

City of Buckley

2021 Budget Request



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City of Buckley

2020 Budget Request

Index

| | |
|---|------------------|
| Mayor's Message | Page 3 |
| Budget Summary – 2020-2021 | Page 4 |
| General Operating Fund | Page 5 |
| Budget Projections – 2021 | Page 16 |
| Departmental Summaries - 2021 | Page 22 |
| Conclusion | Page 44 |
| Appendix A: 2021 City Employee Salary Scale | Page 47 (A 1-3) |
| Appendix B: 2021 Utility Administration Cost Allocation | Page 50 (B 1) |
| Appendix C. 2021 Budget Request - Expenditures | Page 51 (C 1-23) |
| Appendix D: 2021 Budget Request - Revenues | Page 54 (D 1-13) |
| Appendix E: 2021 - Capital Improvement Program - Schedule | Page 67 (E 1-2) |

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 to 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 |

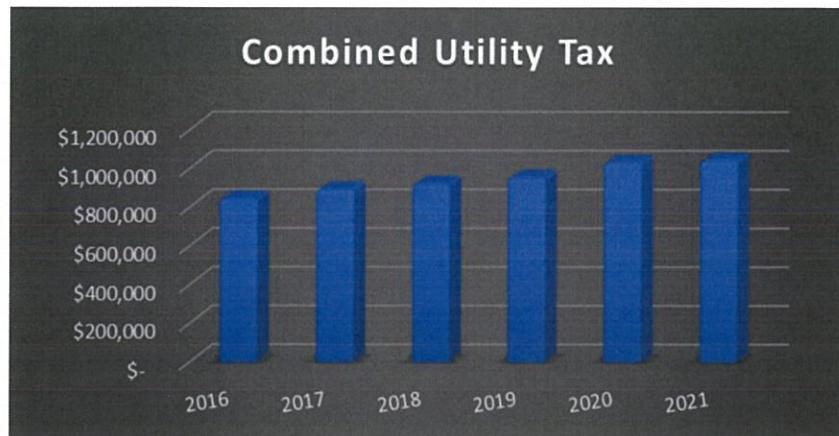
The five (5) highest sources are discussed separately below:

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.

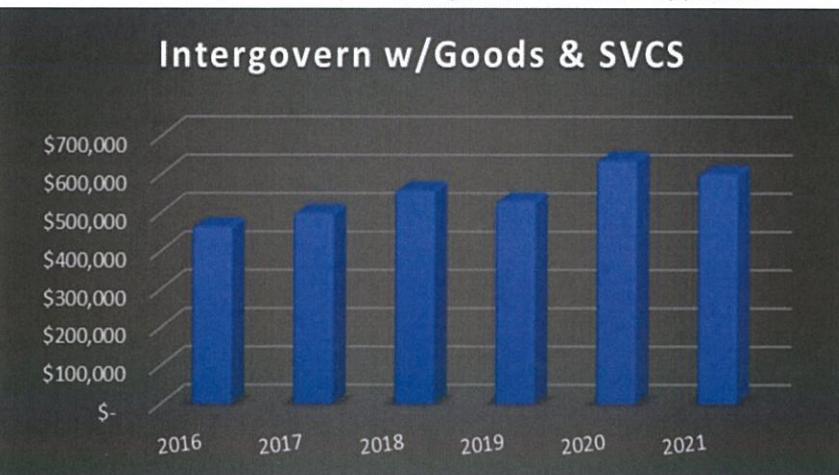


Fees for Licenses & Permits:

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.



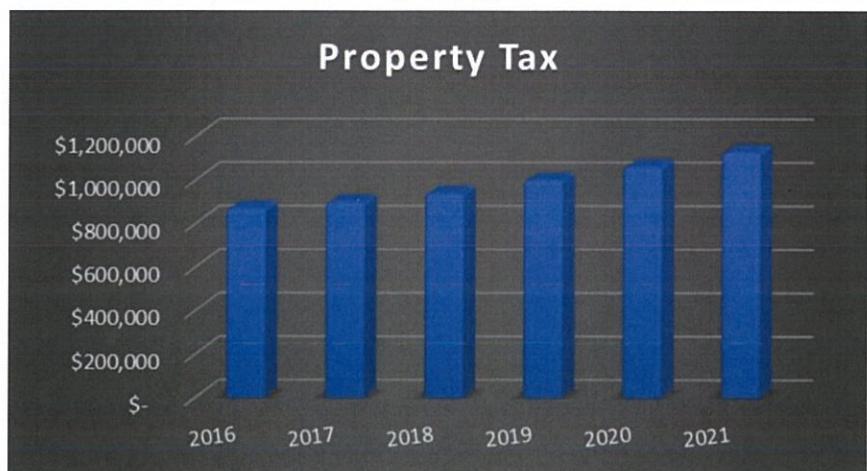
Intergovernmental and Charges for Goods & Services: Revenues derived from State tax distributions for liquor and marijuana, fees for passports, copies, municipal court, land use planning and zoning, and charges



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.

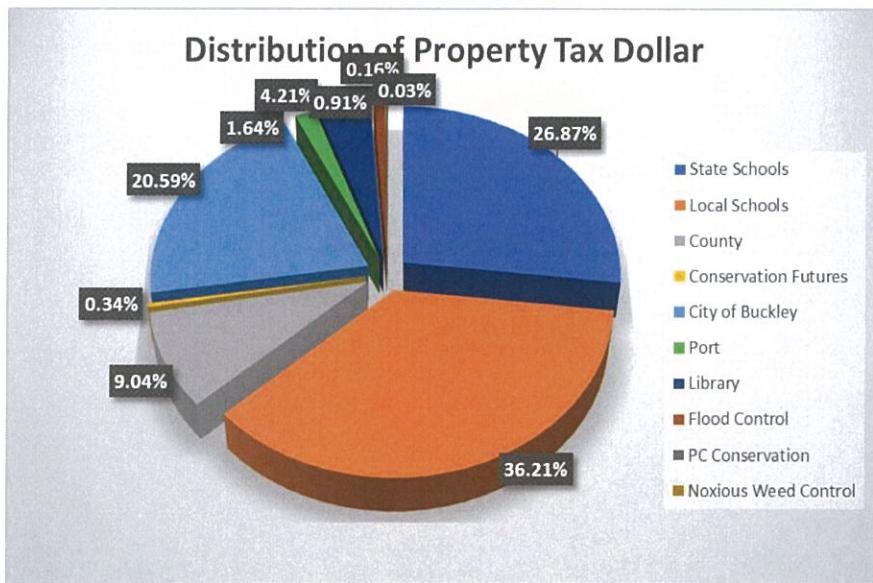
Property Tax: Is revenue derived from tax assessed on real property by the local government. The tax is based on the value of the property (including the land) you own. Real property (also called real estate or realty) means the combination of land and improvements.

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



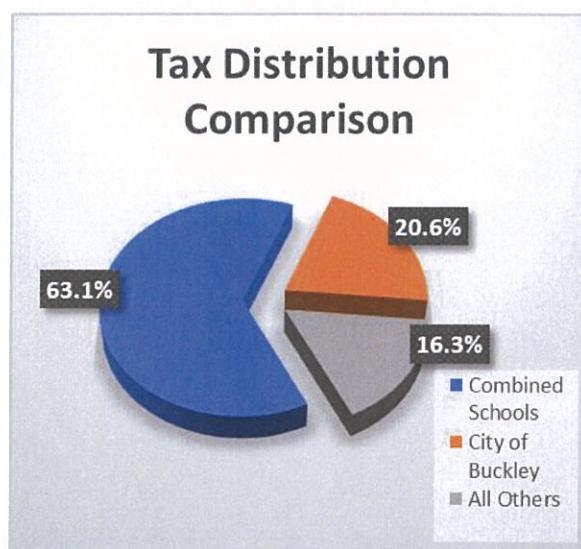
Valuations

| | 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.

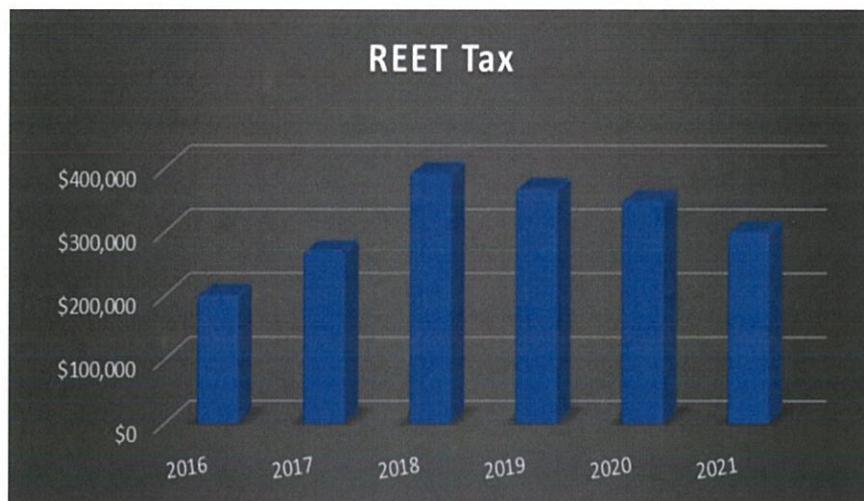


Table 8 below provides a full Citywide summary of the revenues and expenditures for 2020.

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

| | Fund | 2021 Projected BFB | 2021 Revenue | 2021 Total Revenue | 2021 Proposed Expenditures | 2021 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 | | | | | | | Total Project Cost |
|---|---------------------------------------|--|--------------------------------------|--|---|--|---------------------------------------|---------------------------|
| | Fund 035 Parks Capital Improvement | Fund 102* Streets Capital Improvement | Fund 307 City Capital Improvement | Fund 405* Sewer Repair & Construction | Fund 406* Water System Repair & Construction | Fund 408* Stormwater Capital Projects | Fund 430 Utility Equipment Reserve | |
| 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) | | | | | 650,000 | | | - |
| <i>Grant Funded Portion</i> | | | | | 150,000 | | | 650,000 |
| <i>City Funded Portion</i> | | | | | 10,000 | | | 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 years 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 $\frac{3}{4}$ 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 $\frac{3}{4}$ 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 surplused 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

| Effective Beginning | <u>Proposed Seasonal Rate Structure</u> | | | | |
|--|---|----------|---------------|-------------|-------------|
| | 1/1/2019 | 1/1/2020 | 2021 Proposed | | |
| Rate Increase | 0% | 0% | 1% | 3% | 5% |
| <u>Winter</u> | | | | | |
| 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 | | | | | |
| <u>Summer</u> | | | | | |
| 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 be \$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 | 108826 | 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 \$140.19 | 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 | | | | 2020 Operational Budgets for Web & GF Areas | | | | Agenda Bill Tracking | | |
| | General | Contingency | Operational | % of total | GF Areas | Budget | % | Notes | Category | # Items (full) | To Date 10/6/19 - 100 Items |
| 001 General | \$630,727 | 27,171% | \$5,542,275 | 54.67% | 59.30% | \$36,985 | 0.3% | | Street | 60 | 6,75% |
| 002 Contingency | \$0 | 0.00% | | | | \$274,131 | 22% | | Street Cap | 10,0 | 11.1 |
| 003 Cum Res | \$101,318 | 0.46% | | | | \$16,375 | 0.3% | | Water | 2,0 | 3,08 |
| 004 Cemetery | \$4,541 | 0.02% | \$4,541 | 0.04% | | \$874,035 | 7.3% | | Water Cap | 0,0 | 3,29 |
| 005 Fire Res | \$140,000 | 0.63% | | | | \$152,408 | 1.3% | | SEWER | 2,0 | 1,09 |
| 006 RR ROW | \$31,987 | 0.14% | \$29,724 | 0.29% | | \$221,183 | 17.3% | | SEWER Cap | 1,9 | 3,19 |
| 008 RR ROW | \$30,000 | 0.14% | | | | \$89,650 | 5.2% | | Storm | 2,0 | 1,08 |
| 030 Fire Res | \$90,250 | 0.35% | | | | \$205,599 | 2.4% | | Storm Cap | 4,0 | 4,19 |
| 035 Park Comt | \$90,250 | 0.35% | | | | \$354,770 | 29% | | Solid Waste | 0,0 | 0,6 |
| 036 Street | \$101 | | \$214,760 | 2.12% | | \$263,429 | 2.1% | | Total Agenda Percent Complete | 0,6 | 0.6 |
| 102 Astral | \$1,024,051 | 7.31% | | | | \$139,932 | 1.1% | | Total | 0,6 | 0.6 |
| 103 TBD | \$101,502 | 0.46% | | | | \$24,350 | 0.2% | | | | 54.6% |
| 105 EMS | \$98,250 | 0.78% | \$335,000 | 3.30% | | \$154,439 | 1.2% | | | | |
| 109 Crim. Justice | \$122,000 | 0.55% | | | | \$29,724 | 0.2% | | | | |
| 134 Fire Comt | \$7,500 | 0.03% | | | | \$214,769 | 1.7% | | | | |
| 135 Water Pwmt | \$23,510 | 0.11% | \$20,950 | 0.21% | | \$10,502 | 0.3% | | | | |
| 202 FS Bond | \$714,420 | 1.24% | | | | \$133,733 | 1.32% | | | | |
| 307 Capital Imp | 3,723 | | | | | \$10,502 | 0.00% | | | | |
| 308 Comp Plan | \$23,983 | 1.06% | | | | \$20,950 | 1.64% | | | | |
| 401 NG Oper | \$10,225 | 0.05% | \$225 | | | \$105,921 | 10.22% | | | | |
| 547 Water Sewer | \$3,472,966 | 15.64% | \$27,093 | | | \$133,733 | 1.1% | | | | |
| 561 Sol'd Water | \$1,303,098 | 5.87% | | | | \$133,733 | 1.1% | | | | |
| 405 Sewer Comt | \$2,261,306 | 10.19% | | | | \$225 | 0.0% | | | | |
| 565 Water Comt | \$1,934,903 | 8.71% | | | | \$133,733 | 1.0% | | | | |
| 407 Storm Comt | \$4,949,380 | 2.92% | | | | \$133,733 | 1.0% | | | | |
| 408 Equip Res | \$10,7212 | 4.37% | | | | \$133,733 | 1.0% | | | | |
| 430 Equip Imp | \$35,000 | 0.16% | | | | \$133,733 | 1.0% | | | | |
| 631 Muni Trust | \$400,000 | 1.89% | | | | \$133,733 | 1.0% | | | | |
| 701 Ceme Imp | \$10,000 | | | | | \$133,733 | 1.0% | | | | |
| TOTALS | \$22,207,065 | 100.00% | \$10,137,448 | 100.00% | | \$133,733 | 1.0% | | | | |

| FTE Function | | FTE's | FTE Equal | Total/Section | % FTE | Utility Allocation - Payroll & HR | | FTE's | FTE Equal | Total/Section | % FTE | Utility Allocation - Payroll & HR | | FTE's | FTE Equal | Total/Section | % FTE |
|---------------------------------------|-----|-------|-----------|---------------|-------|---------------------------------------|-------|-------|-----------|---------------|-------|---------------------------------------|-------|-------|-----------|---------------|-------|
| Finance & Admin & IT, Legal and Legal | 6.0 | 0.0 | 6.0 | 12.0% | | Finance & Admin & IT, Legal and Legal | 12.0% | 0.7% | 2.1% | 12.0% | 1.2% | Finance & Admin & IT, Legal and Legal | 12.0% | 0.7% | 2.1% | 12.0% | 1.2% |
| Police | 1.0 | 1.1 | 2.1 | 4.2% | | Police | 4.2% | 0.3% | 0.6% | 4.2% | 0.4% | Police | 4.2% | 0.3% | 0.6% | 4.2% | 0.4% |
| EMHS | 1.0 | 0.5 | 1.5 | 3.0% | | EMHS | 21.0% | 1.6% | 3.9% | 21.0% | 2.7% | EMHS | 21.0% | 1.6% | 3.9% | 21.0% | 2.7% |
| Fire & EMS | 4.0 | 0.4 | 4.4 | 8.8% | | Fire & EMS | 8.8% | 0.5% | 1.6% | 8.8% | 0.9% | Fire & EMS | 8.8% | 0.5% | 1.6% | 8.8% | 0.9% |
| Building/Planning | 5.0 | 0.0 | 10.0% | 10.0% | | Building/Planning | 10.0% | 0.6% | 1.8% | 10.0% | 1.0% | Building/Planning | 10.0% | 0.6% | 1.8% | 10.0% | 1.0% |
| Community SVCS & Parks | 3.0 | 2.1 | 5.1 | 10.1% | | Community SVCS | 10.1% | 0.6% | 1.8% | 10.1% | 1.0% | Community SVCS | 10.1% | 0.6% | 1.8% | 10.1% | 1.0% |
| Cemetery | 0.0 | 0.0 | 0.0 | 0.0% | | Cemetery | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | Cemetery | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Streets | 0.0 | 0.0 | 0.0 | 0.0% | | Streets | 0.0% | 0.1% | 0.3% | 0.0% | 0.2% | Streets | 0.0% | 0.1% | 0.3% | 0.0% | 0.2% |
| Water | 3.0 | 0.9 | 3.9 | 7.7% | | Water | 7.7% | 0.4% | 1.4% | 7.7% | 0.8% | Water | 7.7% | 0.4% | 1.4% | 7.7% | 0.8% |
| Collection/Treatment | 6.0 | 1.0 | 7.0 | 13.9% | | Collection/Treatment | 13.9% | 0.8% | 2.5% | 13.9% | 1.4% | Collection/Treatment | 13.9% | 0.8% | 2.5% | 13.9% | 1.4% |
| Solid Waste | 0.0 | 0.0 | 0.0 | 0.0% | | Solid Waste | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | Solid Waste | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Stormwater | 2.0 | 0.3 | 2.3 | 4.5% | | Stormwater | 4.5% | 0.3% | 0.6% | 4.5% | 0.4% | Stormwater | 4.5% | 0.3% | 0.6% | 4.5% | 0.4% |

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 | Empl Ben Soc Sec Medicare | \$1,610 | \$1,610 | |
| 001-000-000-511-60-20-30 | Empl Ben L & I Contribs | \$175 | \$175 | |
| 001-000-000-511-60-20-50 | Empl 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 | Empl Ben Soc Sec/Medicare | \$11,359 | \$12,480 | |
| 001-000-000-512-50-20-10 | Empl Ben Medical & Dental | \$38,443 | \$43,447 | |
| 001-000-000-512-50-20-20 | Empl Ben Retirement | \$18,783 | \$20,718 | |
| 001-000-000-512-50-20-30 | Empl Ben L & I Contribs | \$1,000 | \$1,000 | |
| 001-000-000-512-50-20-40 | Empl Ben Emplovl Sec | \$296 | \$311 | |
| 001-000-000-512-50-20-50 | Empl 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 | Empl Ben Soc Sec Medicare | \$500 | \$500 | |
| 001-000-000-513-10-20-30 | Empl Ben L & I Contribs | \$25 | \$25 | |
| 001-000-000-513-10-20-50 | Empl 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 | Empl Ben Soc Sec Medicare | \$38,824 | \$34,873 | |
| 001-000-000-514-20-20-10 | Empl Ben Medical & Dental | \$117,659 | \$98,178 | |
| 001-000-000-514-20-20-20 | Empl Ben Retirement | \$64,453 | \$58,970 | |
| 001-000-000-514-20-20-30 | Empl Ben L&I Contributions | \$2,600 | \$1,589 | |
| 001-000-000-514-20-20-40 | Empl 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 | Machinery & 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 Utility 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 Countv | \$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 Safetv 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 Employ 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 | Machinery & 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 Safetv | | | | |

| 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 | Machinery & 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 | Machinery & 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 Employ 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 Employ 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 | County 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 Employ 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 Employ 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 | Machinery & 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 Utility 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 | |
| Buckley 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 Utility 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 Reimbursement | \$1,000 | \$1,000 | |
| 001-000-110-589-90-10-00 | Rental Cancellation Reimb | \$750 | \$750 | |
| Total Nonexpenditures | | \$7,750 | \$7,750 | |
| Total Buckley 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 Buv 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 Equipment 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 | Empl Ben Soc Sec Medicare | \$1,250 | \$1,250 | |
| 008-000-000-559-30-20-10 | Empl Ben Medical & Dental | \$8,125 | \$8,125 | |
| 008-000-000-559-30-20-20 | Empl Ben Retirement | \$2,075 | \$2,075 | |
| 008-000-000-559-30-20-30 | Empl Ben L & I Contribs | \$650 | \$650 | |
| 008-000-000-559-30-20-40 | Empl Ben Employ Sec | \$33 | \$0 | |
| 008-000-000-559-30-20-50 | Empl 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 | | \$189,000 | \$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 Gatewaw Court (Civt 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 Gatewaw Court (Grant) | | \$75,000 | |
| Total Park Capital Expenditures | | \$275,500 | \$351,694 | |
| Trails-Capital Expense | | | | |
| 035-000-000-595-80-31-00 | City 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 Euioment | \$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 (SS911) | \$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 Cedar Street Reconstruction - TIB SCAP | \$0 | \$0 | |
| 102-000-000-595-30-60-31 | Cedar Street Reconstruction - Local | \$310,365 | \$0 | |
| 102-000-000-595-30-60-32 | Prof Svcs - Cedar Street - State | \$34,485 | \$0 | |
| 102-000-000-595-30-60-33 | Prof Svcs - Cedar Street - Local | \$73,800 | \$0 | |
| 102-000-000-595-30-60-34 | Naches Street Repaving Project - TIB PPP | \$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 | White River Trail Bridge - City Contribution | \$12,777 | \$0 | |
| 102-000-000-595-30-60-37 | Spoketton Road - Rvan Rd to Mt View | \$30,000 | \$0 | |
| 102-000-000-595-30-60-60 | Spoketton Road - Rvan Rd to Mt View | \$200,000 | \$0 | |
| 102-000-000-595-30-60-61 | Prof Svcs - Spoketton Road - Rvan 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 - Copperwnd | \$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 Admin | \$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 Services 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 & Dev | | \$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 Pavment 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 | Civl 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 | Buckley 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 | Civl Center | \$0 | \$5,000 | |
| 307-000-000-594-59-64-61 | Buckley 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% |
| Compo 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 Emplov 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 Emplov 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 | Compo 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 Compo 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 | Compo Plan Advertising | \$1,000 | \$1,500 | |
| 308-000-000-558-60-41-15 | Compo 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 | Transoortation 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 Compo 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 Contribs | \$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 | Empl Ben Soc Sec Medicare - WWTP | \$22,625 | \$23,219 | |
| 402-000-000-535-50-20-10 | Empl Ben Medical & Dental | \$80,098 | \$83,604 | |
| 402-000-000-535-50-20-20 | Empl Ben Retirement | \$37,561 | \$43,162 | |
| 402-000-000-535-50-20-30 | Empl Ben L & I Contribs | \$12,000 | \$10,765 | |
| 402-000-000-535-50-20-40 | Empl Ben Employ Sec | \$592 | \$685 | |
| 402-000-000-535-50-21-00 | Empl Ben Soc Sec Medi - Sewer Maint | \$15,498 | \$15,675 | |
| 402-000-000-535-50-21-10 | Empl Ben Sew Maint Med & Dent | \$64,147 | \$70,144 | |
| 402-000-000-535-50-21-20 | Empl Ben Sew Maint Retire | \$25,728 | \$26,550 | |
| 402-000-000-535-50-21-30 | Empl Ben Sew Maint L&I Contribs | \$6,200 | \$6,884 | |
| 402-000-000-535-50-21-40 | Empl Ben Sew Maint Employ Sec | \$405 | \$410 | |
| 402-000-000-535-50-21-50 | Empl 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 Sampline & 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 Overpay - Sewer | \$500 | \$500 | |
| 402-000-000-589-90-01-00 | Utility Overpay - 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 | Citv 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 | Citv 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 | Soiketon 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 | Pwft Phase IV - 20 Year Debt -Interest | \$0 | \$0 | |
| 405-000-000-592-35-83-88 | Pwft Design Loan - 20 Yr Debt -Interest | \$988 | \$593 | |
| 405-000-000-592-35-83-89 | Pwft Const Loan - 20 Yr Debt -Interest | \$14,000 | \$10,500 | |
| 405-000-000-592-35-83-90 | Pwft 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 | Sta - Wwtp Upgrade Construct | \$5,000 | \$5,000 | |
| 405-000-000-594-35-63-04 | Collins Road Repair Prolect | \$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 Feasiblity Studv | \$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 Spiketon Rd Sewer (CIP-G5) | \$320,000 | \$0 | |
| 405-000-000-594-35-63-16 | Prof Svcs - Ryan Rd - 649 Spiketon Rd Sewer | \$32,000 | \$0 | |
| 405-000-000-594-35-63-17 | Spiketon Rd - A St to Ryan Rd Sewer (CIP-G2) | \$250,000 | \$0 | |
| 405-000-000-594-35-63-18 | Prof Svcs - Spiketon 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 | Cooperwvnd - Sewer Repairs | \$10,000 | \$0 | |
| 405-000-000-594-35-63-24 | Prof Svcs - Cooperwvnd - Sewer Repairs | \$2,500 | \$0 | |
| 405-000-000-594-35-63-25 | WSU Ag 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 - Alley | \$0 | \$0 | |
| 405-000-000-594-35-63-43 | Alley (Naches/2nd). Park to Mason | | \$260,000 | |
| 405-000-000-594-35-63-44 | Prof Svcs-Alley (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. Spiketon to LDS Church | | \$0 | |
| 405-000-000-594-35-63-48 | Prof Svcs-Ryan Road. Spiketon to LDS Church | | \$0 | |
| 405-000-000-594-35-63-49 | Alley (Edith/Cascade). Park to 4th | | \$117,000 | |
| 405-000-000-594-35-63-50 | Prof Scvs-Alley (Edith/Cascade). Park to 4th | | \$28,000 | |
| 405-000-000-594-35-63-51 | Alley (Norma/Edith). Park to 4th | | \$117,000 | |
| 405-000-000-594-35-63-52 | Prof Scvs- Alley (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 | Combo 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 (At 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 | Copperweld Valve Replacements | \$28,000 | \$1,500 | |
| 406-000-000-594-34-65-17 | Trail Main Access Road Repair | \$5,000 | \$5,000 | |
| 406-000-000-594-34-65-18 | Prof Svcs - Copperweld 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 | Empl Ben Soc Sec Medicare | \$12,615 | \$12,340 | |
| 407-000-000-531-20-20-10 | Empl Ben Medical & Dental | \$52,357 | \$47,939 | |
| 407-000-000-531-20-20-20 | Empl Ben Retirement | \$20,942 | \$20,922 | |
| 407-000-000-531-20-20-30 | Empl Ben L & I Contrbns | \$6,300 | \$5,555 | |
| 407-000-000-531-20-20-40 | Empl Ben Employ Sec | \$330 | \$323 | |
| 407-000-000-531-20-20-50 | Empl 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 Excise 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 Adminstrative | \$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 Complv | \$2,500 | \$2,500 | |
| 408-000-000-594-31-65-06 | Prof Svcs - Phase II NPDES Complv - LID Review | \$500 | \$500 | |
| 408-000-000-594-31-65-07 | Spiketon Road - Rvan Rd to Mt View | \$90,000 | \$0 | |
| 408-000-000-594-31-65-08 | Prof Svcs - Spiketon Road - Rvan 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 Chevv 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 - Chevv - Parks Svc Trck | \$500 | \$0 | |
| 430-000-000-594-38-64-19 | #7 Pickup Res - 96 - Ford 4x4 - Waterine Trk | \$500 | \$0 | |
| 430-000-000-594-38-64-20 | Pickup - Light - 1990 Chevv 1500 - Mechanic | \$500 | \$0 | |
| 430-000-000-594-38-64-21 | 3 - 4 YD Ford Dumo Truck 1964 - Cemeterv | \$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 Chevv 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 Cemeterv | \$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 Chevv Supt (mid) | \$500 | \$0 | |
| 430-000-000-594-38-64-51 | #9 Pickup - 2005 Chevv 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 Chevv 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 Vactor 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 Insoction | \$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 | Beginning Fund Balance | \$1,433,947 | \$1,475,141 | |
| 001-000-000-308-80-00-00 | | | | |
| 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 | \$260,000 | |
| 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-CLI | \$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 | Crlminal 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 - PD 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 Adminlstrative | \$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 | -10.39% |
| 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 | Investment Interest | \$2,500 | \$2,500 | |
| 004-000-000-361-11-00-00 | | \$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 | \$25,000 | \$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 | |
| 103-000-000-317-50-00-00 | 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 | -1.72% |
| 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 | | | | |
| 109-000-000-357-23-00-00 | 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 | \$280,967 | -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 | Total Project Cost |
|---|---------------------------|-----------------------------|--------------------------|-----------------------------|------------------------------------|-----------------------------|---------------------------|---------------------------|
| | Parks Capital Improvement | Streets Capital Improvement | City Capital Improvement | Sewer Repair & Construction | Water System Repair & Construction | Stormwater Capital Projects | Utility Equipment Reserve | |
| 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) | | | | | 650,000 | | | 650,000 |
| <i>Grant Funded Portion</i> | | | | | 150,000 | | | 150,000 |
| <i>City Funded Portion</i> | | | | | 10,000 | | | 10,000 |
| 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 |