



TO: City Council & Residents of Clyde Hill
FROM: Mayor Steve Friedman
DATE: October 7, 2024
RE: 2025 Preliminary Budget Message

I am pleased to present my 2025 budget proposal. I would like to thank the City Council, Staff, and the resident Budget Advisory Committee (BAC) members (Bruce Jones, Pat Brzusek, Amy Kwan, Sharon Peterson and Angel Leon) for their participation in the development and preparation of Clyde Hill's 2025 Budget. Each member represents a unique and critical voice from the community, and their ideas and feedback helped to bring our priorities into sharper focus. It is through these efforts 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 2025 Budget process is to deliver a budget to Clyde Hill residents that maintains or strategically enhances the current quality and level of service for essential functions. As stated in my 2025 Strategic Priorities, my overarching goal of maintaining and improving community livability, while considering public safety, continued service delivery, and enhanced communication to residents was taken into consideration throughout this budget process.

While I believe this budget achieves those goals, it does so by utilizing existing fund balances from 2024. Looking ahead, it is important to recognize that balancing our budget using reserves and one-time money is ultimately unsustainable and I will be looking to work with Council and the public on updating our sustainability plans and options.

Although the City of Clyde Hill is a small residential community consisting of about 3,100 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 24% 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. Over the years, 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 only by a state-mandated maximum of 1% annually. For

Clyde Hill, a 1% increase to the property tax rate generates approximately \$13,000 plus some allowance for new construction - not nearly enough to keep pace with current inflation.

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.

2025 Budget

As in 2024, 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 2025 Budget anticipates total city-wide revenue of \$6,717,372 and total city-wide expenditures of \$7,509,443. The City anticipates the General Operating Fund will have total revenue of \$5,654,842, a 1.8% increase over the 2024 budget, and total expenditures of \$6,483,643, a 9.4% increase. The following list highlights some major items included in the 2025 Budget:

Revenues:

- Consistent with municipal best practices, this budget includes a property tax increase of 1% or approximately \$13,393 (our allowable statutory limit) plus new construction and refunds of \$16,694 for an estimated total property tax revenue amount of \$1,369,379.
- Sales Tax is projected to increase by \$33,200 or 3.7% from the 2024 budget. This projected increase is largely a function of annual inflation.
- Based on the actual results of 2024 and projected decreasing interest rates, investment income is budgeted at \$400,000.
- This budget proposes an increase in the solid waste utility tax rate from 6% to 8%, as well as an increase in water and sewer franchise fees from 10% to 12% each.
- The City's Street Fund anticipates revenue of \$110,583 in 2025. This revenue is recorded as a transfer-in to the General Fund to support our Public Works Transportation Division.
- Development fees are being adjusted for CPI increases in 2025, wherever appropriate.

Expenditures:

- Collective Bargaining continues with the Police Officer's Union as the City and Teamsters negotiate a new 3-year contract for wages and benefits for 2025-2027. While no agreement has yet been reached, the City has included a 10% total compensation increase to ensure sufficient budget capacity to meet future obligations and remain a law enforcement employer of choice.
- Non-union employee salary and benefits total approximately \$2.5 million in 2025, which are tied to the June-over-June CPI-W index of 3.6%.
- Medical insurance premiums are increasing by 7.3% for Regence participants, 8.2% for Kaiser participants, and 10.6% for LEOFF1 retirees. Additionally, the state has substantially increased Labor & Industries costs for workers compensation claims; 15% for police officers (max allowable) and 7% for public works employees.
- City insurance premium costs increased \$14,310, or 6.8% over 2024 budget.

- Planning consultant costs totaling \$150,000 are budgeted for required and/or high priority municipal planning activities: \$90,000 to support interpretation and compliance with new housing and land-use planning state legislative mandates; \$60,000 to cover general planning project and grant management, technical advising, emergency municipal code updates, and Comprehensive Plan implementation support.
- Legal costs are budgeted to remain stable with room to continue ongoing negotiations with WSDOT for maintenance of the Hwy 520 lids.
- Technology costs continue to rise as the City has implemented several new service-enhancing and time-saving tools in recent years. New software is required to support public safety programs such as license plate readers (FLOCK), body-worn cameras, and drones. Additional software costs are associated with managing an increasing number of public records requests and enhancing online permitting capabilities.
- After several years of substantial increases, the Fire and EMS services contract with the City of Bellevue will increase by only \$7,235, or 0.9%, while the 911 dispatch services contract with NORCOM will increase by \$18,235 or 19.6%.
- Two Police department vehicles are slated for replacement in 2025. To save on the replacement cost of buying a new vehicle, the old City vehicle will be replaced by a retired police vehicle.

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 \$2,708,125 and a Criminal Justice budget of \$119,800 in 2025; a total increase of \$490,789, of which Yarrow Point pays approximately 25%. The Police operating budget represents about 41.8% of all Clyde Hill General Fund expenditures and continues to be a number one priority of the City and residents. The Police Department is fully staffed with nine commissioned officers, including the Chief of Police and one Commander. In addition, the department has 1.5 records managers and funds half of the City's Finance Director.

Clyde Hill will continue to contract with the City of Bellevue for Fire Protection and Emergency Medical Service. The City is required to pay \$812,398 for these services in 2025. This service represents 12.5% 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 2025 is \$1,472,273 which represents 22.7% of the City's General Fund expenditures. This is down 7.7% from the 2024 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 5.75 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, long-range planning, contributions to ARCH (A Regional Coalition for Housing), and funding for community events (Arbor Day and the Parade of Pumpkins) are also found within this budget. This budget eliminates the annual City Celebration.

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 2025 including:

- \$36,000 for roadway projects
- \$270,000 for allowable King County park-related projects
- \$35,000 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 2025 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 \$1,490,847, which represents 23.0% of total General Fund expenditures. This is up 2.8% from the 2024 budget.

Throughout the year, City staff actively support the work of the City Council, Planning Commission, Hearing Examiner, and the Civil Service Commission. The City Administrator and Mayor regularly collaborate with surrounding Points communities on regional issues of concern. In 2025, these efforts will include \$13,200 for contracting with a shared lobbyist to advocate for the Points communities on housing related issues in Olympia.

The 2025 Special Projects Fund budget includes \$25,000 from the Facilities Master Plan for City facility improvement projects.

Long-Term Considerations

During 2023 and 2024, then Councilmember Bruce Jones and I took on the critical task of creating a Financial Sustainability Plan for the City of Clyde Hill. We met regularly with staff, resident-members of the BAC, and Council to analyze and develop a multi-year plan to keep the City focused on its key priorities while managing resources in a fiscally sustainable manner. Although this plan includes many of the critical pieces needed to address a growing structural budget deficit, I now understand it wasn't sufficient to fully reach our long-term goals.

Inflation pressure and the rising costs of providing services at existing levels have 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) grows much faster. Between 2021 and 2024, CPI-W grew at a rate of 6.3%, 9.5%, 4.5%, and 3.6% or a total of 23.9%. Salaries and contracts are commonly linked to CPI-W and the cost of construction activity and capital maintenance often exceeds CPI. Since 2022, fire/EMS and insurance pool costs have increased 27% and 65% respectively. These increases are unsustainable with current revenue sources.

Ongoing efforts to enhance organizational efficiency, improve processes, improve interactions and communication with residents, invest in technology, and partner with neighboring communities have been prioritized. One example is GovQA, a new public record request software that was rolled out in 2024. This new tool improves the request process for requestors and assists in tracking and responding to record requests for staff. In 2025, City residents can look forward to new and improved communication tools including a new easy-to-use City website and an improved building permit process, consistent with state mandates. These efforts will support Clyde Hill in addressing the long-term deficit by keeping costs from rising more than necessary.

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. With the support of City Council, this stormwater utility should begin operations in January 2026.

The City continues to benefit from new and remodeled home projects as well as school redevelopment in Clyde Hill. The cyclical nature of construction activity and the local economy results in fluctuating development revenues and related sales tax revenues. It is critical that future development be closely monitored to ensure sound budgeting in future years.

When a home sale occurs in Clyde Hill the City receives a small portion of Real Estate Excise Tax (REET) which is restricted in its use, primarily toward capital projects. The 2025 budget estimates REET revenues to total \$700,000, a 22.2% decrease from the 2024 budget due to a slowing in the regional housing market.

The Capital Facilities Plan sets the long-term path for building, maintaining and modernizing City infrastructure. The City intends to break ground on desperately needed renovations on the Public Works Shop utilizing existing capital project funds in 2025. We anticipate the Bellevue Fire Station #5 redevelopment project will begin in late 2025 or early 2026. Upon completion this will result in construction of a Police parking compound on the old fire station site.

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. It is my belief that 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

Looking ahead to future budget years, I want to reassure Clyde Hill residents that City leadership is working together to find a sustainable long-term solution. The City's Mayor, Council, and Budget Advisory Committee plan to continue meeting into 2025 to consider further opportunities for streamlining services and to discuss potential revenue options.

The process of providing a fiscally responsible annual budget remains a constant challenge and requires a careful balancing act. Maintaining 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 changing levels of service being delivered. The City is committed to working with the residents of Clyde Hill to implement sustainable long-term strategies for balancing our budget while continuing to deliver high quality services to our residents.

2025 Budget-Financial Overview-"The Big Picture"

	001	002	003	100	300	
FINAL BUDGET 2024	General Fund	Reserve Fund	Retainage Dep Fund	Special Rev Funds	Capital Projects Fund	TOTAL CITY
Beg. Fund Balance	618,468	3,222,070	200,783	2,640,129	5,892,862	12,574,313
REVENUE	5,556,541	0	50,000	271,706	953,000	6,831,247
EXPENDITURES	5,925,180	0	50,000	433,450	2,480,000	8,888,630
Surplus or (Deficit):	(368,639)	0	0	(161,744)	(1,527,000)	(2,057,383)
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):	(143,077)	0	0	(387,306)	(1,527,000)	(2,057,383)
Ending Fund Balance	475,392	3,222,070	200,783	2,252,823	4,365,862	10,516,930

	001	002	003	100	300	
PROJECTED YEAR END 2024	General Fund	Reserve Fund	Retainage Dep Fund	Special Rev Funds	Capital Projects Fund	TOTAL CITY
Beg. Fund Balance	618,468	3,222,070	200,783	2,640,129	5,892,862	12,574,313
REVENUE	5,697,416	0	50,000	237,151	833,733	6,818,300
EXPENDITURES	5,933,695	0	50,000	363,625	1,828,000	8,175,320
Surplus or (Deficit):	(236,279)	0	0	(126,474)	(994,267)	(1,357,020)
Total Transfer In	163,591	0	0	55,000	0	218,591
Total Transfer Out	25,000	0	0	193,591	0	218,591
Total Surplus or (Deficit):	(97,688)	0	0	(265,065)	(994,267)	(1,357,020)
Ending Fund Balance	520,780	3,222,070	200,783	2,375,063	4,898,595	11,217,293

	001	002	003	100	300	
PRELIMINARY BUDGET 2025	General Fund	Reserve Fund	Retainage Dep Fund	Special Rev Funds	Capital Projects Fund	TOTAL CITY
Beg. Fund Balance	520,780	3,222,070	200,783	2,375,063	4,898,595	11,217,293
REVENUE	5,654,842	0	50,000	256,531	756,000	6,717,372
EXPENDITURES	6,483,643	0	50,000	159,800	816,000	7,509,443
Surplus or (Deficit):	(828,801)	0	0	96,731	(60,000)	(792,070)
Total Transfer In	537,583	0	0	25,000	0	562,583
Total Transfer Out	25,000	0	0	537,583	0	562,583
Total Surplus or (Deficit):	(316,218)	0	0	(415,852)	(60,000)	(792,070)
Ending Fund Balance	204,562	3,222,070	200,783	1,959,211	4,838,595	10,425,223

2024 PROJECTION and 2025 PRELIMINARY BUDGET

ITEM	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	% Change Budget 24 to 25	\$ Change Budget 24 to 25
Fund #001								
GENERAL FUND								
BEGINNING GENERAL FUND BALANCE	573,882.93	464,770.61	358,657.48	618,468.42	618,468.42	520,780.22	(633.1%)	\$ (97,688)
REVENUES								
TAXES								
Real and Personal Property Taxes	1,233,434.29	1,284,375.34	1,320,830.68	1,340,757.00	1,340,749.00	1,369,379.00	2.1%	28,622
Total General Property Taxes	1,233,434.29	1,284,375.34	1,320,830.68	1,340,757.00	1,340,749.00	1,369,379.00	2.1%	28,622
Local Retail Sales & Use Taxes	743,715.66	815,997.68	868,968.37	890,000.00	876,813.00	923,000.00	3.7%	33,000
Affordable & Supportive Housing Sales & Use Tax	6,348.25	7,034.58	7,483.81	7,400.00	7,400.00	7,600.00	2.7%	200
Total Retail Sales and Use Taxes	750,063.91	823,032.26	876,452.18	897,400.00	884,213.00	930,600.00	3.7%	33,200
Electric - Puget Sound Energy	141,495.16	150,776.38	165,490.13	170,000.00	177,480.00	183,869.00	8.2%	13,869
Gas - Puget Sound Energy	89,670.40	101,105.92	117,013.81	150,000.00	115,960.00	150,000.00	0.0%	0
Garbage/Solid Waste - Republic Services	27,692.53	31,504.48	32,431.02	49,500.00	47,186.00	62,915.00	27.1%	13,415
Cable TV - Comcast	107,741.64	106,788.47	77,986.88	103,000.00	127,300.00	106,708.00	3.6%	3,708
Telephone - Local and Cellular	29,844.25	26,825.48	24,974.94	28,000.00	23,000.00	22,310.00	(20.3%)	(5,690)
Total Business Taxes	396,443.98	417,000.73	417,896.78	500,500.00	490,926.00	525,802.00	5.1%	25,302
Leasehold Excise Tax	361.33	303.43	-	-	-	-		0
Total Excise Taxes	361.33	303.43	-	-	-	-		0
TOTAL TAXES	2,380,303.51	2,524,711.76	2,615,179.64	2,738,657.00	2,715,888.00	2,825,781.00	3.2%	87,124

2024 PROJECTION and 2025 PRELIMINARY BUDGET

ITEM	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	% Change Budget 24 to 25	\$ Change Budget 24 to 25
LICENSES AND PERMITS								
Franchise Fees - Solid Waste	38,077.22	43,318.67	44,592.67	45,000.00	46,983.00	48,674.00	8.2%	3,674
Franchise Fees - Cable TV	59,856.54	59,378.80	58,154.54	58,000.00	55,100.00	55,000.00	(5.2%)	(3,000)
Franchise Fees - Water	184,759.35	170,357.67	208,431.77	233,333.00	223,300.00	267,960.00	14.8%	34,627
Franchise Fees - Sewer	103,762.96	111,388.90	113,825.19	131,111.00	123,072.00	147,686.00	12.6%	16,575
Business Licenses	14,885.42	14,300.02	15,793.75	15,000.00	16,200.00	16,000.00	6.7%	1,000
Total Business Licenses and Permits	401,341.49	398,744.06	440,797.92	482,444.00	464,655.00	535,320.00	11.0%	52,876
Building and Structures Permits	314,619.90	371,495.34	383,579.86	400,000.00	401,650.00	500,000.00	25.0%	100,000
Other Non-Business Permits	66,627.25	57,317.25	106,178.35	120,000.00	97,825.00	110,000.00	(8.3%)	(10,000)
Total Non-Business Licenses and Permits	381,247.15	428,812.59	489,758.21	520,000.00	499,475.00	610,000.00	17.3%	90,000
TOTAL LICENSES AND PERMITS	782,588.64	827,556.65	930,556.13	1,002,444.00	964,130.00	1,145,320.00	14.3%	142,876
INTERGOVERNMENTAL								
Comprehensive Plan GRANT	-	-	62,500.00	62,500.00	62,500.00	-	(100.0%)	(62,500)
Middle Housing GRANT	-	-	-	35,000.00	-	-	(100.0%)	(35,000)
State & Federal Grants	34,535.76	-	75,000.00	85,000.00	65,000.00	65,000.00	(23.5%)	(20,000)
State Shared Revenue, Entitlements and Impact Payments	12,065.00	-	-	-	-	-		0
Cannabis Excise Tax	4,015.60	5,036.76	4,947.52	4,946.69	5,125.00	5,125.00	3.6%	178
MOVED TO ST FUND - Multimodal Transpo City	4,113.35	4,992.39	4,038.21	3,937.00	-	-	(100.0%)	(3,937)
MOVED TO ST FUND -Motor Vehicle Fuel Tax - City Streets	58,398.74	57,496.81	57,585.46	-	-	-		0
Liquor Excise Tax	21,457.18	21,988.44	21,805.64	22,413.00	21,700.00	20,401.60	(9.0%)	(2,011)
Liquor Control Board Profits	24,137.10	24,120.22	23,778.61	23,095.00	23,515.00	22,920.70	(0.8%)	(174)
KC Flood Control District	-	-	-	174,884.00	174,884.00	-	(100.0%)	(174,884)
Yarrow Point Police Contract	427,536.00	442,149.00	485,404.00	527,479.00	518,014.00	574,979.00	9.0%	47,500
UW Police Security Contract	-	-	-	10,000.00	14,000.00	10,000.00	0.0%	0
TOTAL INTERGOVERNMENTAL	586,258.73	555,783.62	735,059.44	949,254.69	884,738.00	698,426.30	(26.4%)	(250,828)
CHARGES FOR GOODS AND SERVICES								
Inspection Services	-	-	175.00	-	-	-		0
Zoning & Subdivision Fees	10,750.00	13,500.00	7,500.00	10,000.00	10,000.00	10,000.00	0.0%	0
Plan Checking Fees	194,134.12	304,211.82	189,768.39	220,000.00	314,900.00	320,000.00	45.5%	100,000
TOTAL CHARGES FOR GOODS AND SERVICES	204,884.12	317,711.82	197,443.39	230,000.00	324,900.00	330,000.00	43.5%	100,000
FINES AND FORFEITS								
Fines & Forfeitures (Traffic Infractions)	23,414.65	36,624.06	28,137.27	30,000.00	63,895.82	57,000.00	90.0%	27,000
TOTAL FINES AND FORFEITS	23,414.65	36,624.06	28,137.27	30,000.00	63,895.82	57,000.00	90.0%	27,000

2024 PROJECTION and 2025 PRELIMINARY BUDGET

ITEM	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	% Change Budget 24 to 25	\$ Change Budget 24 to 25
MISCELLANEOUS REVENUES								
Investment Interest	11,417.32	120,588.93	435,759.89	400,000.00	540,000.00	400,000.00	0.0%	0
Interest on Sales Taxes	461.60	822.08	2,672.74	2,200.00	3,144.00	2,500.00	13.6%	300
Total Interest and Earnings	11,878.92	121,411.01	438,432.63	402,200.00	543,144.00	402,500.00	0.1%	300
Space and Facilities Leases	192,568.46	191,173.90	167,957.15	170,985.21	170,985.21	159,814.31	(6.5%)	(11,171)
Total Rents, Leases, Concessions	192,568.46	191,173.90	167,957.15	170,985.21	170,985.21	159,814.31	(6.5%)	(11,171)
Sale of Surplus Property/Capt Assets	128.52	3,260.00	13,300.00	6,000.00	500.00	6,000.00	0.0%	0
Other Miscellaneous Revenues	7,840.75	35,668.29	32,901.02	10,000.00	14,734.00	15,000.00	50.0%	5,000
Insurance Recoveries	21,296.00	-	27,414.03	-	-	-	-	0
King Conservation District - Arbor Day	-	-	1,924.53	2,000.00	1,934.21	2,000.00	0.0%	0
Refundable Deposits	17,133.48	20,928.41	12,889.89	15,000.00	12,566.79	13,000.00	(13.3%)	(2,000)
Total Other	46,398.75	59,856.70	88,429.47	33,000.00	29,735.00	36,000.00	9.1%	3,000
TOTAL MISC REVENUES	250,846.13	372,441.61	694,819.25	606,185.21	743,864.21	598,314.31	(1.3%)	(7,871)
TOTAL GENERAL FUND REVENUES	4,228,295.78	4,634,829.52	5,201,195.12	5,556,540.90	5,697,416.03	5,654,841.61	1.8%	98,301
INTERFUND TRANSFERS								
Transfer In-Project Fund	30,523.35	26,804.48	340,565.52	250,562.07	163,590.68	537,582.80	114.6%	287,021
Transfer In - Reserve Fund	-	-	-	-	-	-	-	0
TOTAL TRANSFERS	30,523.35	26,804.48	340,565.52	250,562.07	163,590.68	537,582.80	114.6%	287,021
TOTAL REVENUE & TRANSFERS	4,258,819.13	4,661,634.00	5,541,760.64	5,807,102.97	5,861,006.71	6,192,424.41	6.6%	385,321

2024 PROJECTION and 2025 PRELIMINARY BUDGET

ITEM	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	% Change Budget 24 to 25	\$ Change Budget 24 to 25
GENERAL FUND EXPENDITURES								
General Government Services								
Legislative								
Professional Services - Lobbyist				13,200.00	13,200.00	13,200.00	0.0%	0
Misc - Public Notices	1,680.38	2,248.84	2,978.03	2,600.00	2,600.00	2,800.00	7.7%	200
Salaries	5,700.00	7,033.46	4,350.00	6,500.00	5,000.00	6,500.00	0.0%	0
Personnel Benefits	612.11	448.91	345.08	540.00	500.00	540.00	0.0%	0
Misc - Special Meetings	816.08	1,893.91	369.40	10,000.00	9,500.00	500.00	(95.0%)	(9,500)
Election Services	9,918.27	12,281.39	11,719.08	13,000.00	13,000.00	13,000.00	0.0%	0
Professional Services - Legal			5,055.00	10,000.00	10,000.00	10,000.00	0.0%	0
Total Legislative	18,726.84	23,906.51	24,816.59	55,840.00	53,800.00	46,540.00	(16.7%)	(9,300)
Executive								
Salaries	5,699.99	5,700.04	7,692.70	7,000.00	10,312.07	11,000.00	57.1%	4,000
Personnel Benefits	14,042.04	14,157.04	17,696.09	23,550.00	13,393.40	15,100.00	(35.9%)	(8,450)
Misc. - Meetings	393.95	1,198.50	1,572.89	1,500.00	500.00	500.00	(66.7%)	(1,000)
Total Executive	20,135.98	21,055.58	26,961.68	32,050.00	24,205.47	26,600.00	(17.0%)	(5,450)
Finance and Record Services								
Salaries	453,362.34	449,144.71	477,754.47	542,000.00	531,442.16	569,000.00	5.0%	27,000
Salaries-Overtime	3,531.73	6,967.14	7,422.30	6,000.00	7,500.00	7,875.00	31.3%	1,875
Personnel Benefits	179,103.54	177,382.47	163,607.52	195,500.00	184,829.75	211,000.00	7.9%	15,500
Office and Operating Supplies	9,892.95	9,821.33	11,391.13	14,100.00	9,600.00	10,000.00	(29.1%)	(4,100)
Minor Equipment	505.36	-	4,803.31	5,000.00	500.00	5,000.00	0.0%	0
Communication	20,073.63	18,736.58	20,428.56	22,000.00	21,500.00	22,500.00	2.3%	500
Travel & Meals	-	2,156.10	3,427.09	5,500.00	5,500.00	5,000.00	(9.1%)	(500)
Insurance	108,964.00	126,569.00	169,506.00	210,000.00	213,629.00	224,310.45	6.8%	14,310
Utility Services	17,897.94	17,811.88	18,177.63	20,000.00	27,215.13	25,000.00	25.0%	5,000
Repairs and Maintenance	7,841.12	14,219.77	16,370.14	13,500.00	11,000.00	15,000.00	11.1%	1,500
Misc-Dues and Subscriptions	1,780.00	1,805.00	2,827.00	2,500.00	3,000.00	3,600.00	44.0%	1,100
Misc. - Printing	5,264.56	3,903.91	8,464.20	6,000.00	6,000.00	7,100.00	18.3%	1,100
Training Registration & Tuition	2,057.00	4,942.64	2,807.04	4,000.00	4,000.00	4,000.00	0.0%	0
Professional Services - Audit	16,141.75	600.00	1,310.00	26,000.00	38,477.30	36,000.00	38.5%	10,000
Other Employee Benefits - Wellness Committee				1,000.00	1,000.00	1,000.00	0.0%	0
Personnel Services - Recruitment	-	-		1,000.00	1,200.00	1,000.00	0.0%	0
Janitorial Supplies - City Hall	3,939.96	2,029.24	3,379.48	3,200.00	3,370.00	3,400.00	6.3%	200
Information Technology (Admin/Fin)	89,070.31	105,703.31	91,392.56	143,400.00	162,100.00	126,070.00	(12.1%)	(17,330)
Postage Meter & Copy Machine Leases			831.58	732.20	931.10	950.00	29.7%	218
Total Finance and Record Services	919,426.19	941,793.08	1,003,900.01	1,221,432.20	1,232,794.44	1,277,805.45	4.6%	56,373
Professional Service - Legal	87,029.15	213,942.63	85,876.00	110,000.00	110,000.00	110,000.00	0.0%	0
Total Legal	87,029.15	213,942.63	85,876.00	110,000.00	110,000.00	110,000.00	0.0%	0

2024 PROJECTION and 2025 PRELIMINARY BUDGET

ITEM	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	% Change Budget 24 to 25	\$ Change Budget 24 to 25
Other General Government Services								
AWC - Association of Washington Cities	1,740.00	1,772.00	1,886.00	1,920.00	1,920.00	2,000.00	4.2%	80
PSRC - Puget Sound Regional Council	678.00	691.00	719.00	750.00	748.00	778.00	3.7%	28
SCA - Sound Cities Association	2,035.70	2,096.77	2,241.25	2,345.87	2,345.87	2,418.62	3.1%	73
ARCH - A Regional Coalition For Housing	6,551.00	6,777.00	8,653.00	8,954.00	8,954.00	11,205.00	25.1%	2,251
Animal Control Services	268.00	991.00	1,574.00	500.00	500.00	500.00	0.0%	0
Refund of Deposits	32,741.31	23,950.16	11,508.08	16,000.00	13,000.00	13,000.00	(18.8%)	(3,000)
Total Other General Government Serv	44,014.01	36,277.93	26,581.33	30,469.87	27,467.87	29,901.62	(1.9%)	(568)
TOTAL GENERAL GOV'T SERV	1,089,332.17	1,236,975.73	1,168,135.61	1,449,792.07	1,448,267.78	1,490,847.07	2.8%	41,055
SECURITY OF PERSONS & PROPERTY								
Law Enforcement (Police Department)								
Salaries	959,452.88	1,026,291.88	1,109,972.47	1,198,700.00	1,208,486.40	1,371,600.00	14.4%	172,900
Salaries-Overtime	38,794.21	58,373.49	86,249.54	50,000.00	63,886.48	60,000.00	20.0%	10,000
Salaries-Overtime (Contract)	-	-	-	10,000.00	10,375.93	10,000.00	0.0%	0
Personnel Benefits	458,894.46	482,385.43	516,260.69	513,300.00	549,597.11	643,800.00	25.4%	130,500
Uniforms	15,018.28	15,571.89	22,449.75	20,000.00	42,000.00	25,000.00	25.0%	5,000
Office and Operating Supplies	18,597.92	15,467.99	20,779.42	16,000.00	21,000.00	18,000.00	12.5%	2,000
Fuel Consumption	22,402.20	32,830.63	39,808.74	40,000.00	46,371.00	42,000.00	5.0%	2,000
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	8,025.00	5,825.00	8,375.00	8,000.00	26,000.00	27,000.00	237.5%	19,000
Communications	8,544.01	6,893.35	8,577.73	7,000.00	9,300.00	12,000.00	71.4%	5,000
Intergvt - Dispatch (NORCOM)	85,025.44	96,099.92	93,035.96	93,036.00	93,036.00	111,271.00	19.6%	18,235
Intergvt - Detention Charges	4,924.78	10,030.00	8,303.50	20,000.00	12,483.00	20,000.00	0.0%	0
Repairs and Maintenance	25,570.27	22,116.15	22,537.95	15,000.00	30,000.00	25,000.00	66.7%	10,000
Misc. - Dues and Subscriptions	1,723.00	1,282.08	1,472.00	1,750.00	1,750.00	1,500.00	(14.3%)	(250)
Misc. - Filing, Recording, Witness	18,358.21	26,453.30	30,307.83	32,000.00	71,941.50	60,000.00	87.5%	28,000
Misc. - Printing	518.99	1,271.54	1,484.41	2,000.00	1,200.00	2,000.00	0.0%	0
Prof Services - Accreditation						3,000.00		
Prof Services - Alcoholism	899.25	936.86	913.37	900.00	895.00	920.00	2.2%	20
Lexipol Dues						9,000.00		9,000
Minor Equipment						45,000.00		45,000
Investigative Tech Fees						25,000.00		25,000
Officer Training and Travel						35,000.00		35,000
Safety Programs (Shred-it)						1,500.00		1,500
Information Technology						110,534.00		110,534
Emergency Preparedness						1,000.00		1,000
Total Law Enforcement	1,714,748.90	1,849,829.51	2,018,528.36	2,075,686.00	2,236,322.42	2,708,125.00	30.5%	632,439
Fire Control Services								
Intergvt - Fire Suppression	679,327.00	631,132.00	719,988.00	805,162.58	805,180.00	812,398.00	0.9%	7,235
TOTAL SECURITY - PERSONS/PROP	2,394,075.90	2,480,961.51	2,738,516.36	2,880,848.58	3,041,502.42	3,520,523.00	22.2%	639,674

2024 PROJECTION and 2025 PRELIMINARY BUDGET

ITEM	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	% Change Budget 24 to 25	\$ Change Budget 24 to 25
PHYSICAL ENVIRONMENT (PW)								
ENGINEERING (PUBLIC WORKS ADMIN)								
Salaries	119,795.87	169,664.98	141,997.74	155,300.00	149,500.00	87,900.00	(43.4%)	(67,400)
Salaries-Overtime	471.85	1,445.74	235.40	500.00	504.89	1,575.00	215.0%	1,075
Personnel Benefits	44,856.49	74,718.16	60,160.02	66,500.00	53,693.65	42,400.00	(36.2%)	(24,100)
Small Tools and Minor Equipment	621.67	3,244.25	1,625.56	4,000.00	2,520.00	4,000.00	0.0%	0
Misc. - Dues and Subscriptions	127.78	515.00	432.00	1,045.00	1,327.00	500.00	(52.2%)	(545)
Misc. - Training and Tuition	1,962.20	2,206.88	4,035.02	3,000.00	1,000.00	3,000.00	0.0%	0
Office and Operating Supplies				1,000.00	550.00	1,000.00	0.0%	0
Communications				500.00	-	500.00	0.0%	0
Leases - Antenna Bldg	9,436.83	9,885.08	10,754.97	11,238.94	11,238.94	11,643.54	3.6%	405
Information Technology			7,935.95	5,185.29	3,000.00	5,680.00	9.5%	495
TOTAL ENGINEERING (PW ADMIN)	177,272.69	261,680.09	227,176.66	248,269.23	223,334.48	158,198.54	(36.3%)	(90,071)
TRANSPORTATION DIVISION								
Road/Street Maintenance								
Other Improvement - Roadway	194.80	1,183.60	1,318.02	3,000.00	1,082.00	3,500.00	16.7%	500
Other Improvement - Storm Drain	2,805.95	18,504.15						0
Utility Services - Street Lights	24,613.92	24,819.04	24,104.63	24,000.00	3,000.00	5,000.00	(79.2%)	(19,000)
Utility Services - Signal Lights	5,161.08	3,863.21	1,898.76	4,000.00	920.00	3,000.00	(25.0%)	(1,000)
Other Improvements - Traffic Control	171.37	231.34	1,610.13	10,000.00	6,000.00	7,500.00	(25.0%)	(2,500)
Operating Supply - Snow and Ice Control	6,001.02	3,799.56	11,180.18	6,500.00	6,400.00	6,500.00	0.0%	0
Prof Serv - Street Cleaning	22,426.86	26,858.46	40,443.66	40,000.00	36,700.00	40,000.00	0.0%	0
Other Improvements - Landscaping	29,232.80	8,490.19	44,713.37	15,000.00	48,000.00	10,000.00	(33.3%)	(5,000)
Irrigation - Landscaping						25,000.00		25,000
Hazard Tree Remove			4,390.50	10,000.00	16,000.00	7,000.00	(30.0%)	(3,000)
Intergvt - Eastside Transportation Project	-	-	-	50.00	-	-	(100.0%)	(50)
Prof Serv - Engineering (misc city support)	23,009.50	31,624.50	21,972.50	20,000.00	20,000.00	25,000.00	25.0%	5,000
Prof Serv - Development Review (billable)			12,189.00	20,000.00	5,000.00	15,000.00	(25.0%)	(5,000)
Total Road/Street Maintenance	113,617.30	119,374.05	163,820.75	152,550.00	143,102.00	147,500.00	(3.3%)	(5,050)
Road/Street - PW Crew & Overhead								
Salaries	310,796.80	334,661.27	155,052.40	155,000.00	155,152.81	118,700.00	(23.4%)	(36,300)
Salaries-Overtime	8,241.42	6,907.18	1,429.76	4,000.00	1,272.62	2,100.00	(47.5%)	(1,900)
Personnel Benefits	158,149.68	159,296.41	85,478.32	85,200.00	78,573.12	58,800.00	(31.0%)	(26,400)
Personnel Benefits - Uniforms	3,235.96	4,060.42	4,104.82	4,800.00	4,000.00	4,000.00	(16.7%)	(800)
Office and Operating Supplies	2,074.60	3,326.74	2,855.37	2,000.00	2,320.00	2,000.00	0.0%	0
Fuel Consumed - PW Crew	9,701.76	13,106.70	11,388.50	12,000.00	9,200.00	12,000.00	0.0%	0
Small Tools and Minor Equipment	2,093.13	3,443.37	4,250.66	7,500.00	3,000.00	6,000.00	(20.0%)	(1,500)
Operating Rentals and Leases	126.62	-		500.00		500.00	0.0%	0
Utility Services - Public Works Building	2,391.05	3,306.03	2,648.62	3,800.00	2,800.00	3,600.00	(5.3%)	(200)
Repairs and Maintenance	5,806.16	2,514.77	11,084.01	14,000.00	10,556.00	10,000.00	(28.6%)	(4,000)
Total Road/Street - PW Crew & OH	502,617.18	530,622.89	278,292.46	288,800.00	266,874.55	217,700.00	(24.6%)	(71,100)
TOTAL TRANSPORTATION	616,234.48	649,996.94	442,113.21	441,350.00	409,976.55	365,200.00	(17.3%)	(76,150)

2024 PROJECTION and 2025 PRELIMINARY BUDGET

ITEM	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	% Change Budget 24 to 25	\$ Change Budget 24 to 25
STORMWATER DIVISION								
Salaries			98,535.18	103,000.00	99,299.97	148,000.00	43.7%	45,000
Salaries-Overtime			886.16	2,000.00	277.20	3,200.00	60.0%	1,200
Personnel Benefits			48,209.21	48,900.00	41,531.55	69,200.00	41.5%	20,300
Stormwater Comprehensive 10-year Plan			24,495.50	136,000.00	136,000.00	15,000.00	(89.0%)	(121,000)
Misc. - Dues and Subscriptions			913.55	1,600.00	700.00	1,600.00	0.0%	0
Misc. - Training and Tuition			-	10,000.00	3,000.00	7,500.00	(25.0%)	(2,500)
Catch Basin Cleaning			7,511.36	22,500.00	16,000.00	20,000.00	(11.1%)	(2,500)
Storm Line Maintenance & Inspection			15,336.52	10,000.00	10,000.00	10,000.00	0.0%	0
Prof Serv - Development Review (billable)			27,202.50	20,000.00	50,000.00	40,000.00	100.0%	20,000
Prof Serv - Mapping/GIS			10,557.50	10,000.00	12,000.00	10,000.00	0.0%	0
Office and Operating Supplies			4,225.72	3,000.00	1,500.00	3,000.00	0.0%	0
Small Tools & Minor Equipment			1,303.41	1,500.00	500.00	1,500.00	0.0%	0
Communications			980.84	500.00	300.00	500.00	0.0%	0
Information Technology			14,095.29	7,500.00	7,500.00	7,500.00	0.0%	0
Lake WA Watershed - WRIA 8/NPDES Permits			6,609.95	8,000.00	8,000.00	8,000.00	0.0%	0
TOTAL STORMWATER UTILITY	-	-	260,862.69	384,500.00	386,608.72	345,000.00	(10.3%)	(39,500)
COMMUNITY & ECONOMIC DEVELOPMENT DIVISION								
Salaries		-	138,073.98	143,450.00	149,602.01	186,650.00	30.1%	43,200
Salaries-Overtime		-	2,144.38	2,000.00	4,390.83	5,750.00	187.5%	3,750
Personnel Benefits		-	48,269.01	48,400.00	49,574.05	81,200.00	67.8%	32,800
Misc. - Dues and Subscriptions			383.00	-	490.00	500.00		500
Misc. - Training and Tuition			195.00	2,000.00	650.00	2,000.00	0.0%	0
Office and Operating Supplies						2,000.00		2,000
Prof Serv - Bldg Permits Inspections		-	1,760.00	7,500.00	1,500.00	7,500.00	0.0%	0
Prof Serv - Planning		35,578.13	47,338.06	40,000.00	35,000.00	60,000.00	50.0%	20,000
2024 Comprehensive Plan GRANT SPENDING		-	62,500.00	62,500.00	62,500.00	-	(100.0%)	(62,500)
Legislative Mandates - Planning		-	-	35,000.00	27,000.00	90,000.00	157.1%	55,000
ARCH Trust Fund			18,000.00	18,000.00	18,000.00	8,000.00	(55.6%)	(10,000)
Prof Serv - Urban Forestry Prog	11,177.74	16,179.50	13,470.90	60,000.00	6,000.00	7,500.00	(87.5%)	(52,500)
Intergvt - Puget Sound Clean Air	6,790.00	6,644.00	7,300.00	8,520.00	8,520.00	8,474.00	(0.5%)	(46)
Information Technology						11,500.00		11,500
TOTAL COMMUNITY DEVELOPMENT	17,967.74	58,401.63	339,434.33	427,370.00	363,226.89	471,074.00	10.2%	43,704

2024 PROJECTION and 2025 PRELIMINARY BUDGET

ITEM	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	% Change Budget 24 to 25	\$ Change Budget 24 to 25
PARKS, CULTURE & RECREATION DIVISION								
Salaries			24,788.96	28,200.00	24,328.76	55,800.00	97.9%	27,600
Salaries-Overtime						1,200.00		1,200
Personnel Benefits			12,419.62	13,850.00	10,869.26	28,800.00	107.9%	14,950
Small Tools & Minor Equipment						3,000.00		3,000
Other Improvements - General Parks	31,748.47	47,731.23	22,315.06	40,000.00	15,000.00	25,000.00	(37.5%)	(15,000)
Irrigation - General Parks						15,000.00		15,000
Celebration Event / Pumpkins <i>(formerly in special rev fund)</i>			19,677.68	8,000.00	7,645.84	1,000.00	(87.5%)	(7,000)
Arbor Day Event			1,509.52	2,000.00	1,934.21	2,000.00	0.0%	0
Wetherill Nature Preserve				1,000.00	1,000.00	1,000.00	0.0%	0
TOTAL PARKS	31,748.47	47,731.23	80,710.84	93,050.00	60,778.07	132,800.00	42.7%	39,750
TOTAL PUBLIC WORKS	843,223.38	1,017,809.89	1,350,297.73	1,594,539.23	1,443,924.71	1,472,272.54	(7.7%)	(122,267)
TOTAL GENERAL FUND EXPEND	4,326,631.45	4,735,747.13	5,256,949.70	5,925,179.88	5,933,694.91	6,483,642.61	9.4%	558,463
Operating Surplus/(Deficit)	(98,335.67)	(100,917.61)	(55,754.58)	(368,638.98)	(236,278.89)	(828,801.00)	124.8%	(460,162)
INTERFUND TRANSFERS								
Total Transfer to Reserve Fund	-	-	-	-	-	-		0
Transfer to Housing Rental Dept	16,300.00	7,000.00		-				0
Transfer to Grants Dept	-	-	-	-				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	41,300.00	32,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.0%	0
TOTAL INTERFUND TRANSFERS	41,300.00	32,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.0%	0
TOTAL EXPEND & TRANSFERS	4,367,931.45	4,767,747.13	5,281,949.70	5,950,179.88	5,958,694.91	6,508,642.61	9.4%	558,463
Total Fund Surplus/ (Deficit)	(109,112.32)	(106,113.13)	259,810.94	(143,076.91)	(97,688.21)	(316,218.20)	121.0%	(173,141)
ENDING GENERAL FUND BALANCE	464,770.61	358,657.48	618,468.42	475,391.51	520,780.22	204,562.01	(57.0%)	(270,829)

2024 PROJECTION and 2025 PRELIMINARY BUDGET

ITEM	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	% Change Budget 24 to 25	\$ Change Budget 24 to 25
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 Transfer to General Fund	-	-	-	-	-	-		0
TOTAL INTERFUND TRANSFERS	-	-	-	-	-	0.00		0
Fund Surplus/(Deficit)	-	-	-	-	-	0.00		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	200,783.43	200,783.43	200,783.43	0.0%	0
REVENUES								
Operating Revenues & Transfers-In								
Deposits	61,200.00	55,200.00	40,550.00	50,000.00	50,000.00	50,000.00	0.0%	0
TOTAL REVENUES AND TRANSFERS	61,200.00	55,200.00	40,550.00	50,000.00	50,000.00	50,000.00	0.0%	0
EXPENDITURES								
Release of Retainage Deposits	160,927.50	48,200.00	38,900.00	50,000.00	50,000.00	50,000.00	0.0%	0
Total Expenditures	160,927.50	48,200.00	38,900.00	50,000.00	50,000.00	50,000.00	0.0%	0
ENDING RETAINAGE FUND BALANCE	192,133.43	199,133.43	200,783.43	200,783.43	200,783.43	200,783.43	0.0%	\$ -

2024 PROJECTION and 2025 PRELIMINARY BUDGET

ITEM	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	% Change Budget 24 to 25	\$ Change Budget 24 to 25
Criminal Justice								
Beginning Criminal Justice Department Balance	417,397.41	416,381.45	373,331.65	407,660.37	407,660.37	334,387.51	(18.0%)	(73,273)
Revenues								
Criminal Justice Sales Tax	99,898.79	111,182.39	113,977.77	115,000.00	110,000.00	115,000.00	0.0%	0
Criminal Justice - Population	1,021.95	1,068.87	1,124.81	1,240.00	1,177.00	1,244.00	0.3%	4
Criminal Justice - Special Programs	3,589.25	3,789.86	3,969.88	4,371.00	4,138.00	4,354.00	(0.4%)	(17)
DUI/Other Crim Justice Assistance	501.75	356.16	215.21	300.00	315.00	350.00	16.7%	50
Other Misc - Law Enforcement / Confiscated Prop	381.16		1,030.00	-				0
Yarrow Point Criminal Justice	22,809.19	10,459.42	47,456.70	25,000.00	25,000.00	25,000.00	0.0%	0
Insurance Recoveries	-	-	78,840.53	-				0
Sale of Surplus Criminal Justice Capt Assets			7,020.00					
Total Revenues	128,202.09	126,856.70	253,634.90	145,911.00	140,630.00	145,948.00	0.0%	37
Total Transfers	-	-	-	-	-	-		0
Total Revenues and Transfers	128,202.09	126,856.70	253,634.90	145,911.00	140,630.00	145,948.00	0.0%	37
Expenditures								
Civil Service Commission	255.50	5,992.66	6,602.10	6,500.00	6,000.00	6,500.00	0.0%	0
Lexipol Dues	6,465.00	8,172.15	-	7,650.00	8,848.74		(100.0%)	(7,650)
Law Enforcement Grant Programs	-	3,069.58	-	5,000.00			(100.0%)	(5,000)
Police Equipment	26,803.14	27,328.09	45,857.42	65,000.00	45,000.00		(100.0%)	(65,000)
Investigative Tech Fees	2,068.50	2,675.21	2,515.49	26,500.00	33,154.12		(100.0%)	(26,500)
Police Radios - PSERN (formerly EPSCA)	5,606.60	5,946.26	8,654.10	7,000.00	10,800.00	12,000.00	71.4%	5,000
Safety Programs (Shred-It)	1,914.80	2,680.00	2,177.49	1,500.00	1,500.00		(100.0%)	(1,500)
Intergvt - Child Abuse	1,200.00	1,200.00	-	1,200.00	1,200.00	1,200.00	0.0%	0
Intergvt - Domestic Violence	2,374.00	2,588.00	-	2,600.00	2,600.00	2,600.00	0.0%	0
Officer Training and Travel	22,979.49	35,344.88	24,261.90	30,000.00	30,000.00		(100.0%)	(30,000)
MDC Operations/Services	3,961.73	4,362.11	5,491.96	7,500.00	7,500.00	7,500.00	0.0%	0
Information Technology	416.16	1,722.00	28,967.14	25,000.00	36,300.00		(100.0%)	(25,000)
Emergency Preparedness		732.08	923.74	1,000.00	1,000.00		(100.0%)	(1,000)
Police Vehicle Replacements	55,173.13	68,093.48	93,854.84	75,000.00	-	90,000.00	20.0%	15,000
Total Expenditures	129,218.05	169,906.50	219,306.18	261,450.00	183,902.86	119,800.00	(54.2%)	(141,650)
Dept. Surplus/(Deficit)	(1,015.96)	(43,049.80)	34,328.72	(115,539.00)	(43,272.86)	26,148.00	(122.6%)	141,687
Transfer Out - Equipment Reserve Fund	-	-	-	-	30,000.00	-		0
Transfer Out -General Fund	-	-	-	-		227,000.00		227,000
Total Transfers	-	-	-	-	30,000.00	227,000.00		227,000
Total Expenditure and Transfer	129,218.05	169,906.50	219,306.18	261,450.00	213,902.86	346,800.00	32.6%	85,350
Total Department Surplus/(Deficit)	(1,015.96)	(43,049.80)	34,328.72	(115,539.00)	(73,272.86)	(200,852.00)	73.8%	(85,313)
Ending Criminal Justice Department Balance	416,381.45	373,331.65	407,660.37	292,121.37	334,387.51	133,535.51	(54.3%)	(158,586)

2024 PROJECTION and 2025 PRELIMINARY BUDGET

ITEM	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	% Change Budget 24 to 25	\$ Change Budget 24 to 25
City Street Fund								
Beginning Street Fund Department Balance	-	-	-	-	-	-		0
Revenues								
Motor Vehicle Fuel Tax - City Streets				56,358.00	52,527.68	56,633.10	0.5%	275
Multimodal Transpo City				3,937.00	3,993.00	3,949.70	0.3%	13
"Heavy Trucking" Grading Fee	-	-	-	65,500.00	40,000.00	50,000.00	(23.7%)	(15,500)
Total Revenues	-	-	-	125,795.00	96,520.68	110,582.80	(12.1%)	(15,212)
Transfer In - Reserve Fund	-	-	-	-	-	-		0
Transfer In - General Fund	-	-	-	-	-	-		0
Total Transfers	-	-	-	-	-	-		0
Total Revenues and Transfers	-	-	-	125,795.00	96,520.68	110,582.80	(12.1%)	(15,212)
Expenditures								
	-	-	-	-	-	-		0
	-	-	-	-	-	-		0
Total Expenditures	-	-	-	-	-	-		0
Transfer Out - Reserve Fund	-	-	-	-	-	-		0
Transfer Out - General Fund	-	-	-	125,795.00	96,520.68	110,582.80	(12.1%)	(15,212)
Total Transfers	-	-	-	125,795.00	96,520.68	110,582.80	(12.1%)	(15,212)
Total Expenditure and Transfer	-	-	-	125,795.00	96,520.68	110,582.80	(12.1%)	(15,212)
Dept. Surplus/(Deficit)	0.00	0.00	0.00	0.00	0.00	0.00		0
Ending Street Fund Department Balance	-	-	-	-	-	-		0

2024 PROJECTION and 2025 PRELIMINARY BUDGET

ITEM	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	% Change Budget 24 to 25	\$ Change Budget 24 to 25
Grants								
Beginning Grants Department Balance	25,329.34	439,572.27	724,254.75	114,792.25	114,792.25	-	(100.0%)	(114,792)
Revenues								
NPDES Grant - Revenues	-	-	-	-	-	-		0
<i>American Rescue Plan Act</i>	473,059.00	473,059.00	-	-	-	-		0
Total Revenues	473,059.00	473,059.00	-	-	-	-		0
Transfer In - General Fund	-	-	-	-	-	-		0
Total Transfers	-	-	-	-	-	-		0
Total Revenues and Transfers	473,059.00	473,059.00	-	-	-	-		\$ -
Expenditures								
NPDES - Expenditures	11,382.19	-	-	-	-	-		0
<i>American Rescue Plan Act (ARPA)</i>	16,910.53	161,572.04	289,932.50	60,000.00	47,722.25	-	(100.0%)	(60,000)
Total Expenditures	28,292.72	161,572.04	289,932.50	60,000.00	47,722.25	-	(100.0%)	(60,000)
Transfer Out - General Fund	30,523.35	26,804.48	319,530.00	124,767.07	67,070.00	-	(100.0%)	(124,767)
Total Transfers	30,523.35	26,804.48	319,530.00	124,767.07	67,070.00	-	(100.0%)	(124,767)
Total Expenditure and Transfer	58,816.07	188,376.52	609,462.50	184,767.07	114,792.25	-	(100.0%)	\$ (184,767)
Dept. Surplus/(Deficit)	414,242.93	284,682.48	(609,462.50)	(184,767.07)	(114,792.25)	0.00	(100.0%)	184,767
Ending Grants Department Balance	439,572.27	724,254.75	114,792.25	(69,974.82)	-	-	(100.0%)	69,975

2024 PROJECTION and 2025 PRELIMINARY BUDGET

ITEM	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	% Change Budget 24 to 25	\$ Change Budget 24 to 25
Equipment Replacement								
Beginning Equipment Replace Department Balance	128,740.63	153,740.63	178,740.63	168,551.91	168,551.91	153,551.91	(8.9%)	(15,000)
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 - Police								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
Transfer In - Reserve Fund - Administration	-	-	-	-	-	-		0
Transfer In - Criminal Justice - Police	-	-	-	-	30,000.00	-		0
Transfer In - Reserve Fund - Public Works	-	-	-	-	-	-		0
Total Transfers	25,000.00	25,000.00	25,000.00	25,000.00	55,000.00	25,000.00	0.0%	0
Expenditures								
Admin Equipment Replacement	-	-	2,703.72	50,000.00	70,000.00	-	(100.0%)	(50,000)
Equipment - Public Works	-	-	32,485.00	-	-	15,000.00		15,000
Total Expenditures	-	-	35,188.72	50,000.00	70,000.00	15,000.00	(70.0%)	(35,000)
Dept. Surplus/(Deficit)	25,000.00	25,000.00	(10,188.72)	(25,000.00)	(15,000.00)	10,000.00	(140.0%)	35,000
Ending Equipment Replace Department Balance	153,740.63	178,740.63	168,551.91	143,551.91	153,551.91	163,551.91	13.9%	20,000

2024 PROJECTION and 2025 PRELIMINARY BUDGET

ITEM	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	% Change Budget 24 to 25	\$ Change Budget 24 to 25
Housing Dept.								
Beginning Housing Department Balance	2,602.66	10,101.21	4,270.68	-	-	-		0
Revenues								
Housing Rentals and Leases	7,023.84	5,157.72		-				0
Total Revenues	7,023.84	5,157.72	-	-	-	-		0
Transfer In - General Fund	16,300.00	7,000.00	-	-	-	-		0
Total Transfers	16,300.00	7,000.00	-	-	-	-		0
Total Revenues and Transfers	23,323.84	12,157.72	-	-	-	-		0
Expenditures								
Other Improvements - Rental Property	825.29	-	-	-				0
ARCH Trust Fund	15,000.00	17,988.25		-				0
Total Expenditures	15,825.29	17,988.25	-	-	-	-		0
Transfer Out - Special Projects Department - Projects Fund	-	-	4,270.68			-		0
Total Transfers	-	-	4,270.68	-	-	-		0
Total Expenditure and Transfer	15,825.29	17,988.25	4,270.68	-	-	-		0
Dept. Surplus/(Deficit)	7,498.55	(5,830.53)	(4,270.68)	0.00	0.00	0.00		0
Ending Housing Department Balance	10,101.21	4,270.68	0.00	0.00	0.00	0.00		0

2024 PROJECTION and 2025 PRELIMINARY BUDGET

ITEM	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	% Change Budget 24 to 25	\$ Change Budget 24 to 25
Parks & Recreation								
Beginning Parks & Recreation Department Balance	28,934.53	28,085.86	16,764.84	-	-	-		0
Revenues								
Celebration Event	-	-	-	-	-	-		0
Total Revenues	-	-	-	-	-	-		0
Transfer In - General Fund	-	-	-	-	-	-		0
Total Transfers	-	-	-	-	-	-		0
Total Revenues and Transfers	-	-	-	-	-	-		0
Expenditures								
Celebration Event / Pumpkins	848.67	11,321.02	-	-	-	-		0
Total Expenditures	848.67	11,321.02	-	-	-	-		0
Dept. Surplus/(Deficit)	(848.67)	(11,321.02)	0.00	0.00	0.00	0.00		0
Transfer to General Fund	-	-	16,764.84	-	-	-		0
Total Transfers	-	-	16,764.84	-	-	-		0
Total Expenditures and Transfers	848.67	11,321.02	16,764.84	-	-	-		0
Total Department Surplus/(Deficit)	(848.67)	(11,321.02)	(16,764.84)	0.00	0.00	0.00		0
Ending Parks & Recreation Department Balance	28,085.86	16,764.84	0.00	0.00	0.00	0.00		0

2024 PROJECTION and 2025 PRELIMINARY BUDGET

ITEM	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	% Change Budget 24 to 25	\$ Change Budget 24 to 25
Special Projects								
Beginning Special Projects Department Balance	2,185,700.71	2,110,741.88	1,986,555.70	1,949,126.39	1,949,126.39	1,887,126.39	(3.2%)	(62,000)
Revenues								
King Conservation District - Arbor Day	1,773.87	-	-	-	-	-		0
CARES ACT - Revenues	-	-	-	-	-	-		0
NEW Comprehensive Planning Grant	-	-	-	-	-	-		0
Total Revenues	1,773.87	-	-	-	-	-		0
Transfers								
Transfer In - General Fund	-	-	-	-	-	-		0
Transfer In - Reserve Fund	-	-	-	-	-	-		0
Total Transfers	-	-	-	-	-	-		0
Total Revenues and Transfers	1,773.87	-	-	-	-	-		0
Expenditures								
Professional Services - Regional Advisory	15,513.38	-	-	-	-	-		0
Facilities Master Plan	29,618.03	36,270.71	20,653.68	25,000.00	25,000.00	25,000.00	0.0%	0
Records Management - Storage Project	7,655.82	-	-	-	-	-		0
Safety Committee - Wellness Committee - CARES	2,014.72	832.87	1,576.63	-	-	-		0
Traffic Management Improvements	9,682.10	-	-	-	-	-		0
Hwy 520 LID Maintenance Assistance	-	-	-	10,000.00	10,000.00	-	(100.0%)	(10,000)
Wetherill Nature Preserve	-	-	1,000.00	-	-	-		0
Other Improvements - Arbor Day/Urban Forestry	161.70	573.09	-	-	-	-		0
Lake WA Watershed - WRIA 8/NPDES Permits	6,423.00	9,040.32	-	-	-	-		0
IT Development- Website Management	1,796.24	3,432.18	14,199.00	27,000.00	27,000.00	-	(100.0%)	(27,000)
City Hall Repair	2,469.51	-	-	-	-	-		0
Professional Services - Mapping/GIS	1,398.20	11,537.01	-	-	-	-		0
Planning - Comprehensive Plan Update	-	62,500.00	-	-	-	-		0
Total Expenditures	76,732.70	124,186.18	37,429.31	62,000.00	62,000.00	25,000.00	(59.7%)	(37,000)
Transfers								
Transfer to General Fund	-	-	-	-	-	200,000.00		200,000
Total Transfers	-	-	-	-	-	200,000.00		200,000
Total Expenditures and Transfers	76,732.70	124,186.18	37,429.31	62,000.00	62,000.00	225,000.00	262.9%	163,000
Total Department Surplus/(Deficit)	(74,958.83)	(124,186.18)	(37,429.31)	(62,000.00)	(62,000.00)	(225,000.00)	262.9%	(163,000)
Ending Special Projects Department Balance	2,110,741.88	1,986,555.70	1,949,126.39	1,887,126.39	1,887,126.39	1,662,126.39	(11.9%)	(225,000)

2024 PROJECTION and 2025 PRELIMINARY BUDGET

ITEM	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	% Change Budget 24 to 25	\$ Change Budget 24 to 25
Capital Projects								
Beginning Capital Projects Department Balance	3,970,044.11	5,376,242.93	5,760,466.28	5,892,862.45	5,892,862.45	4,898,595.45	(16.9%)	(994,267)
Revenues								
REET 1 - Real Estate Excise Tax	746,958.19	537,157.61	487,881.22	450,000.00	325,000.00	350,000.00	(22.2%)	(100,000)
REET 2 - Growth Excise Tax	746,958.20	537,157.59	487,881.23	450,000.00	325,000.00	350,000.00	(22.2%)	(100,000)
KC Flood Control District	-	-	-	-	-	-		0
TIB Grant for 24th / 84th Signal & Overlay Proj.	-	-	-	-	-	-		0
2022 TIB Grant for Crack Sealing	-	46,198.00	-	-	-	-		0
2024 TIB Grant - Overlay	-	-	-	-	129,361.00	-		0
KC Parks Levy - Prop 1 & 2	42,760.18	46,120.42	52,788.63	53,000.00	54,372.00	56,000.00	5.7%	3,000
Miscellaneous Revenue	-	-	-	-	-	-		0
Total Revenues	1,536,676.57	1,166,633.62	1,028,551.08	953,000.00	833,733.00	756,000.00	(20.7%)	(197,000)
Transfers								
Transfer In - General Fund	-	-	-	-	-	-		0
Transfer In - Reserve Fund	-	-	-	-	-	-		0
Total Transfers	-	-	-	-	-	-		0
Total Revenues and Transfers	1,536,676.57	1,166,633.62	1,028,551.08	953,000.00	833,733.00	756,000.00	(20.7%)	(197,000)
Expenditures								
Other Improvements - Facilities	-	-	498,005.06	475,000.00	100,000.00	475,000.00	0.0%	0
Other Improvements - Roadway	47,186.51	256,230.40	211,921.50	675,000.00	350,000.00	36,000.00	(94.7%)	(639,000)
Other Improvements - Storm Drainage	18,536.29	500,664.21	122,626.42	780,000.00	878,000.00	-	(100.0%)	(780,000)
Capital Asset Maintenance (Rds/Sts Ordinary Maint - Use REET1)	41,878.37	25,515.66	7,639.56	75,000.00	25,000.00	35,000.00	(53.3%)	(40,000)
KC Parks Levy - Prop 1 & 2 (capt improvements)	22,876.58	-	55,962.37	475,000.00	475,000.00	270,000.00	(43.2%)	(205,000)
Total Expenditures	130,477.75	782,410.27	896,154.91	2,480,000.00	1,828,000.00	816,000.00	(67.1%)	(1,664,000)
Rev less Exp Surplus/(Deficit)	1,406,198.82	384,223.35	132,396.17	(1,527,000.00)	(994,267.00)	(60,000.00)	(96.1%)	1,467,000
Total Expenditures and Transfers	130,477.75	782,410.27	896,154.91	2,480,000.00	1,828,000.00	816,000.00	(67.1%)	(1,664,000)
Total Department Surplus/(Deficit)	1,406,198.82	384,223.35	132,396.17	(1,527,000.00)	(994,267.00)	(60,000.00)	(96.1%)	1,467,000
Ending Capital Projects Department Balance	5,376,242.93	5,760,466.28	5,892,862.45	4,365,862.45	4,898,595.45	4,838,595.45	10.8%	472,733