



2024 Budget Message

TO: City Council & Residents of Clyde Hill
FROM: Mayor Marianne Klaas
DATE: November 2, 2023
RE: 2024 Budget Message

I would like to thank the City Council, Staff, and the resident Budget Advisory Committee (BAC) members (Shanlenn Colby, Mike Foley, Amy Kwan, Spencer Nurse, and Anand Soumya) for their participation in the development and preparation of Clyde Hill's 2024 Budget. It is through the efforts of these residents that Clyde Hill has consistently been able to provide exceptional public services while maintaining a high degree of fiscal responsibility.

Budget Background

The goal of the 2024 Budget process is to deliver a balanced budget to Clyde Hill residents that maintains or strategically enhances the current quality and level of service for essential functions. Also taken into consideration are the Priorities identified by the Council Finance Committee members, Steve Friedman and Bruce Jones, and reinforced by the residents of the BAC. These three priorities include:

- Maintain or increase levels of service
- Prioritize public safety
- Improve long-term financial sustainability

While I believe this budget achieves those goals, it does so by using ending fund balance carryover from 2023 and by utilizing the last of one-time federal funds from the American Rescue Plan Act of 2021 (ARPA) which must be fully allocated by year end 2024. Looking ahead, it is important to recognize that balancing our budget using reserves and one-time money is ultimately unsustainable.

Although the City of Clyde Hill is a small residential community consisting of about 3,115 residents and 1,100 homes, it is charged with providing a number of essential governmental services to its residents, including police, fire, public works and streets, building, code enforcement, stormwater management and other adjunct services, all while working within increasingly tight budgetary restrictions.

Given the residential nature of our community, Clyde Hill lacks a diversified tax base and has limited revenue sources from which to deliver municipal services. About one quarter of the City's revenue is derived from property taxes. For each dollar in property taxes paid in the aggregate by residents, the City receives **approximately four cents** – a number that has fallen steadily over the years even as the overall property tax burden on our residents has increased. This is because the

State legislature and voters have approved significant property tax increases for regional taxing districts such as King County and Washington schools, while Clyde Hill's property tax rate has remained largely unchanged, increasing by a state-mandated maximum of only 1% annually. For Clyde Hill, a 1% increase to the property tax rate generates approximately \$13,000 – not nearly enough to keep pace with current inflation, and less than the increase the City saw to fuel costs alone in 2023.

The remainder of revenue comes from a combination of sources such as sales tax, development activities, investment income, wireless communication facility leases, utility taxes and franchise fees as well as contracted police services provided to Yarrow Point. The City's ability to increase revenue from any one or all of these sources is limited by statute, contract, and basic fairness.

2024 Budget

As in 2023, we continue to find ourselves in an inflationary environment. Although expenses have been held to a minimum, and reduced whenever possible, rising costs are a theme throughout this budget. The 2024 Budget anticipates total city-wide revenue of \$7,292,532 and total city-wide expenditures of \$8,603,419. The City anticipates the General Fund will have total revenue of \$5,556,645, a 7.2% increase over the 2023 budget, and total expenditures of \$5,919,969, a 4.3% increase. The following list highlights some major items included in the 2024 Budget:

1. Consistent with municipal best practices, Staff recommends that the City continue to utilize all of its property tax levy capacity including our statutory 1% property tax increase (\$13,120) plus new construction increase (\$14,332) and refunds (\$1,457).
2. Sales Tax is projected to increase by \$90,000 or 11.3% from the 2023 budget.
3. Based on the actual results of 2023 and ongoing high interest rates, investment income is budgeted at \$400,000 or 23.1% over the 2023 budget.
4. Staff recommends an increase in the solid waste utility tax rate from 4% to 6%, as well as an increase in water and sewer franchise fees from 9% to 10% each.
5. As required by the State Auditor's Office, the City has created a City Street Fund to record its state allocated motor vehicle fuel tax revenue. In addition to this revenue, the City intends to record revenue generated from a grading fee to support the repair of roads damaged by heavy trucking used on construction projects in the City.
6. The City's four-year collective bargaining agreement (CBA) with Clyde Hill Police Officers includes an annual salary increase of 4.0% in 2024.
7. Increased fuel and fleet costs associated with a police "take home vehicle" program, which began in September 2022 as a retention and recruitment incentive, will continue into 2024.
8. Non-union employee salary increases are tied to the June-over-June CPI-W index of 4.5%, which is about \$94,000. Additionally, the City is transitioning to a positional salary schedule with pay scales for non-exempt, unrepresented positions.
9. Medical insurance premiums increased by 4.1% for Regence participants and 5.6% for Kaiser participants.
10. The City plans to use remaining one-time ARPA funds of approximately \$184,767 towards employee salary and benefits costs and to fulfil its contract for a Public Records Manager through 2024.

11. Since the onset of the pandemic, the City has experienced a significant increase in requests for public records. Additionally, the Police Department has a pressing need for additional administrative resources to support the planned introduction of body-worn cameras and maintain the department's accredited status. With that in mind, the City is looking to transition from a temporary, contracted Public Records Manager to an in-house Public Records Clerk position to support both General Administration and Police administrative needs.
12. Fire services contract with the City of Bellevue increased by about \$85,000, or 12%.
13. Insurance premium costs jumped \$42,900, or 26%.
14. In 2021, Council recommitted ~\$1.9M in the Special Projects Fund to the Facilities Master Plan (FMP). Unlike previous years, the entire FMP has not been budgeted. Instead, a place holder of \$25,000 has been budgeted for any minor facility needs that arise. The remaining FMP funds remain available to access with Council approval.

Public Safety

The fully accredited Clyde Hill Police Department will continue to serve the City of Clyde Hill and the Town of Yarrow Point with a General Fund budget of \$2,075,686 and a Criminal Justice budget of \$261,450 in 2024; an increase of \$171,232, of which Yarrow Point pays about 25%. The Police budget represents about 35.1% of all Clyde Hill General Fund expenditures. The Police Department is fully staffed at seven officers, a Chief of Police, one Commander, and a records manager (a total of nine commissioned officers).

Clyde Hill will continue to contract with the City of Bellevue for Fire Protection and Emergency Medical Service. The City is required to pay \$805,163 for these services in 2024, a 12% increase from 2023. The increase is primarily driven by firefighter staffing costs, which is anticipated to continue rising steadily through 2025. This service represents 13.6% of the City's General Fund expenditures and includes assistance in emergency preparedness and hazardous material response.

Public Works

Clyde Hill's Public Works Department's budget for 2024 is \$1,593,329 which represents 26.9% of the City's General Fund expenditures. This is up 2.7% from the 2023 budget. Public Works is organized into five Divisions; including:

1. Community Development (Building & Planning)
2. Engineering
3. Parks and Recreation
4. Stormwater
5. Transportation

The Public Works Department has 5.7 full-time employees who are charged with the on-going maintenance of the City's infrastructure, facilities, parks, and building and planning functions. Code Enforcement, comprehensive planning, membership dues for ARCH (A Regional Coalition for Housing), and funding for special events (Arbor Day, City Celebration, and the Parade of Pumpkins) are also found within this budget.

Public Works also oversees the Capital Improvements portion of the City budget including various road, storm, sidewalk, and other community projects. The Capital Budget includes several noteworthy capital projects planned for 2024 including:

- \$500,000 for various stormwater-related projects
- \$675,000 for roadway overlay and sidewalk projects
- \$475,000 for allowable King County park-related projects
- \$75,000 for capital asset maintenance
- \$475,000 for City shop facilities improvements

It is important to note that funding for Capital Improvement projects comes primarily from restricted revenue sources, earmarked specifically for that purpose. This funding cannot be used to supplement the City's operational budget.

Administration

Administrative and Support Services make up the remainder of the 2024 Budget. This department is primarily comprised of legal, accounting, audit, insurance, information technology, elections, administrative and other support costs for the entire City. Support Services expenses are budgeted at \$1,444,792 which represents 24.4% of total General Fund expenditures. This is up 5.1% from the 2023 budget, largely due to insurance and information technology cost increases.

Throughout the year, the City staff actively support the work of the Hearing Examiner, Planning Commission, Civil Service Commission, and the City Council. The City Administrator and Mayor regularly collaborate with surrounding Points communities on regional issues of concern. In 2024, these efforts will include contracting with a shared lobbyist to advocate for the Points communities on housing related issues in Olympia.

The Projects Fund budget for 2024 incorporates a combination of Special Projects which includes the Facilities Master Plan (\$25,000), ongoing redevelopment of the City's website (\$27,000), and a \$10,000 contingency for 520 lid maintenance.

Long-Term Considerations

In 2023, we began the process of reorganizing the Public Works Department into Divisions. This initiated the process of identifying direct and indirect costs allocable not only to our Stormwater Division, but among all the Public Works divisions. The overall goal is funding, consolidating, and modernizing our aging stormwater utility system and laying the foundation for creation of a stormwater utility. Clyde Hill is currently under contract to develop a new 10-year Stormwater Master Plan, which is the next step in development of a stormwater utility.

Although interest rates increased substantially in 2023, the housing market in Clyde Hill has remained stable. When homes sales occur the City receives a small portion of Real Estate Excise Tax (REET) which is restricted in its use, primarily toward capital projects. The 2024 budget estimates REET revenues to total \$900,000, a slight decrease over 2023 actuals due to a slowing in the regional housing market.

Since 2011, the City has seen increasingly more homes sold resulting in new and remodeled home projects. City finances have benefitted from this favorable trend along with school redevelopment projects, allowing the City to build reserves rather than expend reserves. The cyclical nature of construction activity and the local economy results in fluctuating development revenues. It is critical that future development be closely monitored to assure sound budgeting in future years.

Every ten years the state of Washington's Growth Management Act (GMA) requires significant updates to the City's Comprehensive Plan. In 2022, the City hired the consulting agency Atwell (formerly Blueline) to assist with this task, along with a limited-term staff member with extensive Planning experience to oversee project management. Staff continues to make progress on its Comprehensive Plan and updates to land use code, utilizing the Planning Commission, consultants, and the City Attorney. Project completion is schedule for 2024.

The Capital Facilities Plan sets the long-term path for building, maintaining and modernizing City infrastructure. In 2024, the City intends to begin renovations on the Public Works Shop utilizing existing capital project funds. We anticipate the Bellevue Fire Station #5 redevelopment project will begin in late 2024 or early 2025. Upon completion this will result in construction of a Police parking compound on the old fire station site.

The City of Clyde Hill faces a growing structural budget deficit. Inflation pressure and the rising costs of providing services at existing levels has required the City to spend more money than it is able to take in through taxes and fees. For example, property taxes are allowed to grow only 1% per year while the local Consumer Price Index (CPI) tends to grow faster. Last year, CPI-W grew at a rate of 4.5%. Salaries and contracts are commonly linked to CPI-W and the cost of construction activity and capital maintenance often exceeds CPI. Since 2022, fire and insurance pool costs have increased 27.6% and 65.9% respectively. These increases are unsustainable with current revenue sources.

Though our Reserve Fund provides a cushion for short-term budget imbalances, the City must remain committed to finding a solution to its structural budget imbalance between revenue and expenditures. The best way for Clyde Hill to ensure financial sustainability into the future without compromising essential services is to secure additional revenue, either by identifying new sources or further raising existing taxes and fees.

Conclusion

Administration will continue to steadfastly track key economic indicators and make use of comprehensive monitoring and forecasting strategies. This information will be communicated to City Council and the public at regular checkpoints throughout the year, as it encourages sound financial practices and provides necessary information to avoid financial surprises.

Looking ahead to future budget years, I want to communicate the seriousness of our financial situation and reassure Clyde Hill residents that City leadership is working together as a team to find a sustainable long-term solution. The City's Mayor, Council, and Budget Advisory Committee plan to continue meeting into the first quarter of 2024 to consider further opportunities for

streamlining services and to discuss potential revenue options, including whether it may be time to ask residents to vote to increase property taxes by a modest amount.

The process of providing a fiscally responsible annual budget remains a constant challenge and requires a careful balancing act. Maintaining or increasing city-wide levels of service, while remaining confined to our traditional revenue sources, has repeatedly put the City into an annual deficit. A permanent solution will require difficult conversations regarding revenue streams or levels of service being delivered. The City is committed to working with the Clyde Hill community to implement sustainable long-term strategies for balancing our budget while continuing to deliver high quality services to our residents.

2024 Budget-Financial Overview-"The Big Picture"

	001	002	003	100	300	
FINAL BUDGET 2023	General Fund	Reserve Fund	Retainage Dep Fund	Special Rev Funds	Capital Projects Fund	TOTAL CITY
Beg. Fund Balance	321,287	3,222,070	199,133	3,326,480	5,760,466	12,829,437
REVENUE	5,185,422	0	50,000	118,069	1,296,000	6,649,492
EXPENDITURES	5,676,388	0	50,000	2,446,420	1,490,500	9,663,308
Surplus or (Deficit):	(490,965)	0	0	(2,328,351)	(194,500)	(3,013,816)
Total Transfer In	352,696	0	0	25,000	0	377,696
Total Transfer Out	25,000	0	0	352,696	0	377,696
Total Surplus or (Deficit):	(163,270)	0	0	(2,656,046)	(194,500)	(3,013,816)
Ending Fund Balance	158,018	3,222,070	199,133	670,434	5,565,966	9,815,621

	001	002	003	100	300	
PROJECTION YEAR END 2023	General Fund	Reserve Fund	Retainage Dep Fund	Special Rev Funds	Capital Projects Fund	TOTAL CITY
Beg. Fund Balance	321,287	3,222,070	199,133	3,326,480	5,760,466	12,829,437
REVENUE	5,254,363	0	50,000	146,919	1,533,984	6,985,267
EXPENDITURES	5,424,688	0	50,000	980,478	520,000	6,975,166
Surplus or (Deficit):	(170,325)	0	0	(833,559)	1,013,984	10,100
Total Transfer In	353,348	0	0	95,740	0	449,087
Total Transfer Out	25,000	0	0	424,087	0	449,087
Total Surplus or (Deficit):	158,022	0	0	(1,161,906)	1,013,984	10,100
Ending Fund Balance	479,310	3,222,070	199,133	2,164,574	6,774,450	12,839,538

	001	002	003	100	300	
PRELIMINARY BUDGET 2024	General Fund	Reserve Fund	Retainage Dep Fund	Special Rev Funds	Capital Projects Fund	TOTAL CITY
Beg. Fund Balance	479,310	3,222,070	199,133	2,164,574	6,774,450	12,839,538
REVENUE	5,556,645	0	50,000	271,706	1,414,181	7,292,532
EXPENDITURES	5,919,969	0	50,000	433,450	2,200,000	8,603,419
Surplus or (Deficit):	(363,325)	0	0	(161,744)	(785,819)	(1,310,887)
Total Transfer In	250,562	0	0	25,000	0	275,562
Total Transfer Out	25,000	0	0	250,562	0	275,562
Total Surplus or (Deficit):	(137,762)	0	0	(387,306)	(785,819)	(1,310,887)
Ending Fund Balance	341,547	3,222,070	199,133	1,777,268	5,988,632	11,528,650

2023 PROJECTIONS 2024 PRELIMINARY BUDGET

ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ACTUAL PROJECTION 2023	BUDGET 2024	% Change Budget 23 to 24	\$ Change Budget 23 to 24
Fund #001 GENERAL FUND								
BEGINNING GENERAL FUND BALANCE	657,667.34	573,882.93	434,247.26	321,287.38	321,287.38	479,309.60	203.3%	\$ 158,022
REVENUES								
TAXES								
Real and Personal Property Taxes	1,006,739.37	1,233,434.29	1,284,375.34	1,313,945.00	1,313,945.00	1,340,861.00	2.0%	26,916
Total General Property Taxes	1,006,739.37	1,233,434.29	1,284,375.34	1,313,945.00	1,313,945.00	1,340,861.00	2.0%	26,916
Local Retail Sales & Use Taxes	596,080.92	743,715.66	815,997.68	800,000.00	860,000.00	890,000.00	11.3%	90,000
Affordable & Supportive Housing Sales & Use Tax	1,976.84	6,348.25	7,034.58	7,000.00	7,400.00	7,400.00	5.7%	400
Total Retail Sales and Use Taxes	598,057.76	750,063.91	823,032.26	807,000.00	867,400.00	897,400.00	11.2%	90,400
Electric - Puget Sound Energy	133,328.25	141,495.16	150,776.38	150,000.00	165,000.00	170,000.00	13.3%	20,000
Gas - Puget Sound Energy	89,302.07	89,670.40	101,105.92	101,100.00	140,000.00	150,000.00	48.4%	48,900
Garbage/Solid Waste - Republic Services	27,959.83	27,692.53	31,504.48	32,000.00	32,250.00	33,000.00	3.1%	1,000
<i>Add 2% Garbage/Solid Waste - Republic Services</i>						16,500.00		16,500
Cable TV - Comcast	108,866.94	107,741.64	106,788.47	107,000.00	104,678.05	103,000.00	(3.7%)	(4,000)
Telephone - Local and Cellular	36,695.15	29,844.25	26,825.48	27,000.00	26,000.00	28,000.00	3.7%	1,000
Total Business Taxes	396,152.24	396,443.98	417,000.73	417,100.00	467,928.05	500,500.00	20.0%	83,400
Leasehold Excise Tax	399.59	361.33	303.43	-	-	-		0
Total Excise Taxes	399.59	361.33	303.43	-	-	-		0
TOTAL TAXES	2,001,348.96	2,380,303.51	2,524,711.76	2,538,045.00	2,649,273.05	2,738,761.00	7.9%	200,716
LICENSES AND PERMITS								
Business Licenses	14,006.26	14,885.42	14,300.02	15,000.00	16,180.00	15,000.00	0.0%	0
Franchise Fees - Solid Waste	38,444.78	38,077.22	43,318.67	43,000.00	44,343.00	45,000.00	4.7%	2,000
Franchise Fees - Cable TV	60,481.64	59,856.54	59,378.80	59,000.00	58,154.54	58,000.00	(1.7%)	(1,000)
Franchise Fees - Water	149,417.76	184,759.35	170,357.67	177,000.00	208,431.77	210,000.00	18.6%	33,000
<i>Add 1% Franchise Fees - Water</i>						23,333.00		23,333
Franchise Fees - Sewer	102,210.28	103,762.96	111,388.90	114,000.00	113,825.19	118,000.00	3.5%	4,000
<i>Add 1% Franchise Fees - Sewer</i>						13,111.00		13,111
Total Business Licenses and Permits	364,560.72	401,341.49	398,744.06	408,000.00	440,934.50	482,444.00	18.2%	74,444
Building and Structures Permits	494,924.99	314,619.90	371,495.34	450,000.00	392,000.00	400,000.00	(11.1%)	(50,000)
Other Non-Business Permits	106,898.50	66,627.25	57,317.25	105,000.00	116,500.00	120,000.00	14.3%	15,000
Total Non-Business Licenses and Permits	601,823.49	381,247.15	428,812.59	555,000.00	508,500.00	520,000.00	(6.3%)	(35,000)
TOTAL LICENSES AND PERMITS	966,384.21	782,588.64	827,556.65	963,000.00	949,434.50	1,002,444.00	4.1%	39,444

2023 PROJECTIONS 2024 PRELIMINARY BUDGET

ITEM	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	% Change	\$ Change
	2020	2021	2022	2023	PROJECTION 2023	2024	Budget 23 to 24	Budget 23 to 24
INTERGOVERNMENTAL								
Marijuana Excise Tax	3,496.01	4,015.60	5,036.76	4,633.90	4,665.80	4,946.69	6.7%	313
State & Federal Grants	11,389.58	34,535.76	-	62,500.00	75,000.00	85,000.00	36.0%	22,500
Motor Vehicle Fuel Tax - City Streets	56,274.98	58,398.74	57,496.81	60,147.40	54,071.22	-	(100.0%)	(60,147)
Multimodal Transpo City	4,164.51	4,113.35	4,992.39	4,043.00	4,037.92	3,937.00	(2.6%)	(106)
Liquor Excise Tax	19,255.88	21,457.18	21,988.44	21,334.60	21,800.50	22,413.00	5.1%	1,078
Liquor Control Board Profits	24,522.37	24,137.10	24,120.22	23,791.50	23,777.04	23,095.00	(2.9%)	(697)
Yarrow Point Police Contract	423,959.00	427,536.00	442,149.00	464,256.45	485,404.00	527,479.00	13.6%	63,223
New...UW Police Contracts	-	-	-	-	-	10,000.00		10,000
State Shared Revenue, Entitlements and Impact Payments	-	12,065.00	-	-	-	-		0
Comprehensive Plan GRANT	-	-	-	62,500.00	62,500.00	62,500.00	0.0%	0
Middle Housing GRANT	-	-	-	-	-	35,000.00		35,000
(formerly in Capt Proj) KC Flood Control District	-	-	-	141,767.00	-	174,884.00	23.4%	33,117
TOTAL INTERGOVERNMENTAL	543,062.33	586,258.73	555,783.62	844,973.85	731,256.48	949,254.69	12.3%	104,281
CHARGES FOR GOODS AND SERVICES								
Inspection Services	-	-	-	-	175.00	-		0
Zoning & Subdivision Fees	8,400.00	10,750.00	13,500.00	10,000.00	7,000.00	10,000.00	0.0%	0
Plan Checking Fees	227,163.24	194,134.12	304,211.82	220,000.00	206,600.00	220,000.00	0.0%	0
TOTAL CHARGES FOR GOODS AND SERVICES	235,563.24	204,884.12	317,711.82	230,000.00	213,775.00	230,000.00	0.0%	0
FINES AND FORFEITS								
Fines & Forfeitures (Traffic Infractions)	30,455.55	23,414.65	36,624.06	36,000.00	27,000.00	30,000.00	(16.7%)	(6,000)
Miscellaneous Fines & Penalties	-	-	-	-	-	-		0
TOTAL FINES AND FORFEITS	30,455.55	23,414.65	36,624.06	36,000.00	27,000.00	30,000.00	(16.7%)	(6,000)
MISCELLANEOUS REVENUES								
Investment Interest	65,841.79	11,417.32	120,588.93	325,000.00	440,000.00	400,000.00	23.1%	75,000
Interest on Sales Taxes	872.40	461.60	822.08	500.00	2,500.00	2,200.00	340.0%	1,700
Total Interest and Earnings	66,714.19	11,878.92	121,411.01	325,500.00	442,500.00	402,200.00	23.6%	76,700
Space and Facilities Leases	240,878.82	192,568.46	191,173.90	199,043.40	163,395.51	170,985.21	(14.1%)	(28,058)
Total Rents, Leases, Concessions	240,878.82	192,568.46	191,173.90	199,043.40	163,395.51	170,985.21	(14.1%)	(28,058)
Sale of Surplus Property	-	128.52	3,260.00	6,000.00	15,000.00	6,000.00	0.0%	0
Other Miscellaneous Revenues	17,515.72	7,840.75	35,668.29	25,000.00	21,000.00	10,000.00	(60.0%)	(15,000)
Insurance Recoveries	2,563.12	21,296.00	-	-	27,414.03	-		0
King Conservation District - Arbor Day	-	-	-	2,000.00	1,924.53	2,000.00	0.0%	0
Refundable Deposits	-	17,133.48	20,928.41	15,860.16	12,389.89	15,000.00	(5.4%)	(860)
Total Other	20,078.84	46,398.75	59,856.70	48,860.16	77,728.45	33,000.00	(32.5%)	(15,860)
TOTAL MISC REVENUES	327,671.85	250,846.13	372,441.61	573,403.56	683,623.96	606,185.21	5.7%	32,782
001 CHANGE IN ACCOUNTING PRINCIPLE	16,983.52	-	-	-	-	-		\$ -
TOTAL GENERAL FUND REVENUES	4,121,469.66	4,228,295.78	4,634,829.52	5,185,422.41	5,254,362.99	5,556,644.90	7.2%	371,222
INTERFUND TRANSFERS								
Transfer In-Project Fund	-	-	-	352,695.56	353,347.61	250,562.07	(29.0%)	(102,133)
Transfer In - Reserve Fund	-	-	-	-	-	-		0
TOTAL TRANSFERS	0	0	0	352,695.56	353,347.61	250,562.07	(29.0%)	(102,133)
TOTAL REVENUE & TRANSFERS	4,121,469.66	4,228,295.78	4,634,829.52	5,538,117.97	5,607,710.60	5,807,206.97	4.9%	269,089

2023 PROJECTIONS 2024 PRELIMINARY BUDGET

ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ACTUAL PROJECTION 2023	BUDGET 2024	% Change Budget 23 to 24	\$ Change Budget 23 to 24
GENERAL FUND EXPENDITURES								
General Government Services								
Legislative								
Misc - Special Meetings	(111.02)	816.08	1,893.91	10,000.00	500.00	10,000.00	0.0%	0
Misc - Public Notices	838.47	1,680.38	2,248.84	1,000.00	2,800.00	2,600.00	160.0%	1,600
Salaries	4,200.00	5,700.00	7,033.46	6,500.00	4,500.00	6,500.00	0.0%	0
Personnel Benefits	338.00	612.11	448.91	580.00	400.00	540.00	(6.9%)	(40)
Election Services	5,620.75	9,918.27	12,281.39	10,000.00	11,719.08	13,000.00	30.0%	3,000
Professional Services - Legal					8,000.00	10,000.00		10,000
***New Professional Services - Lobbyist						13,200.00		13,200
Total Legislative	10,886.20	18,726.84	23,906.51	28,080.00	27,919.08	55,840.00	98.9%	27,760
Executive								
Salaries	6,950.02	5,699.99	5,700.04	7,000.00	6,615.00	7,000.00	0.0%	0
Personnel Benefits	14,392.21	14,042.04	14,157.04	22,600.00	19,000.00	23,550.00	4.2%	950
Misc. - Meetings	-	393.95	1,198.50	1,000.00	2,000.00	1,500.00	50.0%	500
Total Executive	21,342.23	20,135.98	21,055.58	30,600.00	27,615.00	32,050.00	4.7%	1,450
Finance and Record Services								
Salaries	448,613.29	453,362.34	446,143.48	544,080.00	525,000.00	542,000.00	(0.4%)	(2,080)
Salaries-Overtime	2,255.94	3,531.73	6,967.14	6,520.00	8,500.00	6,000.00	(8.0%)	(520)
Personnel Benefits	188,776.36	179,103.54	176,863.67	198,200.00	185,000.00	195,500.00	(1.4%)	(2,700)
Office and Operating Supplies	4,943.68	9,892.95	9,821.33	12,000.00	11,380.00	14,100.00	17.5%	2,100
Minor Equipment	549.99	505.36	-	2,000.00	7,300.00	5,000.00	150.0%	3,000
Communication	16,936.94	20,073.63	19,468.78	18,000.00	17,640.00	22,000.00	22.2%	4,000
Travel & Meals	108.92	-	2,156.10	3,000.00	3,500.00	5,500.00	83.3%	2,500
Insurance	97,363.00	108,964.00	126,569.00	167,142.00	169,506.00	210,000.00	25.6%	42,858
Utility Services	15,542.27	17,897.94	17,811.88	23,000.00	18,900.00	20,000.00	(13.0%)	(3,000)
Repairs and Maintenance	11,672.06	7,841.12	14,219.77	13,500.00	12,500.00	13,500.00	0.0%	0
Misc-Dues and Subscriptions	2,270.00	1,780.00	1,805.00	3,000.00	2,500.00	2,500.00	(16.7%)	(500)
Misc. - Printing	4,898.22	5,264.56	3,903.91	6,000.00	7,000.00	6,000.00	0.0%	0
Training Registration & Tuition	1,472.47	2,057.00	4,942.64	4,000.00	4,000.00	4,000.00	0.0%	0
Professional Services - Audit	15,767.48	16,141.75	600.00	21,000.00	21,000.00	21,000.00	0.0%	0
Janitorial Supplies - City Hall	2,599.04	3,939.96	2,029.24	3,000.00	3,000.00	3,200.00	6.7%	200
Information Technology	85,094.16	89,070.31	105,703.31	79,270.00	100,000.00	143,400.00	80.9%	64,130
Personnel Services - Recruitment	-	-	-	-	-	1,000.00		1,000
Postage Meter & Copy Machine Leases					732.20	732.20		732
Other Employee Benefits - Wellness Committee						1,000.00		1,000
Total Finance and Record Services	898,863.82	919,426.19	939,005.25	1,103,712.00	1,097,458.20	1,216,432.20	10.2%	112,720
Professional Service - Legal	74,898.79	87,029.15	213,942.63	180,000.00	90,000.00	110,000.00	(38.9%)	(70,000)
Total Legal	74,898.79	87,029.15	213,942.63	180,000.00	90,000.00	110,000.00	(38.9%)	(70,000)
Other General Government Services								
AWC - Association of Washington Cities	1,723.00	1,740.00	1,772.00	1,821.00	1,886.00	1,920.00	5.4%	99
PSRC - Puget Sound Regional Council	-	678.00	691.00	719.00	719.00	750.00	4.3%	31
SCA - Sound Cities Association	2,080.70	2,035.70	2,096.77	2,100.00	2,241.25	2,345.87	11.7%	246
ARCH - A Regional Coalition For Housing	6,551.43	6,551.00	6,777.00	8,653.00	8,653.00	8,954.00	3.5%	301
Animal Control Services	2,147.00	268.00	991.00	2,000.00	500.00	500.00	(75.0%)	(1,500)
Refund of Deposits	210.00	32,741.31	23,950.16	15,860.16	15,860.16	16,000.00	0.9%	140
Total Other General Government Serv	12,712.13	44,014.01	36,277.93	31,153.16	29,859.41	30,469.87	(2.2%)	(683)

2023 PROJECTIONS 2024 PRELIMINARY BUDGET

ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ACTUAL PROJECTION 2023	BUDGET 2024	% Change Budget 23 to 24	\$ Change Budget 23 to 24
TOTAL GENERAL GOV'T SERV	1,018,703.17	1,089,332.17	1,234,187.90	1,373,545.16	1,272,851.69	1,444,792.07	5.2%	71,247

2023 PROJECTIONS 2024 PRELIMINARY BUDGET

ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ACTUAL PROJECTION 2023	BUDGET 2024	% Change Budget 23 to 24	\$ Change Budget 23 to 24
SECURITY OF PERSONS & PROPERTY								
Law Enforcement (Police Department)								
Salaries	896,672.24	959,452.88	1,016,885.72	1,186,500.00	1,150,000.00	1,198,700.00	1.0%	12,200
Salaries-Overtime	27,126.18	38,794.21	58,373.49	40,000.00	71,000.00	50,000.00	25.0%	10,000
Salaries-Overtime (Contract)	-	-	-	10,000.00	10,000.00	10,000.00	0.0%	0
Personnel Benefits	447,943.63	458,894.46	481,225.25	494,500.00	510,000.00	513,300.00	3.8%	18,800
Uniforms	12,110.41	15,018.28	15,571.89	15,000.00	26,000.00	20,000.00	33.3%	5,000
Office and Operating Supplies	14,435.47	18,597.92	15,467.99	15,000.00	15,700.00	16,000.00	6.7%	1,000
Fuel Consumption	19,619.32	22,402.20	32,830.63	40,000.00	39,800.00	40,000.00	0.0%	0
Prof Serv - Legal Prosecutor	48,000.00	48,000.00	48,000.00	48,000.00	48,000.00	48,000.00	0.0%	0
Prof Serv - Indigent Public Defender	6,750.00	8,025.00	5,825.00	8,000.00	7,500.00	8,000.00	0.0%	0
Communications	5,690.76	8,544.01	6,893.35	7,000.00	6,000.00	7,000.00	0.0%	0
Repairs and Maintenance	16,285.91	25,570.27	22,116.15	15,000.00	15,000.00	15,000.00	0.0%	0
Misc. - Dues and Subscriptions	1,584.00	1,723.00	1,282.08	1,750.00	1,750.00	1,750.00	0.0%	0
Misc. - Filing, Recording, Witness	17,173.58	18,358.21	26,453.30	30,000.00	31,200.00	32,000.00	6.7%	2,000
Misc. - Printing	-	518.99	1,271.54	1,500.00	1,500.00	2,000.00	33.3%	500
Intergvt - Dispatch (NORCOM)	84,103.16	85,025.44	96,099.92	93,036.00	93,036.00	93,036.00	0.0%	0
Intergvt - Detention Charges	12,050.94	4,924.78	10,030.00	25,000.00	10,000.00	20,000.00	(20.0%)	(5,000)
Prof Services - Alcoholism	877.06	899.25	936.86	900.00	900.00	900.00	0.0%	0
Total Law Enforcement	1,610,422.66	1,714,748.90	1,839,263.17	2,031,186.00	2,037,386.00	2,075,686.00	2.2%	44,500
Fire Control Services								
Intergvt - Fire Suppression	697,320.00	679,327.00	631,132.00	720,121.61	719,988.00	805,162.58	11.8%	85,041
TOTAL SECURITY - PERSONS/PROP	2,307,742.66	2,394,075.90	2,470,395.17	2,751,307.61	2,757,374.00	2,880,848.58	4.7%	129,541
PHYSICAL ENVIRONMENT (PW)								
ENGINEERING (PUB WORKS ADMIN)								
Salaries	123,504.98	119,795.87	167,729.49	194,500.00	153,000.00	155,300.00	(20.2%)	(39,200)
Salaries-Overtime	314.67	471.85	1,445.74	2,500.00	500.00	500.00	(80.0%)	(2,000)
Personnel Benefits	55,530.52	44,856.49	74,477.76	83,050.00	65,000.00	66,500.00	(19.9%)	(16,550)
Small Tools and Minor Equipment	213.38	621.67	3,244.25	4,000.00	3,000.00	4,000.00	0.0%	0
Office and Operating Supplies						1,000.00		1,000
Communications						500.00		500
Misc. - Dues and Subscriptions	1,738.00	127.78	515.00	1,000.00	864.00	1,045.00	4.5%	45
Misc. - Training and Tuition	1,649.91	1,962.20	2,206.88	2,000.00	2,824.54	2,789.54	39.5%	790
Oper Rentals/Leases - Antenna Bldg	9,260.87	9,436.83	9,885.08	10,000.00	10,754.97	11,238.94	12.4%	1,239
Information Technology				4,962.00	4,479.54	5,185.29	4.5%	223
Total Engineering (P. W. Admin)	192,212.33	177,272.69	259,504.20	302,012.00	240,423.05	248,058.77	(17.9%)	(53,953)

2023 PROJECTIONS 2024 PRELIMINARY BUDGET

ITEM	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	% Change	\$ Change
	2020	2021	2022	2023	PROJECTION 2023	2024	Budget 23 to 24	Budget 23 to 24
TRANSPORTATION DIVISION								
Road and Street Maintenance								
Other Improvement - Roadway	345.88	194.80	1,183.60	3,000.00	3,000.00	3,000.00	0.0%	0
Other Improvement - Storm Drain	5,404.24	2,805.95	18,504.15	-	-	-		0
Other Improvement - Sidewalks	-	-	-	-	-	-		0
Utility Services - Street Lights	22,780.47	24,613.92	24,819.04	23,000.00	23,000.00	24,000.00	4.3%	1,000
Utility Services - Signal Lights	2,664.16	5,161.08	3,863.21	4,000.00	2,700.00	4,000.00	0.0%	0
Other Improvements - Traffic Control	436.20	171.37	231.34	10,000.00	9,700.00	10,000.00	0.0%	0
Operating Supply - Snow and Ice Control	1,420.77	6,001.02	3,799.56	4,000.00	10,163.42	6,500.00	62.5%	2,500
Prof Serv - Street Cleaning (NPDES)	20,413.62	22,426.86	26,858.46	40,000.00	35,000.00	40,000.00	0.0%	0
Hazard Tree Remove	-	-	-	10,000.00	7,000.00	10,000.00	0.0%	0
Other Improvements - Landscaping	6,719.72	29,232.80	8,490.19	15,000.00	15,000.00	15,000.00	0.0%	0
Intergvt - Eastside Transportation Project	-	-	-	50.00	50.00	50.00	0.0%	0
Total Road and Street Maintenance	60,185.06	90,607.80	87,749.55	109,050.00	105,613.42	112,550.00	3.2%	3,500
Road and Street - PW Crew & Overhead								
Salaries	304,800.08	310,796.80	330,725.16	126,880.00	163,300.00	155,000.00	22.2%	28,120
Salaries-Overtime	777.52	8,241.42	6,907.18	4,000.00	1,800.00	4,000.00	0.0%	0
Personnel Benefits	156,748.44	158,149.68	158,804.85	61,060.00	86,500.00	85,200.00	39.5%	24,140
Personnel Benefits - Uniforms	3,982.26	3,235.96	4,060.42	4,800.00	4,800.00	4,800.00	0.0%	0
Prof Serv - Engineering (misc city support)	6,839.90	23,009.50	31,624.50	20,000.00	15,000.00	20,000.00	0.0%	0
Prof Serv - Development Review (billable)	-	-	-	20,000.00	5,000.00	20,000.00	0.0%	0
Office and Operating Supplies	2,869.61	2,074.60	3,326.74	3,500.00	2,300.00	2,000.00	(42.9%)	(1,500)
Fuel Consumed - PW Crew	6,576.50	9,701.76	13,106.70	14,000.00	11,850.00	12,000.00	(14.3%)	(2,000)
Small Tools and Minor Equipment	1,242.60	2,093.13	3,443.37	7,500.00	7,500.00	7,500.00	0.0%	0
Operating Rentals and Leases	-	126.62	-	1,500.00	-	500.00	(66.7%)	(1,000)
Utility Services - Public Works Building	2,335.67	2,391.05	3,306.03	4,000.00	3,000.00	3,800.00	(5.0%)	(200)
Repairs and Maintenance	11,049.64	5,806.16	2,514.77	7,000.00	12,000.00	14,000.00	100.0%	7,000
Total Road/Street - PW Crew & OH	497,222.22	525,626.68	557,819.72	274,240.00	313,050.00	328,800.00	19.9%	54,560
TOTAL TRANSPORTATION	557,407.28	616,234.48	645,569.27	383,290.00	418,663.42	441,350.00	15.1%	58,060
STORMWATER DIVISION								
Salaries	-	-	-	95,000.00	98,540.00	103,000.00	8.4%	8,000
Salaries-Overtime	-	-	-	2,600.00	1,000.00	2,000.00	(23.1%)	(600)
Personnel Benefits	-	-	-	45,570.00	48,500.00	48,900.00	7.3%	3,330
Office and Operating Supplies	-	-	-	1,500.00	2,000.00	3,000.00	100.0%	1,500
Small Tools & Minor Equipment	-	-	-	1,500.00	1,000.00	1,500.00	0.0%	0
Communications	-	-	-	2,000.00	-	500.00	(75.0%)	(1,500)
Professional Service - Development Review (billable)	-	-	-	20,000.00	30,000.00	20,000.00	0.0%	0
Professional Service - Mapping/GIS	-	-	-	10,000.00	7,000.00	10,000.00	0.0%	0
Misc. - Dues and Subscriptions	-	-	-	1,533.00	1,533.00	1,600.00	4.4%	67
Misc. - Training and Tuition	-	-	-	3,000.00	3,000.00	10,000.00	233.3%	7,000
Information Technology	-	-	-	6,300.00	7,210.70	7,500.00	19.0%	1,200
Lake WA Watershed - WRIA 8/NPDES Permits	-	-	-	8,000.00	3,000.00	8,000.00	0.0%	0
Catch Basin Cleaning (NPDES)	-	-	-	22,500.00	22,500.00	22,500.00	0.0%	0
Storm Line Maintenance & Inspection	-	-	-	10,000.00	10,000.00	10,000.00	0.0%	0
Stormwater Master Plan	-	-	-	150,000.00	50,000.00	136,000.00	(9.3%)	(14,000)
TOTAL STORMWATER UTILITY	-	-	-	379,503.00	285,283.70	384,500.00	1.3%	4,997

2023 PROJECTIONS 2024 PRELIMINARY BUDGET

ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ACTUAL PROJECTION 2023	BUDGET 2024	% Change Budget 23 to 24	\$ Change Budget 23 to 24
COMMUNITY PLANNING & ECONOMIC DEVELOPMENT DIVISION								
Salaries			-	133,850.00	137,113.00	143,450.00	7.2%	9,600
Salaries-Overtime			-	3,000.00	2,200.00	2,000.00	(33.3%)	(1,000)
Personnel Benefits			-	47,850.00	48,570.00	48,400.00	1.1%	550
Misc. - Training and Tuition				2,000.00	2,000.00	2,000.00	0.0%	0
Prof Serv - Bldg Permits.Inspections			-	-	5,000.00	7,500.00		7,500
Prof Serv - Comprehensive Planning			35,578.13	50,000.00	60,000.00	75,000.00	50.0%	25,000
Comprehensive Plan GRANT SPENDING			-	62,500.00	62,500.00	62,500.00	0.0%	0
ARCH Trust Fund				18,000.00	18,000.00	18,000.00	0.0%	0
Prof Serv - Urban Forestry Prog	9,401.27	11,177.74	16,179.50	25,000.00	15,000.00	60,000.00	140.0%	35,000
Other Improvements - Arbor Day/Urban Forestry				2,000.00	1,509.52	2,000.00	0.0%	0
Intergvt - Puget Sound Clean Air	6,925.00	6,790.00	6,644.00	6,800.00	7,300.00	8,520.00	25.3%	1,720
TOTAL COMMUNITY DEVELOPMENT	16,326.27	17,967.74	58,401.63	351,000.00	359,192.52	429,370.00	22.3%	78,370
PARKS, CULTURE & RECREATION DIVISION								
Salaries				52,000.00	24,000.00	28,200.00	(45.8%)	(23,800)
Personnel Benefits				23,730.00	11,900.00	13,850.00	(41.6%)	(9,880)
Celebration Event / Pumpkins <i>(formerly in special rev fund)</i>				20,000.00	20,000.00	8,000.00	(60.0%)	(12,000)
Wetherill Nature Preserve						1,000.00		1,000
Other Improvements - General Parks	37,562.36	31,748.47	47,731.23	40,000.00	35,000.00	40,000.00	0.0%	0
TOTAL PARKS	37,562.36	31,748.47	47,731.23	135,730.00	90,900.00	91,050.00	(32.9%)	(44,680)
TOTAL PUBLIC WORKS	803,508.24	843,223.38	1,011,206.33	1,551,535.00	1,394,462.69	1,594,328.77	2.8%	42,794
TOTAL GENERAL FUND EXPEND	4,129,954.07	4,326,631.45	4,715,789.40	5,676,387.77	5,424,688.38	5,919,969.42	4.3%	243,582
Operating Surplus/(Deficit)	(8,484.41)	(98,335.67)	(80,959.88)	(490,965.36)	(170,325.39)	(363,324.52)	(26.0%)	127,641
INTERFUND TRANSFERS								
Total Transfer to Reserve Fund	-	-	-	-	-	-		0
Transfer to Housing Rental Dept	10,300.00	16,300.00	7,000.00	-	-	-		0
Transfer to Grants Dept	20,000.00	-	-	-	-	-		0
Transfer to - Parks Department	20,000.00	-	-	-	-	-		0
Transfer Out - Special Projects Dept	-	-	-	-	-	-		0
Admin. Equipment Replacement	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.0%	0
PW Equipment Replacement	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.0%	0
Total Transfer to Projects Fund	75,300.00	41,300.00	32,000.00	25,000.00	25,000.00	25,000.00	0.0%	0
TOTAL INTERFUND TRANSFERS	75,300.00	41,300.00	32,000.00	25,000.00	25,000.00	25,000.00	0.0%	0
TOTAL EXPEND & TRANSFERS	4,205,254.07	4,367,931.45	4,747,789.40	5,701,387.77	5,449,688.38	5,944,969.42	4.3%	243,582
Total Fund Surplus/ (Deficit)	(83,784.41)	(139,635.67)	(112,959.88)	(163,269.80)	158,022.22	(137,762.45)	(15.6%)	25,507
ENDING GENERAL FUND BALANCE	573,882.93	434,247.26	321,287.38	158,017.58	479,309.60	341,547.15	116.1%	183,530

2023 PROJECTIONS 2024 PRELIMINARY BUDGET

ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ACTUAL PROJECTION 2023	BUDGET 2024	% Change Budget 23 to 24	\$ Change Budget 23 to 24
Fund #002								
Reserve Fund								
BEGINNING RESERVE FUND BALANCE	3,222,070.21	3,222,070.21	3,222,070.21	3,222,070.21	3,222,070.21	3,222,070.21	0.0%	0
REVENUES								
Operating Revenues & Transfers-In								
Transfer In - General Fund	-	-	-	-	-	-		0
TOTAL REVENUES AND TRANSFERS	-	-	-	-	-	-		0
EXPENDITURES								
Total Expenditures	-	-	-	-	-	-		0
INTERFUND TRANSFERS								
Total Transfer to General Fund	-	-	-	-	-	-		0
TOTAL INTERFUND TRANSFERS	-	-	-	-	-	-		0
Fund Surplus/(Deficit)	-	-	-	-	-	-		0
ENDING RESERVE FUND BALANCE	3,222,070.21	3,222,070.21	3,222,070.21	3,222,070.21	3,222,070.21	3,222,070.21	0.0%	0
Fund #003								
Retainage Deposits Fund								
BEGINNING RETAINAGE FUND BALANCE	-	291,860.93	192,133.43	199,133.43	199,133.43	199,133.43	0.0%	0
REVENUES								
Operating Revenues & Transfers-In								
Deposits	-	61,200.00	55,200.00	50,000.00	50,000.00	50,000.00	0.0%	0
TOTAL REVENUES AND TRANSFERS	-	61,200.00	55,200.00	50,000.00	50,000.00	50,000.00	0.0%	0
EXPENDITURES								
Release of Retainage Deposits	-	160,927.50	48,200.00	50,000.00	50,000.00	50,000.00	0.0%	0
Total Expenditures	-	160,927.50	48,200.00	50,000.00	50,000.00	50,000.00	0.0%	0
003 CHANGE IN ACCOUNTING PRINCIPLE	291,860.93	-	-	-	-	-		-
ENDING RETAINAGE FUND BALANCE	291,860.93	192,133.43	199,133.43	199,133.43	199,133.43	199,133.43	0.0%	\$ -

2023 PROJECTIONS 2024 PRELIMINARY BUDGET

ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ACTUAL PROJECTION 2023	BUDGET 2024	% Change Budget 23 to 24	\$ Change Budget 23 to 24
Fund #100 Projects Fund								
BEGINNING PROJECTS FUND BALANCE	6,430,596.64	6,758,747.05	8,571,313.57	9,086,946.42	9,086,946.42	8,939,024.44	0.0%	\$ -
PROJECTS FUND SUMMARY*								
TOTAL FUND REVENUES	1,203,263.49	2,146,735.37	1,771,707.04	1,414,069.30	1,680,903.51	1,685,887.19	19.2%	271,818
TOTAL FUND EXPENDITURES	950,413.08	375,468.85	1,288,074.19	3,936,920.09	1,500,477.88	2,633,450.00	(33.1%)	(1,303,470)
TOTAL TRANSFERS IN	75,300.00	41,300.00	32,000.00	25,000.00	95,739.82	25,000.00	0.0%	0
TOTAL TRANSFERS OUT	-	-	-	352,695.56	424,087.43	250,562.07	(29.0%)	(102,133)
Fund Surplus/(Deficit)	328,150.41	1,812,566.52	515,632.85	(2,850,546.35)	(147,921.98)	(1,173,124.88)	(58.8%)	\$ 1,677,421
TOTAL ENDING PROJECTS FUND BALANCE	6,758,747.05	8,571,313.57	9,086,946.42	6,236,400.07	8,939,024.44	7,765,899.56	24.5%	\$ 1,529,499
Agency Liability Accounts	1,668.00	2,258.00	2,258.00	5,000.00	5,000.00	5,000.00	0.0%	\$ -
Total Ending Balance with Liability Accts	6,760,415.05	8,573,571.57	9,089,204.42	6,241,400.07	8,944,024.44	7,770,899.56	24.5%	\$ 1,529,499

2023 PROJECTIONS 2024 PRELIMINARY BUDGET

ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ACTUAL PROJECTION 2023	BUDGET 2024	% Change Budget 23 to 24	\$ Change Budget 23 to 24
Criminal Justice								
Beginning Criminal Justice Department Balance	450,070.23	417,397.41	416,381.45	373,331.65	373,331.65	372,700.97	(0.2%)	\$ (631)
Revenues								
Criminal Justice Sales Tax	87,998.66	99,898.79	111,182.39	92,500.00	112,000.00	115,000.00	24.3%	22,500
Criminal Justice - Population	1,000.00	1,021.95	1,068.87	1,119.60	1,087.98	1,240.00	10.8%	120
Criminal Justice - Special Programs	3,425.22	3,589.25	3,789.86	3,949.70	3,848.82	4,371.00	10.7%	421
DUI/Other Crim Justice Assistance	444.03	501.75	356.16	500.00	300.00	300.00	(40.0%)	(200)
Other Misc - Law Enforcement / Confiscated Prop	3,512.17	381.16		-	1,030.00	-		0
Yarrow Point Criminal Justice	17,957.00	22,809.19	10,459.42	20,000.00	28,652.52	25,000.00	25.0%	5,000
Total Revenues	114,337.08	128,202.09	126,856.70	118,069.30	146,919.32	145,911.00	23.6%	27,842
Transfer In - Grants Dept - ARPA	-	-	-	-	70,739.82			70,740
Total Transfers	-	-	-	-	70,739.82	-		70,740
Total Revenues and Transfers	114,337.08	128,202.09	126,856.70	118,069.30	217,659.14	145,911.00	23.6%	\$ 27,842
Expenditures								
Intergvt - Child Abuse	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	0.0%	0
Intergvt - Domestic Violence	2,225.22	2,374.00	2,588.00	2,600.00	2,600.00	2,600.00	0.0%	0
Police Equipment	35,748.46	26,803.14	27,328.09	53,800.00	53,800.00	65,000.00	20.8%	11,200
Police Vehicle Replacements	59,151.40	55,173.13	68,093.48	-	70,739.82	75,000.00		75,000
Safety Programs	1,162.74	1,914.80	2,680.00	1,500.00	1,500.00	1,500.00	0.0%	0
Officer Training and Travel	11,228.38	22,979.49	35,344.88	30,000.00	30,000.00	30,000.00	0.0%	0
Civil Service Commission	4,491.60	255.50	5,992.66	5,000.00	7,000.00	6,500.00	30.0%	1,500
Law Enforcement Grant Programs	-	-	3,069.58	5,000.00	-	5,000.00	0.0%	0
Lexipol	5,529.00	6,465.00	8,172.15	7,650.00	7,650.00	7,650.00	0.0%	0
Information Technology	15,298.07	416.16	1,722.00	9,468.00	25,800.00	25,000.00	164.0%	15,532
EPSCA Fees	5,001.60	5,606.60	5,946.26	6,000.00	6,000.00	7,000.00	16.7%	1,000
MDC Operations/Services	3,845.43	3,961.73	4,362.11	7,500.00	7,500.00	7,500.00	0.0%	0
Investigative Tech Fees	2,128.00	2,068.50	2,675.21	4,000.00	4,000.00	26,500.00	562.5%	22,500
Emergency Preparedness			732.08	1,000.00	500.00	1,000.00	0.0%	0
Total Expenditures	147,009.90	129,218.05	169,906.50	134,718.00	218,289.82	261,450.00	94.1%	\$ 126,732
Dept. Surplus/(Deficit)	(32,672.82)	(1,015.96)	(43,049.80)	(16,648.70)	(71,370.50)	(115,539.00)	594.0%	(98,890)
Transfer Out - Reserve Fund	-	-	-	-	-	-		0
Total Transfers	-	-	-	-	-	-		0.00
Total Expenditure and Transfer	147,009.90	129,218.05	169,906.50	134,718.00	218,289.82	261,450.00	94.1%	126,732
Total Department Surplus/(Deficit)	(32,672.82)	(1,015.96)	(43,049.80)	(16,648.70)	(630.68)	(115,539.00)	594.0%	(98,890)
Ending Criminal Justice Department Balance	417,397.41	416,381.45	373,331.65	356,682.95	372,700.97	257,161.97	(27.9%)	(99,521)

2023 PROJECTIONS 2024 PRELIMINARY BUDGET

ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ACTUAL PROJECTION 2023	BUDGET 2024	% Change Budget 23 to 24	\$ Change Budget 23 to 24
NEW City Street Fund								
Beginning Street Fund Department Balance	-	-	-	-	-	-		0
Revenues								
Motor Vehicle Fuel Tax - City Streets						56,358.00		56,358
Multimodal Transpo City						3,937.00		3,937
"Heavy Trucking" Grading Fee	-	-	-	-	-	65,500.00		65,500
Total Revenues	-	-	-	-	-	125,795.00		\$ 125,795
Transfer In - Reserve Fund	-	-	-	-	-	-		0
Transfer In - General Fund	-	-	-	-	-	-		0
Total Transfers	-	-	-	-	-	-		0
Total Revenues and Transfers	-	-	-	-	-	125,795.00		\$ 125,795
Expenditures								
	-	-	-	-	-	-		0
	-	-	-	-	-	-		0
Total Expenditures	-	-	-	-	-	-		0
Transfer Out - Reserve Fund	-	-	-	-	-	-		0
Transfer Out - General Fund	-	-	-	-	-	125,795.00		125,795
Total Transfers	-	-	-	-	-	125,795.00		125,795
Total Expenditure and Transfer	-	-	-	-	-	125,795.00		125,795
Dept. Surplus/(Deficit)	0.00	0.00	0.00	0.00	0.00	0.00		0
Ending Street Fund Department Balance	-	-	-	-	-	-		0

2023 PROJECTIONS 2024 PRELIMINARY BUDGET

ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ACTUAL PROJECTION 2023	BUDGET 2024	% Change Budget 23 to 24	\$ Change Budget 23 to 24
Grants								
Beginning Grants Department Balance	10,568.41	25,329.34	476,021.95	766,818.98	766,818.98	184,767.07	(75.9%)	(582,052)
Revenues								
NPDES Grant - Revenues	4,560.03	-	-	-	-	-		0
<i>American Rescue Plan Act</i>	-	473,059.00	473,059.00	-	-	-		0
Total Revenues	4,560.03	473,059.00	473,059.00	-	-	-		\$ -
Transfer In - General Fund	20,000.00	-	-	-	-	-		0
Total Transfers	20,000.00	-	-	-	-	-		0
Total Revenues and Transfers	24,560.03	473,059.00	473,059.00	-	-	-		\$ -
Expenditures								
Recycling Grant	-	-	-	-	-	-		0
Comprehensive Plan GRANT	-	-	-	-	-	-		0
NPDES - Expenditures	9,799.10	11,382.19	-	-	-	-		0
<i>American Rescue Plan Act</i>	-	10,984.20	182,261.97	315,603.80	179,000.00	60,000.00	(81.0%)	(255,604)
Total Expenditures	9,799.10	22,366.39	182,261.97	315,603.80	179,000.00	60,000.00	(81.0%)	(255,604)
Transfer Out - General Fund	-	-	-	332,312.09	332,312.09	124,767.07	(62.5%)	(207,545)
Transfer Out - Criminal Justice Dept - Projects Fund	-	-	-	-	70,739.82	-		\$ -
Total Transfers	-	-	-	332,312.09	403,051.91	124,767.07	(62.5%)	(207,545)
Total Expenditure and Transfer	9,799.10	22,366.39	182,261.97	647,915.89	582,051.91	184,767.07	(71.5%)	(463,149)
Dept. Surplus/(Deficit)	14,760.93	450,692.61	290,797.03	(647,915.89)	(582,051.91)	(184,767.07)	(71.5%)	463,149
Ending Grants Department Balance	25,329.34	476,021.95	766,818.98	118,903.09	184,767.07	-	(100.0%)	(118,903)

2023 PROJECTIONS 2024 PRELIMINARY BUDGET

ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ACTUAL PROJECTION 2023	BUDGET 2024	% Change Budget 23 to 24	\$ Change Budget 23 to 24
Equipment Replacement								
Beginning Equipment Replace Department Balance	117,657.34	128,740.63	153,740.63	178,740.63	178,740.63	171,255.63	(4.2%)	(7,485)
Revenues								
Transfer In - General Fund - Administration	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.0%	0
Transfer In - General Fund - Public Works	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.0%	0
Total Transfers	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.0%	0
Expenditures								
Admin Equipment Replacement	-	-	-	-	-	50,000.00		50,000
Equipment - Public Works	13,916.71	-	-	-	32,485.00	-		0
Total Expenditures	13,916.71	-	-	-	32,485.00	50,000.00		50,000
Dept. Surplus/(Deficit)	11,083.29	25,000.00	25,000.00	25,000.00	(7,485.00)	(25,000.00)	(200.0%)	(50,000)
Ending Equipment Replace Department Balance	128,740.63	153,740.63	178,740.63	203,740.63	171,255.63	146,255.63	(28.2%)	(57,485)
Housing Dept.								
Beginning Housing Department Balance	2,639.07	2,602.66	10,101.21	4,270.68	4,270.68	-	(100.0%)	(4,271)
Revenues								
Housing Rentals and Leases	10,419.12	7,023.84	5,157.72	-	-	-		0
Total Revenues	10,419.12	7,023.84	5,157.72	-	-	-		0
Transfer In - General Fund	10,300.00	16,300.00	7,000.00	-	-	-		0
Total Transfers	10,300.00	16,300.00	7,000.00	-	-	-		0
Total Revenues and Transfers	20,719.12	23,323.84	12,157.72	-	-	-		0
Expenditures								
Other Improvements - Rental Property	3,778.69	825.29	-	-	-	-		0
ARCH Trust Fund	16,976.84	15,000.00	17,988.25	-	-	-		0
Total Expenditures	20,755.53	15,825.29	17,988.25	-	-	-		0
Transfer Out - Special Projects Department - Projects Fund	-	-	-	3,618.63	4,270.68	-	(100.0%)	(3,619)
Total Transfers	-	-	-	3,618.63	4,270.68	-	(100.0%)	(3,619)
Total Expenditure and Transfer	20,755.53	15,825.29	17,988.25	3,618.63	4,270.68	-	(100.0%)	(3,619)
Dept. Surplus/(Deficit)	(36.41)	7,498.55	(5,830.53)	(3,618.63)	(4,270.68)	0.00	(100.0%)	3,619
Ending Housing Department Balance	2,602.66	10,101.21	4,270.68	652.05	0.00	0.00	(100.0%)	(652)

2023 PROJECTIONS 2024 PRELIMINARY BUDGET

ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ACTUAL PROJECTION 2023	BUDGET 2024	% Change Budget 23 to 24	\$ Change Budget 23 to 24
Parks & Recreation								
Beginning Parks & Recreation Department Balance	9,498.28	28,934.53	28,085.86	16,764.84	16,764.84	-	(100.0%)	(16,765)
Revenues								
Celebration Event	-	-	-	-	-	-		0
Total Revenues	-	-	-	-	-	-		0
Transfer In - General Fund	20,000.00	-	-	-	-	-		0
Total Transfers	20,000.00	-	-	-	-	-		0
Total Revenues and Transfers	20,000.00	-	-	-	-	-		0
Expenditures								
Celebration Event / Pumpkins	563.75	848.67	11,321.02	-	-	-		0
Total Expenditures	563.75	848.67	11,321.02	-	-	-		0
Dept. Surplus/(Deficit)	19,436.25	(848.67)	(11,321.02)	0.00	0.00	0.00		0
Transfer to General Fund	-	-	-	16,764.84	16,764.84	-	(100.0%)	(16,765)
Total Transfers	-	-	-	16,764.84	16,764.84	-	(100.0%)	(16,765)
Total Expenditures and Transfers	563.75	848.67	11,321.02	16,764.84	16,764.84	-	(100.0%)	(16,765)
Total Department Surplus/(Deficit)	19,436.25	(848.67)	(11,321.02)	(16,764.84)	(16,764.84)	0.00	(100.0%)	16,765
Ending Parks & Recreation Department Balance	28,934.53	28,085.86	16,764.84	0.00	0.00	0.00		0

2023 PROJECTIONS 2024 PRELIMINARY BUDGET

ITEM	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	% Change	\$ Change
	2020	2021	2022	2023	PROJECTION 2023	2024	Budget 23 to 24	Budget 23 to 24
Special Projects								
Beginning Special Projects Department Balance	2,215,813.29	2,185,700.71	2,110,741.88	1,986,555.70	1,986,555.70	1,435,852.64	(27.7%)	(550,703)
Revenues								
King Conservation District - Arbor Day	4,046.69	1,773.87	-	-	-	-		0
CARES ACT - Revenues	38,451.64	-	-	-	-	-		0
NEW Comprehensive Planning Grant	-	-	-	-	-	-		0
Total Revenues	42,498.33	1,773.87	-	-	-	-		0
Transfers								
Transfer In - General Fund	-	-	-	-	-	-		0
Transfer In - Reserve Fund	-	-	-	-	-	-		0
Total Transfers	-	-	-	-	-	-		0
Total Revenues and Transfers	42,498.33	1,773.87	-	-	-	-		0
Expenditures								
Professional Services - Regional Advisory	-	15,513.38	-	-	-	-		0
Facilities Master Plan	8,901.53	29,618.03	36,270.71	1,944,098.29	523,003.06	25,000.00	(98.7%)	(1,919,098)
Records Management - Storage Project	864.92	7,655.82	-	-	-	-		0
Safety Committee - Wellness Committee - CARES	40,735.72	2,014.72	832.87	1,000.00	700.00	-	(100.0%)	(1,000)
Traffic Management Improvements	3,166.00	9,682.10	-	-	-	-		0
Hwy 520 LID Maintenance Assistance	-	-	-	10,000.00	-	10,000.00	0.0%	0
Wetherill Nature Preserve	1,000.00	-	-	1,000.00	1,000.00	-	(100.0%)	(1,000)
Other Improvements - Arbor Day/Urban Forestry	1,540.08	161.70	573.09	-	-	-		0
Lake WA Watershed - WRIA 8/NPDES Permits	7,704.00	6,423.00	9,040.32	-	-	-		0
IT Development- Website Management	3,428.60	1,796.24	3,432.18	40,000.00	26,000.00	27,000.00	(32.5%)	(13,000)
City Hall Repair	1,207.56	2,469.51	-	-	-	-		0
Professional Services - Mapping/GIS	4,062.50	1,398.20	11,537.01	-	-	-		0
Planning - Comprehensive Plan Update	-	-	62,500.00	-	-	-		0
Total Expenditures	72,610.91	76,732.70	124,186.18	1,996,098.29	550,703.06	62,000.00	(96.9%)	(1,934,098)
Transfers								
Transfer to Reserve Fund	-	-	-	-	-	-		0
Total Transfers	-	-	-	-	-	-		0
Total Expenditures and Transfers	72,610.91	76,732.70	124,186.18	1,996,098.29	550,703.06	62,000.00	(96.9%)	(1,934,098)
Total Department Surplus/(Deficit)	(30,112.58)	(74,958.83)	(124,186.18)	(1,996,098.29)	(550,703.06)	(62,000.00)	(96.9%)	1,934,098
Ending Special Projects Department Balance	2,185,700.71	2,110,741.88	1,986,555.70	(9,542.59)	1,435,852.64	1,373,852.64	(14497.1%)	1,383,395

2023 PROJECTIONS 2024 PRELIMINARY BUDGET

ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ACTUAL PROJECTION 2023	BUDGET 2024	% Change Budget 23 to 24	\$ Change Budget 23 to 24
Capital Projects								
Beginning Capital Projects Department Balance	3,624,352.36	3,970,044.11	5,376,242.93	5,760,466.28	5,760,466.28	6,774,450.47	17.6%	1,013,984
Revenues								
REET 1 - Real Estate Excise Tax	494,577.80	746,958.19	537,157.61	450,000.00	510,000.00	450,000.00	0.0%	0
REET 2 - Growth Excise Tax	494,577.80	746,958.20	537,157.59	450,000.00	510,000.00	450,000.00	0.0%	0
KC Flood Control District	-	-	-	-	-	-		0
Medina Share - 84th Ave Project	-	-	-	-	-	-		0
TIB Grant for 24th / 84th Signal & Overlay Proj.	-	-	-	-	-	-		0
TIB Grant for 24th Overlay Program	-	-	-	-	-	-		0
2022 TIB Grant for Crack Sealing	-	-	46,198.00	-	-	-		0
***2023 TIB ATP Grant - NE 20th Sidewalks	-	-	-	350,000.00	-	-	(100.0%)	(350,000)
KC Parks Levy - Prop 1 & 2	42,293.33	42,760.18	46,120.42	46,000.00	52,803.00	53,000.00	15.2%	7,000
Miscellaneous Revenue	-	-	-	-	-	-		0
Total Revenues	1,031,448.93	1,536,676.57	1,166,633.62	1,296,000.00	1,533,984.19	1,414,181.19	9.1%	118,181
Transfers								
Transfer In - General Fund	-	-	-	-	-	-		0
Transfer In - Reserve Fund	-	-	-	-	-	-		0
Total Transfers	-	-	-	-	-	-		0
Total Revenues and Transfers	1,031,448.93	1,536,676.57	1,166,633.62	1,296,000.00	1,533,984.19	1,414,181.19	9.1%	118,181
Expenditures								
Other Improvements - Roadway	353,420.58	47,186.51	256,230.40	960,000.00	250,000.00	675,000.00	(29.7%)	(285,000)
2023 Overlay Program Design - TIP Project P3				20,000.00				
2023 Overlay Program Construction - TIP Project P3				190,000.00				
NE 20th Sidewalk Design- TIP NM1 contingent on grant award				100,000.00				
NE 20th Sidewalk Construction - TIP NM1 contingent on grant award				650,000.00				
Other Improvements - Storm Drainage	305,290.10	18,536.29	500,664.21	375,000.00	200,000.00	500,000.00	33.3%	125,000
2023 Small Drainage Program				300,000.00				
OGCC Dredging				75,000.00				
Special Paths/Sidewalk Construction	-	-	-	-	-	-		0
Capital Asset Maintenance (Rds/Sts Ordinary Maint - Use REET1)	27,046.50	41,878.37	25,515.66	75,000.00	30,000.00	75,000.00	0.0%	0
KC Parks Levy - Prop 1 & 2 (capt improvements)	-	22,876.58	-	80,500.00	40,000.00	475,000.00	490.1%	394,500
Pathways Replacement - CIP Project P1				60,000.00				
Bench & Park Furnishings - CIP Project P5				10,000.00				
P1 & P5 Contingency @ 15%				10,500.00				
Other Improvements - Facilities						475,000.00		475,000
Total Expenditures	685,757.18	130,477.75	782,410.27	1,490,500.00	520,000.00	2,200,000.00	47.6%	709,500
Rev less Exp Surplus/(Deficit)	345,691.75	1,406,198.82	384,223.35	(194,500.00)	1,013,984.19	(785,818.81)	304.0%	(591,319)
Total Expenditures and Transfers	685,757.18	130,477.75	782,410.27	1,490,500.00	520,000.00	2,200,000.00	47.6%	709,500
Total Department Surplus/(Deficit)	345,691.75	1,406,198.82	384,223.35	(194,500.00)	1,013,984.19	(785,818.81)	304.0%	(591,319)
Ending Capital Projects Department Balance	3,970,044.11	5,376,242.93	5,760,466.28	5,565,966.28	6,774,450.47	5,988,631.66	7.6%	422,665