends are projected to continue for the next biennium."

Street operations continue to have revenue shortfalls with an ever-expanding operational budget. The ongoing addition of new streetlights on upgraded roadway reconstruction projects and new residential developments have all but wiped out any savings that the City experienced from the LED conversion. For 2021, we had to eliminate any administrative allocation once again to the general fund because of the deficit that we had to balance. This means that we now find it necessary for the general fund to subsidize street operations; in addition to "not" transferring the administrative charge over. As discussed in previous budgets, the Council had a limited number of options from which to resolve this problem consisting of; #1 increase the \$20 vehicle fee to either \$30 or \$40 which generates another \$52,500 or \$105,000 in revenue; #2 consider putting a ballot measure out to the community to move funding for the TBD from a flat vehicle fee to sales tax, which would add additional revenue; or #3 continue to subsidize street operations from the general fund at the expense of something else.

The City's TBD currently generates approximately \$102,881 per year that helps to fund both street operations and capital improvements. In 2020, \$102,000 was transferred from the TBD to Fund 101 out of which \$60,000 went to support street operations and maintenance and \$40,000 was to support capital transportation projects such as sidewalk improvements or local match for larger roadway improvements. It is anticipated that another initiative, similar to I-976, will be brought forth again which may eliminate the City's TBD funding. If this were to occur and pass, the City would have an approximate (\$170,000) funding gap.

The 2020 EFB for Street Operations Fund 101 is projected to be \$38,927. Overall revenues for 2021 are projected to at \$236,306 with proposed expenditures at \$219,258. As discussed above this is not sustainable because operational costs such as salaries, benefits, supplies, fuel, and public utilities continue to increase faster than revenue projections.

Transportation Benefit District (TBD):

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

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

The 2021 TBD budget anticipated revenue from vehicle fees to be \$104,775. Expenditures for 2021 from the TBD account were budgeted at \$101,598 with a projected EFB of \$3,177.. Expenditures include transfers to the street operations fund with \$60,000 being identified for operations and maintenance and \$40,000 for capital construction.

Street Capital:

Arterial revenue historically is limited to revenue received from grants, impact fees from new development and transfer-ins from both the general fund and fund 101 for capital projects.

In 2020, the City was awarded two grants from TIB, providing funding for Naches Street Overlay and Cedar Street Reconstruction projects, both projects were completed in 2020. Recently, the city has been awarded another TIB grant to help fund the 2021 River Ave Overlay project. This project is on River Ave, from Jefferson Avenue to Main Street.

The city has also applied for a TIB grant to help fund the 112th Street Overlay Project from SR165 to Mundy Loss Road. The city should know the results of this funding in November 2020. If funding is awarded, this project will go to construction in the summer of 2022 with council approval.

In 2020, the city has completed or are currently under contract for the following Street Capital projects.

- Cedar Street Reconstruction
- Naches Street Overlay
- Naches ADA Ramps
- Spiketon Road- Ryan Road to Mt View Ave
- Foothills Trail Pavement
- Dieringer Ave Traffic Revision
- 2020 Sidewalk/ADA Project

In 2021, staff is proposing the following Street Capital Projects.

- River Ave Resurfacing- from Jefferson Ave to Main Street
- Naches Street- Jefferson Ave to IGA parking Lot
- Levesque Road Patching
- 112th Street Overlay Project Design

Stormwater Operations ("Surface Water Utility"):

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

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

The National Pollutant Discharge Elimination System (NPDES) Permit is a federal permit that regulates stormwater and wastewater discharges to waters of the State. While it is a federal permit, the regulatory authority was delegated to the Washington State Department of Ecology (Ecology). In response, Ecology developed and issued the Western Washington Phase II Municipal Stormwater Permit. The Permit was issued by Ecology on January 17, 2007, 2013 and 2019. The current permit was issued August 1, 2019 and will be in effect until July 31, 2024. It is the intent of this SWMP to recognize the current permit requirements and to plan for these requirements where appropriate.

Below are some of the additional requirements by the new NPDES permit that will influence city resources.

Stormwater Planning:

- Need to review planning documents (i.e. City Comp Plan, CIP lists, 6-year transportation plan, etc.) to make sure stormwater is included (i.e. that it's not ignored by other departments/areas)
- Create a SMAP (Stormwater Management Action Plan): Evaluates where retrofit projects can occur in a prioritized basin chosen by the City. The City Engineer is working to include this addition in our new Stormwater Comprehensive Plan that is being developed.

Education

- Do a different "behavior change" campaign (last permit you did ECOSS spill kits); need to pick a different audience and/or BMP and then measure the before and after affects

Mapping

- Provide a list of outfalls
- Need to map where all private systems enter into City's storm system.

IDDE

- Inspect catch basins every two (2) years
- Spills need to be reported online now on Ecology website

Source Control Program for Existing Development

- Inspect 20% of all businesses each year to review their stormwater BMPs (i.e. is the dumpster contained, is the restaurant not pouring grease into a catch basin, etc.)

Stormwater Capital:

The City Comprehensive Stormwater Plan identifies 13 high priority capital improvement projects throughout the City. These identified projects will effectively convey runoff from the community to various points of discharge. When the stormwater capital plan was drafted in 2008 the engineering cost estimate was \$14,812,500. As of 2020, the total cost for these projects has continued to escalate due to inflation and schedule of implementation to approximately \$17,478,377. Funding for these projects is anticipated to come from a variety of sources to include grants, low interest loans, developer charges and a portion of rates.

In 2019, the City initiated the long planned Spiketon Culvert Replacement Project. Due to environmental permitting, the project was delayed until late Summer due to limitations on construction windows for in channel work. The contractor had to stop working in the channel after September 15th but was able to continue with all work outside of the channel. The Spiketon Culvert Replacement Project in channel work is complete and the contractor has been issued substantial completion at this time. This project should be accepted and complete by the end of 2020.

The 2020 budget approved the staff proposal to update the City's Comprehensive Stormwater Plan, which was last update in 2008. City Engineers and staff are currently working on this update through 2021.

In 2020, the city has completed other Stormwater Capital Projects. These projects include;

- Spiketon Culvert Replacement Project
- Spiketon Road- Ryan Road to Mt. View
- Cedar Street
- Dundass Ave
- 3rd Street

In 2021, staff is proposing the following Stormwater Capital Improvement Projects;

- River Ave- Post Office to Main Street
- Glacier Meadows Outfall
- Alley- (Edith/Cascade), Park Ave to 4th
- Alley- (Norma/Edith), Park Ave to 4th
- Public Works Shop & Yard at WWTP

Solid Waste:

The City provides solid waste collection and disposal through contract with DM Disposal, Inc. In October 2016, the City Council approved a new Franchise Agreement with DM Disposal, Inc. to continue this service through October 31, 2024. The City administers this contract and bills customers monthly for all services.

DM Disposal does not provide the city with Pierce County tipping fee or CPI increases until March 2021. Currently staff is proposing to pass through all increases onto the customer, with the potential of having to add a percentage increase for city billing services.

Solid waste is stable at this time with expenditures trending up as new growth is added in the community. Revenue tracks along this trend in cost, so the only issue being proposed in 2021 is to adjust rates in accordance with contractual increases that come in March of each year. Current projections for the 2021 budget are that we will have to increase rates by 3.5% to ensure that the fund is balanced.

Expenditures for 2020 were budgeted at \$1,303,099 on revenue of \$1,318,589. Actual revenues are currently being projected to be down by (0.29%) at \$1,322,822 and expenditures over by 0.26% at \$1,306,440. The additional expenses resulted from higher contractual costs from service and increased state and local taxes from higher revenue all related to new residential growth in the community.

Changes for 2021 include the expectation of another contractual CPI increase coming from both DM Disposal and Pierce County for tipping fees again in March 2021, and adjustments to some line items for increased share of insurance premium and increase in administrative cost allocation. Increased costs from service will necessitate consideration of a rate increase of the current projection of 3.5% in January 2021 to compensate for the additional charges. The 2021 budget reflects a 3.5% preliminary rate increase in its calculation.

Expenditures for 2021 are projected to increase to \$1,323,365 to account for higher costs and increased state and local taxes from higher revenue. By factoring in the preliminary recommended minimum 3.5% increase identified above, forecasts for 2021 anticipate a BFB of \$19,491 with revenue of \$1,326,474.

UTILITY RESERVES

Proposed equipment purchases for 2020 include;

- Small tools and equipment
- Excavator - 5 Ton Kabota 21
- Trailer - Tandem Axle 7 Ton

We will continue to allocate a portion of each department's budget toward building our equipment reserve fund and transferring a portion from each utility fund to build capital reserves for major improvements or upgrades to existing facilities.

CONCLUSION

The 2021 Budget Request being presented for consideration provides funding levels for all programs and services the City of Buckley provides. Financially the City is in sound fiscal shape, which reflects careful planning and prudent financial decisions of current and past Councils.

The request being presented is the result of many hours of collaboration, discussion, and preparation. It represents the balancing of wants, needs and forward projections with an understanding and acknowledgement of the funding limitations that come with living in a small, but growing community. The budget reflects priorities established by the Mayor and City Council balanced against revenue forecasts and abilities.

Revenues from sales tax, property valuations and sales, and housing starts remain strong. We continue to see strong growth in the housing sector with 108 building permits issued to date in 2020. The planning department has conducted 11 pre-application conferences to date which is in alignment with the prior year's development activity. In 2021, the City is experiencing another high new construction value in a one-year period of \$30,663,215, which is slightly below the peak of 2020 at \$34,041,800. While this definitely provides additional funding to the City through building permit and land use fees as well as capital funds to the various utilities, it is all one-time money and is not sustainable.

Market trends indicate that Pierce County is still one of the hottest housing markets in the nation and in 2020 home values continue to rise with the median home price of \$413,845. For 2021, forecasts indicate that values will continue to rise by another 9.0%. While this may be a lead indicator that new housing starts will remain strong, it's extremely difficult to project how long this building activity will continue. Therefore, any requests under this budget proposal have taken this into consideration and efforts have been made to ensure that operations are sustainable.

As mentioned under the departmental summary section, the City is still within a transitional period with several long-term employees retiring in 2020. The City Administrator, Police Chief, Fire Chief and Building Official retired with over 120 years of government experience. This brings new opportunities and fresh perspectives to our City in the desire to select highly qualified individuals to fill these roles and duties.

The City continues to build on the progress made in the last decade and move forward with the highest priority capital infrastructure and planning projects. The capital improvement list is varied and includes improvements within parks, public facilities, streets, water system, sewer system and stormwater system. In addition, the budget provides funding for the purchase of new vehicle and equipment for the Police and Public Works Department.

The City has accomplished a lot and yet, much more is needed. "Core services" and "sustainability" continue to form the basis for decision making in planning efforts, program development, funding efforts and capital improvement project selection in charting a path forward. The Mayor, City Council and staff have worked hard to develop the various programs, mechanisms and projects that go towards building a sustainable future for the community.

Through open communication, consensus, and cooperation we can look forward to the challenges facing us in the coming year. We will continue to exercise restraint, build reserves when possible and explore every alternative that presents itself to find a more cost-effective solution to providing quality service. Through these efforts we will continue to progress and succeed.

The City staff have spent significant time and effort preparing the City for the change that has occurred with retirement of several long tenured department heads. We have carefully chosen well qualified candidates to fill the vacated roles to provide uninterrupted continuity of operation. I am extremely confident in the choices that have been made and I know that each of these individuals will serve the City and community well.

As my first year with the City, I would like to express my sincere gratitude to the elected officials, staff and volunteers for the dedication and effort into making this community such a great place to live and work! Thanks to everyone for their time, commitment and input into the development of this 2021 budget request.

Paul Weed, City Administrator

2021 CITY EMPLOYEE SALARY SCALE

2021 CITY EMPLOYEE SALARY SCALE											
2021 EXEMPT SALARY SCALE (Preliminary - 2.0%)											
	Initial step	A	B	C	D	E	F	G	H	I	J
R1	4692	4785	4882	4979	5079	5180	5283	5388	5496	5607	5720
R2	5032	5131	5235	5339	5446	5553	5664	5777	5893	6012	6132
R3	5397	5504	5614	5725	5842	5957	6075	6198	6322	6449	6578
R4	5785	5903	6021	6139	6263	6389	6571	6647	6780	6917	7057
R5	6207	6331	6457	6586	6717	6851	6989	7129	7271	7416	7565
R6	6657	6791	6926	7065	7207	7350	7497	7647	7801	7957	8116
R7	7140	7284	7430	7577	7729	7884	8041	8202	8366	8533	8704
R8	7657	7810	7967	8126	8289	8454	8625	8797	8973	9152	9335
R9	8211	8376	8543	8714	8888	9066	9248	9433	9621	9813	10009
R10	8828	9005	9185	9369	9556	9747	9941	10141	10343	10551	10762
R11	9491	9676	9872	10071	10271	10478	10686	10900	11120	11341	11568
R12	10202	10405	10613	10826	11042	11262	11488	11718	11953	12192	12436
R13	10966	11185	11409	11637	11870	12107	12349	12596	12848	13105	13367
R14	11788	12024	12264	12510	12760	13015	13275	13540	13811	14087	14369

(a) Salary steps are graduated approximately by a 2% separation. Step increases shall be performance based on the employee's anniversary hire date and shall be subject to Mayors approval.

(b) Employees shall be eligible for a Step increase subject to the provisions of (a) above and the following; for Initial Step through Step J employees shall be evaluated and eligible for an increase to the next Step on an annual basis. The Mayor may grant up to one additional Step increase over and above the eligible annual increase, for meritorious performance reasons.

Salary Range		Position Classification(s)	1-Jan	Step Eligibility
R1	-	N/A	N/A	N/A
R2	-	Associate Planner (F/T)	Step A	1-Dec-2021
	-	Asst. Building Inspector/Code Enforcement	Step E	1-July-2021
R3	-	Community Services Director (87.5%)	Step E	1-Sep-2021
R4	-	Court Administrator (90.0%)	Step H	1-Sep-2021
	-	City Planner	Step A	1-Nov-2021
	-	Firefighter	Step B	16-Jul-2021
	-	Volunteer FF Coordinator	Step B	1-Jan-2021
R5	-	N/A	N/A	N/A
R6	-	City Clerk	Step C	1-Sep-2021
R7	-	Information Systems Manager	Step E	1-Jan-2021
R8	-	Asst Fire Chief	N/A	N/A
R9	-	Asst Police Chief	Step H	15-Apr-2021
	-	Public Works Director	Step E	1-Jan-2021
R10	-	Finance Director	Step E	5-Aug-2021
R11	-	Fire Chief	Step A	1-Aug-2021
R13	-	Police Chief	N/A	N/A
R14	-	City Administrator	Step F	1-Apr-2021

2021 CITY EMPLOYEE SALARY SCALE

2021 Proposed Hourly Employee Scale:

2021 HOURLY SCALE (NON-BARGAINING UNIT 3.0%)				
Hourly or Contract Position	2020 hourly	2021 hourly	COLA Increase	Monthly
Municipal Judge	N/A	N/A	N/A	\$2,575
Judge Pro-Tem	\$59.99	\$61.19	2.00%	N/A
Court Clerk I	\$24.11 to \$27.20	\$24.60 to \$27.75	2.00%	N/A
Court Security	\$23.76	\$24.24	2.00%	N/A
Temp Firefighter (P/T)	\$15.45	\$15.76	2.00%	N/A
Fire Admin Asst (P/T)	\$20.19	\$20.60	2.00%	N/A
Youth Center Coordinator	\$15.83 to \$19.23	\$16.15 to \$19.62	2.00%	N/A
Youth Asst P/T (min)	\$13.50 to \$13.91	\$13.77 to \$14.19	State Min - 2.0%	N/A
Seasonal Parks P/T	\$13.50 to \$13.91	\$13.77 to \$14.01	State Min - 2.0%	N/A
Meter Reader	\$20.94	\$21.36	2.00%	N/A
Seasonal Utility P/T	\$14.13 to \$16.97	\$14.42 to \$17.31	2.00%	N/A
Planning Assistant P/T	\$19.37	19.76	2.00%	N/A
Activities Coordinator	\$15.83 to \$19.23	\$16.15 to \$19.62	2.00%	N/A
Temp Paramedic (P/T)	\$20.60	\$21.02	N/A	N/A
PD Records Clerk P/T	\$20.60	\$21.02	N/A	N/A
Senior Center Cook	\$14.78	\$15.08	N/A	N/A

2021 - Bargaining Unit Salaries

Police Department Employee Salaries (3.0%) - Per Contract						
(January 1, 2021 to December 31, 2021)						
Classification	0-6 mos	7-12 mos	13-24 mos	25-36 mos	37-48 mos	49+ mos
Patrol	\$5843	\$6135	\$6442	\$6764	\$7102	\$7293
Detective Patrol/Officer	\$6077	\$6380	\$6699	\$7034	\$7386	\$7584
Sergeant	\$6502	\$6827	\$7168	\$7527	\$7903	\$8115

Public Works & Clerical Department Employee Salaries (2.0%) – Projected – Currently Negotiating						
(January 1, 2021 to December 31, 2021)						
Classification	0-6 mos	7-12 mos	13-24 mos	25-36 mos	37-48 mos	49+ mos
Cemetery Caretaker	\$4,217	4343	4472	4607	4746	4888
Maint Parks/Bldg	\$2790	\$2873	\$2960	\$3048	\$3141	\$3234
Admin Assistant	\$3308	\$3409	\$3510	\$3617	\$3725	\$3837
Meter Reader (NEW)	\$3577	\$3703	\$3832	\$3966	\$4104	\$4248
Police Records Clerk	\$3856	\$3972	\$4091	\$4214	\$4339	\$4470
Support Services Officer	\$4015	\$4173	\$4341	\$4515	\$4695	\$4885
Maint Parks/Bldg	\$4237	\$4365	\$4495	\$4630	\$4770	\$4911
Utility Billing/Deputy	\$4429	\$4561	\$4699	\$4839	\$4986	\$5135
Finance Assistant	\$4474	\$4674	\$4886	\$5105	\$5334	\$5774

2021 CITY EMPLOYEE SALARY SCALE

Permit Tech/PW Clerk	\$4507	\$4830	\$5024	\$5223	\$5433	\$5651
Utility Worker	\$5025	\$5177	\$5330	\$5492	\$5657	\$5826
Utility Systems	\$5256	\$5414	\$5576	\$5744	\$5916	\$6093
Utility Worker Lead	\$5489	\$5654	\$5824	\$5999	\$6177	\$6363
WWTP Operator I	\$5226	\$5291	\$5448	\$5612	\$5781	\$5955
Asst PWD Supervisor	\$5735	\$5908	\$6086	\$6267	\$6454	\$6650
WWTP Supervisor	\$5990	\$6174	\$6358	\$6548	\$6746	\$6948
PWD Supervisor	\$6310	\$6497	\$6692	\$6893	\$7100	\$7312
	Step A	Step B	Step C	Step D		
Utility Maint Apprentice	\$4197	\$4324	\$4452	\$4587		

Appendix B: 2021 UTILITY ADMINISTRATION COST ALLOCATION									
FUND		2020	Operational	% of total	GF Areas	2020 Operational Budgets for Web & Finance			
						Budget	%	Notes	
001	General	\$6,032,727	\$5,542,275	54.67%	59.30%				
002	Contingency	\$0							
003	Comm Res	\$101,318				\$36,985	0.3%		
004	Cemetery	\$4,541	\$4,541	0.04%		\$274,131	2.2%		
007	Police Res	\$140,000				\$116,375	0.9%		
008	RR ROW	\$31,997	\$29,724	0.29%		\$874,035	7.1%		
030	Fire Res	\$579,000				\$152,498	1.2%		
035	Park Const	\$300,250				\$221,618	1.7%		
101	Street	\$262,602	\$214,760	2.12%		\$69,550	5.2%		
102	Arterial	\$1,624,051				\$255,599	2.4%		
103	TBD	\$101,502				\$354,770	2.9%		
105	EMS	\$395,250	\$335,000	3.30%		\$263,428	2.1%		
109	Crim Justice	\$122,000				\$139,932	1.1%		
134	Fire Const	\$7,500				\$24,350	0.2%		
136	Visitor Prom	\$24,510				\$154,438	1.3%		
202	FS Bond	\$274,420	\$20,960	0.21%		\$4,541	0.0%		
307	Capital Imp	\$827,023				\$20,724	0.2%		
308	Comp Plan	\$234,983	\$133,733	1.32%		\$101,502	0.8%		
401	NG Oper	\$10,225	\$225	0.00%		\$823,314	6.7%		
402	Water/Sewer	\$3,472,266	\$21,429	21.42%	WV-32.80%	\$20,950	0.2%		
403	Solid Waste	\$1,303,069	\$1,035,921	10.22%		\$133,733	1.1%		
405	Sewer Const	\$2,261,306				\$225	0.0%		
406	Water Const	\$1,934,903				\$1,136,205	9.2%		
407	Stormwater	\$649,380	\$649,380	6.41%		\$2,334,061	18.9%		
408	Storm Const	\$970,212				\$1,362,257	11.0%		
430	Equip Res	\$135,000				\$649,380	5.3%		
631	Maint Trust	\$400,000							
701	Gene Imp	\$1,000				\$12,354,927	100.0%		
TOTALS		\$22,202,065	\$10,137,448	100.00%					
FTE Function		FTE's	FTE Equal	Total/Section	% FTE				
Finance & Admin & I.T.		6.0	0.0	6.0	12.0%				
Judicial and Legal		1.1	1.1	2.1	4.2%				
Police		13.0	0.5	13.5	27.0%				
Fire & EMS		4.0	0.4	4.4	8.8%				
Building/Planning		5.0	0.0	5.0	10.0%				
Community SVC's & Parks		3.0	2.1	5.1	10.1%				
Cemetery		0.0	0.0	0.0	0.0%				
Streets		0.0	0.9	0.9	1.8%				
Water		3.0	0.9	3.9	7.7%				
Sewer		6.0	1.0	7.0	13.9%				
Sewer Collection/Treatment		0.0	0.0	0.0	0.0%				
Solid Waste		0.0	0.0	0.0	0.0%				
Stormwater		2.0	0.3	2.3	4.5%				
Subtotals		43.0	7.1	50.1					
Totals for Government				50.1					
Utility Allocation for I.T. - 2020		%	Converted	\$152,498	Total				
City Hall		11.6%							
-Streets		1.7%	0.2%	\$300	\$882				
-Water		9.2%	1.1%	\$1,589	\$3,816				
-Sewer		18.9%	2.2%	\$3,258	\$15,445				
-Solid Waste		11.0%	1.3%	\$1,802	\$2,115				
-Stormwater		5.3%	0.9%	\$907	\$2,063				
PW Shop			7.4%						
-Streets		1.7%	0.1%	\$191					
-Water		9.2%	0.7%	\$1,014					
-Sewer		18.9%	1.4%	\$2,079					
-Stormwater		5.3%	0.4%	\$578					
WWTP			5.4%	\$9,020					
Building/Utility Building									
-Streets		1.7%	0.1%	\$191					
-Water		9.2%	0.7%	\$1,014					
-Sewer		18.9%	1.4%	\$2,079					
-Solid Waste		11.0%	0.9%	\$1,213					
-Stormwater		5.3%	0.4%	\$578					
Agenda Bill Tracking		To Date 10/8/19 - 100 Items		City Admin (17%)					
Category	# Items (full)	* # period	Total	%					
Street	60	0.75	6.75	8.9%	15%				
Street Cap	100	1.1	11.1	14.6%	25%				
Water	20	1.08	3.08	4.1%	0.7%				
Water Cap	0.0	3.29	3.29	4.3%	0.7%				
Sewer	20	1.08	3.08	4.1%	0.7%				
Sewer Cap	1.0	31.9	4.19	5.5%	0.9%				
Storm	20	1.08	3.08	4.1%	0.7%				
Storm Cap	40	2.40	6.40	8.5%	15%				
Solid Waste					0.1%				
Total Agenda Percentage					54.8%				
*Note: Partial are those where 2 or more categories were subject to or benefited of the agenda item									
Audit Cods - 2020		Cost %		City Admin (10%)					
Street/TBD			2.6%		\$243				
Water			9.2%		\$1,200				
Sewer			18.9%		\$2,645				
Solid Waste			11.0%		\$1,544				
Stormwater			5.3%		\$735				
Utility Allocation - Payroll & HR		FTE's		Fin Dir (6%)					
Conversion		12.0%		0.7%					
Finance & Admin & I.T.		4.2%		0.3%					
Judicial and Legal		27.0%		1.6%					
Police		8.8%		0.5%					
Fire & EMS		10.0%		0.8%					
Building/Planning		10.1%		0.9%					
Community SVC's		1.8%		0.1%					
Cemetery		7.7%		0.3%					
Streets		13.9%		0.8%					
Water		0.0%		0.0%					
Sewer Collection/Treatment		0.0%		0.0%					
Solid Waste		4.5%		0.3%					
Stormwater									
Custodial									
City Hall									
MPC									
Budgeting Hall									
Youth									
PW Shop									
Park Restroom									
Allocation									
Street									
Water									
Sewer									
Solid Waste									
Stormwater									

Utility Administration Allocation Costs - 2020													
Class/Position	Employee	2021 Salary/Rate	County	Merit	Stress Count	Water	Water Count	WWT	WWT Count	Solid Rate	Reamer	Stress Count	Capital Count
Admin Assistant	Variant (U.T.)												
-Tracked 100%			0.0%	12.5%	0.0%	12.5%	1.0%	12.5%	0.0%	12.5%	12.5%	0.0%	0.0%
- Payroll & HR Conversion			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
- Agenda DML Tracking			0.0%	0.5%	0.0%	0.2%	0.3%	0.2%	0.3%	0.0%	0.2%	0.5%	0.0%
Subtotal		\$3,617	0.0%	13.0%	0.0%	12.7%	1.3%	12.7%	0.3%	12.5%	12.7%	0.5%	0
Finance Asst	Monrovia (2)												
-Tracked 100%			0.0%	14.0%	0.0%	14.0%	0.0%	14.0%	0.0%	14.0%	14.0%	0.0%	0.0%
- Operational			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
- Payroll & HR Conversion			0.0%	1.4%	0.0%	0.0%	0.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%
Subtotal		\$5,574	0.0%	15.3%	0.0%	15.0%	0.0%	17.0%	0.0%	14.5%	15.3%	0.0%	0
City Clerk	Perennial												
-Tracked 100%			0.0%	2.3%	9.8%	5.3%	0.0%	5.3%	0.0%	5.5%	9.5%	0.0%	0.0%
- Payroll & HR Conversion			0.0%	0.2%	0.0%	0.3%	0.0%	1.3%	0.0%	0.0%	0.4%	0.0%	0.0%
- Agenda DML Tracking			0.0%	1.8%	0.0%	0.8%	0.9%	0.8%	1.1%	0.2%	0.8%	1.7%	0.0%
Subtotal		\$7,206	0.0%	4.2%	9.8%	6.8%	0.9%	7.4%	1.1%	5.7%	10.8%	1.7%	0
Finance Director	Grading												
-Tracked 100%			0.0%	3.0%	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
- Operational			0.0%	2.6%	0.0%	9.2%	0.0%	18.0%	0.0%	11.0%	5.3%	0.0%	0.0%
- Payroll & HR Conversion			0.0%	0.1%	0.0%	0.5%	0.0%	0.8%	0.0%	0.0%	0.3%	0.0%	0.0%
Subtotal		\$10,110	0.0%	5.7%	3.8%	12.7%	3.0%	22.7%	3.0%	14.0%	8.5%	3.0%	3.0%
City Administrator	Ward												
-Tracked 100%			1.5%	9.8%	6.3%	5.8%	4.3%	6.5%	4.3%	2.5%	7.3%	4.8%	1.0%
- Payroll & HR Conversion			0.0%	0.2%	0.0%	0.8%	0.0%	1.4%	0.0%	0.0%	0.4%	0.0%	0.0%
- Agenda DML Tracking			1.5%	0.0%	0.0%	0.7%	0.7%	0.7%	0.9%	0.1%	0.7%	1.5%	0.0%
Subtotal		\$11,718	3.0%	9.9%	6.3%	7.2%	5.0%	8.6%	5.2%	2.6%	8.6%	6.2%	3.0%
Monthly Total													
Annual Salary "w/ly"		\$3,369	\$1,719	\$3,968	\$996				\$1,003	\$3,401	\$3,937	\$1,173	\$656
Benefits (69.23%)		\$40,424	\$20,720	\$47,419	\$11,957				\$12,042	\$40,001	\$47,243	\$14,078	\$7,809
WCI - 50%		\$20,099	\$10,377	\$21,676	\$5,945				\$5,987	\$20,290	\$23,490	\$6,996	\$3,912
Annual Salary + WCI		\$1,555	\$803	\$1,932	\$400				\$463	\$1,570	\$1,817	\$541	\$303
Annual W/Incentive		\$41,979	\$21,673	\$49,451	\$12,417				\$12,595	\$42,578	\$49,862	\$16,611	\$1,172
OT for Admin Asst		\$62,978	\$32,049	\$73,127	\$13,362				\$18,492	\$62,668	\$72,553	\$21,687	\$12,064
Website WCI (from spreadsheet) (New)		\$43	\$70	\$19	\$21				\$26	\$4	\$19	\$41	\$0
Executive (Mayor - FTE)		\$311	\$1,658	\$2,269	\$540				\$1,403	\$1,985	\$2,683	\$640	\$303
Legislative (Mayor - FTE)		\$192	\$799	\$1,091	\$265				\$1,441	\$1,985	\$2,683	\$640	\$303
Legislative (Agenda Item)		\$82	\$3,616	\$4,932	\$1,216				\$1,441	\$1,985	\$2,683	\$640	\$303
Legislative (Agenda Item)		\$3,285	\$14,676	\$19,961	\$4,932				\$1,499	\$2,023	\$2,722	\$640	\$303
Capital		\$136	\$666	\$898	\$220				\$1,499	\$2,023	\$2,722	\$640	\$303
Capital		\$213	\$1,066	\$1,479	\$365				\$1,499	\$2,023	\$2,722	\$640	\$303
Annual w/All Costs		\$64,461	\$37,521	\$82,674	\$19,944				\$20,557	\$70,403	\$81,442	\$24,806	\$12,064
Total									\$533,739				

APPENDIX C: 2021 Budget Request - Expenditures

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Current Expense				
Expenditure				
Ending Net Cash And Investments				
001-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$976,496	\$1,332,855	
Total Ending Net Cash And Investments		\$976,496	\$1,332,855	36.49%
General Government Services				
Legislative				
001-000-000-511-60-10-00	Salaries & Wages	\$21,000	\$21,000	
001-000-000-511-60-20-00	Emp Ben Soc Sec Medicare	\$1,610	\$1,610	
001-000-000-511-60-20-30	Emp Ben L & I Contribs	\$175	\$175	
001-000-000-511-60-20-50	Emp Ben PFML	\$0	\$31	
001-000-000-511-60-31-00	Supplies	\$1,500	\$1,000	
001-000-000-511-60-35-00	Machinerv & Equipment	\$0	\$1,000	
001-000-000-511-60-41-00	Professional Services	\$3,000	\$3,000	
001-000-000-511-60-41-01	Advertising	\$2,500	\$2,500	
001-000-000-511-60-42-00	Communications	\$1,200	\$1,000	
001-000-000-511-60-43-00	Travel	\$1,000	\$2,500	
001-000-000-511-60-48-00	Repairs & Maintenance	\$2,500	\$1,000	
001-000-000-511-60-49-00	Miscellaneous	\$2,500	\$2,500	
Total Legislative		\$36,985	\$37,316	
Municipal Court				
001-000-000-512-50-10-00	Salaries & Wages	\$147,900	\$152,337	
001-000-000-512-50-18-00	Court Security Salary	\$10,800	\$10,800	
001-000-000-512-50-20-00	Emp Ben Soc Sec/Medicare	\$11,359	\$12,480	
001-000-000-512-50-20-10	Emp Ben Medical & Dental	\$38,443	\$43,447	
001-000-000-512-50-20-20	Emp Ben Retirement	\$18,783	\$20,718	
001-000-000-512-50-20-30	Emp Ben L & I Contribs	\$1,000	\$1,000	
001-000-000-512-50-20-40	Emp Ben Emolv Sec	\$296	\$311	
001-000-000-512-50-20-50	Emp Ben PFML	\$0	\$240	
001-000-000-512-50-31-00	Supplies	\$10,000	\$6,000	
001-000-000-512-50-35-00	Machinerv & Equipment	\$3,000	\$2,000	
001-000-000-512-50-41-00	Prof Services (Card Services)	\$2,400	\$1,800	
001-000-000-512-50-41-01	Professional Services	\$3,200	\$5,000	
001-000-000-512-50-41-02	Judge Pro Tem	\$3,200	\$3,320	
001-000-000-512-50-41-04	Court Interpreter	\$3,000	\$1,800	
001-000-000-512-50-42-00	Communication	\$3,000	\$1,500	
001-000-000-512-50-43-00	Travel	\$2,600	\$800	
001-000-000-512-50-45-00	Rentals & Leases	\$2,000	\$2,500	
001-000-000-512-50-47-00	Public Utility Service	\$5,000	\$4,000	
001-000-000-512-50-48-00	Repairs & Maintenance	\$1,700	\$2,000	
001-000-000-512-50-49-00	CJE & AOC Training	\$3,000	\$3,000	
001-000-000-512-50-49-03	Judicial & Staff Memberships	\$1,300	\$1,300	
001-000-000-512-50-49-04	Shredding Services	\$150	\$150	
001-000-000-512-50-49-05	Jurors - Witnesses	\$2,000	\$500	
Total Municipal Court		\$274,131	\$277,003	
Executive				
001-000-000-513-10-10-00	Salaries & Wages	\$6,000	\$6,000	
001-000-000-513-10-20-00	Emp Ben Soc Sec Medicare	\$500	\$500	
001-000-000-513-10-20-30	Emp Ben L & I Contribs	\$25	\$25	
001-000-000-513-10-20-50	Emp Ben PFML	\$0	\$9	
001-000-000-513-10-31-00	Supplies	\$250	\$250	
001-000-000-513-10-41-00	Prof Svcs Muni CT Pros/Def	\$106,000	\$106,000	
001-000-000-513-10-42-00	Communication	\$600	\$600	
001-000-000-513-10-49-00	Miscellaneous	\$3,000	\$3,000	
Total Executive		\$116,375	\$116,384	
Financial and Records Services				
001-000-000-514-20-10-00	Salaries & Wages	\$470,000	\$456,520	
001-000-000-514-20-11-00	Overtime	\$8,000	\$5,000	
001-000-000-514-20-12-00	Salaries & Wages - Retirement Cashout	\$37,500	\$0	
001-000-000-514-20-20-00	Emp Ben Soc Sec Medicare	\$38,824	\$34,873	
001-000-000-514-20-20-10	Emp Ben Medical & Dental	\$117,659	\$98,178	
001-000-000-514-20-20-20	Emp Ben Retirement	\$64,453	\$58,970	
001-000-000-514-20-20-30	Emp Ben L&I Contributions	\$2,600	\$1,589	
001-000-000-514-20-20-40	Emp Ben Employment Security	\$10,150	\$912	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
001-000-000-514-20-20-50	Emp Ben PFML	\$0	\$678	
001-000-000-514-20-31-00	Supplies	\$15,000	\$15,000	
001-000-000-514-20-32-00	Fuel	\$250	\$250	
001-000-000-514-20-35-00	Machinerv & Equipment	\$3,000	\$3,000	
001-000-000-514-20-41-00	Professional Services	\$25,000	\$25,000	
001-000-000-514-20-41-01	Advertising	\$1,000	\$1,000	
001-000-000-514-20-41-10	Professional Services - Records Manage	\$500	\$500	
001-000-000-514-20-42-00	Communication	\$37,000	\$37,000	
001-000-000-514-20-43-00	Travel	\$1,500	\$1,500	
001-000-000-514-20-45-00	Rentals & Leases	\$3,500	\$3,500	
001-000-000-514-20-47-00	Public Utilitv Service	\$3,000	\$3,000	
001-000-000-514-20-49-00	Miscellaneous	\$3,000	\$3,000	
001-000-000-514-20-49-01	Training	\$5,000	\$5,000	
001-000-000-514-20-49-02	Emergency Management / Pierce County	\$4,100	\$4,100	
Total Financial and Records Services		\$851,036	\$758,570	
Budgeting, Accounting, Auditing (State				
001-000-000-514-23-41-00	Audit	\$14,000	\$20,340	
Total Budgeting, Accounting, Auditing		\$14,000	\$20,340	
001-000-000-514-40-49-03	Election Expense	\$9,000	\$12,000	
001-000-000-514-40-51-00	Election Expense	\$0	\$0	
Total Financial and Records Services		\$874,036	\$790,910	
Legal				
001-000-000-515-30-31-00	Supplies	\$500	\$500	
001-000-000-515-30-41-00	Professional Services	\$50,000	\$50,000	
Total Legal		\$50,500	\$50,500	
City Wellness Program				
001-000-000-517-90-31-00	City Wellness Program Supplies	\$750	\$1,000	
001-000-000-517-90-31-10	City Safety Program	\$0	\$1,000	
Total City Wellness Program		\$750	\$2,000	
Personnel				
001-000-000-518-10-31-00	Supplies	\$100	\$100	
001-000-000-518-10-41-01	Advertising	\$2,000	\$1,000	
Total Personnel		\$2,100	\$1,100	
Facilities				
001-000-000-518-30-46-00	Insurance	\$234,401	\$253,153	
001-000-000-518-30-48-00	Repairs & Maintenance	\$7,500	\$7,500	
001-000-000-518-30-48-10	Repairs & Maintenance - Phone System	\$1,000	\$1,000	
001-000-000-518-30-50-00	Insurance	\$0	\$0	
Total Facilities		\$242,901	\$261,653	
Information Technology Services				
001-000-000-518-80-10-00	Salaries & Wages	\$90,920	\$94,742	
001-000-000-518-80-20-00	Emp Ben Soc Sec/Medicare	\$6,955	\$7,237	
001-000-000-518-80-20-10	Emp Ben Medical & Dental	\$31,794	\$33,384	
001-000-000-518-80-20-20	Emp Ben Retirement	\$11,547	\$12,270	
001-000-000-518-80-20-30	Emp Ben L&I Contribs	\$350	\$318	
001-000-000-518-80-20-40	Emp Ben Emplovr Sec	\$182	\$189	
001-000-000-518-80-20-50	Emp Ben PFML	\$0	\$139	
001-000-000-518-80-31-00	Supplies	\$1,000	\$2,000	
001-000-000-518-80-32-00	Fuel	\$250	\$250	
001-000-000-518-80-35-00	Machinerv & Equipment	\$500	\$500	
001-000-000-518-80-41-00	Professional Services	\$2,500	\$3,000	
001-000-000-518-80-42-00	Communication	\$1,800	\$600	
001-000-000-518-80-43-00	Travel	\$500	\$500	
001-000-000-518-80-48-00	Repairs & Maintenance	\$500	\$500	
001-000-000-518-80-49-00	Miscellaneous	\$1,000	\$500	
001-000-000-518-80-49-01	Training	\$2,700	\$1,500	
Total Information Technology Services		\$152,498	\$157,629	
Total General Government Services		\$1,750,276	\$1,694,494	-3.19%
Public Safety				

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Law Enforcement				
Patrol				
001-000-000-521-22-10-00	Salaries & Wages	\$1,214,561	\$1,252,000	
001-000-000-521-22-11-00	Overtime	\$50,000	\$56,000	
001-000-000-521-22-20-00	Emp Ben Soc Sec Medicare	\$93,272	\$107,100	
001-000-000-521-22-20-10	Emp Ben Medical & Dental	\$336,332	\$351,000	
001-000-000-521-22-20-20	Emp Ben Retirement	\$74,406	\$78,900	
001-000-000-521-22-20-30	Emp Ben L&I Contributions	\$53,212	\$55,873	
001-000-000-521-22-20-40	Emp Ben Employment Security	\$2,500	\$2,500	
001-000-000-521-22-20-50	Emp Ben PFML	\$0	\$1,923	
001-000-000-521-22-31-00	Supplies	\$30,500	\$30,500	
001-000-000-521-22-32-00	Fuel	\$40,000	\$40,000	
001-000-000-521-22-41-00	Professional Services	\$18,000	\$18,000	
001-000-000-521-22-41-10	Prof Svcs - Jail Service	\$122,500	\$112,500	
001-000-000-521-22-41-20	Prof Svcs - Dispatch Service	\$100,000	\$106,970	
001-000-000-521-22-42-00	Communication	\$14,000	\$14,000	
001-000-000-521-22-43-00	Travel	\$500	\$4,000	
001-000-000-521-22-44-00	Advertising	\$1,500	\$1,500	
001-000-000-521-22-45-00	Rentals & Leases	\$2,000	\$5,000	
001-000-000-521-22-49-00	Miscellaneous	\$0	\$500	
Total Patrol		\$2,153,283	\$2,238,265	
Training				
001-000-000-521-40-31-10	Supplies Civil Service	\$1,500	\$500	
001-000-000-521-40-42-10	Communication - Civil Service	\$400	\$500	
001-000-000-521-40-44-10	Advertising - Civil Service	\$1,500	\$500	
001-000-000-521-40-49-00	Miscellaneous	\$12,500	\$12,500	
Total Training		\$15,900	\$14,000	
Facilities				
001-000-000-521-50-35-00	Machinerv & Equipment	\$0	\$500	
001-000-000-521-50-47-00	Public Utility Services	\$15,500	\$10,000	
001-000-000-521-50-48-00	Repairs & Maintenance	\$31,500	\$31,500	
Total Facilities		\$47,000	\$42,000	
Total Law Enforcement		\$2,216,183	\$2,294,265	3.52%
Fire Control				
Administration				
001-000-000-522-10-10-00	Salaries & Wages	\$283,000	\$291,490	
001-000-000-522-10-11-00	Overtime	\$2,500	\$2,575	
001-000-000-522-10-20-00	Emp Ben Soc Sec Medicare	\$22,000	\$22,660	
001-000-000-522-10-20-10	Emp Ben Medical & Dental	\$80,000	\$82,400	
001-000-000-522-10-20-20	Emp Ben Retirement	\$15,000	\$15,450	
001-000-000-522-10-20-30	Emp Ben L&I Contributions	\$20,000	\$20,600	
001-000-000-522-10-20-40	Emp Ben Employment Security	\$650	\$650	
001-000-000-522-10-20-50	Emp Ben PFML	\$0	\$432	
001-000-000-522-10-31-00	Supplies	\$27,000	\$20,000	
001-000-000-522-10-32-00	Fuel	\$7,000	\$7,000	
001-000-000-522-10-41-00	Professional Services	\$18,100	\$18,100	
001-000-000-522-10-41-10	Prof Svcs Physical Exams	\$500	\$500	
001-000-000-522-10-41-20	Prof Svcs - Dispatch Service	\$27,500	\$28,000	
001-000-000-522-10-42-00	Communication	\$10,000	\$11,000	
001-000-000-522-10-43-00	Travel	\$500	\$500	
001-000-000-522-10-44-00	Advertising	\$200	\$200	
001-000-000-522-10-46-00	Insurance	\$3,000	\$3,240	
001-000-000-522-10-47-00	Public Utility Services	\$25,000	\$25,000	
001-000-000-522-10-48-00	Repairs & Maintenance	\$11,000	\$9,000	
001-000-000-522-10-49-00	Miscellaneous	\$1,000	\$1,000	
Total Administration		\$553,950	\$559,797	
Training				
001-000-000-522-45-10-00	Volunteer Salaries & Wages	\$49,000	\$49,000	
001-000-000-522-45-20-00	Emp Ben Soc Sec/Medicare	\$3,500	\$3,500	
001-000-000-522-45-35-00	Machinerv & Equipment	\$17,100	\$17,100	
001-000-000-522-45-49-20	Training	\$15,000	\$15,000	
001-000-000-522-45-49-30	Cadet Program	\$500	\$500	
001-000-000-522-45-49-40	Public Education	\$500	\$500	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Total Training		\$85,600	\$85,600	
Total Fire Control		\$639,550	\$645,397	0.91%
Total Public Safety		\$2,855,733	\$2,939,663	2.94%
Utilities and Environment				
001-000-000-538-30-41-00	Professional Services-Misc	\$500	\$0	
001-000-000-538-30-49-00	Miscellaneous	\$250	\$0	
Total Utilities and Environment		\$750	\$0	
Economic Environment				
001-000-000-553-70-49-00	Pollution Control - Intergov't Service	\$2,500	\$3,300	
001-000-000-553-70-51-00	Pollution Control-Intergov't Service	\$0	\$0	
001-000-000-554-30-31-01	Animal Control Supplies	\$250	\$250	
001-000-000-554-30-41-00	Animal Control - Professional Services	\$1,250	\$1,000	
Total Economic Environment		\$4,750	\$4,550	
Building Department				
001-000-000-558-50-10-00	Salaries & Wages	\$183,035	\$135,316	
001-000-000-558-50-20-00	Emp Ben Soc Sec Medicare	\$14,002	\$10,336	
001-000-000-558-50-20-10	Emp Ben Medical & Dental	\$42,951	\$39,060	
001-000-000-558-50-20-20	Emp Ben Retirement	\$23,245	\$17,525	
001-000-000-558-50-20-30	Emp Ben L & I Contribs	\$1,500	\$636	
001-000-000-558-50-20-40	Emp Ben Emplov Sec	\$366	\$270	
001-000-000-558-50-20-40	Emp Ben PFML	\$0	\$199	
001-000-000-558-50-31-00	Supplies	\$8,000	\$8,000	
001-000-000-558-50-32-00	Fuel	\$1,000	\$1,000	
001-000-000-558-50-35-00	Machinerv & Equipment	\$0	\$0	
001-000-000-558-50-41-00	Professional Services	\$7,500	\$15,000	
001-000-000-558-50-42-00	Communications	\$1,750	\$1,750	
001-000-000-558-50-43-00	Travel	\$250	\$250	
001-000-000-558-50-45-00	Rentals & Leases	\$1,500	\$1,500	
001-000-000-558-50-47-00	Public Utility Service	\$2,000	\$2,000	
001-000-000-558-50-48-00	Repairs & Maintenance	\$5,500	\$5,500	
001-000-000-558-50-49-00	Miscellaneous	\$1,500	\$1,500	
001-000-000-558-50-49-10	Misc Training	\$1,500	\$1,500	
Total Building Department		\$295,599	\$241,342	-18.35%
Planning Department				
001-000-000-558-60-10-00	Salaries & Wages	\$111,919	\$111,919	
001-000-000-558-60-11-00	Overtime	\$1,500	\$0	
001-000-000-558-60-20-00	Emp Ben Soc Sec Medicare	\$8,562	\$8,562	
001-000-000-558-60-20-10	Emp Ben Medical & Dental	\$31,351	\$31,351	
001-000-000-558-60-20-20	Emp Ben Retirement	\$14,214	\$14,214	
001-000-000-558-60-20-30	Emp Ben L & I Contribs	\$1,500	\$1,500	
001-000-000-558-60-20-40	Emp Ben Emplov Sec	\$224	\$224	
001-000-000-558-60-20-40	Emp Ben PFML	\$0	\$165	
001-000-000-558-60-31-00	Supplies	\$4,000	\$3,500	
001-000-000-558-60-32-00	Fuel	\$500	\$500	
001-000-000-558-60-35-00	Machinerv & Equipment	\$0	\$4,000	
001-000-000-558-60-41-00	Professional Services (Land Use)	\$150,000	\$130,000	
001-000-000-558-60-41-01	Advertising	\$2,500	\$2,500	
001-000-000-558-60-41-10	Professional Services	\$10,000	\$1,000	
001-000-000-558-60-42-00	Communication	\$3,500	\$6,000	
001-000-000-558-60-43-00	Travel	\$1,000	\$1,000	
001-000-000-558-60-45-00	Rentals & Leases	\$1,500	\$1,500	
001-000-000-558-60-47-00	Public Utility Service	\$2,000	\$2,000	
001-000-000-558-60-48-00	Repairs & Maintenance	\$2,500	\$1,000	
001-000-000-558-60-49-00	Miscellaneous	\$1,500	\$100	
001-000-000-558-60-49-01	Training	\$6,500	\$1,000	
Total Planning Department		\$354,770	\$322,035	-9.23%
Total Economic Environment		\$650,369	\$563,376	-13.38%
Mental and Physical Health Substance Abuse				
001-000-000-566-10-49-00	County Services - Substance Abuse	\$1,200	\$1,378	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
001-000-000-566-10-51-00	Countv Services - Substance Abuse	\$0	\$0	
Total Substance Abuse		\$1,200	\$1,378	
Total Mental and Physical Health		\$1,200	\$1,378	
Culture and Recreation				
Park Facilities				
General Parks				
001-000-000-576-80-10-00	Salaries & Wages	\$116,251	\$111,230	
001-000-000-576-80-11-00	Overtime	\$3,000	\$3,090	
001-000-000-576-80-20-00	Emp Ben Soc Sec Medicare	\$8,893	\$8,893	
001-000-000-576-80-20-10	Emp Ben Medical & Dental	\$40,738	\$40,119	
001-000-000-576-80-20-20	Emp Ben Retirement	\$14,764	\$11,995	
001-000-000-576-80-20-30	Emp Ben L & I Contribs	\$8,000	\$4,927	
001-000-000-576-80-20-40	Emp Ben Emplov Sec	\$233	\$240	
001-000-000-576-80-20-50	Emp Ben PFML	\$0	\$168	
001-000-000-576-80-31-00	Supplies	\$15,000	\$15,000	
001-000-000-576-80-31-10	Supplies - Flower Baskets	\$3,800	\$6,500	
001-000-000-576-80-31-20	Supplies - Street Tree Program		\$2,500	
001-000-000-576-80-32-00	Fuel	\$5,000	\$5,000	
001-000-000-576-80-35-00	Equipment	\$2,000	\$5,000	
001-000-000-576-80-41-00	Professional Services	\$2,500	\$2,500	
001-000-000-576-80-41-10	Professional Services - Music in the Park / Park	\$20,000	\$15,000	
001-000-000-576-80-42-00	Communication	\$500	\$500	
001-000-000-576-80-43-00	Travel	\$750	\$750	
001-000-000-576-80-45-00	Rentals & Leases	\$5,000	\$5,000	
001-000-000-576-80-47-00	Public Utility Services	\$8,000	\$8,000	
001-000-000-576-80-48-00	Repairs & Maintenance	\$3,000	\$3,000	
001-000-000-576-80-49-00	Miscellaneous	\$2,000	\$2,000	
001-000-000-576-80-49-01	Training	\$4,000	\$4,000	
Total General Parks		\$263,429	\$255,412	
Total Park Facilities		\$263,429	\$255,412	
Total Culture and Recreation		\$263,429	\$255,412	-3.04%
Nonexpenditures				
Agency Type Disbursements				
001-000-000-586-00-01-00	Court Remittances	\$125,000	\$125,000	
Total Agency Type Disbursements		\$125,000	\$125,000	
Other Nonexpenditures				
001-000-000-589-00-00-02	Gun Permits	\$3,500	\$3,500	
001-000-000-589-00-00-03	Miscellaneous Reimbursements	\$250	\$250	
001-000-000-589-00-00-05	Leasehold Excise To State	\$12,500	\$7,500	
001-000-000-589-90-00-00	Miscellaneous Expenditures	\$500	\$500	
Total Other Nonexpenditures		\$16,750	\$11,750	
Total Nonexpenditures		\$141,750	\$136,750	
Other Financing Uses				
Transfer Out				
001-000-000-597-00-00-10	T.O. - 101 Street Operation & Maintenance	\$500	\$500	
001-000-000-597-00-40-00	T.O. - 430 Utility Equip Reserve	\$1,000	\$1,000	
001-000-000-597-00-65-00	T.O. - 002 Contingency Reserve	\$45,000	\$25,000	
Total Transfer Out		\$46,500	\$26,500	
Total Other Financing Uses		\$46,500	\$26,500	
Total Expenditure		\$5,714,007	\$5,622,123	-1.61%
Community/Senior Center				
Multipurpose And Community Centers				
001-000-103-575-50-10-00	Salaries & Wages	\$84,700	\$76,665	
001-000-103-575-50-20-00	Emp Ben Soc Sec Medicare	\$6,480	\$5,866	
001-000-103-575-50-20-10	Emp Ben Medical & Dental	\$17,776	\$16,037	
001-000-103-575-50-20-20	Emp Ben Retirement	\$10,757	\$9,722	
001-000-103-575-50-20-30	Emp Ben L & I Contribs	\$1,000	\$944	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
001-000-103-575-50-20-40	Emp Ben Emplov Sec	\$169	\$153	
001-000-103-575-50-20-50	Emp Ben PFML	\$0	\$113	
001-000-103-575-50-31-00	Supplies	\$3,000	\$3,000	
001-000-103-575-50-32-00	Fuel	\$250	\$250	
001-000-103-575-50-35-00	Machinerv & Equipment	\$0	\$0	
001-000-103-575-50-41-00	Professional Services	\$500	\$500	
001-000-103-575-50-42-00	Communication	\$2,000	\$2,000	
001-000-103-575-50-43-00	Travel	\$500	\$500	
001-000-103-575-50-45-00	Rentals & Leases	\$3,200	\$3,200	
001-000-103-575-50-47-00	Public Utilitv Services	\$3,500	\$1,500	
001-000-103-575-50-48-00	Repairs & Maintenance	\$4,000	\$4,000	
001-000-103-575-50-49-00	Miscellaneous	\$500	\$500	
001-000-103-575-50-49-01	Training	\$600	\$600	
Total Multipurpose And Community		\$138,932	\$125,550	
Nonexpenditures				
001-000-103-589-90-00-00	MPC Deposit Reimbursement	\$500	\$500	
001-000-103-589-90-00-10	MPC Rental Cancellation	\$500	\$500	
Total Nonexpenditures		\$1,000	\$1,000	
Total Community/Senior Center		\$139,932	\$126,550	
Bucklev Hall/Food Bank				
Multipurpose And Community Centers				
001-000-110-575-50-31-00	Supplies	\$1,000	\$1,000	
001-000-110-575-50-31-10	Supplies Food Bank	\$500	\$500	
001-000-110-575-50-32-00	Fuel - Food Bank	\$1,000	\$1,000	
001-000-110-575-50-41-00	Professional Services	\$1,000	\$1,000	
001-000-110-575-50-42-10	Communication Food Bank	\$100	\$100	
001-000-110-575-50-47-00	Public Utilitv Services	\$10,500	\$10,500	
001-000-110-575-50-48-00	Repairs & Maintenance	\$2,000	\$15,000	
001-000-110-575-50-48-10	Repairs & Maintenance - Food Bank	\$500	\$500	
Total Multipurpose And Community		\$16,600	\$29,600	
Nonexpenditures				
001-000-110-589-00-00-00	Hall Deposit Reimbursement	\$6,000	\$6,000	
001-000-110-589-90-00-00	Hall Cancellation Reimbursemnt	\$1,000	\$1,000	
001-000-110-589-90-10-00	Rental Cancellation Reimb	\$750	\$750	
Total Nonexpenditures		\$7,750	\$7,750	
Total Bucklev Hall/Food Bank		\$24,350	\$37,350	
Youth Activities Center				
Youth Activities Center				
Youth Activities Center Facilities				
001-000-113-576-80-10-00	Salaries & Wages	\$84,083	\$86,605	
001-000-113-576-80-20-00	Employee Benefits Soc Sec Med	\$6,432	\$6,625	
001-000-113-576-80-20-10	Emp Ben Med Dent	\$26,377	\$27,168	
001-000-113-576-80-20-20	Emp Ben Retire	\$10,679	\$10,999	
001-000-113-576-80-20-30	Emp Ben L&I	\$1,000	\$1,030	
001-000-113-576-80-20-40	Emp Ben Employment Security	\$168	\$173	
001-000-113-576-80-20-50	Emp Ben PFML	\$0	\$127	
001-000-113-576-80-31-00	Youth Center Supplies	\$5,500	\$5,500	
001-000-113-576-80-41-00	Professional Services	\$1,500	\$1,500	
001-000-113-576-80-42-00	Communication	\$2,000	\$2,000	
001-000-113-576-80-43-00	Travel	\$500	\$500	
001-000-113-576-80-44-00	Advertisement	\$250	\$250	
001-000-113-576-80-45-00	Rentals & Leases	\$250	\$250	
001-000-113-576-80-47-00	Public Utilities	\$6,500	\$6,500	
001-000-113-576-80-48-00	Repairs & Maintenance	\$7,500	\$7,500	
001-000-113-576-80-49-00	Miscellaneous	\$1,000	\$18,456	
001-000-113-576-80-49-01	Training	\$500	\$500	
Total Youth Activities Center Facilities		\$154,239	\$175,684	
Nonexpenditures				
001-000-113-589-90-00-00	YAC - Deposit Refund	\$200	\$200	
Total Nonexpenditures		\$200	\$200	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Total Youth Activities Center		\$154,439	\$175,884	
Total Youth Activities Center		\$154,439	\$175,884	
Total Current Expenditures		\$6,032,728	\$5,961,907	-1.17%
Total Current Expense		\$7,009,224	\$7,294,762	4.07%
Contingency Reserve Fund				
002-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$258,928	\$283,481	
Total Contingency Reserve Fund		\$258,928	\$283,481	9.48%
General Fund Cumulative Reserve				
003-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$5,015,475	\$5,015,475	
003-000-000-597-00-30-00	T.O. - 001 Investment Interest	\$101,318	\$4,716	
Total General Fund Cumulative Reserve		\$5,116,793	\$5,020,191	-1.89%
Cemetery				
Ending Net Cash And Investments				
004-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$23,091	\$11,672	
Total Ending Net Cash And Investments		\$23,091	\$11,672	
Cemetery Administration				
004-000-000-536-10-41-00	Professional Services	\$250	\$500	
004-000-000-536-10-49-10	State of WA Excise Taxes	\$100	\$100	
Total Administration		\$350	\$600	
Total Cemetery		\$350	\$600	
Nonexpenditures				
004-000-000-589-00-00-04	Cemetery Lot Buy Back	\$3,500	\$3,500	
Total Nonexpenditures		\$3,500	\$3,500	
Interfund Transfers				
004-000-000-597-00-00-00	T.O. - 430 to Util Equip Res	\$250	\$250	
004-000-000-597-00-00-30	T.O. - to 001 Insurance Portion	\$441	\$476	
004-000-000-597-00-50-30	T.O. - 001 Insurance Portion	\$0	\$0	
Total Interfund Transfers		\$691	\$726	
Total Cemetery Expenditures		\$4,541	\$4,826	6.28%
Total Cemetery		\$27,632	\$16,498	-40.29%
Police Equipment Reserve				
Ending Net Cash And Investments				
007-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$201,906	\$418,119	
Total Ending Net Cash And Investments		\$201,906	\$418,119	
Operating Expenses				
007-000-000-521-20-10-00	Salaries & Wages	\$2,000	\$2,000	
007-000-000-521-20-20-50	Uniforms	\$2,000	\$2,000	
007-000-000-521-20-31-00	Supplies	\$7,000	\$7,000	
007-000-000-521-20-35-00	Equipment	\$5,000	\$5,000	
007-000-000-521-20-42-00	Communication	\$2,000	\$2,000	
007-000-000-521-20-48-00	Repairs & Maintenance	\$3,000	\$3,000	
007-000-000-521-20-49-00	Miscellaneous	\$5,000	\$5,000	
Total Operating Expenses		\$26,000	\$26,000	
Capital Expenditures				
Police Dept. EQ				
007-000-000-594-21-64-32	Computer Replacement	\$5,000	\$5,000	
007-000-000-594-21-66-10	Capital Purchase - Police Vehicle	\$82,000	\$41,000	
007-000-000-594-21-66-40	Capital Purch Firearms	\$1,500	\$2,500	
007-000-000-594-21-66-XX	Capital Purch Supplies		\$5,989	
007-000-000-594-21-66-60	Cap Purch-Light Bars & Sirens	\$24,000	\$12,750	
007-000-000-594-21-66-70	Capital Purch - Radar Units	\$1,500	\$1,500	
007-000-000-594-21-66-72	Police Station Parking Lot Reconstruct	\$0	\$0	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Total Police Dept. EQ		\$114,000	\$68,739	
007-000-000-594-28-66-XX	WASPC Traffic Safety Grant	\$0	\$1,000	
Total Police Equip Reserve Expenditures		\$140,000	\$95,739	-31.62%
Total Police Equipment Reserve		\$341,906	\$513,858	50.29%
Railroad Row Maint & Devel				
Ending Net Cash And Investments				
008-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$95,352	\$185,418	
Total Ending Net Cash And Investments		\$95,352	\$185,418	
Railroad Row Maint/Development				
008-000-000-559-30-10-00	Salaries & Wages	\$16,340	\$16,340	
008-000-000-559-30-11-00	Overtime	\$500	\$500	
008-000-000-559-30-20-00	Emp Ben Soc Sec Medicare	\$1,250	\$1,250	
008-000-000-559-30-20-10	Emp Ben Medical & Dental	\$8,125	\$8,125	
008-000-000-559-30-20-20	Emp Ben Retirement	\$2,075	\$2,075	
008-000-000-559-30-20-30	Emp Ben L & I Contribs	\$650	\$650	
008-000-000-559-30-20-40	Emp Ben Employ Sec	\$33	\$0	
008-000-000-559-30-20-50	Emp Ben PFML	\$0	\$25	
008-000-000-559-30-31-00	Supplies	\$500	\$500	
008-000-000-559-30-41-00	Professional Services	\$250	\$250	
Total Railroad Row Maint/Development		\$29,723	\$29,715	
Other Financing Uses				
008-000-000-597-00-00-30	T.O. - 001 - Insurance Portion	\$1,773	\$1,915	
008-000-000-597-00-00-46	T.O. - 430 - Utility Equipment Reserve	\$500	\$500	
008-000-000-597-00-50-30	T.O. - 001 - Insurance Portion	\$0	\$0	
Total Other Financing Uses		\$2,273	\$2,415	
Total RR ROW Maint & Devel Expenditures		\$31,996	\$32,130	0.42%
Total Railroad Row Maint & Devel		\$127,348	\$217,548	70.83%
Fire Equipment Reserve				
Ending Net Cash And Investments				
030-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$128,106	\$573,807	
Total Ending Net Cash And Investments		\$128,106	\$573,807	
Capital Expenditures				
030-000-000-594-22-64-10	Reserve E34 (2030)	\$250,000	\$30,000	
030-000-000-594-22-64-20	Reserve E35 (2044)	\$25,000	\$25,000	
030-000-000-594-22-64-30	Reserve C34 (2028)	\$7,000	\$3,500	
030-000-000-594-22-64-40	Reserve SCBA	\$54,000	\$4,000	
030-000-000-594-22-64-42	Bunker Replacement	\$15,000	\$15,000	
030-000-000-594-22-64-70	Reserve U 34 - (2025)	\$16,000	\$3,000	
030-000-000-594-22-64-80	Reserve U 35 - (2021)	\$23,000	\$3,000	
030-000-000-594-22-64-91	Reserve Equipment	\$0	\$0	
Total Capital Expenditures		\$390,000	\$83,500	
Fire EQ Reserve-IFL				
Capital Expenditures				
Fire Equipment Reserve				
030-000-131-594-22-64-30	Reserve For Aid Car A34 (2019)	\$164,000	\$6,000	
030-000-131-594-22-64-35	Grant Funded Expenditure	\$25,000	\$0	
Total Fire Equipment Reserve		\$189,000	\$6,000	
Total Capital Expenditures		\$189,000	\$6,000	
Total Fire EQ Reserve-IFL Expenditures		\$579,000	\$89,500	-84.54%
Total Fire Equipment Reserve		\$707,106	\$663,307	-6.19%
Park Construction				
Ending Net Cash And Investments				
035-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$81,389	\$128,309	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Total Ending Net Cash And Investments		\$81,389	\$128,309	
General Parks				
035-000-000-576-80-31-00	Supplies	\$2,000	\$2,000	
035-000-000-576-80-35-00	Playground Equipment	\$2,500	\$2,500	
035-000-000-576-80-35-01	Playground Fixture Replacement	\$5,000	\$5,000	
035-000-000-576-80-41-00	Professional Services	\$2,500	\$2,500	
035-000-000-576-80-44-10	Advertising	\$250	\$250	
Total General Parks		\$12,250	\$12,250	
Park Capital Expenditures				
035-000-000-594-76-60-01	Wally's Park Basketball Court Rehab	\$10,000	\$15,000	
035-000-000-594-76-60-02	Miller Park Phase 1 - Clearing/Grading	\$150,000	\$15,000	
035-000-000-594-76-60-03	Perkins Prairie Trail - Prof Svcs	\$1,000	\$1,000	
035-000-000-594-76-60-04	Climbing Wall - Construction	\$27,000	\$0	
035-000-000-594-76-60-05	Splash Park - Construction - Phase 1	\$2,500	\$0	
035-000-000-594-76-60-06	Rainier Gateway Court (Civ Match)	\$85,000	\$92,694	
035-000-000-594-76-73-41	Miller Park Phase 1 Prof Svcs	\$0	\$3,000	
035-000-000-594-76-60-07	Buckley Athletic Complex		\$150,000	
035-000-000-594-76-60-08	Rainier Gateway Court (Grant)		\$75,000	
Total Park Capital Expenditures		\$275,500	\$351,694	
Trails-Capital Expense				
035-000-000-595-80-31-00	Civ Portion Trail Supplies	\$500	\$500	
Total Trails-Capital Expense		\$500	\$500	
Transfer Out				
035-000-000-597-10-00-10	T.O. - 001 Investment Interest	\$5,000	\$455	
035-000-000-597-10-10-10	T.O. - 307 Trailhead/Parking Lot Const	\$5,000	\$5,000	
035-000-000-597-10-20-00	T.O. - 430 Utility Equipment	\$2,000	\$250	
Total Transfer Out		\$12,000	\$5,705	
Total Park Expenditures		\$300,250	\$370,149	23.28%
Total Park Construction		\$381,639	\$357,399	-6.35%
Street Operations				
Ending Net Cash And Investments				
101-000-000-508-10-00-00	Reserved Ending Fund Balance	\$13,628	\$55,975	
Total Ending Net Cash And Investments		\$13,628	\$55,975	
Street/Storm Drain-Operating Expenses				
Road and Street Maintenance				
Roadway				
101-000-000-542-30-10-00	Salaries & Wages	\$69,575	\$69,063	
101-000-000-542-30-11-00	Overtime	\$1,500	\$1,500	
101-000-000-542-30-20-00	Emp Ben Soc Sec Medicare	\$5,322	\$4,768	
101-000-000-542-30-20-10	Emp Ben Medical & Dental	\$20,138	\$18,248	
101-000-000-542-30-20-20	Emp Ben Retirement	\$8,836	\$7,950	
101-000-000-542-30-20-30	Emp Ben L & I Contribs	\$3,100	\$2,293	
101-000-000-542-30-20-40	Emp Ben Employ Sec	\$139	\$133	
101-000-000-542-30-20-50	Emp Ben PFML	\$0	\$104	
101-000-000-542-30-31-00	Supplies	\$30,000	\$30,000	
101-000-000-542-30-31-10	Supplies - Street Tree Program		\$2,500	
101-000-000-542-30-32-00	Fuel For Vehicles	\$4,000	\$4,000	
101-000-000-542-30-35-00	Machinery & Equipment	\$0	\$2,000	
101-000-000-542-30-41-00	Professional Services	\$2,500	\$2,500	
101-000-000-542-30-45-00	Rentals & Leases	\$600	\$1,000	
101-000-000-542-30-47-00	Public Utility-Park Lot Lights	\$400	\$1,000	
101-000-000-542-30-47-10	Public Utility - Street Lights	\$58,700	\$50,000	
101-000-000-542-30-49-00	Miscellaneous	\$1,000	\$1,000	
Total Roadway		\$205,810	\$198,059	
Drainage				
101-000-000-542-40-48-00	Repairs & Maintenance	\$0	\$500	
Total Drainage		\$0	\$500	
Total Road and Street Maintenance		\$205,810	\$198,559	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Road and Street General Administration /				
101-000-000-543-30-41-00	Professional Services	\$7,500	\$7,500	
101-000-000-543-30-42-00	Communication	\$100	\$100	
101-000-000-543-30-47-00	Public Utility Services	\$1,000	\$1,000	
101-000-000-543-30-48-00	Repairs & Maintenance	\$250	\$250	
101-000-000-543-30-49-00	Miscellaneous	\$100	\$1,000	
Total Road and Street General		\$8,950	\$9,850	
Total Street/Storm Drain-Operating		\$214,760	\$208,409	
Interfund Transfers				
101-000-000-597-00-00-00	T.O. - 430 Utility Equip Reserve	\$1,000	\$500	
101-000-000-597-30-00-00	T.O. - 102 Street Capital Improvements	\$40,000	\$3,000	
101-000-000-597-50-00-30	T.O. - 001 Insurance Portion	\$6,342	\$6,849	
101-000-000-597-50-00-70	T.O. - 001 Dispatcher (\$S911)	\$500	\$500	
Total Interfund Transfers		\$47,842	\$10,849	
Total Street Operations Expenditures		\$262,602	\$219,258	-16.51%
Total Street Operations		\$276,230	\$275,233	-0.36%
Street Capital Improvements				
Ending Net Cash And Investments				
102-000-000-508-10-00-00	Reserved Ending Fund Balance	\$357,375	\$384,131	
Total Ending Net Cash And Investments		\$357,375	\$384,131	
Transportation				
Road and Street Maintenance				
102-000-000-542-30-41-00	Professional Services	\$0	\$0	
102-000-000-542-30-44-00	Advertising	\$2,500	\$2,500	
102-000-000-542-30-47-01	SR 410/SR 165 Public Utilities	\$500	\$500	
102-000-000-542-30-48-00	Repairs & Maintenance	\$10,000	\$10,000	
102-000-000-542-30-48-10	Realignment Wetlands Maintenance	\$500	\$500	
Total Road and Street Maintenance		\$13,500	\$13,500	
Total Transportation		\$13,500	\$13,500	
Other Financing Uses				
Total Additional Financing Uses				
102-000-000-595-30-60-02	River Ave. Improvements - Jefferson Ave. to	\$0	\$0	
102-000-000-595-30-60-31	Cedar Street Reconstruction - TIB SCAP	\$310,365	\$0	
102-000-000-595-30-60-32	Cedar Street Reconstruction - Local	\$34,485	\$0	
102-000-000-595-30-60-33	Prof Svcs - Cedar Street - State	\$73,800	\$0	
102-000-000-595-30-60-34	Prof Svcs - Cedar Street - Local	\$8,200	\$0	
102-000-000-595-30-60-35	Naches Street Repaving Project - TIB PPP	\$242,753	\$0	
102-000-000-595-30-60-36	Naches Street Repaving Project - TIB PPP	\$12,777	\$0	
102-000-000-595-30-60-37	White River Trail Bridge - City Contribution	\$30,000	\$0	
102-000-000-595-30-60-60	Spiketon Road - Ryan Rd to Mt View	\$200,000	\$0	
102-000-000-595-30-60-61	Prof Svcs - Spiketon Road - Ryan Rd to Mt View	\$50,000	\$0	
102-000-000-595-30-60-70	2020 Naches ADA Ramps	\$50,000	\$0	
102-000-000-595-30-60-90	Foothills Trail - Pavement Maintenance	\$25,000	\$0	
102-000-000-595-30-60-91	Prof Svcs - Foothills Trail - Pavement	\$6,250	\$0	
102-000-000-595-30-60-92	Dieringer Ave Traffic Rev - Cooperwvnd	\$40,000	\$0	
102-000-000-595-30-60-93	Prof Svcs - Dieringer Ave Traffic Rev	\$10,000	\$0	
102-000-000-595-30-60-97	2020 Sidewalk/ADA Project	\$30,000	\$0	
102-000-000-595-30-60-98	Prof Svcs - Sidewalk Project	\$17,500	\$0	
102-000-000-595-30-68-00	Impact Fee Reserves	\$420,180	\$346,592	
102-000-000-595-30-60-80	River Ave Resurfacing-TIB		\$219,285	
102-000-000-595-30-60-81	River Ave Resurfacing-Local		\$38,715	
102-000-000-595-30-60-82	Prof Svcs- River Ave- TIB		\$65,790	
102-000-000-595-30-60-83	Prof Svcs-River Ave- Local		\$11,610	
102-000-000-595-30-60-84	Prof Svcs- Naches Street		\$18,900	
102-000-000-595-30-60-85	Levesque Road Patching		\$20,000	
102-000-000-595-30-60-86	Prof Svcs- Leveque Road		\$2,000	
102-000-000-595-30-60-87	112th Street (SR165 to Mundv Loss)-Design		\$10,000	
Total Total Additional Financing Uses		\$1,561,310	\$732,892	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Interfund Transfers				
102-000-000-597-10-00-30	T.O. - 001 Investment Interest	\$2,000	\$1,513	
102-000-000-597-10-00-31	T.O. - 001 Grant/Project Adm'n	\$37,241	\$37,521	
102-000-000-597-10-00-32	T.O. - 307 Trailhead/Parking Lot Project	\$5,000	\$5,000	
102-000-000-597-10-00-33	T.O. - 430 Utility Equipment Reserve	\$5,000	\$2,500	
102-000-000-597-10-00-34	T.O. - 101 Street Operations	\$0	\$0	
Total Interfund Transfers		\$49,241	\$46,534	
Total Street Cap Improv Expenditures		\$1,624,051	\$792,926	-51.18%
Total Street Capital Improvements		\$1,981,426	\$1,177,057	-40.60%
Transportation Benefit District				
103-000-000-508-10-00-00	Reserved Ending Fund Balance	\$5,105	\$3,176	
103-000-000-542-20-41-01	Professional Services	\$200	\$200	
103-000-000-597-00-00-00	T.O. - to 101 TBD Project Payment to City	\$40,000	\$40,000	
103-000-000-597-00-00-10	T.O. - to 001 TBD Payment to City Insurance	\$1,202	\$1,298	
103-000-000-597-00-00-20	T.O. - to 001 State Audit Fees	\$100	\$100	
103-000-000-597-30-48-00	T.O. - to 101 TBD Payment to City Road and	\$60,000	\$60,000	
Total TBD Expenditures		\$101,502	\$101,598	0.09%
Total Transportation Benefit District		\$106,607	\$104,775	-1.72%
Emergency Medical Services				
Ending Net Cash And Investments				
105-000-000-508-10-00-00	Reserved Ending Fund Balance	\$195,869	\$194,087	
Total Ending Net Cash And Investments		\$195,869	\$194,087	
Ambulance, Rescue and Emergency Aid Administration				
105-000-000-522-21-10-00	Salaries & Wages	\$98,250	\$95,000	
105-000-000-522-21-11-00	Overtime	\$1,100	\$1,800	
105-000-000-522-21-20-00	Emp Ben Soc Sec Medicare	\$7,600	\$7,500	
105-000-000-522-21-20-10	Emp Ben Medical & Dental	\$18,500	\$19,000	
105-000-000-522-21-20-20	Emp Ben Retirement	\$4,000	\$4,000	
105-000-000-522-21-20-30	Emp Ben L & I Contribs	\$5,400	\$5,000	
105-000-000-522-21-20-40	Emp Ben Employ Sec	\$500	\$250	
105-000-000-522-21-20-50	Emp Ben PFML	\$0	\$142	
105-000-000-522-21-31-00	Supplies	\$19,500	\$20,000	
105-000-000-522-21-31-10	First Aid/CPR Supplies	\$3,500	\$2,700	
105-000-000-522-21-32-00	Fuel	\$3,500	\$3,500	
105-000-000-522-21-41-00	Professional Services	\$18,100	\$29,000	
105-000-000-522-21-41-10	Prof Svcs Physical Exams	\$500	\$500	
105-000-000-522-21-41-20	Prof Svcs Dispatch Service	\$27,500	\$26,000	
105-000-000-522-21-41-30	Professional Services AMR	\$85,000	\$85,000	
105-000-000-522-21-42-00	Communication	\$7,000	\$6,000	
105-000-000-522-21-46-00	Insurance	\$3,000	\$3,240	
105-000-000-522-21-49-00	Miscellaneous	\$1,200	\$1,000	
Total Administration		\$304,150	\$309,632	
Training				
105-000-000-522-45-10-00	Volunteer Salaries & Wages	\$49,000	\$49,000	
105-000-000-522-45-20-00	Emp Ben Soc Sec/ Medicare	\$3,500	\$3,500	
105-000-000-522-45-49-20	Volunteer EMT Training	\$12,000	\$12,000	
Total Training		\$64,500	\$64,500	
Facilities				
105-000-000-522-50-35-00	Equipment	\$13,100	\$12,000	
105-000-000-522-50-35-10	Equipment Purchased/donations	\$500	\$500	
105-000-000-522-50-48-00	Repairs & Maintenance	\$6,500	\$4,000	
Total Facilities		\$20,100	\$16,500	
Total Ambulance, Rescue and Emergency		\$388,750	\$390,632	
Nonexpenditures				
105-000-000-589-90-00-00	Reimbursement/Refund Transport Fees	\$0	\$500	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Total Nonexpenditures		\$0	\$500	
Other Financing Uses				
Transfer Out				
105-000-000-597-90-00-00	T.O. - to 030 - Aid Car Replacement	\$6,000	\$6,000	
105-000-000-597-90-00-40	T.O. - to 030 - Bunker Replacement	\$1,500	\$1,500	
Total Transfer Out		\$7,500	\$7,500	
Total Other Financing Uses		\$7,500	\$7,500	
Total EMS Expenditures		\$396,250	\$398,632	0.60%
Total Emergency Medical Services		\$592,119	\$592,719	0.10%
Crim Just/drug Enforcement				
Ending Net Cash And Investments				
109-000-000-508-10-00-00	Reserved Ending Fund Balance	\$157,408	\$198,917	
Total Ending Net Cash And Investments		\$157,408	\$198,917	
Criminal Justice/Operating Expense				
109-000-000-521-10-10-00	Salaries & Wages	\$2,000	\$2,000	
109-000-000-521-10-11-00	Overtime	\$2,000	\$2,000	
109-000-000-521-10-20-50	Uniforms	\$2,000	\$2,000	
109-000-000-521-10-31-00	Supplies	\$2,000	\$2,000	
109-000-000-521-10-35-00	Equipment	\$8,000	\$8,000	
109-000-000-521-10-42-00	Communication	\$2,000	\$2,000	
109-000-000-521-10-48-00	Repairs & Maintenance	\$2,000	\$2,000	
109-000-000-521-10-49-00	Miscellaneous	\$2,000	\$2,000	
Total Criminal Justice/Operating Expense		\$22,000	\$22,000	
Other Financing Uses				
Transfer Out				
109-000-000-597-10-00-20	T.O. - 007 Police Equip Res	\$100,000	\$50,000	
Total Transfer Out		\$100,000	\$50,000	
Total Other Financing Uses		\$100,000	\$50,000	
Total Crim Just/Drug Enf Expenditures		\$122,000	\$72,000	-40.98%
Total Crim Just/drug Enforcement		\$279,408	\$270,917	-3.04%
Fire Dept Facility Maint & Cap Imp Fund				
Ending Net Cash And Investments				
134-000-000-508-10-00-00	Reserved Ending Fund Balance	\$198,789	\$205,831	
Total Ending Net Cash And Investments		\$198,789	\$205,831	
Fire Station Construction-Operating				
134-000-000-522-50-31-00	Furnishings and Fixtures	\$2,500	\$2,500	
134-000-000-522-50-48-00	Repairs & Maintenance	\$5,000	\$5,000	
Total Fire Station Construction-Operating		\$7,500	\$7,500	
Other Financing Uses				
Transfer Out				
134-000-000-597-10-00-30	T.O. - 202 Investment Interest	\$0	\$125	
Total Transfer Out		\$0	\$125	
Total 134 Expenditures		\$7,500	\$7,625	1.66%
Total Fire Dept Facility Maint & Cap Imp Fund		\$206,289	\$220,956	7.11%
Visitor Promo & Devel				
Ending Net Cash And Investments				
136-000-000-508-10-00-00	Reserved Ending Fund Balance	\$167,401	\$162,607	
Total Ending Net Cash And Investments		\$167,401	\$162,607	
Tourism Promotion				
Administration				
136-000-000-557-30-31-00	Supplies	\$500	\$500	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
136-000-000-557-30-31-20	Arts Commission Reserve Supplies	\$500	\$500	
136-000-000-557-30-34-00	Veteran's Memorial Brick/Supplies	\$500	\$500	
136-000-000-557-30-41-00	Professional Services	\$500	\$500	
136-000-000-557-30-41-10	Advertising	\$250	\$250	
136-000-000-557-30-41-11	Prof Svcs - (Geo Caching)	\$5,000	\$0	
136-000-000-557-30-42-00	Communication	\$100	\$100	
136-000-000-557-30-42-20	Communication - Museum	\$600	\$400	
136-000-000-557-30-45-00	Rentals & Leases	\$500	\$500	
136-000-000-557-30-47-00	Public Utilities	\$6,000	\$5,000	
136-000-000-557-30-48-00	Repairs & Maintenance - Museum	\$6,500	\$1,898	
Total Administration		\$20,950	\$10,148	
Total Tourism Promotion		\$20,950	\$10,148	
Tourism-Facilities				
136-000-000-576-80-47-00	Public Utility Services Veteran's Memorial	\$500	\$2,000	
136-000-000-576-80-48-00	Veteran's Memorial Landscaping	\$500	\$500	
Total Tourism-Facilities		\$1,000	\$2,500	
Other Financing Uses				
Transfer Out				
136-000-000-597-10-00-10	T.O. - 001 Investment Interest	\$500	\$0	
136-000-000-597-51-00-30	T.O. - 001 Insurance Portion	\$1,810	\$1,955	
136-000-000-597-52-00-60	T.O. - 001 Brick Sales Admin	\$250	\$250	
Total Transfer Out		\$2,560	\$2,205	
Total 136 Expenditures		\$24,510	\$14,853	-39.40%
Total Visitor Promo & Devel		\$191,911	\$177,460	-7.53%
Fire Station Const Debt Service				
202-000-000-508-10-00-00	Reserved Ending Fund Balance	\$78,097	\$74,548	
Other Financing Uses				
202-000-000-591-22-71-00	Fire Station Bond Principal	\$120,000	\$135,000	
202-000-000-592-22-83-00	GO Bond Interest Payment 2010 A Series A	\$154,420	\$149,620	
Total Other Financing Uses		\$274,420	\$284,620	
Total 202 Expenditures		\$274,420	\$284,620	3.72%
Total Fire Station Const Debt Service		\$352,517	\$359,168	1.89%
Capital Improvement				
Ending Net Cash And Investments				
307-000-000-508-10-00-00	Reserved Ending Fund Balance	\$156,474	\$677,787	
Total Ending Net Cash And Investments		\$156,474	\$677,787	
Other Financing Uses				
Capital Expenditures				
307-000-000-594-59-41-00	Prof Svcs - Remodel Moc Offices	\$5,000	\$750	
307-000-000-594-59-42-00	Remodel of Building/Planning/Court Offices	\$250,000	\$4,250	
307-000-000-594-59-62-10	PW Admin Bldg Const - Phase III	\$0	\$0	
307-000-000-594-59-64-52	City Hall Repair	\$20,000	\$0	
307-000-000-594-59-64-53	Foothills Trail Parking & Trailhead Construction	\$400,000	\$400,000	
307-000-000-594-59-64-54	Bucklev Hall Repair & Maintenance	\$60,000	\$16,244	
307-000-000-594-59-64-56	PW Electric Gate	\$20,000	\$0	
307-000-000-594-59-64-57	Youth Center Repair - Carpet Replacement	\$15,000	\$15,000	
307-000-000-594-59-64-58	PW Storage Outbuilding Repair	\$20,000	\$0	
307-000-000-594-59-64-59	Animal Control Shelter	\$20,000	\$0	
307-000-000-594-59-64-60	City Center	\$0	\$5,000	
307-000-000-594-59-64-61	Bucklev Athletic Complex	\$0	\$50,000	
Total Capital Expenditures		\$810,000	\$491,244	
Transfer Out				
307-000-000-597-10-00-10	T.O. - 001 Investment Interest	\$5,000	\$0	
307-000-000-597-10-00-31	T.O. - 001 - Grant/Project Admin	\$12,023	\$12,084	
Total Transfer Out		\$17,023	\$12,084	
Total 307 Expenditures		\$827,023	\$503,328	-39.14%

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Total Capital Improvement		\$983,497	\$1,181,115	20.09%
Comp Plan Capital Improve				
Ending Net Cash And Investments				
308-000-000-508-10-00-00	Reserved Ending Fund Balance	\$240.191	\$195.070	
Total Ending Net Cash And Investments		\$240.191	\$195.070	
Public Safety Planning				
308-000-000-522-10-10-00	Salaries & Wages	\$30.600	\$31.824	
308-000-000-522-10-20-00	Emp Ben Soc Sec Medicare	\$2.340	\$2.434	
308-000-000-522-10-20-10	Emp Ben Med Dental	\$4.200	\$4.368	
308-000-000-522-10-20-20	Emp Ben Retirement	\$1.450	\$1.508	
308-000-000-522-10-20-30	Emp Ben L&I	\$1.050	\$1.092	
308-000-000-522-10-20-40	Emp Ben Emplo Sec	\$100	\$104	
308-000-000-522-10-20-50	Emp Ben PFML	\$0	\$47	
308-000-000-522-10-31-00	Emerg Prep Plan Supplies	\$750	\$780	
308-000-000-522-10-41-00	Emergency Preparedness Plan	\$750	\$7,000	
Total Public Safety Planning		\$41,240	\$49,156	
Comprehensive/CFP Planning				
308-000-000-558-60-10-00	Salaries & Wages	\$50.177	\$52.184	
308-000-000-558-60-20-00	Emp Ben Soc Sec Medicare	\$3.839	\$3,993	
308-000-000-558-60-20-10	Emp Ben Medical & Dental	\$12,004	\$12,484	
308-000-000-558-60-20-20	Emp Ben Retirement	\$6,372	\$6,627	
308-000-000-558-60-20-30	Emp Ben L & I Contribs	\$300	\$312	
308-000-000-558-60-20-40	Emp Ben Emplo Sec	\$100	\$104	
308-000-000-558-60-20-50	Emp Ben PFML	\$0	\$77	
308-000-000-558-60-31-00	Zon/subdivision Supplies	\$500	\$0	
308-000-000-558-60-31-20	Comp Plan Supplies	\$500	\$1,500	
308-000-000-558-60-41-00	Zon/subdivision Update	\$7,500	\$0	
308-000-000-558-60-41-01	Capital Facility Comp Plan	\$0	\$0	
308-000-000-558-60-41-03	Shoreline Plan Prof Svcs	\$1,000	\$0	
308-000-000-558-60-41-06	SR 410 Master Plan Development	\$1,000	\$0	
308-000-000-558-60-41-07	SR 410 Master Plan Mapping	\$1,500	\$0	
308-000-000-558-60-41-12	CFP General Engineering	\$1,000	\$2,000	
308-000-000-558-60-41-14	Comp Plan Advertising	\$1,000	\$1,500	
308-000-000-558-60-41-15	Comp Plan Update Prof Svcs	\$500	\$7,000	
308-000-000-558-60-41-40	SR 410 Master Plan Prof Svcs	\$100	\$0	
308-000-000-558-60-41-41	Transportation Element Update	\$100	\$0	
308-000-000-558-60-41-42	Trans Element Update Mapping	\$250	\$0	
308-000-000-558-60-41-44	Binding Site Plan Amend Prof Svcs	\$2,000	\$0	
308-000-000-558-60-41-45	Utilities Element Update	\$500	\$0	
308-000-000-558-60-41-46	Capital Facilities Element Update	\$500	\$0	
308-000-000-558-60-44-00	Zon/subdivision Advertise	\$1,500	\$500	
308-000-000-558-65-41-00	Critical Areas Update	\$250	\$250	
Total Comprehensive/CFP Planning		\$92,492	\$88,530	
Culture and Recreation				
Park Facilities				
Park Plans				
308-000-000-576-80-41-00	Parks Plan Update Prof Svcs	\$500	\$1,500	
308-000-000-576-80-44-00	Parks Plan Update Advertise	\$250	\$250	
308-000-000-576-80-44-41	Parks Element Update Mapping	\$500	\$500	
Total Park Plans		\$1,250	\$2,250	
Total Park Facilities		\$134,982	\$139,937	
Total Culture and Recreation		\$134,982	\$139,937	
Other Financing Uses				
Transfer Out				
308-000-000-597-10-40-00	T.O. - to 307 Foothills Trail Parking & Trailhead	\$100,000	\$100,000	
Total Transfer Out		\$100,000	\$100,000	
Total 308 Expenditures		\$234,982	\$239,937	2.11%
Total Comp Plan Capital Improve		\$475,173	\$435,007	-8.45%

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Natural Gas				
Ending Net Cash And Investments				
401-000-000-508-80-00-00	Unreserved Fund Balance	\$4,271	\$10,792	
Total Ending Net Cash And Investments		\$4,271	\$10,792	
Electric and Gas Utilities				
Administration - General				
401-000-000-533-10-49-10	State of WA Excise Taxes	\$100	\$100	
401-000-000-533-10-49-20	City Utility Taxes	\$125	\$2	
401-000-000-533-10-53-00	State of Washington Excise Taxes - Obi code	\$0	\$3	
Total Administration - General		\$225	\$105	
Total Electric and Gas Utilities		\$225	\$105	
Other Financing Uses				
Transfer Out				
401-000-000-597-00-00-70	T.O. - GF 001 Sale of Gas System	\$10,000	\$500	
Total Transfer Out		\$10,000	\$500	
Total 401 Expenditures		\$10,225	\$605	-94.08%
Total Natural Gas		\$14,496	\$11,397	-21.38%
Water Sewer				
Ending Net Cash And Investments				
402-000-000-508-80-00-00	Unreserved Fund Balance	\$95,393	\$102,072	
Total Ending Net Cash And Investments		\$95,393	\$102,072	
Water Utilities				
Water Administration - General				
402-000-000-534-10-31-00	Supplies	\$3,500	\$3,500	
402-000-000-534-10-41-00	Professional Services	\$25,000	\$20,000	
402-000-000-534-10-42-00	Communication	\$2,000	\$2,000	
402-000-000-534-10-44-00	Advertising	\$500	\$500	
402-000-000-534-10-47-00	Public Utility Services	\$3,200	\$3,200	
402-000-000-534-10-48-00	Repairs & Maintenance	\$2,500	\$2,500	
402-000-000-534-10-49-00	Miscellaneous	\$2,000	\$2,000	
402-000-000-534-10-49-10	State of WA Excise Taxes	\$50,444	\$52,690	
402-000-000-534-10-49-20	City Utility Taxes	\$100,888	\$103,769	
402-000-000-534-10-49-30	Permits & Fees	\$5,000	\$5,000	
402-000-000-534-10-53-00	State of Washington Excise Taxes	\$0		
402-000-000-534-10-54-00	City Utility Taxes	\$0		
Total Water Administration - General		\$195,032	\$195,159	
Water Maintenance				
402-000-000-534-50-10-00	Salaries & Wages	\$287,361	\$287,405	
402-000-000-534-50-10-11	Standby Salaries & Wages	\$7,300	\$7,500	
402-000-000-534-50-11-00	Overtime	\$7,500	\$5,500	
402-000-000-534-50-20-00	Emp Ben Soc Sec Medicare	\$21,983	\$20,541	
402-000-000-534-50-20-10	Emp Ben Medical & Dental	\$95,496	\$76,973	
402-000-000-534-50-20-20	Emp Ben Retirement	\$36,495	\$38,276	
402-000-000-534-50-20-30	Emp Ben L & I Contris	\$12,500	\$9,670	
402-000-000-534-50-20-40	Emp Ben Employ Sec	\$575	\$615	
402-000-000-534-50-20-50	Emp Ben PFML	\$0	\$442	
402-000-000-534-50-31-00	Supplies	\$50,000	\$35,000	
402-000-000-534-50-31-10	Supplies Headworks	\$1,000	\$1,000	
402-000-000-534-50-31-12	Supplies - Water Treatment	\$22,000	\$20,000	
402-000-000-534-50-32-00	Fuel For Pumping	\$2,200	\$2,200	
402-000-000-534-50-32-10	Fuel For Vehicles	\$4,000	\$4,000	
402-000-000-534-50-35-00	Machinery & Equipment	\$5,500	\$5,500	
402-000-000-534-50-41-00	Professional Services	\$5,500	\$6,000	
402-000-000-534-50-41-10	Prof Svcs Water Quality Test	\$10,500	\$9,000	
402-000-000-534-50-42-00	Communication	\$1,500	\$3,500	
402-000-000-534-50-43-00	Travel	\$750	\$750	
402-000-000-534-50-45-00	Rentals & Leases	\$3,500	\$3,500	
402-000-000-534-50-47-00	Public Utility Services	\$35,000	\$25,000	
402-000-000-534-50-48-00	Repairs & Maintenance	\$13,000	\$25,000	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
402-000-000-534-50-49-00	Miscellaneous	\$3,000	\$3,000	
402-000-000-534-50-49-10	Training	\$3,000	\$1,500	
Total Water Maintenance		\$629,660	\$591,871	
Total Water Utilities		\$824,692	\$787,031	
Sewer Utilities				
Sewer Administration - General				
402-000-000-535-10-31-00	Supplies	\$3,500	\$3,500	
402-000-000-535-10-41-00	Professional Services	\$25,000	\$20,000	
402-000-000-535-10-42-00	Communication	\$1,000	\$1,000	
402-000-000-535-10-47-00	Public Utility Services	\$3,200	\$3,200	
402-000-000-535-10-48-00	Repairs & Maintenance	\$2,500	\$2,500	
402-000-000-535-10-49-00	Miscellaneous	\$2,000	\$2,000	
402-000-000-535-10-49-10	State of WA Excise Taxes	\$41,816	\$70,733	
402-000-000-535-10-49-20	City Utility Taxes	\$209,082	\$183,627	
402-000-000-535-10-49-30	Fees & Permits	\$3,500	\$3,500	
402-000-000-535-10-53-00	State of Washington Excise Taxes - Obi code	\$0	\$0	
402-000-000-535-10-54-00	City Utility Taxes - Obi code 50 not valid eff.	\$0	\$0	
Total Sewer Administration - General		\$291,598	\$290,060	
Sewer Maintenance				
402-000-000-535-50-10-00	Salaries & Wages - WWTP	\$295,754	\$327,076	
402-000-000-535-50-10-10	Salaries & Wages - Sewer Maint	\$202,586	\$204,904	
402-000-000-535-50-10-11	Standby Salaries & Wages	\$13,360	\$16,681	
402-000-000-535-50-10-12	Standby Salaries & Wages Maint	\$7,300	\$7,500	
402-000-000-535-50-11-00	Overtime - WWTP	\$10,000	\$13,000	
402-000-000-535-50-11-10	Overtime - Sewer Maint	\$1,500	\$1,500	
402-000-000-535-50-20-00	Emp Ben Soc Sec Medicare - WWTP	\$22,625	\$23,219	
402-000-000-535-50-20-10	Emp Ben Medical & Dental	\$80,098	\$83,604	
402-000-000-535-50-20-20	Emp Ben Retirement	\$37,561	\$43,162	
402-000-000-535-50-20-30	Emp Ben L & I Contribs	\$12,000	\$10,765	
402-000-000-535-50-20-40	Emp Ben Employ Sec	\$592	\$685	
402-000-000-535-50-21-00	Emp Ben Soc Sec Medi - Sewer Maint	\$15,498	\$15,675	
402-000-000-535-50-21-10	Emp Ben Sew Maint Med & Dent	\$64,147	\$70,144	
402-000-000-535-50-21-20	Emp Ben Sew Maint Retire	\$25,728	\$26,550	
402-000-000-535-50-21-30	Emp Ben Sew Maint L&I Contribs	\$6,200	\$6,884	
402-000-000-535-50-21-40	Emp Ben Sew Maint Employ Sec	\$405	\$410	
402-000-000-535-50-21-50	Emp Ben PFML	\$0	\$839	
402-000-000-535-50-31-00	Supplies - WWTP	\$75,000	\$55,000	
402-000-000-535-50-31-10	Supplies - Sewer Maint	\$20,000	\$15,000	
402-000-000-535-50-31-12	Supplies - Chemicals - WWTP	\$20,000	\$10,000	
402-000-000-535-50-32-00	Fuel For Pumping - WWTP	\$2,500	\$2,000	
402-000-000-535-50-32-10	Fuel For Pumping - Sewer Maint	\$500	\$500	
402-000-000-535-50-32-20	Fuel For Vehicles - WWTP	\$2,000	\$2,000	
402-000-000-535-50-32-30	Fuel For Vehicles	\$4,500	\$4,500	
402-000-000-535-50-35-00	Small Tools - WWTP	\$5,000	\$10,000	
402-000-000-535-50-35-10	Small Tools - Sewer Maint	\$2,000	\$2,000	
402-000-000-535-50-41-00	Professional Services - WWTP	\$62,000	\$50,000	
402-000-000-535-50-41-10	Prof Services - Sewer Maint	\$6,000	\$8,000	
402-000-000-535-50-41-20	Sto Sampling & Testing	\$5,000	\$7,500	
402-000-000-535-50-42-00	Communication - WWTP	\$1,500	\$500	
402-000-000-535-50-42-10	Communication - Sewer Maint	\$500	\$500	
402-000-000-535-50-43-00	Travel	\$750	\$500	
402-000-000-535-50-44-00	Advertising	\$500	\$100	
402-000-000-535-50-45-00	Rentals & Leases	\$1,000	\$500	
402-000-000-535-50-47-00	Public Utility Services	\$70,000	\$65,000	
402-000-000-535-50-47-30	Public Utilities "Farm"	\$13,000	\$10,000	
402-000-000-535-50-48-00	Repairs & Maintenance - WWTP	\$5,000	\$5,000	
402-000-000-535-50-48-10	Repairs & Maintenance - Sewer Maint	\$7,000	\$5,000	
402-000-000-535-50-48-11	Repairs & Maintenance - "Farm"	\$15,000	\$7,500	
402-000-000-535-50-49-00	Miscellaneous - WWTP	\$2,500	\$1,500	
402-000-000-535-50-49-01	Training - WWTP	\$2,000	\$2,500	
402-000-000-535-50-49-10	Miscellaneous - Sewer Maint	\$1,500	\$1,500	
402-000-000-535-50-49-30	Permits & Fees	\$1,000	\$5,000	
402-000-000-535-50-49-40	External Taxes	\$2,500	\$2,500	
402-000-000-535-50-55-00	Permits & Fees - Obi code 50 not valid eff.	\$0	\$0	
Total Sewer Maintenance		\$1,123,604	\$1,126,699	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Total Sewer Utilities		\$1,415,202	\$1,416,759	
Nonexpenditures				
402-000-000-589-00-02-00	Utility Overpav - Sewer	\$500	\$500	
402-000-000-589-90-01-00	Utility Overpav - Water	\$500	\$500	
Total Nonexpenditures		\$1,000	\$1,000	
Other Financing Uses				
Transfer Out				
402-000-000-597-00-00-40	T.O. - 430 Utility Equipment	\$10,000	\$10,000	
402-000-000-597-00-00-50	T.O. - to 001 C.E. Dispatcher	\$6,500	\$6,500	
402-000-000-597-00-00-51	T.O. - to 001 C.E. Admin - Water	\$82,381	\$82,381	
402-000-000-597-00-00-52	T.O. - to 001 C.E. Admin - Sewer	\$121,995	\$121,995	
402-000-000-597-00-00-53	T.O. - to 001 Insurance Portion - Water	\$15,606	\$16,854	
402-000-000-597-00-00-55	T.O. - 001 Insurance Portion - Sewer	\$51,328	\$55,434	
402-000-000-597-00-00-70	T.O.- 405 Sewer Improve Fund	\$731,787	\$523,768	
402-000-000-597-00-00-80	T.O. - 406 Water Improvement Fund	\$201,777	\$207,538	
402-000-000-597-00-00-91	T.O. - 307 - PW Storage Outbuilding Repair	\$10,000	\$10,000	
Total Transfer Out		\$1,231,374	\$1,034,471	
Total Water/Sewer Expenditures		\$3,472,268	\$3,239,260	-6.71%
Net Water Sewer		\$3,567,661	\$3,341,333	-6.34%
Solid Waste				
Ending Net Cash And Investments				
403-000-000-508-80-00-00	Unreserved Fund Balance	\$15,490	\$19,491	
Total Ending Net Cash And Investments		\$15,490	\$19,491	
Garbage and Solid Waste Utilities				
Solid Waste Administration				
403-000-000-537-10-11-00	Overtime	\$500	\$500	
403-000-000-537-10-31-00	Supplies	\$750	\$500	
403-000-000-537-10-41-00	Professional Services	\$1,022,552	\$1,053,420	
403-000-000-537-10-42-00	Communication	\$500	\$500	
403-000-000-537-10-47-00	Public Utilities	\$3,000	\$3,000	
403-000-000-537-10-48-00	Repairs & Maintenance	\$1,500	\$500	
403-000-000-537-10-49-00	Miscellaneous	\$500	\$0	
403-000-000-537-10-49-10	State of WA Excise Taxes	\$63,959	\$47,662	
403-000-000-537-10-49-20	City Utility Taxes	\$127,918	\$132,395	
403-000-000-537-10-53-00	State of Washington Excise Taxes - Obi code	\$0	\$0	
403-000-000-537-10-54-00	City Utility Taxes - Obi code 50 not valid eff.	\$0	\$0	
Total Solid Waste Administration		\$1,221,179	\$1,238,477	
Total Garbage and Solid Waste Utilities		\$1,221,179	\$1,238,477	
Other Financing Uses				
Transfer Out				
403-000-000-597-00-00-10	T.O. - 001 C.E. Administrative	\$68,508	\$70,403	
403-000-000-597-00-00-55	T.O. - 001 Insurance Portion	\$13,412	\$14,485	
Total Transfer Out		\$81,920	\$84,888	
Total 403 Expenditures		\$1,303,099	\$1,323,365	1.56%
Total Solid Waste		\$1,318,589	\$1,342,856	1.84%
Sewer Line Repair & Construct				
Ending Net Cash And Investments				
405-000-000-508-80-00-00	Unreserved Fund Balance	\$1,027,806	\$782,783	
Total Ending Net Cash And Investments		\$1,027,806	\$782,783	
Sewer Utilities				
Administration - General				
405-000-000-535-10-44-00	Advertising	\$500	\$500	
405-000-000-535-10-49-00	Perkins Prairie L.L.C. Latecomer's Fee	\$5,140	\$500	
405-000-000-535-10-49-20	Latecomer's Agreement Fee	\$0	\$500	
405-000-000-535-10-49-21	Spiketon Road Latecomer's	\$0	\$500	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Total Administration - General		\$5,640	\$1,500	
Maintenance				
405-000-000-535-50-31-00	Supplies	\$500	\$500	
405-000-000-535-50-41-00	Professional Services	\$2,000	\$2,000	
405-000-000-535-50-44-00	Advertising	\$500	\$500	
405-000-000-535-50-48-00	Repairs & Maintenance	\$2,500	\$2,500	
405-000-000-535-50-48-10	Manhole Repairs	\$2,500	\$2,500	
Total Maintenance		\$8,000	\$8,000	
Operations - General				
405-000-000-535-80-41-00	Professional Services	\$10,000	\$12,000	
405-000-000-535-80-41-10	Professional Svcs Base Mapping	\$2,500	\$2,500	
Total Operations - General		\$12,500	\$14,500	
Total Sewer Utilities		\$26,140	\$24,000	
Other Financing Uses				
405-000-000-591-35-78-87	Pwtf Phase IV - 20 Year Debt	\$0	\$0	
405-000-000-591-35-78-88	Pwtf Design Loan - 20 YR Debt	\$39,517	\$39,517	
405-000-000-591-35-78-89	Pwtf Const Loan - 20 YR Debt	\$350,000	\$350,000	
405-000-000-591-35-78-90	PWTF Phase II E 20 Year Debt	\$118,421	\$118,421	
Total Other Financing Uses		\$507,938	\$507,938	
Interest And Other Debt Service Costs				
405-000-000-592-35-83-87	Pwtf Phase IV - 20 Year Debt -Interest	\$0	\$0	
405-000-000-592-35-83-88	Pwtf Design Loan - 20 Yr Debt -Interest	\$988	\$593	
405-000-000-592-35-83-89	Pwtf Const Loan - 20 Yr Debt -Interest	\$14,000	\$10,500	
405-000-000-592-35-83-90	Pwtf Phase II E - 20 Yr Debt -Interest	\$5,921	\$4,737	
Total Other Financing Uses		\$20,909	\$15,830	
Capital Expenditures				
405-000-000-594-35-31-01	Supplies	\$2,500	\$3,000	
405-000-000-594-35-63-01	Stp - Wwtp Upgrade Construct	\$5,000	\$5,000	
405-000-000-594-35-63-04	Collins Road Repair Project	\$60,000	\$60,000	
405-000-000-594-35-63-05	Prof Svcs - Collins Road Repair Project	\$15,000	\$15,000	
405-000-000-594-35-63-10	WWTP Wastewater Reuse Feasibility Study	\$100,000	\$40,000	
405-000-000-594-35-63-12	White River Property Access Gate Relocation	\$30,000	\$30,000	
405-000-000-594-35-63-15	Ryan Rd - 649 Soiketon Rd Sewer (CIP-G5)	\$320,000	\$0	
405-000-000-594-35-63-16	Prof Svcs - Ryan Rd - 649 Soiketon Rd Sewer	\$32,000	\$0	
405-000-000-594-35-63-17	Soiketon Rd - A St to Ryan Rd Sewer (CIP-G2)	\$250,000	\$0	
405-000-000-594-35-63-18	Prof Svcs - Soiketon Rd - A St to Ryan Rd Sewer	\$62,500	\$0	
405-000-000-594-35-63-19	McNeely St S - Sewer Extension (CIP-T-1)	\$400,000	\$0	
405-000-000-594-35-63-20	Prof Svcs - McNeely St S - Sewer Extension	\$100,000	\$0	
405-000-000-594-35-63-21	Edith Street Overlay from Park Ave to	\$26,000	\$0	
405-000-000-594-35-63-22	Prof Svcs - Edith St Overlay from Park Ave to	\$5,200	\$0	
405-000-000-594-35-63-23	Copperwind - Sewer Repairs	\$10,000	\$0	
405-000-000-594-35-63-24	Prof Svcs - Copperwind - Sewer Repairs	\$2,500	\$0	
405-000-000-594-35-63-25	WSU Aq Land - Roof Replacement - Bldg #4	\$75,000	\$2,500	
405-000-000-594-35-63-26	PW Storage Facility	\$150,000	\$0	
405-000-000-594-35-63-32	WWTP - Supplies Mech Replace	\$25,000	\$25,000	
405-000-000-594-35-63-41	Sewer Capital Improvement Projects - Prof	\$5,000	\$5,000	
405-000-000-594-35-63-42	Cedar Street Main Replace - Allev	\$0	\$0	
405-000-000-594-35-63-43	Allev (Naches/2nd). Park to Mason		\$260,000	
405-000-000-594-35-63-44	Prof Svcs-Allev (Naches/2nd). Park to Mason		\$65,000	
405-000-000-594-35-63-45	River Ave. Post Office to Main Street		\$173,000	
405-000-000-594-35-63-46	Prof Svcs-River Ave. Post Office to Main Street		\$52,000	
405-000-000-594-35-63-47	Ryan Road, Soiketon to LDS Church		\$0	
405-000-000-594-35-63-48	Prof Svcs-Ryan Road, Soiketon to LDS Church		\$0	
405-000-000-594-35-63-49	Allev (Edith/Cascade). Park to 4th		\$117,000	
405-000-000-594-35-63-50	Prof Svcs-Allev (Edith/Cascade). Park to 4th		\$28,000	
405-000-000-594-35-63-51	Allev (Norma/Edith). Park to 4th		\$117,000	
405-000-000-594-35-63-52	Prof Svcs- Allev (Norma/Edith). Park to 4th		\$28,000	
405-000-000-594-35-63-53	Buckley Athletic Complex		\$5,000	
405-000-000-594-35-63-54	Public Works Shop & Yard at WWTP		\$155,000	
Total Capital Expenditures		\$1,675,700	\$1,185,500	
Transfer Out				

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
405-000-000-597-10-00-31	T.O. - 001 Grant/Project Admin	\$20,619	\$20,557	
405-000-000-597-10-00-33	T.O. - 430 Utility Equip Res	\$5,000	\$5,000	
405-000-000-597-10-00-34	T.O. - 307 - PW Storage Outbuilding Repair	\$5,000	\$5,000	
Total Transfer Out		\$30,619	\$30,557	
Total Other Financing Uses		\$2,235,166	\$1,739,825	
Total 405 Expenditures		\$2,261,306	\$1,763,825	-22.00%
Total Sewer Line Repair & Construct		\$3,289,112	\$2,546,608	-22.57%
Water Line Repair & Construct				
Ending Net Cash And Investments				
406-000-000-508-80-00-00	Unreserved Fund Balance	\$76,710	\$1,254	
Total Ending Net Cash And Investments		\$76,710	\$1,254	
Water Utilities				
Operations - General				
406-000-000-534-80-31-00	Supplies	\$500	\$500	
406-000-000-534-80-41-00	Professional Services	\$5,000	\$5,000	
406-000-000-534-80-41-10	Professional Svcs Base Mapping	\$2,500	\$2,500	
406-000-000-534-80-41-30	Comp Water Plan Update Prof Svcs	\$500	\$500	
406-000-000-534-80-44-00	Advertising	\$500	\$500	
Total Operations - General		\$9,000	\$9,000	
Total Water Utilities		\$9,000	\$9,000	
Other Financing Uses				
406-000-000-591-34-78-80	PWTF Principle Trail Well & Emergency Intertie	\$99,152	\$99,152	
Interest And Other Debt Service Costs				
406-000-000-592-34-83-00	PWTF - Int - Trail Well and Emergency Intertie	\$6,941	\$5,949	
Total Interest And Other Debt Service		\$6,941	\$5,949	
Capital Expenditures				
406-000-000-594-34-63-82	Water Transmission Main Repair	\$5,000	\$5,000	
406-000-000-594-34-65-00	Small Construction Projects	\$10,000	\$5,000	
406-000-000-594-34-65-10	Raw Water Distribution Main (Ag Property)	\$5,000	\$5,000	
406-000-000-594-34-65-11	Prof Svcs - Leak Detection	\$500	\$500	
406-000-000-594-34-65-12	Raw Water Main Emergency Repair Prof Svcs	\$500	\$500	
406-000-000-594-34-65-13	Well & System Telemetry (CIP TR-1)	\$135,800	\$135,800	
406-000-000-594-34-65-14	Prof Svcs - Well & System Telemetry	\$44,200	\$33,482	
406-000-000-594-34-65-15	Trail Well - Troubleshooting	\$10,000	\$10,000	
406-000-000-594-34-65-16	Copperwound Valve Replacements	\$28,000	\$1,500	
406-000-000-594-34-65-17	Tran Main Access Road Repair	\$5,000	\$5,000	
406-000-000-594-34-65-18	Prof Svcs - Copperwound Valve Replacements	\$2,800	\$500	
406-000-000-594-34-65-19	Pre-Design Report - WTP Expansion (S3)	\$20,000	\$25,000	
406-000-000-594-34-65-21	Professional Services	\$5,000	\$2,500	
406-000-000-594-34-65-22	Well Repairs - Naches Well	\$25,000	\$0	
406-000-000-594-34-65-23	Naches Well Genset	\$500	\$0	
406-000-000-594-34-65-24	Edith/Balm St/Ewing Water Main Replace (CIP	\$225,000	\$0	
406-000-000-594-34-65-25	Prof Svcs - Edith/Balm St/Ewing Water Main	\$56,250		
406-000-000-594-34-65-26	McNeely Street S - Main Replace (CIP D-15)	\$193,000		
406-000-000-594-34-65-27	Prof Svcs - McNeely Street S - Main Replace	\$48,250		
406-000-000-594-34-65-28	Re-Sand Slow Sand Filter at WTP (CIP S-3)	\$155,000	\$155,000	
406-000-000-594-34-65-29	Prof Svcs - Re-Sand Slow Sand Filter at WTP	\$25,000	\$25,000	
406-000-000-594-34-65-31	Cedar St Main Replace - Main St to Jefferson	\$230,000	\$0	
406-000-000-594-34-65-32	Prof Svcs - Cedar St Main Replace - Main St to	\$57,500		
406-000-000-594-34-65-33	Trans Main Project Segments 10, 13, and 15	\$400,000	\$200,000	
406-000-000-594-34-65-34	Prof Svcs - Trans Main Project Segments	\$100,000	\$100,000	
406-000-000-594-34-65-41	Prof Svcs - Slow Sand Filter Re-Sand Pilot	\$0	\$500	
406-000-000-594-34-65-51	Booster Station & Intertie Prof Svcs	\$500	\$500	
406-000-000-594-34-65-82	Water Transmission Prof Svcs	\$2,000	\$2,000	
406-000-000-594-34-65-83	Prof Svcs-Water Treatment Plant - Operating		\$10,000	
406-000-000-594-34-65-84	DSHS Operating Agreements		\$10,000	
406-000-000-594-34-65-85	River Ave. Post Office to Main Street		\$140,000	
406-000-000-594-34-65-86	Prof Svcs-River Ave. Post Office to Main Street		\$40,000	
406-000-000-594-34-65-87	Heather Lane, Whitmore to Elk Ridge Elem		\$23,000	
406-000-000-594-34-65-88	Prof Svcs-Heather Lane, Whitmore to Elk Ridge		\$6,000	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
406-000-000-594-34-65-89	Grant: Trans Main Project Segments 10, 13,		\$650,000	
406-000-000-594-34-65-90	Collins, McNeely to Al Wolfe's (Main Line)		\$154,000	
406-000-000-594-34-65-91	Prof Svcs-Collins, McNeely to Al Wolfe's (Main		\$39,000	
406-000-000-594-34-65-94	Buckley Athletic Complex		\$5,000	
406-000-000-594-34-65-95	Public Works Shop & Yard at WWTP		\$62,500	
Total Capital Expenditures		\$1,789,800	\$1,852,282	
Transfer Out				
406-000-000-597-10-00-31	T.O. - 001 Grant/Project Admin	\$20,010	\$19,984	
406-000-000-597-10-00-40	T. O. - 430 Util Equip Res	\$5,000	\$5,000	
406-000-000-597-10-00-41	T.O. - 307 - PW Storage Outbuilding Repair	\$5,000	\$5,000	
Total Transfer Out		\$30,010	\$29,984	
Total Other Financing Uses		\$1,925,903	\$1,987,367	
Total 406 Expenditures		\$1,934,903	\$1,996,367	3.18%
Total Water Line Repair & Construct		\$2,011,613	\$1,997,621	-0.70%
Storm Water Op & Maint Fund				
Ending Net Cash And Investments				
407-000-000-508-80-00-00	Unreserved Fund Balance	\$98,337	\$170,006	
Total Ending Net Cash And Investments		\$98,337	\$170,006	
Storm Drain - Maintenance				
407-000-000-531-20-10-00	Salaries & Wages	\$164,895	\$161,309	
407-000-000-531-20-10-11	Standby Salaries & Wages	\$7,300	\$7,000	
407-000-000-531-20-11-00	Overtime	\$3,500	\$3,500	
407-000-000-531-20-20-00	Emp Ben Soc Sec Medicare	\$12,615	\$12,340	
407-000-000-531-20-20-10	Emp Ben Medical & Dental	\$52,357	\$47,939	
407-000-000-531-20-20-20	Emp Ben Retirement	\$20,942	\$20,922	
407-000-000-531-20-20-30	Emp Ben L & I Contribs	\$6,300	\$5,555	
407-000-000-531-20-20-40	Emp Ben Emolov Sec	\$330	\$323	
407-000-000-531-20-20-50	Emp Ben PFML	\$0	\$253	
407-000-000-531-20-31-00	Supplies	\$25,000	\$25,000	
407-000-000-531-20-32-00	Fuel For Vehicles	\$5,000	\$5,000	
407-000-000-531-20-35-00	Small Tools & Minor Equipment	\$2,500	\$2,500	
407-000-000-531-20-41-00	Professional Services	\$2,500	\$3,500	
407-000-000-531-20-41-15	Prof Svcs - Sampling & Testing	\$14,000	\$5,000	
407-000-000-531-20-43-00	Travel	\$750	\$500	
407-000-000-531-20-45-00	Rentals & Leases	\$3,000	\$3,000	
407-000-000-531-20-48-00	Repairs & Maintenance	\$10,000	\$10,000	
407-000-000-531-20-49-00	Miscellaneous	\$2,000	\$1,500	
407-000-000-531-20-49-10	Training	\$1,500	\$1,000	
Total Storm Drain - Maintenance		\$334,489	\$316,140	
Storm Drain Administration / Overhead				
407-000-000-531-30-31-00	Supplies	\$2,500	\$2,500	
407-000-000-531-30-41-00	Professional Services	\$10,000	\$500	
407-000-000-531-30-42-00	Communication	\$2,500	\$2,500	
407-000-000-531-30-44-00	State of WA Exclse Taxes	\$8,897	\$13,000	
407-000-000-531-30-44-01	City Utility Taxes	\$59,313	\$66,000	
407-000-000-531-30-47-00	Public Utility Services	\$5,000	\$5,000	
407-000-000-531-30-48-00	Repairs & Maintenance	\$1,000	\$1,000	
407-000-000-531-30-49-00	Miscellaneous	\$500	\$500	
407-000-000-531-30-49-01	Permits & Fees	\$7,000	\$7,500	
Total Storm Drain Administration /		\$96,710	\$98,500	
Other Financing Uses				
407-000-000-597-00-00-00	T.O. - 430 Utility Equip Res	\$5,000	\$5,000	
407-000-000-597-00-00-10	T.O. - 408 Storm Drain Capital	\$118,625	\$123,700	
407-000-000-597-00-00-20	T.O. - 001 General Fund Administrative	\$77,977	\$77,977	
407-000-000-597-00-00-53	T.O. - 001 Insurance Portion	\$11,079	\$11,965	
407-000-000-597-00-00-57	T.O. - 001 Dispatcher	\$500	\$500	
407-000-000-597-00-00-58	T.O. - 307 - PW Storage Outbuilding Repair	\$5,000	\$5,000	
Total Other Financing Uses		\$218,181	\$224,142	
Total 407 Expenditures		\$649,380	\$638,782	-1.63%

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Total Storm Water Op & Maint Fund		\$747,717	\$808,788	8.17%
Stormwater Capital Project Fund				
Ending Net Cash And Investments				
408-000-000-508-80-00-00	Unreserved Fund Balance	\$716,586	\$1,184,054	
Total Ending Net Cash And Investments		\$716,586	\$1,184,054	
Storm Drain-C.P. Operating Expenses				
408-000-000-542-40-41-00	Comp Storm Plan Update Prof Svcs	\$70,000	\$61,177	
408-000-000-542-40-41-01	Advertising	\$1,500	\$1,500	
408-000-000-542-40-41-10	Professional Services	\$5,000	\$5,000	
408-000-000-542-40-41-12	Professional Services - Base Map	\$2,500	\$2,500	
Total Storm Drain-C.P. Operating		\$79,000	\$70,177	
Other Financing Uses				
408-000-000-594-31-65-01	Prof Svcs Spiketon Culvert	\$20,000	\$0	
408-000-000-594-31-65-02	Spiketon Culvert Replacement	\$105,000	\$0	
408-000-000-594-31-65-03	Small Projects - Storm Drain	\$42,000	\$0	
408-000-000-594-31-65-04	Prof Svcs - Small Projects - Storm Drain	\$10,500	\$0	
408-000-000-594-31-65-05	Supplies - Phase II NPDES Comply	\$2,500	\$2,500	
408-000-000-594-31-65-06	Prof Svcs - Phase II NPDES Comply - LID Review	\$500	\$500	
408-000-000-594-31-65-07	Spiketon Road - Ryan Rd to Mt View	\$90,000	\$0	
408-000-000-594-31-65-08	Prof Svcs - Spiketon Road - Ryan Rd to Mt View	\$22,500	\$0	
408-000-000-594-31-65-09	Cedar Street Line Replacement	\$130,150	\$0	
408-000-000-594-31-65-10	Prof Svcs - Cedar Street Line Replacement	\$32,538	\$0	
408-000-000-594-31-65-11	Dundass Storm Improvement (CIP2)	\$64,000	\$0	
408-000-000-594-31-65-12	Prof Svcs - Dundass Storm Improvement (CIP2)	\$16,000	\$0	
408-000-000-594-31-65-13	3rd Street Storm Improvement	\$40,000	\$0	
408-000-000-594-31-65-14	Prof Svcs - 3rd Street Storm Improvement	\$10,000	\$0	
408-000-000-594-31-65-15	GFC Reserve	\$265,605	\$265,605	
408-000-000-594-31-65-16	River Ave. Post Office to Main Street		\$20,000	
408-000-000-594-31-65-17	Prof Svcs-River Ave. Post Office to Main Street		\$6,000	
408-000-000-594-31-65-18	Glacier Meadows Storm Outfall		\$40,000	
408-000-000-594-31-65-19	Prof Svcs-Glacier Meadows Storm Outfall		\$10,000	
408-000-000-594-31-65-20	Allev (Edith/Cascade), Park to 4th		\$64,000	
408-000-000-594-31-65-21	Prof Svcs- Allev (Edith/Cascade), Park to 4th		\$18,000	
408-000-000-594-31-65-22	Allev (Norma/Edith), Park to 4th		\$64,000	
408-000-000-594-31-65-23	Prof Svcs- Allev (Norma/Edith), Park to 4th		\$18,000	
408-000-000-594-31-65-24	Buckley Athletic Complex		\$5,000	
408-000-000-594-31-65-25	Public Works Shop & Yard at WWTP		\$76,875	
Total Other Financing Uses		\$851,293	\$590,480	
Capital Expense - Storm Drain				
408-000-000-595-10-31-00	Storm Drain Project Supplies	\$2,500	\$2,500	
408-000-000-595-40-41-00	General Professional Services	\$2,500	\$2,500	
Total Capital Expense - Storm Drain		\$5,000	\$5,000	
408-000-000-597-10-00-31	T.O. - 001 Grant/Project Admin	\$24,920	\$24,806	
408-000-000-597-10-00-33	T.O. - 430 Utility Equip Reserve	\$5,000	\$5,000	
408-000-000-597-10-00-34	T.O. - 307 - PW Storage Outbuilding Repair	\$5,000	\$5,000	
		\$34,920	\$34,806	
Total Other Financing Uses		\$891,213	\$630,286	
Total 408 Expenditures		\$970,213	\$700,463	-27.80%
Total Stormwater Capital Project Fund		\$1,686,799	\$1,884,517	11.72%
Utility Equipment Reserve				
Ending Net Cash And Investments				
430-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$250,103	\$309,432	
Total Ending Net Cash And Investments		\$250,103	\$309,432	
Utility EQ Reserve - Operating Expense				
430-000-000-538-90-35-00	Machinery & Equipment	\$2,500	\$2,500	
430-000-000-538-90-35-02	Misc Small Equip	\$2,500	\$2,500	
Total Utility EQ Reserve - Operating		\$5,000	\$5,000	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Capital Expenditures				
430-000-000-594-38-64-11	Advertising	\$500	\$0	
430-000-000-594-38-64-12	#1 Pickup 2003 Sup 4x4	\$40,000	\$0	
430-000-000-594-38-64-14	#2 Pickup - 97 - Ford F350 - Parks W/dump	\$500	\$0	
430-000-000-594-38-64-15	#3 Pickup - Light - 2005 Chevvy 4x4	\$500	\$0	
430-000-000-594-38-64-16	#4 Pickup - 97 Ford F250 - Parks w/Dump	\$500	\$0	
430-000-000-594-38-64-17	#5 Pickup - 97 Jeep Cherokee - Meter Reader	\$500	\$0	
430-000-000-594-38-64-18	#6 Pickup Res - 82 - Chevvy - Parks Svc Trck	\$500	\$0	
430-000-000-594-38-64-19	#7 Pickup Res - 96 - Ford 4x4 - Watering Trk	\$500	\$0	
430-000-000-594-38-64-20	Pickup - Light - 1990 Chevvy 1500 - Mechanic	\$500	\$0	
430-000-000-594-38-64-21	3 - 4 YD Ford Dump Truck 1964 - Cemetery	\$500	\$0	
430-000-000-594-38-64-22	Pickup - 2010 Ford F150 - WWTP	\$500	\$0	
430-000-000-594-38-64-23	Pickup - 1988 Chevvy 3500 Flatbed	\$500	\$0	
430-000-000-594-38-64-24	Tvmco Street Sweeper - 1997	\$500	\$0	
430-000-000-594-38-64-25	Fiat - Allis Grader - 1980	\$500	\$0	
430-000-000-594-38-64-27	Backhoe 580D 1982 Cemetery	\$500	\$0	
430-000-000-594-38-64-28	Backhoe 580K 1991 W/S	\$500	\$0	
430-000-000-594-38-64-31	Mower-John Deere 1420-2002	\$500	\$0	
430-000-000-594-38-64-33	Forklift	\$200	\$0	
430-000-000-594-38-64-34	Workman Utility Vehicle - Gator	\$200	\$0	
430-000-000-594-38-64-42	5-6 YD Dump Truck - 1994 F - Series Ford	\$500	\$0	
430-000-000-594-38-64-43	3cv Loader - Treatment Plant	\$500	\$0	
430-000-000-594-38-64-44	ATV Water Line Inspection - 1998 Polaris 4x4	\$500	\$0	
430-000-000-594-38-64-49	Street Repair - Tar Heater	\$500	\$0	
430-000-000-594-38-64-50	#8 Pickup - 2007 Chevvy Suot (mid)	\$500	\$0	
430-000-000-594-38-64-51	#9 Pickup - 2005 Chevvy Gas Dep 4x4	\$500	\$0	
430-000-000-594-38-64-52	Mower Xmark Kabota 07	\$500	\$0	
430-000-000-594-38-64-53	Mower X Mark Fr250k - 2008 - 48" Deck	\$500	\$0	
430-000-000-594-38-64-54	Excavator - 5 Ton Kabota 21	\$50,000	\$80,000	
430-000-000-594-38-64-55	Trailer - Tandem Axle 7 Ton	\$15,000	\$15,000	
430-000-000-594-38-64-60	Mini Truck - Fuel Conservation	\$500	\$0	
430-000-000-594-38-64-61	1997 New Holland Tractor & Tizer Side Mower	\$500	\$0	
430-000-000-594-38-64-62	Mower - John Deere 1420 - 2002	\$500	\$0	
430-000-000-594-38-64-64	2014 Chevvy 3500 HD Water Service Truck	\$500	\$0	
430-000-000-594-38-64-65	1984 GMC Dump Truck	\$500	\$0	
430-000-000-594-38-64-66	1993 International Model 4900 Dump Truck	\$500	\$0	
430-000-000-594-38-64-67	1988 Peterbilt Vector Truck	\$500	\$0	
430-000-000-594-38-64-68	1999 Case 580L 4x4 Backhoe	\$500	\$0	
430-000-000-594-38-64-69	2007 New Holland Tractor T 1510 - Parks	\$500	\$0	
430-000-000-594-38-64-70	2008 Grasshopper Blower	\$500	\$0	
430-000-000-594-38-64-71	Mower Xmark Turf Tracer 2007 - 52" Deck	\$500	\$0	
430-000-000-594-38-64-72	2004 Polaris 6x6 Atv - Water Line Inspection	\$500	\$0	
430-000-000-594-38-64-73	1988 Ford F350 Lift Truck	\$500	\$0	
430-000-000-594-38-64-74	1992 L9000 Semi Truck - WWTP	\$500	\$0	
430-000-000-594-38-64-75	1996 Vermeer BC935 Chipper	\$500	\$0	
430-000-000-594-38-64-76	1994 Graco 5900 - Crosswalk and Curb Painter	\$500	\$0	
430-000-000-594-38-64-77	PW Mobile Vehicle Shop Holst	\$500	\$0	
430-000-000-594-38-64-78	#1 Pickup - 2017 Toyota - UT Super	\$100	\$0	
Total Capital Expenditures		\$126,000	\$95,000	
Transfer Out				
430-000-000-597-10-00-10	T.O. - 001 Investment Interest	\$4,000	\$253	
Total Transfer Out		\$4,000	\$253	
Total 430 Expenditures		\$135,000	\$100,253	-25.74%
Total Utility Equipment Reserve		\$385,103	\$409,684	6.38%
Municipal Court Trust				
Expenditure				
Ending Net Cash And Investments				
631-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$48,278	\$5,583	
Total Ending Net Cash And Investments		\$48,278	\$5,583	
Nonexpenditures				
631-000-000-589-00-00-00	Court-Remittance to City	\$325,000	\$325,000	
631-000-000-589-00-00-10	Court-Trust Cash Disbursement	\$75,000	\$75,000	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Total Nonexpenditures		\$400.000	\$400.000	
Total Expenditure		\$400.000	\$400.000	0.00%
Total Municipal Court Trust		\$448.278	\$405.583	-9.52%
Cemetery Improvement				
Ending Net Cash And Investments				
701-000-000-508-10-00-00	Reserved Ending Fund Balance	\$186.134	\$197.841	
Total Ending Net Cash And Investments		\$186.134	\$197.841	
Nonexpenditures				
Other Nonexpenditures				
701-000-000-589-90-04-00	Cemetery Lot Buy Back	\$1.000	\$1.400	
Total Other Nonexpenditures		\$1.000	\$1.400	
Total 701 Expenditures		\$1.000	\$1.400	40.00%
Total Cemetery Improvement		\$187.134	\$1.400	-99.25%
Total Unreserved EFB - All Funds		\$10.870.188	\$12.884.575	18.53%
Total Expenditures - All Funds		\$22.202.067	\$19.358.065	-12.81%
Grand Totals		\$33.072.255	\$32.242.640	-2.51%

APPENDIX D: 2021 Budget Request - Revenues

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Current Revenue				
Beginning Balance-General Fund				
001-000-000-308-80-00-00	Beginning Fund Balance	\$1,433,947	\$1,475,141	
Total Beginning Balance-General Fund		\$1,433,947	\$1,475,141	2.87%
Taxes				
General Property Taxes				
001-000-000-311-11-00-00	Property Taxes	\$1,059,044	\$1,125,840	
Total General Property Taxes		\$1,059,044	\$1,125,840	6.31%
Timber Harvest Taxes				
001-000-000-312-10-00-00	Forest Excise Tax	\$10	\$10	
Total Timber Harvest Taxes		\$10	\$10	
Retail Sales and Use Taxes				
001-000-000-313-11-00-00	Sales & Use Tax	\$1,150,000	\$1,379,963	
001-000-000-313-17-00-00	Park Sales Tax	\$52,000	\$53,425	
Total Retail Sales and Use Taxes		\$1,202,000	\$1,433,388	19.25%
Business and Occupation Taxes on				
001-000-000-316-41-00-00	Electric Tax	\$250,000	\$250,000	
001-000-000-316-42-00-00	Water Tax	\$100,888	\$103,769	
001-000-000-316-43-00-00	Natural Gas Tax	\$130,000	\$140,000	
001-000-000-316-44-00-00	Sewer Tax	\$209,082	\$210,000	
001-000-000-316-45-00-00	Garbage/Solid Waste Tax	\$127,918	\$131,756	
001-000-000-316-46-00-00	TV Cable Tax	\$80,000	\$70,000	
001-000-000-316-47-00-00	Telephone Tax	\$10,000	\$8,000	
001-000-000-316-47-10-00	Cellular Phone Tax	\$60,000	\$60,000	
001-000-000-316-48-00-00	Storm Drain Tax	\$59,313	\$61,092	
Total Business and Occupation Taxes		\$1,027,201	\$1,044,617	1.70%
001-000-000-316-82-00-00	Gambling Tax	\$10,000	\$7,000	
Excise Taxes				
001-000-000-317-20-00-00	Leasehold Taxes	\$4,000	\$4,000	
Total Excise Taxes		\$4,000	\$4,000	
001-000-000-318-34-00-00	Real Estate Excise Tax (St of WA)	\$500	\$500	
Total Taxes		\$3,302,755	\$3,615,355	9.46%
Licenses and Permits				
Business Licenses				
001-000-000-321-30-10-00	Fire Permits	\$1,500	\$600	
001-000-000-321-30-10-10	Fire Dept Svcs	\$300	\$1,500	
001-000-000-321-99-00-00	Business License	\$35,000	\$35,000	
Total Business Licenses		\$36,800	\$37,100	
Non-Business Licenses and Permits				
001-000-000-322-10-00-00	Building Permits	\$375,000	\$450,000	
001-000-000-322-30-00-00	Animal Licenses	\$2,500	\$250	
001-000-000-322-90-00-00	Other Licenses & Permits	\$15,000	\$5,000	
Total Non-Business Licenses and		\$392,500	\$455,250	
Total Licenses and Permits		\$429,300	\$492,350	14.69%
Intergovernmental Revenues				
Federal Indirect Grants				
001-000-000-333-11-00-00	Dept. of Commerce - CARES Grant	\$0	\$0	
State Grants				
001-000-000-334-01-80-00	Disaster Assistance	\$0	\$250	
Total State Grants		\$0	\$250	
State Entitlements and Impact				
001-000-000-336-06-42-00	Marijuana Excise Tax	\$70,000	\$50,000	
001-000-000-336-06-94-00	Liquor Excise Tax	\$24,000	\$28,753	
001-000-000-336-06-95-00	Liquor Board Profits	\$39,000	\$40,132	
Total State Entitlements and Impact		\$133,000	\$118,885	
Total Intergovernmental Revenues		\$133,000	\$119,135	-10.42%
Charges for Goods and Services				

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
General Government-Services				
001-000-000-341-33-00-10	Crim Cnv FE DUI	\$250	\$250	
001-000-000-341-33-00-20	Crim Conv FE CT	\$1,000	\$1,000	
001-000-000-341-33-00-30	Crim Conv FE CN	\$250	\$250	
001-000-000-341-33-02-00	Warrant Costs	\$1,000	\$1,000	
001-000-000-341-33-03-00	Def Pros Admin Costs 04	\$2,000	\$2,000	
001-000-000-341-33-06-00	IT Time Pay Fee	\$500	\$500	
001-000-000-341-50-00-00	Sale of Maps	\$50	\$50	
001-000-000-341-62-00-00	Microfilm & Photocopy Charge	\$250	\$250	
001-000-000-341-81-00-00	Sale of Copies	\$100	\$100	
001-000-000-341-99-00-00	Passport & Naturalization Fees	\$12,500	\$6,500	
Total General Government-Services		\$17,900	\$11,900	
Public Safety-Services				
001-000-000-342-10-00-00	Law Enforcement Services	\$4,000	\$4,000	
001-000-000-342-10-01-00	Law Enforcement Services	\$1,000	\$500	
001-000-000-342-10-11-00	Law Enforce Svcs - Carbonado	\$12,000	\$12,000	
001-000-000-342-10-12-00	Law Enforcement Svcs Wilkeson	\$18,000	\$18,000	
001-000-000-342-10-13-00	Law Enforcement Svcs - Rainier School	\$42,500	\$42,500	
001-000-000-342-21-10-00	Fire Contract - Town of Carbonado	\$9,000	\$9,000	
001-000-000-342-21-10-10	Fire Service Contract - Wilkeson	\$15,000	\$15,000	
001-000-000-342-21-10-20	Firefighter Training Reimburse	\$15,000	\$0	
001-000-000-342-21-20-20	SAFER R&R Grant Salaries	\$49,115	\$49,115	
001-000-000-342-21-20-21	SAFER R&R Grant Benefits	\$25,885	\$25,885	
001-000-000-342-21-20-22	SAFER R&R Grant Interlocal Agencies	\$4,000	\$4,000	
001-000-000-342-33-00-00	Adult Prob Fees	\$100	\$100	
001-000-000-342-33-06-00	Record Check Fee	\$10,000	\$10,000	
001-000-000-342-33-07-00	Sentencing Compliance Monitoring Fee	\$42,000	\$42,000	
001-000-000-342-38-01-00	Pretrial Sup-CLJ	\$1,000	\$1,000	
001-000-000-342-90-01-00	CNV FE DUE 01/13	\$100	\$100	
001-000-000-342-90-02-00	CONV FE CT 1/13	\$100	\$100	
Total Public Safety-Services		\$248,800	\$233,300	
Utilities & Other Services				
001-000-000-343-93-00-00	Animal Board	\$250	\$250	
Total Utilities & Other Services		\$250	\$250	
Planning and Development Services				
001-000-000-345-81-00-00	Zone & Subdivision - Planning	\$50,000	\$50,000	
001-000-000-345-81-20-00	Zone & Subdivision-Engineers	\$10,000	\$10,000	
001-000-000-345-81-30-00	Reimbursable Planning Exp	\$175,000	\$175,000	
Total Planning and Development		\$235,000	\$235,000	
Total Charges for Goods and Services		\$501,950	\$480,450	-4.28%
Fines and Penalties				
Civil Penalties				
001-000-000-352-30-00-00	Mandatory Insurance Admin Cost	\$5,000	\$4,000	
Total Civil Penalties		\$5,000	\$4,000	
Civil Infractions				
001-000-000-353-10-00-00	Traffic Infractions TO 07/03	\$500	\$0	
001-000-000-353-10-02-00	Traffic Infractions	\$2,500	\$500	
001-000-000-353-10-03-00	Traffic Infraction 07/07	\$20,000	\$15,000	
001-000-000-353-10-04-00	Legislative Assessment	\$7,000	\$5,000	
001-000-000-353-10-05-00	Traffic Inf	\$60,000	\$55,000	
001-000-000-353-10-80-00	DF - Deferred Finding Admin Fee	\$5,000	\$5,000	
001-000-000-353-70-02-00	Other Infractions	\$500	\$500	
001-000-000-353-70-04-00	Other Infractions 08/31/07	\$1,000	\$1,000	
001-000-000-353-70-13-00	Other Infractions	\$0	\$0	
Total Civil Infractions		\$96,500	\$82,000	
001-000-000-354-00-00-00	Parking Infractions	\$250	\$250	
001-000-000-354-00-01-00	Pr-Handicapped	\$250	\$250	
Criminal Traffic Misdemeanor Fines				
001-000-000-355-20-00-00	DWI	\$15,000	\$15,000	
001-000-000-355-20-01-00	DUI - DP Acct	\$2,000	\$2,000	
001-000-000-355-20-03-00	Cri Cnv Fee DUI	\$100	\$100	
001-000-000-355-20-04-00	DUI-DP Acct	\$0	\$100	
001-000-000-355-80-00-00	Other Criminal Traffic	\$100	\$100	
001-000-000-355-80-01-00	Criminal Traffic Misdemeanor	\$15,000	\$15,000	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
001-000-000-355-80-02-00	Criminal Conv Fe Ct	\$1,000	\$1,000	
Total Criminal Traffic Misdemeanor		\$33,200	\$33,300	
Criminal Non-Traffic Fines				
001-000-000-356-90-00-00	Non-Traffic Misdemeanor	\$2,500	\$2,500	
001-000-000-356-90-02-00	City Dog Violation	\$250	\$250	
001-000-000-356-90-04-00	Other Non Traffic	\$2,500	\$2,500	
001-000-000-356-90-14-00	Cri Conv Fee Cn	\$0	\$100	
Total Criminal Non-Traffic Fines		\$5,250	\$5,350	
Criminal Cost Recoveries				
001-000-000-357-31-00-00	Criminal Jury Demand Costs	\$0	\$0	
001-000-000-357-33-00-00	Public Def Fees	\$10,000	\$10,000	
001-000-000-357-34-00-00	Warr/Subp - Shf	\$3,500	\$3,500	
001-000-000-357-35-00-00	Court Interpreter Costs	\$250	\$250	
001-000-000-357-39-00-00	Criminal Costs	\$250	\$250	
Total Criminal Cost Recoveries		\$14,000	\$14,000	
Total Fines and Penalties		\$154,450	\$138,900	-10.07%
Miscellaneous Revenues				
Interest and Other Earnings				
001-000-000-361-11-00-00	Investment Interest	\$15,000	\$1,922	
001-000-000-361-40-00-00	Sales Interest	\$1,000	\$1,000	
001-000-000-361-40-01-00	D/M Interest Income	\$7,000	\$7,000	
Total Interest and Other Earnings		\$23,000	\$9,922	
Rents, Leases and Concessions				
001-000-000-362-40-00-22	Fire Station Facility Rental	\$500	\$500	
001-000-000-362-50-00-00	Long Term-Rents & Leases	\$5,000	\$5,000	
Total Rents, Leases and Concessions		\$5,500	\$5,500	
Contributions and Donations From				
001-000-000-367-10-00-00	Donations - Parks Dept - Court Bricks	\$2,500	\$75,000	
001-000-000-367-10-10-01	Donations - Concerts in the Park/Other Events	\$0	\$2,000	
001-000-000-367-10-10-50	Flower Basket Donations	\$3,000	\$4,000	
Total Contributions and Donations		\$5,500	\$81,000	
Other Miscellaneous Revenues				
001-000-000-369-10-00-00	Sale of Surplus Items	\$500	\$500	
001-000-000-369-91-00-00	Other Miscellaneous Revenue	\$10,000	\$7,500	
001-000-000-369-91-01-00	Small Overpayment	\$100	\$100	
001-000-000-369-91-03-00	NSF Revenues	\$1,000	\$500	
Total Other Miscellaneous Revenues		\$11,600	\$8,600	
Total Miscellaneous Revenues		\$45,600	\$105,022	130.31%
Nonrevenues				
Agency Type Deposits				
001-000-000-386-10-00-00	State Building Code Fee	\$500	\$500	
001-000-000-386-12-00-00	Crime Victims	\$2,500	\$2,500	
001-000-000-386-83-05-00	JIS/Trauma 10/03	\$5,000	\$5,000	
001-000-000-386-83-06-00	Auto Theft Prevention Acct	\$10,000	\$10,000	
001-000-000-386-83-07-00	JIS/Trauma 08/07	\$1,000	\$1,000	
001-000-000-386-83-32-00	Trauma Brain Injury	\$1,500	\$1,500	
001-000-000-386-89-09-00	WSP Hiway Acct	\$2,500	\$2,500	
001-000-000-386-89-14-00	Hwy Safety Act	\$1,000	\$1,000	
001-000-000-386-89-15-00	Death Inv Acct	\$250	\$250	
001-000-000-386-91-00-00	State Remittance (court)	\$75,000	\$75,000	
001-000-000-386-92-00-00	State Remittance 30% Psea (ct)	\$37,500	\$37,500	
001-000-000-386-93-00-00	State Psea #3	\$1,000	\$1,000	
001-000-000-386-96-03-00	Lab-Bld/breath	\$1,000	\$1,000	
001-000-000-386-97-00-00	JIS Account	\$20,000	\$20,000	
001-000-000-386-97-01-00	JIS Account 04	\$500	\$500	
001-000-000-386-99-00-00	School Zone Safety	\$250	\$250	
Total Agency Type Deposits		\$159,500	\$159,500	
Other Nonrevenues				
001-000-000-389-90-00-00	Non-Revenues	\$5,000	\$2,500	
001-000-000-389-90-10-10	Misc Reimbursements	\$5,000	\$2,500	
001-000-000-389-90-10-40	Salary Overpayment Reimbursement	\$100	\$100	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
001-000-000-389-90-40-00	Leasehold Excise Tax	\$7,500	\$7,500	
Total Other Nonrevenues		\$17,600	\$12,600	
Total Nonrevenues		\$177,100	\$172,100	-2.82%
Other Financing Sources				
001-000-000-395-10-20-00	Sale of Fixed Asset - PO Station	\$0	\$0	
Interfund Transfer-In				
001-000-000-397-00-40-00	T.I. Investment Interest	\$15,000	\$5,000	
001-000-000-397-00-45-00	T.I. - Investment Interest - 003	\$101,318	\$4,716	
001-000-000-397-00-60-00	T.I. From 402/Dispatcher	\$6,500	\$6,500	
001-000-000-397-50-15-00	T.I. - 008 RR ROW	\$6,500	\$0	
001-000-000-397-50-20-00	T.I. - 103 Administrative	\$100	\$100	
001-000-000-397-50-30-00	T.I. - 103 Insurance	\$1,202	\$1,298	
001-000-000-397-60-10-00	T.I. - 402 Administrative	\$204,376	\$204,376	
001-000-000-397-60-21-00	T.I. - 407 Dispatch	\$500	\$500	
001-000-000-397-60-22-00	T.I. - 101 Dispatch	\$500	\$500	
001-000-000-397-60-40-00	T.I. - 403 Administrative	\$68,508	\$70,403	
001-000-000-397-60-40-10	T.I. - 407 Administration	\$77,977	\$77,977	
001-000-000-397-60-60-00	T.I. - 402 Insurance Portion	\$66,934	\$72,289	
001-000-000-397-60-71-00	T.I. - 407 Insurance Portion	\$11,079	\$55,434	
001-000-000-397-60-80-00	T.I. - 004 Insurance Portion	\$441	\$476	
001-000-000-397-60-81-00	T.I. - 008 Insurance Portion	\$1,773	\$1,915	
001-000-000-397-60-82-00	T.I. - 101 Insurance Portion	\$6,342	\$6,849	
001-000-000-397-60-83-00	T.I. - 403 Insurance Portion	\$13,412	\$14,485	
001-000-000-397-60-90-00	T.I. - 136 Insurance Portion	\$1,810	\$1,955	
001-000-000-397-60-91-00	T.I. - 136 Vet Brick Administration	\$250	\$250	
001-000-000-397-60-93-00	T.I. - 401 Gas System Sale	\$10,000	\$500	
001-000-000-397-60-95-00	T.I. - 102 Grant/Project Admin	\$37,241	\$37,521	
001-000-000-397-60-96-00	T.I. - 405 Grant/Project Admin	\$20,619	\$20,557	
001-000-000-397-60-97-00	T.I. 405 Grant/Project Admin	\$20,010	\$19,984	
001-000-000-397-60-98-00	T.I. - 408 Grant/Project Admin	\$24,920	\$19,984	
001-000-000-397-60-99-00	T.I. - 307 Grant/Project Admin	\$12,023	\$12,084	
Total Interfund Transfer-In		\$709,335	\$635,653	
Total Other Financing Sources		\$709,335	\$635,653	-10.39%
Community/Senior Center				
Rents, Leases and Concessions				
001-000-103-362-40-00-00	Rentals - MPC	\$1,500	\$1,000	
001-000-103-362-40-40-00	Facility Contracts	\$8,500	\$8,500	
001-000-103-362-40-50-00	Program Fees (Instructors)	\$500	\$500	
Total Rents, Leases and Concessions		\$10,500	\$10,000	
Contributions and Donations From				
001-000-103-367-10-10-20	CDBG Grant (sr)	\$46,150	\$0	
001-000-103-367-10-10-40	Contributions & Donations	\$300	\$15,000	
Total Contributions and Donations		\$46,450	\$15,000	
Other Miscellaneous Revenues				
001-000-103-369-91-00-00	Other MPC Revenue	\$500	\$150	
Total Other Miscellaneous Revenues		\$500	\$150	
Nonrevenues				
Other Nonrevenues				
001-000-103-389-90-00-00	Misc MPC Revenue	\$1,500	\$0	
001-000-103-389-90-10-00	Reimbursable Deposits - MPC	\$750	\$0	
Total Other Nonrevenues		\$2,250	\$0	
Total Nonrevenues		\$2,250	\$0	
Total Community/Senior Center		\$59,700	\$25,150	-57.87%
Buckley Hall/Food Bank				
Program Income-Buckley Hall				
001-000-110-362-40-00-00	Rentals - Buckley Hall	\$12,500	\$5,000	
001-000-110-362-50-00-00	Facility Contracts	\$2,000	\$1,000	
001-000-110-367-00-00-00	Contributions & Donations	\$500	\$500	
001-000-110-367-60-00-00	Program Fees (Instructors)	\$500	\$500	
Total Program Income-Buckley Hall		\$15,500	\$7,000	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Nonrevenues				
001-000-110-389-90-00-00	Reimbursable Deposits - Buckley Hall	\$15,000	\$7,500	
Total Nonrevenues		\$15,000	\$7,500	
Total Buckley Hall/Food Bank		\$30,500	\$14,500	-52.46%
Youth Activities Center				
Charges for Goods and Services				
001-000-113-347-60-00-00	Program Fees	\$500		
Total Charges for Goods and Services		\$500	\$0	
Miscellaneous Revenues				
001-000-113-362-40-00-00	Rentals & Leases	\$500	\$500	
001-000-113-362-50-00-00	Facility Contracts	\$50	\$50	
001-000-113-367-00-00-00	Contributions & Donations	\$5,000	\$2,500	
001-000-113-367-10-00-00	Cont & Donat Youth Center	\$250	\$0	
001-000-113-367-10-10-40	Youth Program Grants (New)	\$2,000	\$0	
001-000-113-367-10-10-45	PC Youth Violence Prevention Grant	\$19,286	\$17,456	
001-000-113-367-10-10-47	Tacoma PC Health Dept Healthy Youth Grant	\$3,000	\$0	
001-000-113-369-91-00-00	Miscellaneous Revenue	\$500	\$500	
Total Miscellaneous Revenues		\$30,586	\$21,006	
Nonrevenues				
001-000-113-389-90-00-00	Reimbursable Deposits	\$500		
Total Nonrevenues		\$500	\$0	
Total Youth Activities Center		\$31,586	\$21,006	-33.50%
Gross General Fund Revenue		\$5,575,276	\$5,819,621	4.38%
Total General Fund Revenue		\$7,009,223	\$7,294,762	4.07%
Contingency Reserve Fund				
002-000-000-308-80-00-00	Beginning Fund Balance	\$211,428	\$258,354	
002-000-000-361-11-00-00	Investment Interest	\$2,500	\$127	
002-000-000-397-00-10-00	T.I. - 001 General Fund	\$45,000	\$25,000	
Total Contingency Reserve Fund		\$258,928	\$283,481	9.48%
General Fund Cumulative Reserve				
003-000-000-308-80-00-00	Beginning Fund Balance	\$5,015,475	\$5,015,475	
003-000-000-361-11-00-00	Investment Interest	\$101,318	\$4,716	
Total General Fund Cumulative Reserve		\$5,116,793	\$5,020,191	-1.89%
Cemetery				
Revenue				
004-000-000-308-80-00-00	Beginning Fund Balance	\$24,757	\$13,623	
Charges for Goods and Services				
004-000-000-343-60-00-00	Sale of Lots	\$375	\$375	
Total Charges for Goods and Services		\$375	\$375	
Miscellaneous Revenues				
Interest and Other Earnings				
004-000-000-361-11-00-00	Investment Interest	\$2,500	\$2,500	
Total Interest and Other Earnings		\$2,500	\$2,500	
Total Miscellaneous Revenues		\$2,500	\$2,500	
Total Revenue		\$2,875	\$2,875	0.00%
Total Cemetery		\$27,632	\$16,498	-40.29%
Police Equipment Reserve				
Revenue				
007-000-000-308-80-00-00	Beginning Fund Balance	\$152,806	\$379,199	
Intergovernmental Revenues				
Direct Federal Grants				
007-000-000-331-16-01-00	Dept of Justice Bpv Grant	\$500	\$500	
Total Direct Federal Grants		\$500	\$500	
Total Intergovernmental Revenues		\$500	\$500	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Charges for Goods and Services				
007-000-000-342-10-00-01	Law Enforcement Svcs Carbonado	\$12,000	\$12,000	
007-000-000-342-10-05-00	TS - DUI Cost Recovery	\$5,000	\$5,000	
007-000-000-342-10-10-02	Law Enforcement Wilkeson	\$18,000	\$18,000	
007-000-000-342-10-10-03	Law Enforcement Svcs - Rainier School	\$42,500	\$42,500	
Total Charges for Goods and Services		\$77,500	\$77,500	
Fines and Penalties				
007-000-000-357-39-00-00	Restitution	\$1,000	\$1,000	
Total Fines and Penalties		\$1,000	\$1,000	
Miscellaneous Revenues				
007-000-000-361-11-00-00	Investment Interest	\$5,000	\$159	
007-000-000-369-10-00-00	Sale of Surplus Items	\$2,000	\$2,000	
007-000-000-369-30-00-00	Confiscated and Forfeited Property	\$0	\$2,500	
007-000-000-369-91-00-00	Miscellaneous Revenue	\$600	\$500	
Total Miscellaneous Revenues		\$7,600	\$5,159	
Nonrevenues				
007-000-000-389-90-00-00	Misc Reimbursement	\$2,500	\$500	
Total Nonrevenues		\$2,500	\$500	
Other Financing Sources				
007-000-000-395-10-20-00	Sale of Fixed Asset PD	\$0	\$0	
007-000-000-397-00-00-00	T.I. - from 109 Criminal Justice	\$100,000	\$50,000	
Total Other Financing Sources		\$100,000	\$50,000	
Total Revenue		\$189,100	\$134,659	-28.79%
Total Police Equipment Reserve		\$341,906	\$513,858	50.29%
Railroad Row Maint & Devel				
Beginning Fund Balance-RR Row				
008-000-000-308-80-00-00	Beginning Fund Balance	\$104,849	\$93,645	
Total Beginning Fund Balance-RR Row		\$104,849	\$93,645	
Miscellaneous Revenues				
008-000-000-361-11-00-00	Investment Interest	\$2,500	\$9	
008-000-000-361-10-10-00	Sale of Fixed Assets - Buckley Farm and Feed	\$0	\$114,994	
008-000-000-362-50-00-00	Rentals & Leases	\$19,500	\$8,400	
008-000-000-369-91-00-00	Miscellaneous Revenue	\$250	\$250	
Total Miscellaneous Revenues		\$22,250	\$123,653	
Nonrevenues				
008-000-000-389-90-00-00	Miscellaneous Revenue	\$250	\$250	
Total Nonrevenues		\$250	\$250	
Total Railroad Row Maint & Devel		\$127,349	\$217,548	70.83%
Fire Equipment Reserve				
030-000-000-308-80-00-00	Beginning Fund Balance	\$590,306	\$493,525	
Intergovernmental Revenues				
030-000-000-334-03-80-40	General Grant - 2016	\$25,000	\$0	
030-000-000-334-02-70-01	RCO Multi-Sport Court - 2021		\$85,000	
Total Intergovernmental Revenues		\$25,000	\$85,000	
Charges for Goods and Services				
030-000-000-342-21-00-00	Fire Contract/rainier School	\$76,300	\$76,300	
Total Charges for Goods and Services		\$76,300	\$76,300	
Miscellaneous Revenues				
030-000-000-361-11-00-00	Investment Interest	\$8,000	\$982	
Total Miscellaneous Revenues		\$8,000	\$982	
Other Financing Sources				
030-000-000-397-10-10-00	T.I. - from 105 Bunker Replacement	\$1,500	\$1,500	
Total Other Financing Sources		\$1,500	\$1,500	
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	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Total Other Financing Sources		\$6,000	\$6,000	
Total Fire EQ Reserve-IFL		\$6,000	\$6,000	
Total Fire Equipment Reserve		\$707,106	\$663,307	-6.19%
Park Construction				
035-000-000-308-80-00-00	Beginning Fund Balance	\$215,389	\$398,003	
Miscellaneous Revenues				
035-000-000-361-11-00-00	Investment Interest	\$4,999	\$455	
035-000-000-367-12-00-00	Impact Fees	\$81,250	\$100,000	
Total Miscellaneous Revenues		\$86,249	\$100,455	
Other Financing Sources				
035-000-000-395-10-10-00	Sale of Fixed Asset - A Street Tot Lot	\$80,000	\$0	
Total Other Financing Sources		\$80,000	\$0	
Total Park Construction		\$381,638	\$498,459	30.61%
Street Operations				
Revenue				
101-000-000-308-10-00-00	Beginning Fund Balance - Reserved	\$34,080	\$38,927	
Intergovernmental Revenues				
State Entitlements, Impact Payments				
101-000-000-336-00-71-00	Multi - Modal Transpo	\$6,644	\$6,807	
101-000-000-336-00-87-00	Gas Tax	\$97,993	\$101,956	
101-000-000-336-00-87-10	Gas Tax - Increased ESSB 5987	\$5,813	\$5,944	
Total State Entitlements, Impact		\$110,450	\$114,706	
Total Intergovernmental Revenues		\$110,450	\$114,706	
Charges for Goods and Services				
101-000-000-345-89-00-00	Other Planning & Development (ROW Permits)	\$25,000	\$20,000	
Total Charges for Goods and Services		\$25,000	\$20,000	
Miscellaneous Revenues				
101-000-000-361-11-00-00	Investment Interest	\$100	\$0	
101-000-000-367-00-00-00	Contributions & Donations	\$100	\$100	
101-000-000-369-91-00-00	Other Miscellaneous Revenue	\$6,000	\$1,000	
Total Miscellaneous Revenues		\$6,200	\$1,100	
Other Financing Sources				
101-000-000-397-00-00-00	T.I. - Current Expense	\$500	\$500	
101-000-000-397-00-30-00	T.I. - from 102 Street Capital Improvements	\$0	\$0	
101-000-000-397-20-10-00	T.I. - from 103 TBD Maintenance	\$60,000	\$60,000	
101-000-000-397-42-00-00	T.I. - from 103 TBD Project Payment to City Street Cap Imp	\$40,000	\$40,000	
Total Other Financing Sources		\$100,500	\$100,500	
Total Revenue		\$242,150	\$236,306	-2.41%
Total Street Operations		\$276,230	\$275,233	-0.36%
Street Capital Improvements				
Revenue				
Beginning Balance Community				
102-000-000-308-10-00-00	Beginning Fund Balance - Reserved	\$987,931	\$337,469	
Total Beginning Balance Community		\$987,931	\$337,469	
Intergovernmental Revenues				
State Grants				
102-000-000-334-03-81-22	TIB Mundy Loss Road	\$0		
102-000-000-334-03-81-32	TIB Cedar Street Reconstruction	\$384,165		
102-000-000-334-03-81-33	TIB Naches Street	\$255,530		
102-000-000-334-03-81-34	River Avenue - Post Office to Main Street		\$285,075	
Total State Grants		\$639,695	\$285,075	
Total Intergovernmental Revenues		\$639,695	\$285,075	
Miscellaneous Revenues				
102-000-000-361-11-00-00	Investment Interest	\$10,100	\$1,513	
Total Miscellaneous Revenues		\$10,100	\$1,513	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Other Financing Sources				
Transfers-In				
102-000-000-397-00-10-50	T.I. - 101 Street Operations (TBD)	\$40,000	\$3,000	
Total Transfers-In		\$40,000	\$3,000	
Total Other Financing Sources		\$40,000	\$3,000	
Street CIP/Impact Fees				
102-000-114-345-85-10-00	Street Impact Fees	\$303,700	\$550,000	
Total Street CIP/Impact Fees		\$303,700	\$550,000	
Total Revenue		\$993,495	\$839,588	-15.49%
Total Street Capital Improvements		\$1,981,426	\$1,177,057	-40.60%
Transportation Benefit District				
TBD				
103-000-000-308-10-00-00	Beginning Fund Balance - Reserved	\$2,370	\$1,894	
103-000-000-317-60-00-00	TBD Vehicle Fees	\$104,227	\$102,881	
103-000-000-361-11-00-00	Investment Interest	\$10	\$0	
Total Transportation Benefit District		\$106,607	\$104,775	
Total TBD		\$106,607	\$104,775	-1.72%
Emergency Medical Services				
Revenue				
105-000-000-308-10-00-00	Beginning Fund Balance - Reserved	\$232,384	\$221,226	
Taxes				
105-000-000-311-10-00-00	EMS Levy Taxes	\$267,435	\$284,303	
Total Taxes		\$267,435	\$284,303	
Intergovernmental Revenues				
State Grants				
105-000-000-334-04-90-00	Dept of Health Ems Trauma Care	\$1,200	\$1,200	
Total State Grants		\$1,200	\$1,200	
Total Intergovernmental Revenues		\$1,200	\$1,200	
Charges for Goods and Services				
105-000-000-342-21-00-00	Ems Transport Fees	\$60,000	\$55,000	
105-000-000-342-21-10-00	ALS & Transport Subsidy	\$20,000	\$23,000	
Total Charges for Goods and Services		\$80,000	\$78,000	
Miscellaneous Revenues				
Interest and Other Earnings				
105-000-000-361-11-00-00	Investment Interest	\$2,500	\$391	
105-000-000-367-00-00-00	Donations & Contributions	\$500	\$500	
105-000-000-367-00-30-00	Contrib&donate Bike Helmets/Life Vests	\$100	\$100	
105-000-000-369-90-20-00	Cpr & First Aid Class Fees	\$3,500	\$3,000	
105-000-000-369-90-30-00	Emt Class Registration Fees	\$4,000	\$3,500	
Total Miscellaneous Revenues		\$10,600	\$7,491	
Nonrevenues				
105-000-000-389-90-00-00	Miscellaneous Revenue	\$500	\$500	
Total Nonrevenues		\$500	\$500	
Total Revenue		\$359,735	\$371,494	3.27%
Total Emergency Medical Services		\$592,119	\$592,719	0.10%
Crim Just/drug Enforcement				
109-000-000-308-10-00-00	Beginning Fund Balance - Reserved	\$175,623	\$169,312	
Taxes				
109-000-000-313-71-00-00	Local Sales Tax-Crim Just Fund	\$92,000	\$92,000	
Total Taxes		\$92,000	\$92,000	
Intergovernmental Revenues				
State Entitlements, Impact Payments				

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
109-000-000-336-06-21-00	Crim Jus - Pop	\$1,514	\$1,676	
109-000-000-336-06-26-00	Crim Just - Spec Programs	\$5,471	\$5,944	
109-000-000-336-06-51-00	Dui - Cities	\$1,000	\$1,000	
Total State Entitlements, Impact		\$7,985	\$8,620	
Total Intergovernmental Revenues		\$7,985	\$8,620	
Fines and Penalties				
Criminal Costs				
109-000-000-357-33-00-00	Restitution	\$600	\$600	
Total Criminal Costs		\$600	\$600	
Total Fines and Penalties		\$600	\$600	
Miscellaneous Revenues				
Interest and Other Earnings				
109-000-000-361-11-00-00	Investment Interest	\$3,200	\$384	
Total Interest and Other Earnings		\$3,200	\$384	
Total Miscellaneous Revenues		\$3,200	\$384	
Total Crim Just/drug Enforcement		\$279,408	\$270,917	-3.04%
Fire Dept Facility Maint & Cap Imp Fund				
Beginning Balance Community				
134-000-000-308-10-00-00	Beginning Fund Balance - Reserved	\$195,689	\$204,931	
Total Beginning Balance Community		\$195,689	\$204,931	
Charges for Goods and Services				
134-000-000-342-21-10-00	Fire Contract/rainier School	\$8,400	\$8,400	
Total Charges for Goods and Services		\$8,400	\$8,400	
Miscellaneous Revenues				
Interest and Other Earnings				
134-000-000-361-11-00-00	Investment Interest	\$2,200	\$125	
Total Interest and Other Earnings		\$2,200	\$125	
Total Miscellaneous Revenues		\$2,200	\$125	
Total Fire Dept Facility Maint & Cap Imp		\$206,289	\$213,456	3.47%
Visitor Promo & Devel				
Revenue				
136-000-000-308-10-00-00	Beginning Fund Balance - Reserved	\$160,661	\$161,789	
Taxes				
136-000-000-313-31-00-00	Hotel/Motel Lodging	\$14,000	\$7,000	
136-000-000-313-31-01-00	Hotel/Motel Excise Tax	\$500	\$250	
136-000-000-313-31-02-00	Hotel/Motel Stadium	\$14,000	\$7,000	
Total Taxes		\$28,500	\$14,250	
Miscellaneous Revenues				
Interest and Other Earnings				
136-000-000-361-11-00-00	Investment Interest	\$1,500	\$171	
Total Interest and Other Earnings		\$1,500	\$171	
136-000-000-367-00-00-00	Contributions & Donations	\$500	\$500	
136-000-000-367-10-10-00	Buckley Arts Project	\$500	\$500	
136-000-000-367-10-10-10	Veteran's Brick Orders	\$250	\$250	
Total Miscellaneous Revenues		\$1,250	\$1,250	
Total Revenue		\$31,250	\$15,671	
Total Visitor Promo & Devel		\$191,911	\$177,460	-7.53%
Fire Station Const Debt Service				
Beginning Fund Balance				
202-000-000-308-10-00-00	Beginning Fund Balance - Reserved	\$75,017	\$74,423	
Total Beginning Fund Balance		\$75,017	\$74,423	
Taxes				
202-000-000-311-10-00-00	Real and Personal Property Taxes	\$275,000	\$284,620	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Total Taxes		\$275,000	\$284,620	
Other Financing Sources				
Transfers-In				
202-000-000-397-00-40-00	T.I. - from 134 - Investment Interest	\$2,500	\$125	
Total Transfers-In		\$2,500	\$125	
Total Other Financing Sources		\$2,500	\$125	
Total Fire Station Const Debt Service		\$352,517	\$359,168	1.89%
Capital Improvement				
Revenue				
Beginning Fund Balance				
307-000-000-308-10-00-00	Beginning Fund Balance - Reserved	\$680,996	\$890,148	
Total Beginning Fund Balance		\$680,996	\$890,148	
Taxes				
307-000-000-318-34-00-00	Real Estate Excise Tax	\$150,000	\$150,000	
Total Taxes		\$150,000	\$150,000	
Miscellaneous Revenues				
307-000-000-361-11-00-00	Investment Interest	\$12,500	\$967	
Total Miscellaneous Revenues		\$12,500	\$967	
Other Financing Sources				
Transfers-In				
307-000-000-397-10-40-00	T.I. - 035 Parks Construction	\$5,000	\$5,000	
307-000-000-397-10-60-00	T.I. - 402 Water/Sewer	\$10,000	\$10,000	
307-000-000-397-10-80-10	T.I. - 408 Stormwater Capital	\$5,000	\$5,000	
307-000-000-397-10-80-50	T.I. - 308 Comp Plan Capital Improve	\$100,000	\$100,000	
307-000-000-397-10-80-60	T.I. - 102 Street Capital Improvements	\$5,000	\$5,000	
307-000-000-397-10-80-70	T.I. - 405 Sewer Line Repair & Construct	\$5,000	\$5,000	
307-000-000-397-10-80-80	T.I. - 406 Water Line Repair & Construct	\$5,000	\$5,000	
307-000-000-397-10-80-90	T.I. - 407 Stormwater	\$5,000	\$5,000	
Total Transfers-In		\$140,000	\$140,000	
Total Other Financing Sources		\$140,000	\$140,000	
Total Revenue		\$302,500	\$290,967	-3.81%
Total Capital Improvement		\$983,496	\$1,181,115	20.09%
Comp Plan Capital Improve				
Revenue				
Beginning Fund Balance				
308-000-000-308-10-00-00	Beginning Fund Balance - Reserved	\$319,673	\$284,614	
Total Beginning Fund Balance		\$319,673	\$284,614	
Taxes				
308-000-000-318-35-00-00	Real Estate Excise Tax	\$150,000	\$150,000	
Total Taxes		\$150,000	\$150,000	
Miscellaneous Revenues				
308-000-000-361-11-00-00	Investment Interest	\$5,500	\$393	
Total Miscellaneous Revenues		\$5,500	\$393	
Total Revenue		\$155,500	\$150,393	-3.28%
Total Comp Plan Capital Improve		\$475,173	\$435,007	-8.45%
Natural Gas				
Revenue				
401-000-000-308-80-00-00	Beginning Fund Balance	\$13,396	\$11,297	
Charges for Goods and Services				
401-000-000-343-30-00-00	Sale of Natural Gas	\$1,000	\$50	
401-000-000-343-31-00-00	Late Charges	\$100	\$50	
Total Charges for Goods and Services		\$1,100	\$100	
Total Revenue		\$1,100	\$100	-90.91%

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Total Natural Gas		\$14,496	\$11,397	-21.38%
Water Sewer Revenue				
Beginning Fund Balance				
402-000-000-308-80-00-00	Beginning Fund Balance	\$328,256	\$76,380	
Total Beginning Fund Balance		\$328,256	\$76,380	
Charges for Goods and Services				
402-000-000-343-40-00-00	Water Sales	\$996,383	\$1,037,690	
402-000-000-343-40-00-10	Water Sales - City Farm	\$12,500	\$12,875	
402-000-000-343-41-00-00	Utility Crew Dispatch Fee	\$5,500	\$5,665	
402-000-000-343-41-10-00	Water Sales Penalty	\$5,000	\$5,150	
402-000-000-343-42-00-00	Inspection Charges	\$5,000	\$5,150	
402-000-000-343-43-00-00	Water Connections	\$750	\$773	
402-000-000-343-50-00-00	Sewer Service Charges	\$1,790,819	\$1,836,272	
402-000-000-343-50-10-00	Sewer Charges - DSHS	\$300,000	\$256,748	
402-000-000-343-51-00-00	Late Charges	\$12,500	\$2,000	
402-000-000-343-52-00-00	Inspection Fees	\$5,000	\$5,150	
402-000-000-343-53-00-00	Sewer Connections	\$1,000	\$1,030	
Total Charges for Goods and Services		\$3,134,452	\$3,168,503	
Miscellaneous Revenues				
402-000-000-361-11-00-00	Investment Interest	\$4,500	\$0	
402-000-000-362-50-00-00	Leases (new)	\$40,000	\$45,000	
402-000-000-367-00-00-00	Facilities Charge (Booster Station)	\$23,450	\$23,450	
402-000-000-367-10-10-00	Farm Prop Contributions	\$7,500	\$7,500	
402-000-000-369-91-00-00	Other Miscellaneous Revenue	\$5,000	\$5,000	
402-000-000-369-91-10-00	WWTP - Carbonado	\$13,500	\$13,500	
Total Miscellaneous Revenues		\$93,950	\$94,450	
Nonrevenues				
402-000-000-388-10-00-00	Water Connections	\$500	\$0	
402-000-000-388-10-10-00	Sewer Connections	\$500	\$0	
402-000-000-389-90-00-00	Miscellaneous Revenue	\$10,000	\$2,000	
Total Nonrevenues		\$11,000	\$2,000	
Total Revenue		\$3,239,402	\$3,264,953	0.79%
Total Water Sewer		\$3,567,658	\$3,341,333	-6.34%
Solid Waste Revenue				
403-000-000-308-80-00-00	Beginning Fund Balance	\$34,311	\$16,382	
Charges for Goods and Services				
403-000-000-343-70-00-00	Solid Waste Services	\$1,279,178	\$1,323,949	
403-000-000-343-70-10-00	Garbage Penalty	\$5,000	\$2,500	
Total Charges for Goods and Services		\$1,284,178	\$1,326,449	
Miscellaneous Revenues				
Interest and Other Earnings				
403-000-000-361-11-00-00	Investment Interest	\$100	\$25	
Total Interest and Other Earnings		\$100	\$25	
Total Miscellaneous Revenues		\$100	\$25	
Total Revenue		\$1,284,278	\$1,326,474	3.29%
Total Solid Waste		\$1,318,589	\$1,342,856	1.84%
Sewer Line Repair & Construct Revenue				
405-000-000-308-80-00-00	Beginning Fund Balance	\$2,116,841	\$1,601,888	
Miscellaneous Revenues				
405-000-000-361-11-00-00	Investment Interest	\$25,000	\$3,879	
405-000-000-362-50-00-00	Space & Facilities Leases (Long-Term)	\$34,000	\$40,000	
405-000-000-367-00-00-00	Facilities Charge	\$376,074	\$376,074	
405-000-000-367-10-20-20	Perkins Prairie Latecomers Fee	\$5,410	\$500	
405-000-000-367-10-20-50	Spiketon Latecomers Fee	\$0	\$500	
Total Miscellaneous Revenues		\$440,484	\$420,953	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Other Financing Sources				
405-000-000-397-00-00-00	T.I. - from 402 Water/Sewer	\$731,787	\$523,768	
Total Other Financing Sources		\$731,787	\$523,768	
Total Revenue		\$1,172,271	\$944,721	-19.41%
Total Sewer Line Repair & Construct		\$3,289,112	\$2,546,608	-22.57%
Water Line Repair & Construct				
Revenue				
Beginning Fund Balance				
406-000-000-308-80-00-00	Beginning Fund Balance	\$866,336	\$453,119	
Total Beginning Fund Balance		\$866,336	\$453,119	
Intergovernmental Revenues				
State Grants				
406-000-000-334-06-90-00	FEMA Hazard Mitigation Grant (State)	\$500,000	\$650,000	
Total State Grants		\$500,000	\$650,000	
Total Intergovernmental Revenues		\$500,000	\$650,000	
Miscellaneous Revenues				
406-000-000-361-11-00-00	Investment Interest	\$2,000	\$1,592	
406-000-000-367-00-00-00	Facilities Charge	\$405,000	\$625,000	
406-000-000-367-10-30-00	Dshs Share of Improvements	\$36,000	\$60,372	
406-000-000-369-91-00-00	Miscellaneous Revenues	\$500	\$0	
Total Miscellaneous Revenues		\$443,500	\$686,964	
Other Financing Sources				
406-000-000-397-00-00-00	T.I. - from 402 Water/Sewer	\$201,777	\$207,538	
Total Other Financing Sources		\$201,777	\$207,538	
Total Revenue		\$1,145,277	\$1,544,502	34.86%
Total Water Line Repair & Construct		\$2,011,613	\$1,997,621	-0.70%
Storm Water Op & Maint Fund				
Beginning Fund Balance				
407-000-000-308-80-00-00	Beginning Fund Balance	\$119,091	\$157,644	
Total Beginning Fund Balance		\$119,091	\$157,644	
Intergovernmental Revenues				
State Grants				
407-000-000-334-03-10-00	DOE - Stormwater Capacity Grant	\$25,000	\$25,000	
Total State Grants		\$25,000	\$25,000	
Total Intergovernmental Revenues		\$25,000	\$25,000	
Charges for Goods and Services				
407-000-000-343-10-00-00	Storm Drainage Fees	\$593,126	\$618,499	
407-000-000-343-10-00-01	Storm Drain Inspection Fee	\$2,000	\$5,000	
407-000-000-343-10-10-00	Storm Drainage Fees Penalty	\$3,500	\$1,000	
Total Charges for Goods and Services		\$598,626	\$624,499	
Miscellaneous Revenues				
407-000-000-361-11-00-00	Investment Interest	\$2,500	\$145	
407-000-000-367-00-00-00	Contributions & Donations	\$500	\$500	
407-000-000-369-91-00-00	Other Miscellaneous Revenue	\$1,000	\$500	
Total Miscellaneous Revenues		\$4,000	\$1,145	
Nonrevenues				
407-000-000-389-90-00-00	Miscellaneous Revenue	\$1,000	\$500	
Total Nonrevenues		\$1,000	\$500	
Total Storm Water Op & Maint Fund		\$747,717	\$808,788	8.17%
Stormwater Capital Project Fund				
Revenue				
Beginning Fund Balance				
408-000-000-308-80-00-00	Beginning Fund Balance	\$1,160,824	\$1,377,401	
Total Beginning Fund Balance		\$1,160,824	\$1,377,401	

Account Number	Title	Budget 2020	2021 Budget Request	Yr-to-Yr
Miscellaneous Revenues				
408-000-000-361-11-00-00	Investment Interest	\$25,000	\$3,567	
408-000-000-367-00-00-00	Contributions & Donations	\$1,000	\$500	
408-000-000-367-10-10-00	Facilities Charges	\$378,850	\$378,850	
Total Miscellaneous Revenues		\$404,850	\$382,917	
Nonrevenues				
408-000-000-389-90-00-00	Miscellaneous Reimbursements	\$2,500	\$500	
Total Nonrevenues		\$2,500	\$500	
Other Financing Sources				
Transfers-In				
408-000-000-397-00-30-00	T. I - 407 Storm Drain Op & Maint	\$118,625	\$123,700	
Total Transfers-In		\$118,625	\$123,700	
Total Other Financing Sources		\$118,625	\$123,700	
Total Revenue		\$525,975	\$507,116	-3.59%
Total Stormwater Capital Project Fund		\$1,686,799	\$1,884,517	11.72%
Utility Equipment Reserve				
430-000-000-308-80-00-00	Beginning Fund Balance	\$340,353	\$374,432	
Miscellaneous Revenues				
430-000-000-361-11-00-00	Investment Interest	\$5,000	\$253	
Total Miscellaneous Revenues		\$5,000	\$253	
Other Financing Sources				
430-000-000-397-00-10-00	T. I. - 101- City Street	\$1,000	\$500	
430-000-000-397-00-20-00	T. I. - 004 - Cemetery	\$250	\$250	
430-000-000-397-00-40-00	T. I. - 402 - Water/Sewer	\$10,000	\$10,000	
430-000-000-397-00-50-00	T. I. - 407 - Storm Drain Op & Maint	\$5,000	\$5,000	
430-000-000-397-00-60-00	T.I. - 001 - General Fund - Parks	\$1,000	\$1,000	
430-000-000-397-00-70-00	T.I. - 008 - RR-ROW - Parks	\$500	\$500	
430-000-000-397-00-75-00	T.I. - 035 Parks Capital	\$2,000	\$250	
430-000-000-397-00-80-00	T.I. - 102 Street Capital	\$5,000	\$2,500	
430-000-000-397-00-85-00	T.I. - 405 Sewer Capital	\$5,000	\$5,000	
430-000-000-397-00-90-00	T.I. - 406 Water Capital	\$5,000	\$5,000	
430-000-000-397-00-95-00	T.I. - 408 Stormwater Capital	\$5,000	\$5,000	
Total Other Financing Sources		\$39,750	\$35,000	
Total Utility Equipment Reserve		\$385,103	\$409,684	6.38%
Municipal Court Trust				
Beginning Fund Balance				
631-000-000-308-80-00-00	Beginning Fund Balance	\$48,278	\$5,583	
Total Beginning Fund Balance		\$48,278	\$5,583	
Nonrevenues				
631-000-000-389-00-00-00	Municipal Court	\$400,000	\$400,000	
Total Nonrevenues		\$400,000	\$400,000	
Total Municipal Court Trust		\$448,278	\$405,583	-9.52%
Cemetery Improvement				
Revenue				
701-000-000-308-10-00-00	Beginning Fund Balance - Reserved	\$182,134	\$194,241	
Charges for Goods and Services				
701-000-000-343-60-00-00	Sale of Lots	\$5,000	\$5,000	
Total Charges for Goods and Services		\$5,000	\$5,000	
Total Revenue		\$5,000	\$5,000	0.00%
Total Cemetery Improvement		\$187,134	\$199,241	6.47%
Total Gross Revenue		\$17,249,049	\$17,462,574	1.24%
Total Net Revenue		\$33,072,250	\$32,242,640	-2.51%

Appendix E: 2021 Capital Improvement Schedule								
	Fund 035	Fund 102*	Fund 307	Fund 405*	Fund 406*	Fund 408*	Fund 430	
	Parks Capital Improvement	Streets Capital Improvement	City Capital Improvement	Sewer Repair & Construction	Water System Repair & Construction	Stormwater Capital Projects	Utility Equipment Reserve	Total Project Cost
CAPITAL PROJECTS								
Miller Park Phase I - Clear/Grade	18,000							18,000
Wally's Basketball Court Rehab	15,000							15,000
Rainier Gateway Court	167,694							167,694
<i>Grant Funded Portion</i>	75,000							75,000
<i>City Funded Portion</i>	92,694							92,694
Buckley Athletic Complex	150,000		50,000	5,000	5,000	5,000		215,000
Perkins Prairie Trail - Prof Services	1,000							1,000
River Avenue - Post Office to Main Street		335,400		225,000	180,000	26,000		766,400
<i>Transportation Improvement Board Grant</i>		285,075						285,075
<i>City Funded Portion</i>		50,325		225,000	180,000	26,000		481,325
Naches Street Repair (Jefferson to IGA)		5,000						5,000
112th Street (SR165 to Mundy Loss) - Design		10,000						10,000
Remodel of MPC - Building/Plan/Court Offices			5,000					5,000
Foothills Trail Parking & Trailhead Construction			400,000					400,000
Buckley Hall Repair & Maintenance			16,244					16,244
Youth Center Repair - Carpet Replacement			15,000					15,000
WWTP Wastewater Reuse Feasibility Study				40,000				40,000
White River Property Access Gate Relocation				30,000				30,000
Collins Road Repair Project				75,000				75,000
WSU Ag Land - Roof Replacement - Bldg. #4				2,500				2,500
WWTP - Supplies/Mechanical Replacements				25,000				25,000
STP - WWTP Upgrade Construction				5,000				5,000
Alley (Naches/2nd), Park to Mason				325,000				325,000
Alley (Edith/Cascade), Park to 4th				145,000		82,000		227,000
Alley (Norma/Edith), Park to 4th				145,000		82,000		227,000
Public Works Shop & Yard at WWTP Site				155,000	62,500	76,875		294,375
Telemetry Upgrades - Wells & WTP					141,500			141,500
Re-Sand Slow Sand Filter at WTP					193,900			193,900
Trail Well - Trouble Shooting					10,000			10,000
Pre Design Report - WTP Expansion (S3)					25,000			25,000
Copperwynd Valve Replacements					2,000			2,000
Transmission Main Project (segments 10, 13, 15)								-
<i>Grant Funded Portion</i>					650,000			650,000
<i>City Funded Portion</i>					150,000			150,000
Water Treatment Plant - Operating Plan (Pro Ser)					10,000			10,000
DSHS Operating Agreements					10,000			10,000
Heather Lane, Whitmore to Elk Ridge Elementary					29,000			29,000
Collins, McNeely to Al Wolfe's (Main Line)					193,000			193,000
Glacier Meadows Storm Outfall						85,000		85,000
Phase II NPDES Comply						5,000		5,000
Total Capital Projects	351,694	350,400	486,244	1,177,500	1,661,900	361,875	-	4,389,613
CAPITAL EQUIPMENT								
Excavator - 5 Ton Kabota 21							80,000	80,000
Trailer - Tandem Axle 7 Ton							15,000	15,000
Total Capital Equipment							95,000	95,000
Total Capital Projects & Equipment by Fund	351,694	350,400	486,244	1,177,500	1,661,900	361,875	95,000	4,484,613