



# CITY OF MILTON

## CITY OF MILTON

2024 BUDGET

1000 Laurel Street  
Milton, WA 98354  
[www.cityofmilton.net](http://www.cityofmilton.net)



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## MAYOR'S BUDGET MESSAGE

Dear City Councilmembers,

We are pleased to submit for your consideration the 2024 proposed annual budget for the City of Milton. Proposed 2024 expenditures and other uses, including interfund transfers out, compared to 2023 budgeted amounts are as follows:

Fund	2023 Amended Budget	2024 Proposed Budget	Increase/ (Decrease)	Percentage Change
<b>GENERAL FUND</b>				
General Fund	6,132,168	6,704,432	572,264	9.3%
Asset Replacement Fund	351,703	159,000	(192,703)	-54.8%
Rainy Day Fund	-	-	-	0.0%
Criminal Justice Fund	4,147,884	4,541,212	393,328	9.5%
<b>SPECIAL REVENUE FUNDS</b>				
Street Fund	481,831	589,988	108,157	22.4%
Drug Seizure Fund	25,000	25,000	-	0.0%
Community Events Fund	34,045	40,045	6,000	17.6%
Real Estate Excise Tax 1 Fund	400,000	100,000	(300,000)	-75.0%
Real Estate Excise Tax 2 Fund	600,000	100,000	(500,000)	-83.3%
Traffic Impact Fees Fund	300,000	600,000	300,000	100.0%
Parks Impact Fees Fund	-	-	-	0.0%
<b>CAPITAL PROJECTS FUND</b>				
Capital Improvement Fund	5,503,186	5,008,246	(494,940)	-9.0%
<b>ENTERPRISE FUNDS</b>				
Electric Utility Fund	6,016,085	6,292,844	276,759	4.6%
Electric Capital Improvement Fund	2,832,963	2,483,620	(349,343)	-12.3%
Electric Asset Replacement Fund	337,000	147,000	(190,000)	-56.4%
Water Utility Fund	3,216,844	3,606,666	389,822	12.1%
Water Capital Improvement Fund	4,045,788	1,932,736	(2,113,052)	-52.2%
Water Asset Replacement Fund	173,000	127,000	(46,000)	-26.6%
Stormwater Utility Fund	1,360,156	1,395,365	35,209	2.6%
Stormwater Capital Improvement Fund	700,830	180,000	(520,830)	-74.3%
Stormwater Asset Replacement Fund	117,470	62,000	(55,470)	-47.2%
<b>INTERNAL SERVICE FUNDS</b>				
Vehicle Repair & Maintenance Fund	288,432	298,225	9,793	3.4%
Information Technology Fund	286,834	325,409	38,575	13.4%
<b>TOTAL</b>	<b>37,351,219</b>	<b>34,718,788</b>	<b>(2,632,431)</b>	<b>-7.0%</b>

Estimated 2024 revenues and other sources, including interfund transfers in, compared to 2023 budgeted amounts are as follows:

Fund	2023 Amended Budget	2024 Proposed Budget	Increase/ (Decrease)	Percentage Change
<b>GENERAL FUND</b>				
General Fund	5,778,850	6,119,783	340,933	5.9%
Asset Replacement Fund	175,726	127,096	(48,630)	-27.7%
Rainy Day Fund	52,328	53,681	1,353	2.6%
Criminal Justice Fund	3,824,790	4,134,667	309,877	8.1%
<b>SPECIAL REVENUE FUNDS</b>				
Street Fund	446,253	596,317	150,064	33.6%
Drug Seizure Fund	-	-	-	0.0%
Community Events Fund	26,445	32,045	5,600	21.2%
Real Estate Excise Tax 1 Fund	176,000	180,000	4,000	2.3%
Real Estate Excise Tax 2 Fund	176,500	181,400	4,900	2.8%
Traffic Impact Fees Fund	105,000	116,200	11,200	10.7%
Parks Impact Fees Fund	15,100	15,100	-	0.0%
<b>CAPITAL PROJECTS FUND</b>				
Capital Improvement Fund	4,756,643	2,973,746	(1,782,897)	-37.5%
<b>ENTERPRISE FUNDS</b>				
Electric Utility Fund	6,202,292	6,361,825	159,533	2.6%
Electric Capital Improvement Fund	444,905	482,714	37,809	8.5%
Electric Asset Replacement Fund	181,674	191,549	9,875	5.4%
Water Utility Fund	3,023,900	3,354,989	331,089	10.9%
Water Capital Improvement Fund	1,053,490	454,679	(598,811)	-56.8%
Water Asset Replacement Fund	88,096	101,805	13,709	15.6%
Stormwater Utility Fund	1,077,900	1,074,300	(3,600)	-0.3%
Stormwater Capital Improvement Fund	388,544	149,860	(238,684)	-61.4%
Stormwater Asset Replacement Fund	31,340	31,840	500	1.6%
<b>INTERNAL SERVICE FUNDS</b>				
Vehicle Repair & Maintenance Fund	288,432	298,225	9,793	3.4%
Information Technology Fund	286,834	325,409	38,575	13.4%
<b>TOTAL</b>	<b>28,601,042</b>	<b>27,357,230</b>	<b>(1,243,812)</b>	<b>-4.3%</b>

Total proposed expenditures for 2024 are 7.0% lower than the previous year. This is primarily due to decreased expenditures in the Capital Improvement Fund as well as in the Electric, Water, and Stormwater Capital and Asset Replacement Funds. These decreases total (\$3,769,635), with the largest decrease of (\$2,113,052) in the Water Capital Fund. Budget decreases in these funds reflect the efforts made in 2023 and planned for 2024 to continue and complete capital projects that have already been initiated. Transfers Out from the Real Estate Excise Tax Funds to the Capital Improvement Fund for capital projects are (\$800,000) lower as well. A few of the larger capital projects in the 2024 Budget include:

- SR 99/Porter Way Intersection           \$ 2,000,000
- New Deep Well                             \$ 1,300,000
- Electric Substation                       \$ 1,654,294
- Sidewalk Missing Links                 \$ 950,000

Several of the capital projects included in the 2024 Budget also address priorities expressed by the City Council and residents such as street maintenance, traffic calming, and park improvements. These projects include:

- City-wide Parks Improvements         \$ 303,420
- Playground Equipment                 \$ 387,512
- Interurban Trail Extension             \$ 342,314
- City-wide Traffic Calming Program     \$ 200,000
- Miscellaneous Street Overlay         \$ 200,000

General Fund expenditures increased a total of \$572,264. Of this amount, \$473,767 is a result of increased Transfers Out to other funds. Transfers Out to the Criminal Justice Fund and Street Fund to subsidize operations make up the largest increases. There are also increased expenditures in the Mayor & Executive and Finance Departments. These increases are largely due to the addition of two positions, a Deputy City Clerk and a Finance Administrative Assistant, to address increased workloads. There is also a modest increase in the Culture & Recreation Department for the planned expansion of community programs and activities.

Criminal Justice Fund expenditures increased a total of \$393,328. Much of this increase is associated with wages and benefits as a result of a new labor agreement that was negotiated with the Milton Police Guild in 2023. The new agreement provides for wage increases of 9% for uniformed personnel in 2024. Increases to Insurance and Dispatch Services also contributed to total increased expenditures in this fund.

An analysis of salary ranges for all exempt employees was also completed in 2023. Salary ranges for several exempt employees were adjusted to reflect current market conditions, and all other exempt positions were increased by the Consumer Price Index (CPI-U) of 4.6%. An exempt Project Manager position has been added in 2024 as well. This is expected to be a three-year limited-term position to assist the Public Works Department with various projects throughout the City.

The City's labor agreement with non-uniformed and non-exempt employees also provides for wage increases equal to the CPI-U of 4.6% in 2024. One Maintenance I position has been eliminated as well, and overtime has been increased in the Facilities & Central Services and Park Facilities Departments to address maintenance needs outside of regular business hours. In addition, wage and benefit allocations have been recalculated for the remaining Maintenance I positions based on actual historical hours worked by fund and department. These changes along with the exempt position changes affected wages and benefits in all operating funds.

As in previous years, wages for all employees have been budgeted at the top step of each pay range, and benefits have been budgeted at the highest applicable rates for all employees.

A few of the remaining larger increases in the 2024 Budget are in the Street Fund, Electric Utility Fund and Water Utility Fund. The increases are primarily due to increased wages and benefits, but these funds included some increases related to insurance, taxes and allocations as well.

Over the past several years, the General Fund ending fund balance has grown due to better than anticipated sales tax and development revenues as well as restrained expenditures. The 2024 Budget incorporates the use of these funds to address emerging issues, such as public safety and increased administrative workloads. It is anticipated that use of these funds will continue in future years, but increased revenues related to new development activity and possible annexations will reduce this need.

**General Fund Ending Fund Balance**

2019	\$ 705,402
2020	\$ 1,346,878
2021	\$ 1,949,663
2022	\$ 4,180,812

Total proposed revenues for 2024 are 4.3% lower than the previous year. This is primarily due to decreased revenues totaling (\$2,620,392) in the Capital Improvement Fund and the Water and Stormwater Capital Funds. Decreased revenues in the Capital Improvement Fund are a result of decreased Transfers In from the Real Estate Excise Tax Funds, and the drawing down of grant funds as ongoing projects progress. Decreased revenues in the Water and Stormwater Capital Funds are largely the result of previously budgeted grant funding opportunities for projects that were ultimately not selected for funding during the current grant cycle. The City will continue to pursue future grant funding opportunities, but the budgeted expenditures for these projects have been removed or reduced as well.

In the General Fund, property taxes have been increased by the legal limit of 1%, and sales and other taxes have been increased by 1% over the projected amounts for 2023. Utility taxes and investment earnings have been increased according to current trends. Of these revenue sources, sales taxes represent the largest General Fund revenue increase. These taxes have exceeded expectations in current and previous years, and the 2024 Budget amount is based on these increasing trends.

Transfers In to the Criminal Justice fund have been increased by \$300,000 and Transfers In to the Street Fund have been increased by \$160,000 to subsidize increased operating expenditures.

Water Sales in the Water Utility Fund have been increased by 12.0% of 2022 Actual amounts, and Electric Sales in the Electric Utility Fund have been increased by 7.7% of 2022 Actual amounts. These increases were established through the 2019 Electric Utility rate study and the Water Utility rate study completed in 2023. A Stormwater Utility rate study is expected to be completed by the end of 2023 as well.

Development revenues in various funds were higher than expected in 2022. This trend has continued into 2023, and the City is currently experiencing strong growth in new business and residential development throughout the community.

City programs and events continued and expanded in 2023 as well. The City held its traditional annual events including Milton Days, Craft Bazaar, Santa Parade and National Night Out, while also continuing newer activities like Touch-a-Truck and Community Yard Sale. In addition, the City held its second annual Trunk-or-Treat event and initiated a food truck program at City Hall in 2023. Activities like Wednesday Morning Chats for seniors and Coffee and Conversation with the Mayor events continued in 2023. The City also expanded its programming by adding activities like Family Story Time and Tech 101 classes for seniors taught by local high school students. We look forward to continuing these important activities, improvements and accomplishments in the coming year.

Sincerely,



Shanna Styron Sherrell, Mayor



## ELECTED OFFICIALS

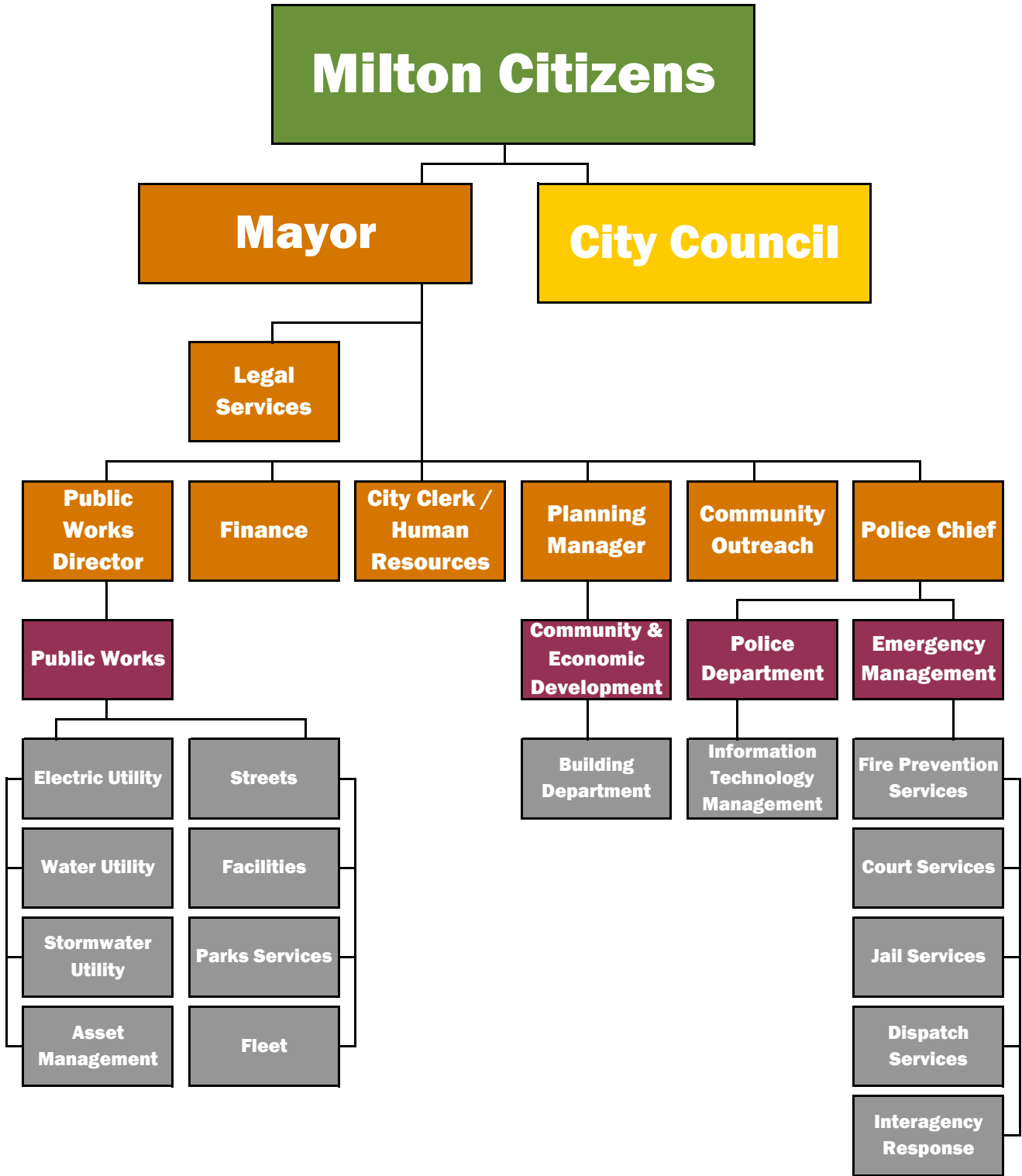
Term Expires:

<b>Shanna Styron Sherrell</b>	<b>Mayor</b>	<b>December 31, 2025</b>
Steve Whitaker	Councilmember - Position 1	December 31, 2025
Bruce White	Councilmember - Position 2	December 31, 2025
Steve Peretti	Councilmember - Position 3	December 31, 2025
Tim Ceder	Councilmember - Position 4	December 31, 2023
Dave Strader	Councilmember - Position 5	December 31, 2025
Frances Hall	Councilmember - Position 6	December 31, 2023
Bob Whalen	Councilmember - Position 7	December 31, 2023

## ADMINISTRATIVE STAFF

Tony Hernandez	Police Chief
Dustin Madden	Public Works Director
Suzi Simpson	Finance Director
Angelie Stahlnecker	Planning Manager
Trisha Summers	City Clerk/Human Resources Manager

# ORGANIZATIONAL CHART



## **BUDGET DEVELOPMENT PROCESS**

The budget includes the financial planning and legal authority to obligate public funds. Additionally, the budget provides policy direction by the City Council to the staff and community.

The budget serves four functions:

### **It is a Policy Document**

The budget functions as a policy document in that the decisions made within the budget will reflect the general principles or plans that guide the actions taken for the future. As a policy document, the budget makes specific attempts to link desired goals and policy direction to the actual day-to-day activities of the City staff.

### **It is an Operational Guide**

The budget of the City reflects its operation. Activities of each City department or program have been planned, formalized and described in the following sections. This process will help to maintain an understanding of the various operations of the City and how they relate to each other and to the attainment of the policy issues and goals of the City Council.

### **It is a Link with the General Public**

The budget provides a unique opportunity to allow and encourage public review of City operations. The budget describes the activities of the City, the purposes of those activities, future implications, and the direct relationship to citizens.

### **It is a Legally Required Financial Planning Tool**

Preparing and adopting a budget is a state law requirement of all cities as stated in Title 35A of the Revised Code of Washington (RCW). The budget must be adopted as a balanced budget and must be in place prior to the beginning of the City's fiscal year. The budget is the legal authority to expend public funds and controls those expenditures by limiting the amount of appropriation at the fund level. The revenues of the City are estimated, along with available cash carry-forward, to determine funds available.

The City of Milton operates on a calendar-year basis. The City utilizes an incremental budgeting approach that assumes, for most functions of government, that the current year's budget is indicative of the base required for the following year. Any increases are incremental and based on need defined by budget policies, emerging issues, Council goals and available resources.

## BUDGET CALENDAR

August 4, 2023	Preliminary budget estimates due from directors
October 9, 2023	Preliminary budget presentation to City Council
November 6, 2023	Public hearing on revenue sources First reading on tax levy
November 13, 2023	Updated preliminary budget presentation to City Council (if needed)
November 20, 2023	First public hearing/reading of final budget Second reading on tax levy
December 4, 2023	Second public hearing/adoption of final budget

After the budget is adopted, the City enters a budget implementation and monitoring stage. Throughout the year, expenditures are monitored by the Finance Department and department directors to ensure that funds are within the approved budget. As required by RCW 35A.33.140, the Finance Director provides the City Council with quarterly reports to keep them current with the City's financial condition.

The Mayor is authorized to transfer budgeted amounts within a fund, however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, position titles, salary ranges or other conditions of employment must be approved by the City Council.

When the City Council determines that it is in the best interest of the City to increase or decrease the appropriation for a fund, it may do so by ordinance adopted by the City Council.

# BUDGET PRINCIPLES

## General Principles

- Department directors have primary responsibility for formulating budget proposals in line with City Council and Mayor directions, and for implementing them once they are approved.
- The Finance Department is responsible for coordinating the overall preparation and administration of the City's budget. This function is fulfilled in compliance with applicable State of Washington statutes governing local government budgeting practices.
- The Finance Department assists department staff in identifying budget problems, formulating solutions and alternatives, and implementing any necessary corrective actions.
- Interfund charges will be based on recovery of costs associated with providing those services.
- Budget adjustments requiring City Council approval will occur through the ordinance process at the fund level prior to the end of the fiscal year.
- The City's budget presentation will be directed at displaying the City's services plan in a Council/Citizen friendly format.

## Minimum Fund Balances

- *Enterprise Funds* - the targeted budgeted ending fund balance for utility operations funds shall equal at least 25% of budgeted operating expenditures.
- *General Fund* - the targeted budgeted ending fund balance for the General Fund shall equal at least 8% of budgeted operating expenditures.
- *Rainy Day Fund* - the targeted budgeted ending fund balance for the Rainy Day Fund shall equal at least 10% of budgeted operating expenditures of the General Fund. Use of the Rainy Day Fund shall be approved by Council through the budget process for temporary, unanticipated, one-time expenditures. If the balance in the Rainy Day Fund falls below the 10% target, the balance should be increased by at least one percent per year until the 10% target is met again.

## Capital Asset Replacement and Improvement Funds

- *Enterprise Funds* - 7% of the monthly charges for electric, water and stormwater shall be transferred into the related capital improvement funds and 3% of the same monthly charges shall be transferred into the related asset replacement funds.

- *General Government* - 2% of General Fund operating revenues shall be transferred into the Asset Replacement Fund for necessary replacement and/or acquisition of assets for General Fund departments and funds supported by the General Fund.

**Basis of Accounting**

- Annual appropriated budgets are adopted for all funds on the cash basis of accounting.
- Budgets are adopted at the fund level that constitutes legal authority for expenditures. Annual appropriations lapse at the end of the fiscal period.
- **The General Fund** is the primary fund of the City. It accounts for all financial resources except those required or elected to be accounted for in another fund. The City also reports three General Fund subsidiary funds:

Asset Replacement Fund	Criminal Justice Fund
Rainy Day Fund	

- **Special Revenue Funds** account for revenue sources that are legally restricted or designated to finance certain activities. Special revenue funds include:

Street Fund	Real Estate Excise Tax 1 Fund
Drug Seizure Fund	Real Estate Excise Tax 2 Fund
Community Events Fund	Traffic Impact Fees Fund
	Parks Impact Fees Fund

- **Capital Projects Funds** account for financial resources which are designated for the acquisition or construction of general government capital projects. The city maintains one capital project fund:

Capital Improvement Fund

- **Enterprise Funds** account for operations that provide goods or services to the general public and are supported primarily by user charges. Enterprise funds include:

Electric Utility Operations Fund	Stormwater Utility Operations Fund
Electric Capital Improvement Fund	Stormwater Capital Improvement Fund
Electric Asset Replacement Fund	Stormwater Asset Replacement Fund
Water Utility Operations Fund	
Water Capital Improvement Fund	
Water Asset Replacement Fund	

- **Internal Service Funds** account for operations that provide goods or services to other departments or funds of the City. Internal service funds include:

Vehicle Repair & Maintenance Fund	Information Technology Fund
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## CITY-WIDE BUDGET SUMMARY

Fund	Projected Beginning Fund Balance	Revenues and Other Sources	Interfund Transfers In	Expenditures and Other Uses	Interfund Transfers Out	Net Increase (Decrease) in Fund Balance	Projected Ending Fund Balance
<b>GENERAL FUND</b>							
General Fund	4,367,534	6,119,783	-	2,349,555	4,354,877	(584,649)	3,782,885
Asset Replacement Fund	240,818	4,700	122,396	159,000	-	(31,904)	208,914
Rainy Day Fund	543,541	4,600	49,081	-	-	53,681	597,222
Criminal Justice Fund	418,762	384,667	3,750,000	4,541,212	-	(406,545)	12,217
<b>SPECIAL REVENUE FUNDS</b>							
Street Fund	15,120	176,317	420,000	589,988	-	6,329	21,449
Drug Seizure Fund	28,245	-	-	25,000	-	(25,000)	3,245
Community Events Fund	21,316	18,645	13,400	40,045	-	(8,000)	13,316
Real Estate Excise Tax 1 Fund	307,187	180,000	-	-	100,000	80,000	387,187
Real Estate Excise Tax 2 Fund	255,820	181,400	-	-	100,000	81,400	337,220
Traffic Impact Fees Fund	1,958,293	116,200	-	-	600,000	(483,800)	1,474,493
Parks Impact Fees Fund	61,693	15,100	-	-	-	15,100	76,793
<b>CAPITAL PROJECTS FUND</b>							
Capital Improvement Fund	2,213,904	2,173,746	800,000	5,008,246	-	(2,034,500)	179,404
<b>ENTERPRISE FUNDS</b>							
Electric Utility Fund	973,347	6,361,825	-	5,680,681	612,163	68,981	1,042,328
Electric Capital Improvement Fund	4,423,079	54,200	428,514	2,483,620	-	(2,000,906)	2,422,173
Electric Asset Replacement Fund	824,324	7,900	183,649	147,000	-	44,549	868,873
Water Utility Fund	1,947,156	3,354,989	-	3,284,982	321,684	(251,677)	1,695,479
Water Capital Improvement Fund	2,168,475	229,500	225,179	1,932,736	-	(1,478,057)	690,418
Water Asset Replacement Fund	592,211	5,300	96,505	127,000	-	(25,195)	567,016
Stormwater Utility Fund	334,196	1,074,300	-	1,292,565	102,800	(321,065)	13,131
Stormwater Capital Improvement Fund	264,694	77,900	71,960	180,000	-	(30,140)	234,554
Stormwater Asset Replacement Fund	81,333	1,000	30,840	62,000	-	(30,160)	51,173
<b>INTERNAL SERVICE FUNDS</b>							
Vehicle Repair & Maintenance Fund	70	298,225	-	298,225	-	-	70
Information Technology Fund	130,498	325,409	-	325,409	-	-	130,498
<b>TOTAL</b>	<b><u>22,171,616</u></b>	<b><u>21,165,706</u></b>	<b><u>6,191,524</u></b>	<b><u>28,527,264</u></b>	<b><u>6,191,524</u></b>	<b><u>(7,361,558)</u></b>	<b><u>14,810,058</u></b>

## WAGE SCALE

Full Time Employees	2024	IBEW Grade	Monthly				
			STEP A	STEP B	STEP C	STEP D	STEP E
Maintenance Worker I	4.00	13	\$ 4,576	\$ 4,812	\$ 5,051	\$ 5,301	\$ 5,566
Public Works Field Administrative Assistant	1.00	14	\$ 4,812	\$ 5,051	\$ 5,301	\$ 5,566	\$ 5,848
Police Administrative Assistant	1.00						
Finance Administrative Assistant	1.00						
Deputy City Clerk	1.00						
Community Outreach Coordinator	1.00						
Finance Technician I	2.00						
Permit Technician	1.00	16	\$ 5,301	\$ 5,566	\$ 5,848	\$ 6,137	\$ 6,440
Public Works Administrative Assistant	1.00						
Maintenance Worker II	3.00	17	\$ 5,566	\$ 5,848	\$ 6,137	\$ 6,440	\$ 6,764
Finance Technician II	1.00						
Mechanic	1.00	19	\$ 6,137	\$ 6,440	\$ 6,764	\$ 7,102	\$ 7,459
Public Works Coordinator	1.00						
All City Equipment Operator	1.00						
Maintenance Worker III - Lead	2.00						
Water Quality Specialist	1.00						
GIS Coordinator	1.00	23	\$ 7,459	\$ 7,831	\$ 8,222	\$ 8,635	\$ 9,067
Utility Supervisor	1.00						
Building Official	1.00	28	\$ 9,553	\$ 10,031	\$ 10,533	\$ 11,060	\$ 11,614
Journey Electric Lineman	1.00						
Journey Electric Lineman - Lead	1.00	29	-----	-----	-----	-----	\$ 12,194
Electric Utility Supervisor	1.00	30	\$ 10,533	\$ 11,060	\$ 11,614	\$ 12,194	\$ 12,804
<b>Uniformed Personnel</b>			<b>Academy</b>	<b>STEP A</b>	<b>STEP B</b>	<b>STEP C</b>	<b>STEP D</b>
Police Officer	8.00		\$ 7,005	\$ 7,335	\$ 7,685	\$ 8,049	\$ 8,434
Police Corporal	2.00		-----	\$ 7,335	\$ 7,685	\$ 8,049	\$ 8,434
Police Sergeant	2.00		-----	-----	\$ 9,688	\$ 10,152	\$ 10,644
Detective	2.00		\$ 7,005	\$ 7,335	\$ 7,685	\$ 8,049	\$ 8,434
<b>Exempt Positions</b>			<b>Annual Salary Range</b>				
Police Chief	1.00		\$ 138,288	-----	-----	-----	\$ 168,744
Assistant Police Chief	1.00		\$ 122,076	-----	-----	-----	\$ 146,124
Finance Director	1.00		\$ 116,334	-----	-----	-----	\$ 161,155
City Clerk/Human Resources Manager	1.00		\$ 96,300	-----	-----	-----	\$ 116,952
Public Works Director	1.00		\$ 127,752	-----	-----	-----	\$ 160,308
Public Works Project Manager	1.00		\$ 78,120	-----	-----	-----	\$ 105,096
City Engineer	1.00		\$ 111,084	-----	-----	-----	\$ 134,892
Stormwater Compliance Inspector	1.00		\$ 85,608	-----	-----	-----	\$ 104,056
Planning Manager	1.00	\$ 91,411	-----	-----	-----	\$ 134,069	
<b>Part-Time Employees</b>			<b>Hourly Range</b>				
Civil Service Secretary	150 hrs		\$ 21.56	-----	-----	-----	-----
Temporary Employees - Administrative	1,500 hrs		\$ 23.59	-----	-----	-----	-----
Temporary Employees - Building Official			\$ 45.03	-----	-----	-----	-----
Seasonal Public Works Crew	0.70		\$ 21.23	-----	-----	-----	\$ 25.99
<b>Elected Officials (Non FTE)</b>			<b>Monthly</b>				
Mayor	1.00		\$ 6,000	-----	-----	-----	-----
City Council	7.00		\$ 400	-----	-----	-----	-----
<b>FTE Summary</b>							
Total Regular Full-Time Employees	52.00		<i>Seattle-Tacoma-Bellevue Consumer Price Index (CPI-U)</i>				
Total Part-Time Employees	0.70		June 2022 - June 2023      4.6%				



## INDIRECT COST ALLOCATION

Indirect cost allocation is a method to determine and assign the cost of central services to the internal users of those services. Cost allocation enables the City to more accurately account for the complete cost of the services it provides.

Indirect costs include central services costs related to information technology, accounting, human resources, facilities operating and maintenance costs, and other general and administrative expenses.

Cost allocation plans share indirect costs across programs, activities, funds and departments. The term “allocation” implies that there is no precise method for charging indirect costs, however, cost allocations should be designed to provide a consistent, reasonable and equitable means to allocate costs.

An indirect cost allocation plan is intended to charge restricted funds for a fair and equitable portion of central services costs. The City has two fund types that are eligible for indirect cost allocation – special revenue funds and business-type funds.

Special revenue funds must be at least partially funded by an externally restricted or internally designated revenue source, however, the special revenue funds can be, and are, subsidized by the General Fund. Therefore, there is no benefit to be had by including the special revenue funds in the indirect cost allocation plan as increasing expenditures in those funds would simply increase the amount of General Fund subsidy required.

In contrast, the City’s business-type funds must be self-supporting and cannot receive General Fund support in the form of subsidization or services provided at no charge. An indirect cost allocation plan is the appropriate way to charge business-type funds for services provided by the General Fund. The City’s current business-type funds subject to allocation are Water Operations, Electric Operations, Stormwater Operations, Information Technology and Vehicle Repair & Maintenance. Utility capital improvement and asset replacement funds are excluded from allocation.

The indirect cost allocation plan is developed based on the principle that costs will be split between general government activities (those pertaining to the General Fund and special revenue funds) and business-type activities. Business-type activities will be further allocated by fund, based on the criteria described below. General government activities will remain in the General Fund.

### Costs to be Allocated

The following central services costs are subject to allocation:

- Wages, benefits, supplies, training, equipment, etc. associated with:
  - City Clerk/Human Resources Manager
  - Deputy City Clerk
  - Community Outreach Coordinator
  - Finance Department

- Building and maintenance costs:  
City Hall  
Finance Department
- Audit costs
- Insurance
- City-wide technology
- Mayor and City Council costs

### Activities and Measurement Criteria

The activities on which to base allocations and the measurement criteria for those activities are identified in the following table.

<b>Activities</b> <i>(tracked during 2018 time study)</i>	<b>Measurement Criteria</b>
Payroll	Full-time Equivalent Employees - 2018 Budget
Human Resources	Full-time Equivalent Employees - 2018 Budget
Accounts Payable	Non-wage Expenses - 2018 Budget
City Council <i>(including meetings/prep/communication)</i>	Number of Agenda Items - 2017 Actual
Payment Processing	Number of Payments - 2017 Actual
Utility Billing	Number of Invoices - 2017 Actual
Audit	Total Expenses - 2018 Budget
Insurance	Distribution of Assets - 2018 Actual
City-wide Technology	Time Study Results & 2018 Employees
Public Records	Total Expenses - 2018 Budget
Vehicle Maintenance and Repairs	Time Study Results
Budget Monitoring - City-wide	Total Expenses - 2018 Budget
Meetings and Admin Time - City-wide	Total Expenses - 2018 Budget
Meetings and Admin Time - Utilities	Total Expenses - 2018 Budget
Meetings and Admin Time - Public Safety	Excluded from Allocation
Wellness Program	Full-time Equivalent Employees - 2018 Budget

### Budget and Accounting Procedures

Costs allocated from the General Fund will show up on separate line items as negative expenditures. Costs allocated to business-type funds will be shown as separate expenditure line items.

The Finance Director will monitor budget to actual amounts for the costs included in the cost allocation plan. If there is a variance of greater than 15% between budgeted and annual costs, then a one-time adjustment will be made as close to the end of the year as is practical.

### Wage and Benefit Allocations

Wage and benefit allocations are based on the results of formal time studies performed in 2018. Time studies were not updated in 2023 due to staffing changes and vacancies. Time studies should be performed again in 2024 to update these allocations.

Wage and benefit allocation percentages and amounts for the City Council and the Mayor are included in the following tables, however, the City Council and the Mayor do not receive any employment benefits. These amounts represent mandatory employment taxes including Paid Family and Medical Leave, WA Cares Fund, Workers' Compensation, Social Security and Medicare.

Wage and Benefit Allocation Percentages								
Position	Fund							Total
	General	Criminal Justice	Electric Utility	Water Utility	Stormwater Utility	Information Technology	Vehicle Repair	
<b>City Council</b>								
City Council	72.02%	0.00%	9.67%	10.19%	7.08%	1.04%	0.00%	100.00%
<b>Mayor &amp; Executive</b>								
Mayor	72.02%	0.00%	9.67%	10.19%	7.08%	1.04%	0.00%	100.00%
City Clerk/HR Manager	46.12%	0.00%	22.58%	16.97%	12.29%	0.91%	1.13%	100.00%
Deputy City Clerk	46.12%	0.00%	22.58%	16.97%	12.29%	0.91%	1.13%	100.00%
Community Outreach	46.12%	0.00%	22.58%	16.97%	12.29%	0.91%	1.13%	100.00%
<b>Finance</b>								
Finance Director	34.17%	0.00%	30.91%	19.26%	13.56%	1.11%	0.99%	100.00%
Finance Technician II	22.69%	0.00%	35.64%	22.20%	15.95%	2.52%	1.00%	100.00%
Finance Technician I	1.42%	0.00%	41.14%	32.48%	24.96%	0.00%	0.00%	100.00%
Finance Technician I	20.25%	0.00%	34.10%	25.50%	19.27%	0.00%	0.88%	100.00%
Finance Admin Assistant	6.90%	0.00%	40.36%	29.98%	22.76%	0.00%	0.00%	100.00%

Wage Allocation Amounts								
Position	Fund							Total
	General	Criminal Justice	Electric Utility	Water Utility	Stormwater Utility	Information Technology	Vehicle Repair	
<b>City Council</b>								
City Council	24,199	-	3,249	3,424	2,379	349	-	33,600
<b>Total City Council</b>	<b>24,199</b>	<b>-</b>	<b>3,249</b>	<b>3,424</b>	<b>2,379</b>	<b>349</b>	<b>-</b>	<b>33,600</b>
<b>Mayor &amp; Executive</b>								
Mayor	51,854	-	6,962	7,337	5,098	749	-	72,000
City Clerk/HR Manager	55,518	-	27,181	20,428	14,794	1,095	1,360	120,376
Deputy City Clerk	33,454	-	16,379	12,310	8,915	660	820	72,538
Community Outreach	33,916	-	16,605	12,479	9,038	669	831	73,538
<b>Total Mayor &amp; Executive</b>	<b>174,742</b>	<b>-</b>	<b>67,127</b>	<b>52,554</b>	<b>37,845</b>	<b>3,173</b>	<b>3,011</b>	<b>338,452</b>
<b>Finance</b>								
Finance Director	56,125	-	50,770	31,635	22,273	1,823	1,626	164,252
Finance Technician II	18,326	-	28,785	17,930	12,882	2,035	808	80,766
Finance Technician I	1,084	-	31,408	24,797	19,056	-	-	76,345
Finance Technician I	14,891	-	25,076	18,752	14,171	-	647	73,537
Finance Admin Assistant	5,005	-	29,276	21,747	16,509	-	-	72,537
<b>Total Finance</b>	<b>95,431</b>	<b>-</b>	<b>165,315</b>	<b>114,861</b>	<b>84,891</b>	<b>3,858</b>	<b>3,081</b>	<b>467,437</b>
<b>Total</b>	<b>294,372</b>	<b>-</b>	<b>235,691</b>	<b>170,839</b>	<b>125,115</b>	<b>7,380</b>	<b>6,092</b>	<b>839,489</b>

Benefit Allocation Amounts								
Position	Fund							Total
	General	Criminal Justice	Electric Utility	Water Utility	Stormwater Utility	Information Technology	Vehicle Repair	
<b>City Council</b>								
City Council	2,120	-	285	300	208	31	-	2,944
<b>Total City Council</b>	<b>2,120</b>	<b>-</b>	<b>285</b>	<b>300</b>	<b>208</b>	<b>31</b>	<b>-</b>	<b>2,944</b>
<b>Mayor &amp; Executive</b>								
Mayor	4,436	-	596	628	436	64	-	6,160
City Clerk/HR Manager	24,618	-	12,053	9,058	6,560	486	603	53,378
Deputy City Clerk	20,779	-	10,173	7,646	5,537	410	509	45,054
Community Outreach	20,818	-	10,192	7,660	5,548	411	510	45,139
<b>Total Mayor &amp; Executive</b>	<b>70,651</b>	<b>-</b>	<b>33,014</b>	<b>24,992</b>	<b>18,081</b>	<b>1,371</b>	<b>1,622</b>	<b>149,731</b>
<b>Finance</b>								
Finance Director	20,847	-	18,859	11,751	8,273	677	604	61,011
Finance Technician II	10,527	-	16,536	10,300	7,400	1,169	464	46,396
Finance Technician I	648	-	18,771	14,820	11,389	-	-	45,628
Finance Technician I	9,141	-	15,392	11,510	8,698	-	397	45,138
Finance Admin Assistant	3,103	-	18,148	13,480	10,234	-	-	44,965
<b>Total Finance</b>	<b>44,266</b>	<b>-</b>	<b>87,706</b>	<b>61,861</b>	<b>45,994</b>	<b>1,846</b>	<b>1,465</b>	<b>243,138</b>
<b>Total</b>	<b>117,037</b>	<b>-</b>	<b>121,005</b>	<b>87,153</b>	<b>64,283</b>	<b>3,248</b>	<b>3,087</b>	<b>395,813</b>

### Other Operating Expenditures Cost Allocations

Costs other than wages and benefits are allocated based on blended results of time studies and budgeted operating expenditures.

Other Operating Expenditures Allocation Percentages						
Function	Fund					Total
	General	Electric Utility	Water Utility	Stormwater Utility	Vehicle Repair	
City Council	73.06%	9.67%	10.19%	7.08%	0.00%	100.00%
Mayor & Executive	70.00%	12.67%	10.00%	7.00%	0.33%	100.00%
Finance	17.60%	36.60%	25.80%	19.40%	0.60%	100.00%
Legal Services	30.15%	35.44%	19.64%	13.45%	1.32%	100.00%
Other Admin & Personnel	46.19%	14.58%	20.42%	16.63%	2.18%	100.00%
Facilities & Central Services	43.80%	24.63%	17.90%	13.20%	0.47%	100.00%

Other Operating Expenditures Allocation Amounts						
Function	Fund					Total
	General	Electric Utility	Water Utility	Stormwater Utility	Vehicle Repair	
City Council	25,498	3,375	3,556	2,471	-	34,900
Mayor & Executive	30,257	5,476	4,322	3,026	143	43,224
Finance	24,356	50,652	35,704	26,847	830	138,389
Legal Services	34,672	40,756	22,586	15,468	1,518	115,000
Other Admin & Personnel	12,009	3,791	5,309	4,324	567	26,000
Facilities & Central Services	173,029	97,298	70,713	52,146	1,857	395,043
<b>Total</b>	<b>299,821</b>	<b>201,348</b>	<b>142,190</b>	<b>104,282</b>	<b>4,915</b>	<b>752,556</b>

## INTERFUND ACTIVITY

### Information Technology

Interfund charges for services in the Information Technology Fund are based on full-time equivalent employee counts. The allocation is as follows:

Function	FTE	Percentage	Allocation
Mayor & Executive	3.00	5.77%	18,774
Finance	5.00	9.62%	31,289
Facilities & Central Services	1.29	2.48%	8,073
Building	2.10	4.04%	13,142
Planning	1.44	2.77%	9,011
Park Facilities	1.00	1.92%	6,258
Street Fund	2.17	4.17%	13,580
Criminal Justice Fund	17.00	32.69%	106,384
Electric Utility Fund	4.93	9.48%	30,851
Water Utility Fund	8.92	17.15%	55,820
Stormwater Utility Fund	3.93	7.56%	24,593
Vehicle Repair & Maintenance Fund	1.22	2.35%	7,635
<b>Total</b>	<b>52.00</b>	<b>100.00%</b>	<b>325,410</b>

### Vehicle Repair & Maintenance

Interfund charges for services in the Vehicle Repair & Maintenance Fund are based on actual costs incurred during the year.

### Interfund Rentals

Interfund rental revenue is recorded in the Electric Utility Fund to reflect the use of space by the Water Utility Fund and Stormwater Utility Fund.

### Interfund Transfers

Budgeted interfund transfers are as follows:

<b>2024 Budget</b>	<b>Transfers Out Fund</b>	<b>Transfers In Fund</b>	<b>Description</b>
122,396	General Fund	Asset Replacement Fund	Asset replacement and capital improvements
420,000	General Fund	Street Fund	Subsidize Street Fund operations
49,081	General Fund	Rainy Day Fund	Maintain target ending fund balance
3,750,000	General Fund	Criminal Justice Fund	Subsidize Police Department operations
13,400	General Fund	Community Events Fund	Staffing costs associated with Milton Days
100,000	Real Estate Excise Tax 1	Capital Improvement Fund	Eligible capital improvements
100,000	Real Estate Excise Tax 2	Capital Improvement Fund	Eligible capital improvements
600,000	Traffic Impact Fees Fund	Capital Improvement Fund	Eligible capital improvements
-	Parks Impact Fees Fund	Capital Improvement Fund	Eligible capital improvements
428,514	Electric Utility Fund	Electric Capital Improvement Fund	Electric Utility capital improvements
183,649	Electric Utility Fund	Electric Asset Replacement Fund	Electric Utility asset replacement
225,179	Water Utility Fund	Water Capital Improvement Fund	Water Utility capital improvements
96,505	Water Utility Fund	Water Asset Replacement Fund	Water Utility asset replacement
71,960	Stormwater Utility Fund	Stormwater Capital Improvement Fund	Stormwater Utility capital improvements
30,840	Stormwater Utility Fund	Stormwater Asset Replacement Fund	Stormwater Utility asset replacement
<b><u>6,191,524</u></b>	<b>Total</b>		

## GENERAL FUND SUMMARY

	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 to 2024 Budget Comparison Increase/(Decrease)	
					Amount	Percentage
<b>Beginning Fund Balance</b>	<b>1,949,663</b>	<b>4,180,812</b>	<b>4,180,812</b>	<b>4,367,534</b>		
<b>Revenues and Other Sources</b>						
Property Taxes	1,538,451	1,557,527	1,554,437	1,569,981	12,454	1%
Sales Taxes	2,404,445	2,169,521	2,428,490	2,452,774	283,253	13%
Utility Taxes	1,243,907	1,290,937	1,300,850	1,346,908	55,971	4%
Other Taxes	22,013	15,817	15,817	15,975	158	1%
Licenses and Permits	1,032,479	329,250	334,250	334,250	5,000	2%
Intergovernmental Revenues	202,000	-	107,005	-	-	0%
Charges for Services	723,463	237,500	811,413	227,650	(9,850)	-4%
Fines and Forfeitures	53,749	108,845	59,745	59,745	(49,100)	-45%
Miscellaneous Revenues	128,854	54,453	99,469	101,500	47,047	86%
Other and Non-Revenues	6,281	15,000	11,000	11,000	(4,000)	-27%
<b>Total Revenues and Other Sources</b>	<b>7,355,642</b>	<b>5,778,850</b>	<b>6,722,476</b>	<b>6,119,783</b>	<b>340,933</b>	<b>6%</b>
<b>Expenditures and Other Uses</b>						
City Council	32,041	52,505	44,505	51,817	(688)	-1%
Judicial/Municipal Court	366,873	364,800	364,800	364,800	-	0%
Mayor & Executive	164,729	201,991	201,991	275,650	73,659	36%
Finance	43,146	150,525	150,525	164,053	13,528	9%
Legal Services	34,167	34,672	34,672	34,672	-	0%
Other Admin & Personnel	13,683	12,009	12,009	12,009	-	0%
Facilities & Central Services	117,196	180,974	147,545	173,029	(7,945)	-4%
Building	314,223	368,575	468,575	371,485	2,910	1%
Planning	484,822	490,101	587,701	514,009	23,908	5%
Culture & Recreation	20,926	34,000	33,000	41,000	7,000	21%
Park Facilities	278,885	339,906	324,321	326,031	(13,875)	-4%
Other & Non-Expenditures	(482)	21,000	21,000	21,000	-	0%
Transfers Out	3,254,284	3,881,110	4,145,110	4,354,877	473,767	12%
<b>Total Expenditures and Other Uses</b>	<b>5,124,493</b>	<b>6,132,168</b>	<b>6,535,754</b>	<b>6,704,432</b>	<b>572,264</b>	<b>9%</b>
<b>Net Change in Fund Balance</b>	<b>2,231,149</b>	<b>(353,318)</b>	<b>186,722</b>	<b>(584,649)</b>		
<b>Ending Fund Balance</b>	<b>4,180,812</b>	<b>3,827,494</b>	<b>4,367,534</b>	<b>3,782,885</b>		
<b>Fund Balance as a Percentage of Expenditures</b>	<b>82%</b>	<b>62%</b>	<b>67%</b>	<b>56%</b>		



## GENERAL FUND REVENUES

### DETAIL

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Revenues and Other Sources</b>					
<i>Taxes</i>					
311 10 00 001	Property Tax - Pierce County	1,261,667	1,292,753	1,274,284	1,287,027
311 10 01 001	Property Tax - King County	248,245	235,950	250,727	253,234
311 10 02 001	Parks Levy - King County	28,539	28,824	29,426	29,720
313 11 00 001	Local Sales Tax	2,305,782	2,073,190	2,328,840	2,352,128
313 17 10 001	Parks Sales Tax	94,700	92,432	95,647	96,603
313 31 00 000	Hotel/Motel Tax	3,963	3,899	4,003	4,043
316 41 00 000	Electric Utility Tax	350,786	371,899	371,090	381,039
316 42 00 000	Water Utility Tax	256,085	259,187	259,187	289,516
316 43 00 000	Gas Utility Tax	100,551	99,840	114,798	115,946
316 44 00 000	Sewer Utility Tax	133,152	145,452	143,972	145,412
316 46 00 000	Cable TV Utility Tax	119,131	124,021	115,341	116,494
316 47 00 000	Telephone Utility Tax	76,203	81,491	78,302	79,085
316 48 00 000	Stormwater Utility Tax	91,602	92,520	92,520	92,520
316 49 00 000	Solid Waste Utility Tax	116,397	116,527	125,640	126,896
316 81 00 000	Gambling Tax	22,013	15,767	15,767	15,925
318 12 00 000	Parking Tax	-	50	50	50
<b>Total Taxes</b>		<b>5,208,816</b>	<b>5,033,802</b>	<b>5,299,594</b>	<b>5,385,638</b>
<i>Licenses and Permits</i>					
321 99 00 000	Business Licenses	77,845	70,000	75,000	75,000
321 99 10 000	Home Occupation Permits	-	600	600	600
322 10 00 000	Building Permits	821,029	200,000	200,000	200,000
322 10 00 007	Building Permit Technology Fees	42,522	8,500	8,500	8,500
322 10 01 000	Demo Permits	2,046	2,000	2,000	2,000
322 10 02 000	Sign Permits	6,090	7,500	7,500	7,500
322 10 04 000	Plumbing and Mechanical Permits	25,927	30,000	30,000	30,000
322 10 05 000	Fire Alarm Permits	983	3,000	3,000	3,000
322 10 05 002	Fire Plan Reviews/Services	55,962	7,500	7,500	7,500
322 90 20 000	Miscellaneous Permits	75	150	150	150
<b>Total Licenses and Permits</b>		<b>1,032,479</b>	<b>329,250</b>	<b>334,250</b>	<b>334,250</b>

**DETAIL**

<u>Account</u>	<u>Title</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
<b>Revenues and Other Sources (Continued)</b>					
<b><i>Intergovernmental Revenues</i></b>					
331 21 02 001	Coronavirus Local Fiscal Recovery Funds	200,000	-	-	-
334 01 20 000	State Grants from Other Judicial Agencies	-	-	14,505	-
334 04 20 000	State Grants from Dept of Commerce	-	-	92,500	-
337 00 00 001	Local Grants and Other Payments	2,000	-	-	-
<b>Total Intergovernmental Revenues</b>		<b>202,000</b>	<b>-</b>	<b>107,005</b>	<b>-</b>
<b><i>Charges for Services</i></b>					
341 33 02 000	Warrant Costs	3,224	7,000	5,000	5,000
341 33 03 000	Deferred Prosecution Fees	594	300	1,000	1,000
341 33 06 000	Information Technology Fees	461	2,100	500	500
341 62 00 000	Photocopies - Municipal Court	7	100	50	50
341 81 00 000	Photocopies	1,141	100	100	100
342 33 00 000	Adult Probation Services	-	300	300	300
342 33 00 001	Record Check Fees	732	5,400	1,000	1,000
342 33 00 002	Sentence Compliance Monitoring	13,123	17,400	17,400	17,400
342 33 00 003	Conviction Fees	213	300	300	300
342 37 00 000	Booking Fees	70	300	300	300
342 40 00 000	Inspection Fees	13	-	-	-
345 81 01 000	Subdivision Fees	5,400	3,600	3,600	3,600
345 81 02 000	Variance/Conditional Use Fees	-	4,900	2,400	2,400
345 81 04 000	Commercial/Industrial Development Fees	54,600	7,500	7,500	7,500
345 81 05 000	Boundary Adjustments	1,800	900	900	900
345 81 06 000	Pre-Application Meetings	10,305	8,300	8,300	8,300
345 83 10 000	Plan Reviews	491,883	100,000	623,977	100,000
345 83 20 000	Plan Check/Land Use Fees	5,100	2,500	2,500	2,500
345 89 00 000	Other Planning & Development Fees	127,410	70,000	129,786	70,000
345 89 00 001	Other Planning & Development Admin Fees	5,502	5,000	5,000	5,000
347 60 00 000	Program Fees - Fitness Classes	1,885	1,500	1,500	1,500
<b>Total Charges for Services</b>		<b>723,463</b>	<b>237,500</b>	<b>811,413</b>	<b>227,650</b>

**DETAIL**

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Revenues and Other Sources (Continued)</b>					
<b><i>Fines and Forfeitures</i></b>					
352 30 00 000	Mandatory Insurance Admin Fees	41	700	100	100
353 10 00 000	Traffic Infraction Penalties	25,018	70,000	30,000	30,000
353 70 00 000	Local/JIS Account	-	45	45	45
354 00 00 000	Disabled Parking Penalties	250	800	300	300
355 20 00 000	DUI Penalties	3,218	4,800	4,800	4,800
355 80 00 000	Criminal Traffic Penalties	9,775	18,900	10,000	10,000
356 50 00 000	Investigative Fund Assessments	1,498	3,700	1,700	1,700
356 90 00 000	Other Non-Traffic Penalties	3,433	2,000	2,000	2,000
357 33 00 000	Public Defender Fees	3,227	3,000	3,500	3,500
357 35 00 000	Court Interpreter Cost	1,680	800	1,800	1,800
357 37 00 000	Court Cost Recoupments	2,319	1,500	2,300	2,300
359 10 00 000	Other Penalties	3,290	2,600	3,200	3,200
<b>Total Fines and Forfeitures</b>		<b>53,749</b>	<b>108,845</b>	<b>59,745</b>	<b>59,745</b>
<b><i>Miscellaneous Revenues</i></b>					
361 10 00 001	Investment Earnings	36,771	7,000	36,800	36,800
361 40 01 001	Interest - Local Sales Tax	2,304	2,000	6,000	6,000
361 40 02 001	Interest - Other	-	-	869	-
361 40 03 001	Interest - Municipal Court	9,504	10,000	10,000	10,000
362 00 01 000	Facility Rentals	35,006	13,000	19,500	19,500
362 00 02 000	East Pierce Fire & Rescue Lease	39,252	15,353	19,300	22,100
369 80 00 000	Cash Over/Short	10	-	-	-
369 81 01 000	Cash Over/Short - Municipal Court	-	-	(100)	-
369 91 00 000	Miscellaneous Revenue	6,007	7,100	7,100	7,100
<b>Total Miscellaneous Revenues</b>		<b>128,854</b>	<b>54,453</b>	<b>99,469</b>	<b>101,500</b>
<b><i>Other and Non-Revenues</i></b>					
382 10 00 000	Facility Rental Deposits	7,400	5,000	5,000	5,000
382 10 00 001	Developer Deposits	(1,119)	5,000	5,000	5,000
389 90 00 000	Miscellaneous Non-Revenues	-	5,000	1,000	1,000
<b>Total Other and Non-Revenues</b>		<b>6,281</b>	<b>15,000</b>	<b>11,000</b>	<b>11,000</b>
<b>Total Revenues and Other Sources</b>		<b><u>7,355,642</u></b>	<b><u>5,778,850</u></b>	<b><u>6,722,476</u></b>	<b><u>6,119,783</u></b>

The City Council, or Legislative Department of the City, accounts for the cost of providing effective elective representation to the citizens of the City. The seven-member Council makes policy decisions for the City and is accountable to Milton citizens by determining how resources are allocated, the appropriate levels of services, and establishing goals and policies for the City.

<b>Account</b>	<b>Title</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Budget</b>
511 30 41 000	Official Publications/Code Publishing	3,946	12,000	4,000	8,000
511 60 10 000	Salaries and Wages	33,200	33,600	33,600	33,600
	<i>Allocated Salaries and Wages</i>	(9,289)	(9,401)	(9,401)	(9,401)
511 60 20 000	Personnel Benefits	3,065	2,884	2,884	2,944
	<i>Allocated Personnel Benefits</i>	(857)	(807)	(807)	(824)
511 60 31 000	Office and Operating Supplies	349	450	450	450
511 60 41 000	Professional Services	3,662	9,000	9,000	12,000
511 60 41 002	Advertising	149	1,400	1,400	1,400
511 60 43 000	Travel	-	7,500	7,500	7,500
511 60 49 002	Misc/Training & Registrations	-	5,350	5,350	5,350
511 60 49 003	Misc/Outside Printing	-	200	200	200
	<i>Allocated Operating Expenditures</i>	(2,184)	(9,671)	(9,671)	(9,402)
<b>Total City Council</b>		<b>32,041</b>	<b>52,505</b>	<b>44,505</b>	<b>51,817</b>

# JUDICIAL/MUNICIPAL COURT

General Fund

The Judicial/Municipal Court Department is used to account for expenditures of the Milton Municipal Court. The Milton Municipal Court is a court of limited jurisdiction, hearing cases involving alleged violations of City ordinances and State misdemeanor statutes, traffic and parking infractions. The City currently contracts with the City of Puyallup for court services.

<u>Account</u>	<u>Title</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
512 50 31 000	Office and Operating Supplies	-	800	800	800
512 50 41 000	Professional Services	64,349	83,000	83,000	83,000
512 50 41 003	Municipal Court Services	302,524	280,000	280,000	280,000
512 50 43 000	Judge's Travel	-	300	300	300
512 50 49 001	Misc/Dues & Memberships	-	400	400	400
512 50 49 002	Misc/Training & Registrations	-	300	300	300
<b>Total Judicial/Municipal Court</b>		<b>366,873</b>	<b>364,800</b>	<b>364,800</b>	<b>364,800</b>

# MAYOR & EXECUTIVE

## General Fund

The Mayor & Executive Department is accountable to the City Council for the operational results of the organization, effective support of elected officials in achieving their goals, fulfillment of the statutory requirements of the City, implementation of City Council policies, and providing for a communication linkage between citizens, the City Council, City departments, and other government agencies. Positions in this department include the Mayor, City Clerk/Human Resources Manager, Deputy City Clerk and Community Outreach Coordinator. The Deputy City Clerk position was added to this department in 2024 to address increased workload.

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
513 10 10 000	Salaries and Wages	237,792	246,446	246,446	338,452
	<i>Allocated Salaries and Wages</i>	(107,372)	(114,137)	(114,137)	(163,710)
513 10 20 000	Personnel Benefits	67,130	99,542	98,742	149,731
	<i>Allocated Personnel Benefits</i>	(49,020)	(52,066)	(52,066)	(79,080)
513 10 31 000	Office and Operating Supplies	2,266	2,000	2,000	2,000
513 10 32 000	Fuel	57	-	-	-
513 10 35 000	Small Tools and Equipment	1,370	2,000	2,000	5,000
513 10 41 000	Other Services and Charges	230	2,000	2,000	2,000
513 10 41 001	Professional Services - IT	10,428	11,473	11,473	18,774
513 10 41 002	Advertising	-	200	200	200
513 10 42 000	Communication	3,268	3,300	3,300	3,300
513 10 43 000	Travel	2,125	2,800	2,800	2,900
513 10 45 000	Operating Rentals and Leases	4,127	3,300	4,100	4,100
513 10 48 000	Repairs and Maintenance	47	1,000	1,000	1,000
513 10 49 000	Miscellaneous	-	300	300	300
513 10 49 001	Misc/Dues & Memberships	583	750	750	750
513 10 49 002	Misc/Training & Registrations	1,160	2,100	2,100	2,400
513 10 49 003	Misc/Outside Printing	70	500	500	500
	<i>Allocated Operating Expenditures</i>	(9,532)	(9,517)	(9,517)	(12,967)
<b>Total Mayor &amp; Executive</b>		<b>164,729</b>	<b>201,991</b>	<b>201,991</b>	<b>275,650</b>

The Finance Department is responsible for ensuring sound financial management of all City operations, safekeeping of City assets, budget development, financial statement preparation, debt administration and investing. Major functions include payroll, accounts payable, utility billing and business licensing.

A Finance Administrative Assistant position was added to this department in 2024 to address increased workload.

<u>Account</u>	<u>Title</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
514 20 10 000	Salaries and Wages	316,745	385,898	385,898	463,437
514 20 11 000	Overtime	509	6,000	6,000	4,000
	<i>Allocated Salaries and Wages</i>	<i>(279,841)</i>	<i>(304,027)</i>	<i>(304,027)</i>	<i>(372,006)</i>
514 20 20 000	Personnel Benefits	110,091	193,861	167,561	243,138
	<i>Allocated Personnel Benefits</i>	<i>(144,690)</i>	<i>(153,690)</i>	<i>(153,690)</i>	<i>(198,872)</i>
514 20 31 000	Office and Operating Supplies	3,803	2,500	3,500	3,500
514 20 35 000	Small Tools and Equipment	562	1,000	1,000	1,000
514 20 41 000	Professional Services	35,693	34,000	59,000	35,000
514 20 41 001	Professional Services - IT	20,856	22,947	22,947	31,289
514 20 41 002	Advertising	1,031	1,000	1,000	1,000
514 20 41 003	State Auditor's Office Services	46,452	28,000	28,000	28,000
514 20 42 000	Communication	3,998	3,200	4,000	4,000
514 20 43 000	Travel	943	1,000	1,000	1,000
514 20 45 000	Operating Rentals and Leases	590	1,000	1,000	1,000
514 20 48 000	Repairs and Maintenance	24	500	500	500
514 20 49 000	Miscellaneous	462	500	500	500
514 20 49 001	Misc/Dues & Memberships	108	200	200	200
514 20 49 002	Misc/Training & Registrations	695	3,200	3,200	3,200
514 20 49 003	Misc/Outside Printing	-	700	200	200
514 40 41 003	Election And Voter Costs	27,575	28,000	28,000	28,000
	<i>Allocated Operating Expenditures</i>	<i>(102,460)</i>	<i>(105,264)</i>	<i>(105,264)</i>	<i>(114,033)</i>
<b>Total Finance</b>		<b>43,146</b>	<b>150,525</b>	<b>150,525</b>	<b>164,053</b>

# LEGAL SERVICES

General Fund

The City currently contracts for all legal services, including general legal counsel and related services. Services include advising the Council, Mayor and Directors as well as representing the City in litigation and preparing legislation for consideration by the Council.

<u>Account</u>	<u>Title</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
515 41 41 000	City Attorney (External)	101,980	90,000	90,000	105,000
515 41 41 002	Labor Attorney (External)	12,515	25,000	25,000	10,000
	<i>Allocated Operating Expenditures</i>	<u>(80,328)</u>	<u>(80,328)</u>	<u>(80,328)</u>	<u>(80,328)</u>
<b>Total Legal Services</b>		<b><u>34,167</u></b>	<b><u>34,672</u></b>	<b><u>34,672</u></b>	<b><u>34,672</u></b>



# OTHER ADMIN & PERSONNEL

General Fund

The Other Admin & Personnel Department accounts for employee wellness and recognition as well as other minor personnel related items, including unemployment benefits and AWC's Workers' Comp Retro Program fees.

<b>Account</b>	<b>Title</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Budget</b>
517 30 49 000	FSA Plan Fees	664	1,000	1,000	1,000
517 60 49 001	Misc/Dues & Memberships	9,828	10,500	10,500	10,500
517 78 20 004	Unemployment Benefits	15,831	12,000	12,000	12,000
517 90 31 000	Supplies - Employee Wellness	787	600	600	600
517 90 31 001	Supplies - Employee Recognition	2,304	1,700	1,700	1,700
517 90 31 002	Supplies - Other Employee Programs	328	-	-	-
517 90 43 000	Travel - Employee Wellness	-	200	200	200
	<i>Allocated Operating Expenditures</i>	<i>(16,059)</i>	<i>(13,991)</i>	<i>(13,991)</i>	<i>(13,991)</i>
<b>Total Other Admin &amp; Personnel</b>		<b>13,683</b>	<b>12,009</b>	<b>12,009</b>	<b>12,009</b>

# FACILITIES & CENTRAL SERVICES

General Fund

The Facilities & Central Services Department accounts for support activities that benefit the entire organization. Department expenditures primarily include facilities maintenance for the City Hall complex as well as city-wide insurance premiums. Facilities maintenance includes maintaining, repairing, cleaning and protecting all general property. Responsibilities include custodial, general maintenance, pest control, small repairs and coordination of significant repair projects. Costs are allocated to other funds based on the indirect cost plan.

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
518 30 10 000	Salaries and Wages	90,469	141,385	123,947	123,947
518 30 20 000	Personnel Benefits	27,315	89,959	64,336	64,336
518 30 20 002	Uniforms	1,044	1,900	2,100	2,100
518 30 31 000	Office and Operating Supplies	16,682	15,000	15,000	15,000
518 30 32 000	Fuel	6,015	3,500	3,500	3,500
518 30 35 000	Small Tools and Equipment	444	5,000	5,000	5,000
518 30 41 000	Professional Services	17,356	10,000	15,000	15,000
518 30 41 001	Professional Services - IT	6,465	10,900	10,900	8,073
518 30 42 000	Communication	1,085	1,200	1,200	1,200
518 30 43 000	Travel	33	100	100	100
518 30 45 000	Operating Rentals and Leases	3,033	2,600	2,600	2,600
518 30 47 000	Public Utilities	3,598	3,700	3,700	3,700
518 30 48 000	Repairs and Maintenance	4,624	5,000	5,000	5,000
518 30 48 001	Vehicle Repairs and Maintenance	6,706	5,000	5,000	5,000
518 30 48 002	Facility Repairs and Maintenance	23,397	25,000	25,000	25,000
518 30 49 000	Miscellaneous	698	2,000	2,000	2,000
518 30 49 001	Misc/Dues & Memberships	44	200	200	200
518 30 49 002	Misc/Training & Registrations	47	300	300	300
518 80 42 000	Communication	-	500	500	500
518 90 41 000	Professional Services	1,374	-	-	-
518 90 46 000	Insurance	57,757	73,439	74,871	92,987
518 90 49 001	Misc/Dues & Memberships	19,351	16,500	19,500	19,500
	<i>Allocated Operating Expenditures</i>	<u>(170,341)</u>	<u>(232,209)</u>	<u>(232,209)</u>	<u>(222,014)</u>
<b>Total Facilities &amp; Central Services</b>		<b><u>117,196</u></b>	<b><u>180,974</u></b>	<b><u>147,545</u></b>	<b><u>173,029</u></b>

The Building Department accounts for the cost of providing building services for the City, including building plan reviews, permits, and building/construction inspections. Department staff review building permit applications and issue building permits pursuant to the International Building Code (IBC). This department is also responsible for providing information and direction to the public, builders, architects and engineers related to buildings including mechanical, plumbing, electrical, and general construction, and related to sites including environmental and fire safety. Staff is also responsible for reviewing and inspecting developments to ensure they conform with all applicable codes.

<b>Account</b>	<b>Title</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Budget</b>
558 50 10 000	Salaries and Wages	189,267	201,953	101,953	191,789
558 50 20 000	Personnel Benefits	69,158	104,775	34,725	105,304
558 50 20 002	Uniforms	-	200	200	200
558 50 31 000	Office and Operating Supplies	1,655	1,500	1,500	3,000
558 50 32 000	Fuel	495	600	600	600
558 50 35 000	Small Tools and Equipment	77	500	500	500
558 50 41 000	Professional Services	28,348	30,000	300,000	40,000
558 50 41 001	Professional Services - IT	17,491	21,047	21,047	22,142
558 50 41 002	Advertising	-	-	50	-
558 50 42 000	Communication	961	1,800	1,800	1,800
558 50 43 000	Travel	2,444	2,000	2,000	2,000
558 50 45 000	Operating Rentals and Leases	295	250	250	250
558 50 47 000	Public Utilities	1,056	1,000	1,000	1,000
558 50 48 000	Repairs and Maintenance	-	200	200	200
558 50 48 001	Vehicle Repairs and Maintenance	1,304	1,000	1,000	1,000
558 50 49 001	Misc/Dues & Memberships	272	250	250	300
558 50 49 002	Misc/Training & Registrations	1,400	1,500	1,500	1,400
<b>Total Building</b>		<b>314,223</b>	<b>368,575</b>	<b>468,575</b>	<b>371,485</b>

The Planning Department is responsible for the City's land use and construction code compliance services. This department is also responsible for the development and administration of long-range plans to achieve the growth and development of the City as well as the State Growth Management Act. The Planning Department works in conjunction with the Planning Commission, City Council and Administration, and is dedicated primarily to drafting public land use policy, compliance, and inter-jurisdictional planning efforts. This department is also responsible for preparing and publishing all legal notices required for land use related permits. These notices are typically provided via newspaper and household mailing to fulfill various notification requirements.

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
558 60 10 000	Salaries And Wages	107,951	168,630	168,630	186,765
558 60 20 000	Personnel Benefits	42,417	72,719	72,219	79,183
558 60 31 000	Office and Operating Supplies	1,659	1,000	1,000	1,000
558 60 32 000	Fuel	11	100	100	100
558 60 35 000	Small Tools and Equipment	-	500	500	500
558 60 41 000	Professional Services	308,022	120,000	120,000	120,000
558 60 41 001	Professional Services - IT	11,137	10,602	10,602	11,811
558 60 41 002	Advertising	8,584	7,500	8,000	8,000
558 60 41 003	Professional Services - Applicant Pass Through	-	100,000	200,000	100,000
558 60 42 000	Communication	1,134	1,000	1,000	1,000
558 60 43 000	Travel	2,077	1,700	1,700	1,700
558 60 45 000	Operating Rentals and Leases	295	250	250	250
558 60 47 000	Public Utilities	1,002	800	800	800
558 60 48 000	Repairs and Maintenance	1	200	200	200
558 60 49 000	Miscellaneous	-	100	100	100
558 60 49 001	Misc/Dues & Memberships	75	500	300	300
558 60 49 002	Misc/Training & Registrations	457	1,200	1,200	1,200
558 60 49 003	Misc/Outside Printing	-	300	100	100
558 60 49 004	Misc/Planning Commission Exp	-	3,000	1,000	1,000
<b>Total Planning</b>		<b>484,822</b>	<b>490,101</b>	<b>587,701</b>	<b>514,009</b>

# CULTURE & RECREATION

General Fund

The Culture & Recreation Department is used to account for expenditures related to various programs and activities hosted by the City for the benefit of residents and the community as well as the maintenance and operation of the Milton Activity Center and Community Building.

<u>Account</u>	<u>Title</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
<i>Cultural and Recreational Activities</i>					
571 10 31 000	Office and Operating Supplies	-	-	-	14,000
571 10 41 000	Professional Services	-	-	-	10,000
571 10 49 000	Miscellaneous	-	-	-	1,000
<i>Cultural and Recreational Facilities</i>					
575 50 10 000	Salaries and Wages	3,761	800	800	800
575 50 11 000	Overtime	152	-	-	-
575 50 20 000	Personnel Benefits	1,196	200	200	200
575 50 31 000	Office and Operating Supplies	4,126	12,000	12,000	1,000
575 50 41 000	Professional Services	2,670	7,000	7,000	1,000
575 50 42 000	Communication	250	300	300	300
575 50 44 002	Taxes on Building Rentals	328	200	300	300
575 50 47 000	Public Utilities - Community Bldg	61	1,000	1,000	1,000
575 50 47 002	Public Utilities - Activity Center	7,461	8,000	8,000	8,000
575 50 48 000	Repairs and Maintenance - Community Bldg	-	1,000	1,000	1,000
575 50 48 002	Repairs and Maintenance - Activity Center	821	2,000	2,000	2,000
575 50 49 000	Misc/Other Exp - Community Bldg	33	500	100	100
575 50 49 002	Misc/Other Exp - Activity Center	67	1,000	300	300
<b>Total Culture &amp; Recreation</b>		<b>20,926</b>	<b>34,000</b>	<b>33,000</b>	<b>41,000</b>

# PARK FACILITIES

General Fund

The Park Facilities Department accounts for costs to maintain the City's parks, trails, and open spaces. Work includes specific maintenance and repair of 2.5 miles of the Interurban Trail, in addition to all other public spaces within the City. The City does not have any staff dedicated full-time to parks. Staff is shared with other departments, and all work performed by this group is prioritized to address safety and high community use areas. Mowing of the parks has been outsourced to a private company. This has freed up staff to focus on maintenance and other high-priority issues. This outsourcing has reduced the level of maintenance needed for the City's mowers and other equipment as well.

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
576 80 10 000	Salaries and Wages	104,782	111,174	111,167	111,167
576 80 20 000	Personnel Benefits	37,832	70,484	49,806	49,806
576 80 20 002	Uniforms	1,186	1,100	1,200	1,200
576 80 31 000	Office and Operating Supplies	9,413	11,000	11,000	11,000
576 80 32 000	Fuel	3,790	3,500	3,500	3,500
576 80 35 000	Small Tools and Equipment	1,126	3,000	3,000	3,000
576 80 41 000	Professional Services	69,316	75,000	75,000	79,000
576 80 41 001	Professional Services - IT	4,640	11,348	11,348	9,058
576 80 41 002	Advertising	94	100	100	100
576 80 42 000	Communication	837	1,000	1,000	1,000
576 80 43 000	Travel	33	500	500	500
576 80 45 000	Operating Rentals and Leases	6,994	5,500	5,500	5,500
576 80 47 000	Public Utilities	29,654	24,000	29,000	29,000
576 80 48 000	Repairs and Maintenance	1,456	5,000	5,000	5,000
576 80 48 001	Equipment Repairs and Maintenance	6,662	15,000	15,000	15,000
576 80 49 000	Miscellaneous	474	500	500	500
576 80 49 001	Misc/Dues & Memberships	47	-	-	-
576 80 49 002	Misc/Training & Registrations	549	700	700	700
576 80 49 004	Misc/Park Board Exp	-	1,000	1,000	1,000
<b>Total Park Facilities</b>		<b>278,885</b>	<b>339,906</b>	<b>324,321</b>	<b>326,031</b>

# OTHER & NON-EXPENDITURES

General Fund

Other & Non-Expenditures include miscellaneous items that are not related to the City's primary functions, including the disbursement of pass-through funds which are offset by Non-Revenues.

<u>Account</u>	<u>Title</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
524 60 00 000	Enforcement of Codes and Regulations	-	1,000	1,000	1,000
582 10 00 000	Refund of Facility Rental Deposits	6,350	5,000	5,000	5,000
582 10 00 001	Refund of Developer Deposits	-	5,000	5,000	5,000
589 90 00 000	Miscellaneous Non-Expenditures	(177)	5,000	5,000	5,000
589 90 00 999	Payroll Clearing	(6,655)	5,000	5,000	5,000
<b>Total Other &amp; Non-Expenditures</b>		<b>(482)</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>

# TRANSFERS OUT

General Fund

Transfers Out are used to reflect General Fund support of other funds. The most significant operating subsidies are provided to the Criminal Justice Fund for Police Department operations and the Street Fund for street maintenance. Transfers to the Community Events Fund are budgeted to cover the costs of wages and benefits associated with staff time spent on the Milton Days event. Transfers to the Asset Replacement Fund are equivalent to two percent of budgeted General Fund revenues. These transfers are dedicated to the purchase of general government assets and capital projects. The 2024 Budget also includes a transfer out to the Rainy Day Fund equal to 10% of the fund's 2022 Actual Ending Fund Balance. The Rainy Day Fund is used to hold funds for future use in case of emergency or economic downturn.

<u>Account</u>	<u>Title</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
597 00 00 004	Transfers Out - Asset Replacement Fund	108,197	115,577	115,577	122,396
597 01 07 001	Transfers Out - Criminal Justice Fund	2,800,000	3,450,000	3,450,000	3,750,000
597 10 10 001	Transfers Out - Street Fund	335,000	260,000	318,000	420,000
597 10 20 001	Transfers Out - Rainy Day Fund	4,797	48,133	48,133	49,081
597 11 60 001	Transfers Out - Community Events Fund	6,290	7,400	13,400	13,400
	Transfers Out - Water Capital Fund (ARPA)	-	-	200,000	-
<b>Total Transfers Out</b>		<b>3,254,284</b>	<b>3,881,110</b>	<b>4,145,110</b>	<b>4,354,877</b>



# ASSET REPLACEMENT FUND

General Fund

The Asset Replacement and Capital Reserve Fund represents amounts dedicated to the purchase of general government assets and capital projects. Amounts included in this fund's budget represent the portion allocated to general government functions only. Amounts allocated to non-general government functions are included in the Electric, Water and Stormwater Asset Replacement Funds.

Funding includes a transfer from the General Fund equivalent to two percent of budgeted General Fund revenues.

The City would prefer to replace vehicles with electric and hybrid options whenever possible in future years, and intends to continue researching the feasibility of incorporating these types of vehicles into the City's fleet.

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Beginning Fund Balance</b>		<b>399,167</b>	<b>395,038</b>	<b>395,038</b>	<b>240,818</b>
<b>Revenues and Other Sources</b>					
333 16 70 004	Federal Indirect Dept of Justice JAG Grant	-	-	38,893	-
361 10 00 004	Investment Earnings	4,736	1,500	4,700	4,700
395 10 00 004	Sales of Capital Assets	1,768	-	1,000	-
395 20 00 004	Compensation for Loss of Capital Assets	351	58,649	70,301	-
397 20 20 004	Transfers In - General Fund	108,197	115,577	115,577	122,396
<b>Total Revenues and Other Sources</b>		<b>115,052</b>	<b>175,726</b>	<b>230,471</b>	<b>127,096</b>
<b>Expenditures and Other Uses</b>					
594 21 64 004	Replace Police Vehicles	119,277	300,723	338,846	140,000
	Vehicle #4 - John Deere Gator	(96)	-	-	-
	Replace Vehicle #17 - 1999 Single Axle Trailer	-	-	1,500	-
	Replace Vehicle #18 - 1980 Tandem Axle Trailer	-	-	1,500	-
	Replace Vehicle #20 - 2006 Chevrolet Truck	-	4,000	-	4,000
	Replace Vehicle #36 - 2005 Chevrolet Truck	-	14,000	-	15,000
	Replace Vehicle #49 - 1995 Dump Truck	-	28,980	30,604	-
	Replace Vehicle #237 - 2003 Ford Expedition	-	4,000	-	-
	New 2024 Freightliner Dump Truck	-	-	12,241	-
<b>Total Expenditures and Other Uses</b>		<b>119,181</b>	<b>351,703</b>	<b>384,691</b>	<b>159,000</b>
<b>Net Change in Fund Balance</b>		<b>(4,129)</b>	<b>(175,977)</b>	<b>(154,220)</b>	<b>(31,904)</b>
<b>Ending Fund Balance</b>		<b>395,038</b>	<b>219,061</b>	<b>240,818</b>	<b>208,914</b>

# RAINY DAY FUND

## General Fund

The Rainy Day Fund is used to hold funds for future use in case of emergency or economic downturn. The target for this fund is to maintain an ending fund balance equal to at least 10% of budgeted General Fund operating expenditures. Use of the Rainy Day Fund shall be approved by the City Council through the budget process for temporary, unanticipated, one-time expenditures. If the balance in the Rainy Day Fund falls below the 10% target, the balance should be increased by at least one percent per year until the 10% target is met again. The 2024 Budget includes a transfer in from the General Fund equal to 10% of the 2022 Actual Ending Fund Balance.

<u>Account</u>	<u>Title</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
<b>Beginning Fund Balance</b>		<b>481,329</b>	<b>490,808</b>	<b>490,808</b>	<b>543,541</b>
<b>Revenues and Other Sources</b>					
361 10 00 103	Investment Earnings	4,682	4,195	4,600	4,600
397 10 20 103	Transfers In - General Fund	4,797	48,133	48,133	49,081
<b>Total Revenues and Other Sources</b>		<b>9,479</b>	<b>52,328</b>	<b>52,733</b>	<b>53,681</b>
<b>Expenditures and Other Uses</b>					
597 00 01 103	Transfers Out - General Fund	-	-	-	-
<b>Total Expenditures and Other Uses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>		<b>9,479</b>	<b>52,328</b>	<b>52,733</b>	<b>53,681</b>
<b>Ending Fund Balance</b>		<b>490,808</b>	<b>543,136</b>	<b>543,541</b>	<b>597,222</b>
<b>Fund Balance as a Percentage of General Fund Expenditures</b>		<b>9.58%</b>	<b>8.86%</b>	<b>8.32%</b>	<b>8.91%</b>

The Criminal Justice Fund accounts for expenditures of the Milton Police Department.

The Police Department is dedicated to excellence as a world class public safety agency. We are committed to establishing an environment in which members of the department and community thrive. We seek to be a catalyst for positive change through persistent, personalized and cost-effective use of public safety resources. By embracing the values of pride, professionalism and integrity, we remain committed to maintaining the public trust.

*Administration Division.* The Administration Division is staffed by both sworn officers and civilian employees. This division is comprised of the Police Chief, an Assistant Police Chief and a Police Administrative Assistant.

*Patrol Division.* The Patrol Division is the backbone of the Milton Police Department, as they are available twenty-four hours a day, seven days a week. The Patrol Division has the responsibility of being the first responders to all calls for police service in the City. The Patrol Division is comprised of Patrol Sergeants, Patrol Corporals and Patrol Officers.

*Detective Division.* The Detective Division investigates an array of serious offenses such as aggravated assault, aggravated battery, stalking, kidnapping, attempted murder, homicide, arsons with injury or death, missing and vulnerable persons, firearm offenses and traffic fatalities. These cases require more time than a Patrol Officer can commit and may last several days or even months. Detectives also have specialized training. The Detective Division is comprised of two Detectives.

In a bid to share resources and capabilities with nearby law enforcement agencies to protect life and property, the cities of Bonney Lake, Buckley, Dupont, Fife, Fircrest, Gig Harbor, Lakewood, Milton, Orting, Puyallup, Sumner, and the Town of Steilacoom entered into an interlocal agreement for joint cooperation. This agreement has been in place since 2005, and provides a multi-agency team of investigators and support resources designed to provide quality investigative assistance to the City of Milton such as:

- Crime Response Unit Specialty Team comprised of individual officers organized to provide quality investigative assistance for major incidents.
- Major Law Enforcement Operations Response Team, which will assist in the event of an actual or suspected emergency which requires extraordinary and/or specialty expertise, or a major crime incident which demands specialty expertise, or where additional resources are needed for effective resolution.
- Tactical Response Team comprised of individual officers to respond to situations which require additional or extraordinary tactical equipment or expertise.
- Metro Collision Response Team comprised of individual officers of the member agencies organized to respond to and investigate serious injury, fatality, or officer involved collisions occurring within our jurisdiction.

# CRIMINAL JUSTICE FUND

## General Fund

In 2022, the Police Department logged 16,818 calls for service. Growth in calls for service, the need for additional personnel to comply with best business practices, and an increase in the City's day and night population have all placed significant demands on the City's resources. In addition, existing personnel salaries and benefits continue to increase through contract periods. The Milton Police Department will continue to do its best to provide the highest level of services to the citizens of Milton with the resources available.

Prior to 2022, the Criminal Justice Fund was presented as a Special Revenue Fund. It has been determined that this fund no longer meets the definition of a Special Revenue Fund, so it will now be included as a component of the General Fund.

	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 to 2024 Budget Comparison Increase/(Decrease)	
					Amount	Percentage
<b>Beginning Fund Balance</b>	<b>578,934</b>	<b>332,372</b>	<b>332,372</b>	<b>418,762</b>		
<b>Revenues and Other Sources</b>						
Taxes	227,951	224,202	230,231	232,533	8,331	4%
Licenses and Permits	1,321	3,600	3,600	3,600	-	0%
Intergovernmental Revenues	168,485	141,338	200,526	144,884	3,546	3%
Charges for Services	1,170	2,650	2,650	2,650	-	0%
Miscellaneous Revenues	26,714	3,000	4,640	1,000	(2,000)	-67%
Transfers In	2,800,000	3,450,000	3,450,000	3,750,000	300,000	9%
<b>Total Revenues and Other Sources</b>	<b>3,225,641</b>	<b>3,824,790</b>	<b>3,891,647</b>	<b>4,134,667</b>	<b>309,877</b>	<b>8%</b>
<b>Expenditures and Other Uses</b>						
Salaries and Wages	1,740,009	2,050,788	1,900,000	2,245,415	194,627	9%
Personnel Benefits	666,469	980,192	735,000	1,057,959	77,767	8%
Supplies and Services	1,037,513	1,116,904	1,170,257	1,237,838	120,934	11%
Capital Expenditures	28,212	-	-	-	-	0%
<b>Total Expenditures and Other Uses</b>	<b>3,472,203</b>	<b>4,147,884</b>	<b>3,805,257</b>	<b>4,541,212</b>	<b>393,328</b>	<b>9%</b>
<b>Net Change in Fund Balance</b>	<b>(246,562)</b>	<b>(323,094)</b>	<b>86,390</b>	<b>(406,545)</b>		
<b>Ending Fund Balance</b>	<b>332,372</b>	<b>9,278</b>	<b>418,762</b>	<b>12,217</b>		

# CRIMINAL JUSTICE FUND

General Fund

## DETAIL

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Beginning Fund Balance</b>		<b>578,934</b>	<b>332,372</b>	<b>332,372</b>	<b>418,762</b>
<b>Revenues and Other Sources</b>					
<i>Taxes</i>					
313 71 00 000	Criminal Justice Sales and Use Tax	227,951	224,202	230,231	232,533
<i>Licenses and Permits</i>					
322 30 00 000	Animal Permits	1,171	3,000	3,000	3,000
322 90 10 000	Alarm Permits	150	600	600	600
<i>Intergovernmental Revenues</i>					
333 16 70 000	Federal Indirect Dept of Justice JAG Grant	19,527	-	41,580	-
333 16 83 000	Federal Indirect Dept of Justice Grant	842	-	-	-
334 03 50 000	Traffic Safety Commission Grant	4,000	-	-	-
335 04 01 107	Legislative One-time Allocations	-	-	10,000	-
336 06 20 000	Criminal Justice - High Crime	-	-	7,008	-
336 06 21 000	Criminal Justice - Violent Crimes/Population	2,988	3,130	3,130	3,312
336 06 26 000	Criminal Justice - Special Programs	10,596	11,043	11,043	11,765
336 06 51 000	DUI and Other Criminal Justice Assistance	996	1,000	1,000	1,000
336 06 94 000	Liquor Excise Tax	61,476	59,648	59,648	63,009
336 06 95 000	Liquor Board Profits	67,436	66,517	66,517	65,798
337 00 00 107	Local Grants and Other Payments	624	-	600	-
<i>Charges for Services</i>					
341 95 00 000	Legal Services	41	200	200	200
342 10 11 000	DNA Sample Collections	20	-	-	-
342 36 00 000	Housing/Monitoring of Prisoners	580	450	450	450
342 50 00 000	DUI Emergency Response	529	2,000	2,000	2,000
<i>Miscellaneous Revenues</i>					
359 10 00 107	False Alarm Fees	-	1,000	1,000	1,000
369 10 00 107	Sale of Surplus	-	2,000	-	-
369 20 00 107	Unclaimed Cash & Sales of Unclaimed Property	-	-	3,640	-
395 20 00 107	Compensation for Loss of Capital Assets	20,383	-	-	-
398 10 00 107	Insurance Recovery	6,331	-	-	-
<i>Transfers In</i>					
397 00 10 107	Transfers In - General Fund	2,800,000	3,450,000	3,450,000	3,750,000
<b>Total Revenues and Other Sources</b>		<b>3,225,641</b>	<b>3,824,790</b>	<b>3,891,647</b>	<b>4,134,667</b>

# CRIMINAL JUSTICE FUND

General Fund

## DETAIL

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Expenditures and Other Uses</b>					
<i>Law Enforcement</i>					
521 20 10 000	Salaries and Wages	1,542,966	1,850,788	1,700,000	2,045,415
521 20 11 000	Overtime	197,043	200,000	200,000	200,000
521 20 20 000	Personnel Benefits	617,520	952,192	700,000	1,022,959
521 20 20 002	Uniforms	48,949	28,000	35,000	35,000
521 20 31 000	Office and Operating Supplies	20,295	20,000	20,000	20,000
521 20 31 001	Ammunition	4,281	-	5,000	5,000
521 20 31 002	Public Safety Supplies	5,602	6,000	6,000	6,000
521 20 31 004	Emergency Response Supplies	570	5,000	5,000	5,000
521 20 31 005	Property and Evidence Supplies	2,224	1,200	1,200	1,200
521 20 32 000	Fuel	59,875	52,000	70,000	70,000
521 20 35 000	Small Tools and Equipment	66,647	11,500	11,500	11,500
521 20 35 001	Firearms	10,515	10,000	10,000	10,000
521 20 35 005	Volunteer Program Equipment	-	2,000	2,000	2,000
521 20 35 006	Metro Services Program Equipment	3,170	10,000	10,000	10,000
521 20 36 000	Small Assets - IT	4,023	10,000	10,000	10,000
521 20 41 000	Professional Services	54,770	30,000	53,000	53,000
521 20 41 001	Professional Services - IT	86,643	107,523	107,523	116,384
521 20 41 002	Advertising	860	100	1,500	1,500
521 20 41 003	Professional Services - K-9	446	10,000	10,000	10,000
521 20 42 000	Communication	16,838	20,000	20,000	20,000
521 20 42 001	Radio Communications	21,806	22,000	22,000	22,000
521 20 43 000	Travel	104	5,000	5,000	5,000
521 20 45 000	Operating Rentals and Leases	7,135	8,000	8,000	8,000
521 20 46 000	Insurance	98,958	125,827	128,280	159,319
521 20 47 000	Public Utilities	9,708	9,500	10,000	10,000
521 20 48 000	Repairs and Maintenance	230	4,500	4,500	4,500
521 20 48 001	Vehicle Repairs and Maintenance	87,907	67,000	67,000	67,000
521 20 48 002	Facility Repairs and Maintenance	492	4,000	4,000	4,000
521 20 48 004	Radio Repairs and Maintenance	1,002	20,000	20,000	20,000
521 20 49 000	Miscellaneous	923	500	1,500	1,500
521 20 49 001	Misc/Dues & Memberships	6,943	7,000	7,000	7,000
521 20 49 003	Misc/Outside Printing	-	2,100	2,100	2,100
521 20 49 005	Pierce County Alcohol Program Fees	2,573	2,500	2,500	2,500
521 30 31 000	Crime Prevention Supplies	345	8,000	8,000	8,000
521 40 49 002	Misc/Training & Registrations	8,885	18,000	20,000	20,000
594 21 60 107	Capital Expenditures	28,212	-	-	-

# CRIMINAL JUSTICE FUND

General Fund

## DETAIL

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Expenditures and Other Uses (Continued)</b>					
<i>Dispatch</i>					
522 20 41 107	Dispatch Services	230,300	237,850	237,850	262,750
<i>Jail</i>					
523 20 31 000	Court Work Crew Supplies	135	200	200	200
523 60 41 000	Electronic Home Monitoring	-	2,000	2,000	2,000
523 60 41 107	Jail Services	180,655	200,000	200,000	200,000
<i>Emergency Management</i>					
525 60 41 107	Emergency Management Services	-	5,000	5,000	5,000
<i>Animal Control</i>					
554 30 41 107	Animal Control Services	42,653	72,604	72,604	75,385
<b>Total Expenditures and Other Uses</b>		<b>3,472,203</b>	<b>4,147,884</b>	<b>3,805,257</b>	<b>4,541,212</b>
<b>Net Change in Fund Balance</b>		<b>(246,562)</b>	<b>(323,094)</b>	<b>86,390</b>	<b>(406,545)</b>
<b>Ending Fund Balance</b>		<b>332,372</b>	<b>9,278</b>	<b>418,762</b>	<b>12,217</b>

The Street Fund is used to account for activities to maintain public infrastructure by effectively administering and managing the design, engineering, construction, environmental compliance, and maintenance of City-owned streets, transportation systems, roadway shoulders, landscape strips, sidewalks, traffic signals, and other assets.

There are five primary programs in the Street Division, including Pavement Management, Street Lights, Safety, Sidewalk/Right of Way Maintenance, and Winter De-icing and Plowing. The City's street crew performs routine maintenance limited to filling potholes and minor repairs. A limited amount of asphalt patching is contracted out each year, primarily focused on patching small areas of pavement that are approaching failure and experiencing extensive cracking and settling. Current funding levels for this program are not adequate to provide for preventive pavement maintenance, only routine maintenance at the most basic level is done throughout the year.

The Safety Program includes cleaning and repair of street signs, guardrails, and all other traffic control devices within the City. Maintenance and repairs to traffic signals is currently handled by Pierce County or, on state routes, by the Washington State Department of Transportation.

Cleaning of sidewalks, maintaining landscaping, and mowing roadway shoulders is covered under the Sidewalk/Right of Way Maintenance Program.

De-icing and plowing is performed as needed by the City's street crew during inclement weather. The Winter De-icing and Plowing Program is not inclusive of all City streets, and only focuses on pre-determined primary and secondary routes through town.

Financing the programs and activities of the Street Fund has been very challenging over the past several years. The fund receives shared monies from the Motor Vehicle Fuel Tax, but this distribution is based on population, so the City receives a minimal amount each year. Unfortunately, this distribution is not enough to cover the annual expenditures of this fund. To make up for the shortfall between current program revenues and current operational expenditures, the City transfers General Fund monies to the Street Fund annually to subsidize the programs. Budgeting for some street-related projects is included in the Capital Improvement Fund.

Debt service expenditures in this fund will decrease in the next few years. One Public Works Trust Fund loan was paid off in 2022, and the remaining Public Works Trust Fund loans will be paid off in 2024.



	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 to 2024 Budget Comparison Increase/(Decrease)	
					Amount	Percentage
<b>Beginning Fund Balance</b>	<b>106,572</b>	<b>50,286</b>	<b>50,286</b>	<b>15,120</b>		
<b>Revenues and Other Sources</b>						
Licenses and Permits	3,691	5,100	5,100	5,100	-	0%
Intergovernmental Revenues	174,689	179,465	179,465	170,117	(9,348)	-5%
Charges for Services	2,759	1,000	1,000	1,000	-	0%
Miscellaneous Revenues	1,074	688	1,100	100	(588)	-85%
Transfers In	335,000	260,000	318,000	420,000	160,000	62%
<b>Total Revenues and Other Sources</b>	<b>517,213</b>	<b>446,253</b>	<b>504,665</b>	<b>596,317</b>	<b>150,064</b>	<b>34%</b>
<b>Expenditures and Other Uses</b>						
Salaries and Wages	199,931	149,914	207,914	215,485	65,571	44%
Personnel Benefits	78,679	81,277	78,535	111,877	30,600	38%
Supplies and Services	203,092	177,956	181,375	190,957	13,001	7%
Miscellaneous Expenditures	2,252	3,700	3,700	3,700	-	0%
Debt Service	89,545	68,984	68,307	67,969	(1,015)	-1%
<b>Total Expenditures and Other Uses</b>	<b>573,499</b>	<b>481,831</b>	<b>539,831</b>	<b>589,988</b>	<b>108,157</b>	<b>22%</b>
<b>Net Change in Fund Balance</b>	<b>(56,286)</b>	<b>(35,578)</b>	<b>(35,166)</b>	<b>6,329</b>		
<b>Ending Fund Balance</b>	<b>50,286</b>	<b>14,708</b>	<b>15,120</b>	<b>21,449</b>		

## DETAIL

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Beginning Fund Balance</b>		<b>106,572</b>	<b>50,286</b>	<b>50,286</b>	<b>15,120</b>
<b>Revenues and Other Sources</b>					
322 40 10 000	Street Permits	3,670	5,000	5,000	5,000
322 40 10 001	Street Permit Technology Fees	21	100	100	100
336 00 71 000	Multimodal Transportation	11,452	11,304	11,304	11,155
336 00 87 000	Motor Vehicle Fuel Tax	163,237	168,161	168,161	158,962
344 10 00 000	Street Maintenance and Repair Charges	2,759	-	-	-
345 83 10 101	Plan Review	-	1,000	1,000	1,000
361 10 00 101	Investment Earnings	74	688	100	100
369 91 00 101	Miscellaneous Revenue	1,000	-	1,000	-
397 00 01 101	Transfers In - General Fund	335,000	260,000	318,000	420,000
<b>Total Revenues and Other Sources</b>		<b>517,213</b>	<b>446,253</b>	<b>504,665</b>	<b>596,317</b>

## DETAIL

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Expenditures and Other Uses</b>					
<i>Street Maintenance</i>					
542 30 10 000	Salaries and Wages	185,591	139,414	197,414	197,985
542 30 11 000	Overtime	12,261	8,000	8,000	15,000
542 30 15 000	On Call Pay	2,079	2,500	2,500	2,500
542 30 20 000	Personnel Benefits	77,500	80,277	77,435	110,777
542 30 20 002	Uniforms	1,179	1,000	1,100	1,100
542 30 31 000	Office and Operating Supplies	48,436	30,000	33,000	33,000
542 30 32 000	Fuel	6,422	5,000	5,000	5,000
542 30 35 000	Small Tools and Equipment	2,690	3,000	3,000	3,000
542 30 41 000	Professional Services	7,977	15,000	15,000	15,000
542 30 41 001	Professional Services - IT	12,538	14,893	14,893	19,180
542 30 42 000	Communication	1,358	1,800	1,800	1,800
542 30 43 000	Travel	325	500	500	500
542 30 45 000	Operating Rentals and Leases	6,157	6,000	6,000	6,000
542 30 47 000	Public Utilities	20,350	30,000	30,000	30,000
542 30 48 000	Repairs and Maintenance	23,982	20,000	20,000	20,000
542 30 48 001	Equipment Repairs and Maintenance	38,543	20,000	20,000	20,000
542 30 49 000	Miscellaneous	48	500	500	500
542 30 49 002	Misc/Training & Registrations	2,131	2,500	2,500	2,500
542 63 31 000	Street Lighting Supplies	17,316	9,000	9,000	9,000
<i>Street Maintenance Administration</i>					
542 90 41 000	Professional Services	-	1,000	1,000	1,000
542 90 41 002	Advertising	118	300	300	300
542 90 46 000	Insurance	16,880	21,463	21,882	27,177
542 90 49 001	Misc/Dues & Memberships	73	300	300	300
542 90 49 002	Misc/Training & Registrations	-	200	200	200
542 90 49 003	Misc/Outside Printing	-	200	200	200
<i>Debt Service</i>					
591 95 78 000	Debt Service Principal	88,121	68,308	67,631	67,631
592 95 83 001	Debt Service Interest	1,424	676	676	338
<b>Total Expenditures and Other Uses</b>		<b>573,499</b>	<b>481,831</b>	<b>539,831</b>	<b>589,988</b>
<b>Net Change in Fund Balance</b>		<b>(56,286)</b>	<b>(35,578)</b>	<b>(35,166)</b>	<b>6,329</b>
<b>Ending Fund Balance</b>		<b>50,286</b>	<b>14,708</b>	<b>15,120</b>	<b>21,449</b>

# DRUG SEIZURE

Fund 105

The Drug Seizure Fund is used to account for revenues from seizures and forfeitures. These monies are used to offset training and equipment costs of the Police Department. To ensure that criminals do not benefit financially from their illegal acts, federal law provides that profits from drug-related crimes, as well as property used to facilitate certain crimes, are subject to forfeiture to the City.

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Beginning Fund Balance</b>		<b>29,657</b>	<b>28,245</b>	<b>28,245</b>	<b>28,245</b>
<b>Revenues and Other Sources</b>					
369 30 00 000	Confiscated and Forfeited Property	-	-	-	-
<b>Total Revenues and Other Sources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures and Other Uses</b>					
521 20 31 105	Office and Operating Supplies	1,412	-	-	-
521 20 41 105	Professional Services	-	-	-	-
521 20 48 105	Repairs and Maintenance	-	-	-	-
521 20 49 105	Miscellaneous	-	25,000	-	25,000
521 40 49 105	Misc/Training & Registrations	-	-	-	-
<b>Total Expenditures and Other Uses</b>		<b>1,412</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>
<b>Net Change in Fund Balance</b>		<b>(1,412)</b>	<b>(25,000)</b>	<b>-</b>	<b>(25,000)</b>
<b>Ending Fund Balance</b>		<b>28,245</b>	<b>3,245</b>	<b>28,245</b>	<b>3,245</b>

# COMMUNITY EVENTS

Fund 116

The Community Events Fund is used to account for revenues and expenditures associated with annual Milton Days, Fall Bazaar and Tree Lighting events. Salaries and benefits costs will be subsidized by transfers from the General Fund as needed and as approved during the budget process.

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Beginning Fund Balance</b>		<b>18,352</b>	<b>29,316</b>	<b>29,316</b>	<b>21,316</b>
<b>Revenues and Other Sources</b>					
333 11 30 116	Federal Indirect Dept of Commerce Grant	12,420	-	-	-
347 90 10 000	Milton Days - Vendor Fees	5,950	6,645	6,645	6,645
347 90 20 000	Fall Bazaar - Vendor Fees	1,860	1,800	1,800	1,800
367 00 10 000	Milton Days - Donations	9,550	10,000	10,000	10,000
367 00 20 000	Fall Bazaar - Donations	-	500	100	100
367 00 30 000	Tree Lighting - Donations	430	100	100	100
397 00 01 116	Transfers In - General Fund	6,290	7,400	13,400	13,400
<b>Total Revenues and Other Sources</b>		<b>36,500</b>	<b>26,445</b>	<b>32,045</b>	<b>32,045</b>
<b>Expenditures and Other Uses</b>					
573 91 10 000	Milton Days - Salaries and Wages	4,699	5,000	10,900	10,900
573 91 20 000	Milton Days - Personnel Benefits	1,591	2,400	2,500	2,500
573 91 31 000	Milton Days - Supplies	3,832	2,400	2,400	2,400
573 91 32 000	Milton Days - Fuel	-	100	100	100
573 91 41 000	Milton Days - Professional Services	7,195	10,500	10,500	10,500
573 91 41 002	Milton Days - Advertising	131	2,000	2,000	2,000
573 91 45 000	Milton Days - Rentals	5,520	7,500	7,500	7,500
573 91 49 000	Milton Days - Miscellaneous Exp	152	595	595	595
573 92 31 000	Fall Bazaar - Supplies	183	300	300	300
573 92 41 000	Fall Bazaar - Professional Services	-	300	300	300
573 92 41 002	Fall Bazaar - Advertising	25	300	300	300
573 92 45 000	Fall Bazaar - Rentals	188	450	450	450
573 92 49 000	Fall Bazaar - Miscellaneous Exp	-	200	200	200
573 93 31 000	Tree Lighting - Supplies	2,020	1,300	1,300	1,300
573 93 41 000	Tree Lighting - Professional Services	-	600	600	600
573 93 49 000	Tree Lighting - Miscellaneous Exp	-	100	100	100
<b>Total Expenditures and Other Uses</b>		<b>25,536</b>	<b>34,045</b>	<b>40,045</b>	<b>40,045</b>
<b>Net Change in Fund Balance</b>		<b>10,964</b>	<b>(7,600)</b>	<b>(8,000)</b>	<b>(8,000)</b>
<b>Ending Fund Balance</b>		<b>29,316</b>	<b>21,716</b>	<b>21,316</b>	<b>13,316</b>

The Real Estate Excise Tax (REET) is a tax on the sale of real estate, usually paid by the seller. REET is collected by the County and distributed to the State and the appropriate local government. In 1982, cities and counties were authorized to impose an additional 0.25% to finance capital improvements (RCW 82.46.010). This is commonly referred to as REET 1 or the "first quarter percent".

REET 1 funding can be utilized to fund capital projects that are listed in the capital facilities plan element of the City's comprehensive plan. Capital projects are defined as those public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, parks, recreational facilities, law enforcement facilities, fire protection facilities, trails, libraries, administrative facilities, judicial facilities, river flood control projects, and technology infrastructure that is integral to the capital project.

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Beginning Fund Balance</b>		<b>489,767</b>	<b>527,187</b>	<b>527,187</b>	<b>307,187</b>
<b>Revenues and Other Sources</b>					
318 34 01 000	Real Estate Excise Taxes (REET 1) - Pierce County	193,939	150,000	150,000	150,000
318 34 02 000	Real Estate Excise Taxes (REET 1) - King County	38,468	25,000	25,000	25,000
361 10 00 130	Investment Earnings	5,013	1,000	5,000	5,000
<b>Total Revenues and Other Sources</b>		<b>237,420</b>	<b>176,000</b>	<b>180,000</b>	<b>180,000</b>
<b>Expenditures and Other Uses</b>					
597 03 10 130	Transfers Out - Capital Improvement Fund	200,000	400,000	400,000	100,000
<b>Total Expenditures and Other Uses</b>		<b>200,000</b>	<b>400,000</b>	<b>400,000</b>	<b>100,000</b>
<b>Net Change in Fund Balance</b>		<b>37,420</b>	<b>(224,000)</b>	<b>(220,000)</b>	<b>80,000</b>
<b>Ending Fund Balance</b>		<b>527,187</b>	<b>303,187</b>	<b>307,187</b>	<b>387,187</b>

# REAL ESTATE EXCISE TAX 2

Fund 131

The Real Estate Excise Tax (REET) is a tax on the sale of real estate, usually paid by the seller. REET is collected by the County and distributed to the State and the appropriate local government. In 1990, cities and counties were authorized to impose an additional 0.25% to finance capital improvements (RCW 82.46.035). This is commonly referred to as REET 2 or the "second quarter percent".

REET 2 funding can be utilized to fund capital projects that are listed in the capital facilities plan element of the City's comprehensive plan. Capital projects are defined as those public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, and storm and sanitary sewer systems as well as planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.

<u>Account</u>	<u>Title</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
<b>Beginning Fund Balance</b>		<b>641,184</b>	<b>674,420</b>	<b>674,420</b>	<b>255,820</b>
<b>Revenues and Other Sources</b>					
318 35 01 000	Real Estate Excise Taxes (REET 2) - Pierce County	188,345	150,000	150,000	150,000
318 35 02 000	Real Estate Excise Taxes (REET 2) - King County	38,468	25,000	25,000	25,000
361 10 00 131	Investment Earnings	6,423	1,500	6,400	6,400
<b>Total Revenues and Other Sources</b>		<b>233,236</b>	<b>176,500</b>	<b>181,400</b>	<b>181,400</b>
<b>Expenditures and Other Uses</b>					
597 03 10 131	Transfers Out - Capital Improvement Fund	200,000	600,000	600,000	100,000
<b>Total Expenditures and Other Uses</b>		<b>200,000</b>	<b>600,000</b>	<b>600,000</b>	<b>100,000</b>
<b>Net Change in Fund Balance</b>		<b>33,236</b>	<b>(423,500)</b>	<b>(418,600)</b>	<b>81,400</b>
<b>Ending Fund Balance</b>		<b>674,420</b>	<b>250,920</b>	<b>255,820</b>	<b>337,220</b>

# TRAFFIC IMPACT FEES

Fund 140

Impact fees are one-time charges assessed against a new development project to help pay for new or expanded public facilities that will directly address the increased demand for services created by that development. Impact fees may only be imposed for "system improvements", or public capital facilities that are designed to provide service to the community at large, are reasonably related to the new development, and will benefit the new development.

Traffic impact fees must be used for public streets and roads that are addressed by the capital facilities plan element of the City's comprehensive plan adopted under the Growth Management Act.

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Beginning Fund Balance</b>		<b>374,711</b>	<b>2,097,402</b>	<b>2,097,402</b>	<b>1,958,293</b>
<b>Revenues and Other Sources</b>					
345 85 00 000	Traffic Impact Fees	1,756,483	100,000	144,691	100,000
361 10 00 140	Investment Earnings	16,208	5,000	16,200	16,200
<b>Total Revenues and Other Sources</b>		<b>1,772,691</b>	<b>105,000</b>	<b>160,891</b>	<b>116,200</b>
<b>Expenditures and Other Uses</b>					
597 03 10 140	Transfers Out - Capital Improvement Fund	50,000	300,000	300,000	600,000
<b>Total Expenditures and Other Uses</b>		<b>50,000</b>	<b>300,000</b>	<b>300,000</b>	<b>600,000</b>
<b>Net Change in Fund Balance</b>		<b>1,722,691</b>	<b>(195,000)</b>	<b>(139,109)</b>	<b>(483,800)</b>
<b>Ending Fund Balance</b>		<b>2,097,402</b>	<b>1,902,402</b>	<b>1,958,293</b>	<b>1,474,493</b>

# PARKS IMPACT FEES

Fund 150

Impact fees are one-time charges assessed against a new development project to help pay for new or expanded public facilities that will directly address the increased demand for services created by that development. Impact fees may only be imposed for "system improvements", or public capital facilities that are designed to provide service to the community at large, are reasonably related to the new development, and will benefit the new development.

Parks impact fees must be used for publicly owned parks, open space, and recreation facilities that are addressed by the capital facilities plan element of the City's comprehensive plan adopted under the Growth Management Act.

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Beginning Fund Balance</b>		<b>26,485</b>	<b>7,189</b>	<b>7,189</b>	<b>61,693</b>
<b>Revenues and Other Sources</b>					
345 85 00 150	Parks Impact Fees	5,568	15,000	54,404	15,000
361 10 00 150	Investment Earnings	136	100	100	100
<b>Total Revenues and Other Sources</b>		<b>5,704</b>	<b>15,100</b>	<b>54,504</b>	<b>15,100</b>
<b>Expenditures and Other Uses</b>					
597 03 10 150	Transfers Out - Capital Improvement Fund	25,000	-	-	-
<b>Total Expenditures and Other Uses</b>		<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>		<b>(19,296)</b>	<b>15,100</b>	<b>54,504</b>	<b>15,100</b>
<b>Ending Fund Balance</b>		<b>7,189</b>	<b>22,289</b>	<b>61,693</b>	<b>76,793</b>



The Capital Improvement Fund supports the City's transportation, parks and facility improvements. Projects are funded by transfers in from the Traffic Impact Fees, Parks Impact Fees, and Real Estate Excise Tax Funds as well as various State and Federal funding programs.

2024 projects include the following:

**City Hall Retrofit \$300,000**

This budget item is for continued improvements to the City Hall complex to modernize and improve the appearance and performance of the facilities, including installation of new energy efficient windows, flooring in the Milton Activity Center, and ADA access improvements. This budget item also includes a study to assess the feasibility of a joint public safety building at the fire station building location.

**City-wide Parks Improvements \$303,420**

This budget item is for various City park improvements which may include irrigation, tree planting, lighting, benches, and parking.

**Community Park Outdoor Meeting Venue \$150,000**

This budget item is to construct an outdoor meeting venue at the Milton Community Park to provide a covered, well-ventilated space for City meetings and gatherings during a pandemic and future emergencies. This project will utilize Coronavirus Local Fiscal Recovery Funds from the American Rescue Plan Act (ARPA) for eligible expenditures.

**Interurban Trail Extension \$342,314**

This project includes conceptual and final design for Interurban Trail connection between South 380th Street in Milton and the existing trail in Edgewood.

**Playground Equipment \$387,512**

This budget item is for the continued repair and replacement of playground equipment at City parks to ensure safety compliance and usability.

**City-wide Traffic Calming Program \$200,000**

This budget item is to install physical design and other measures, such as speed humps, traffic circles, and speed readers, in residential neighborhoods to improve the safety of motorists and pedestrians.

**Miscellaneous Street Overlay \$200,000**

This budget item is to improve pavement condition by asphalt patching, crack sealing and spot removal and replacement.

**Miscellaneous Striping and Markings \$40,000**

This budget item is for the City's line striping and raised pavement markings. This is part of an annual program to keep pavement markings up to current standards at various locations throughout the City.

**SR 99/Porter Way Intersection \$2,000,000**

The City plans to enlarge the intersection at SR 99 and Porter Way by installing additional lanes, sidewalks and a new traffic signal.

**Sidewalk Missing Links** \$950,000

This budget item is for installation of new sidewalks as well as replacement and repair of failing sidewalk sections at various locations throughout the City. Project locations include 19th Avenue north of Milton Way, 27th Avenue north of Milton Way, 23rd Avenue near Surprise Lake, Porter Way near the Interurban Trail, and Milton Way from 20th Street East to Porter Way.

**City-wide Transportation Beautifications** \$35,000

This budget item is to improve the appearance of the City's transportation system by installing decorative banners on poles, taking measures for litter prevention, planting trees, and installing flower beds and stamped concrete for crosswalks.

**City Gateways/Wayfinding** \$50,000

This budget item is to create a series of up to three gateway signs/monuments at the boundaries of the City.

**Street Condition Assessment** \$50,000

This budget item is to complete an assessment of roadway conditions throughout the City in order to develop a prioritized plan for improvements.

# CAPITAL IMPROVEMENT

Fund 310

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Beginning Fund Balance</b>		<b>1,070,211</b>	<b>1,165,350</b>	<b>1,165,350</b>	<b>2,213,904</b>
<b>Revenues and Other Sources</b>					
311 10 02 310	King Co Parks Levy - Interurban Trail Extension	-	140,000	140,000	-
331 21 02 310	Coronavirus Local Fiscal Recovery Funds	200,000	-	-	-
333 20 20 104	DOT Grant - Interurban Trail Extension	-	346,000	-	346,000
334 02 70 310	RCO Grant - Community Park Sports Court	75,000	-	-	-
334 03 80 155	TIB Grant - SR 99/Porter Way	53,628	2,581,391	790,845	1,790,546
361 10 00 310	Investment Earnings	12,248	3,500	12,200	12,200
367 00 00 310	Developer Contributions	24,000	50,000	25,000	25,000
367 00 00 310	Developer Contributions - SR 99/Porter Way	29,697	335,752	365,449	-
369 91 00 310	Miscellaneous Revenue	7,074	-	-	-
395 10 00 310	Right of Way Vacation Proceeds	26,050	-	-	-
397 01 30 310	Transfers In - REET 1 Fund	200,000	400,000	400,000	100,000
397 01 31 310	Transfers In - REET 2 Fund	200,000	600,000	600,000	100,000
397 01 40 310	Transfers In - Traffic Impact Fee Fund	50,000	300,000	300,000	600,000
397 15 00 310	Transfers In - Parks Impact Fee Fund	25,000	-	-	-
<b>Total Revenues and Other Sources</b>		<b>902,697</b>	<b>4,756,643</b>	<b>2,633,494</b>	<b>2,973,746</b>
<b>Expenditures and Other Uses</b>					
594 18 61 143	City Hall Retrofit	57,698	344,496	144,496	300,000
594 76 60 010	City-wide Parks Improvements	29,423	303,420	50,000	303,420
594 76 60 176	Community Park Outdoor Meeting Venue	2,175	197,825	47,825	150,000
594 76 62 163	Interurban Trail Extension - Parks Levy/DOT Grant	83,686	402,314	60,000	342,314
594 76 63 172	Community Park Sports Court Improv - RCO Grant	173,317	-	-	-
594 76 65 118	Playground Equipment	12,488	387,512	-	387,512
595 30 63 159	City-wide Traffic Calming Program	10,364	139,636	39,636	200,000
595 42 63 122	Misc Street Overlay	197,421	202,579	202,579	200,000
595 42 63 136	Misc Striping & Markings	31,036	48,964	48,964	40,000
595 42 63 155	SR 99/Porter Way Intersection - TIB Grant	205,545	2,790,845	790,845	2,000,000
595 61 63 162	Sidewalk Missing Links	4,244	595,756	195,756	950,000
595 70 63 139	City-wide Transportation Beautifications	161	39,839	4,839	35,000
	City Gateways/Wayfinding	-	50,000	-	50,000
	Street Condition Assessment	-	-	-	50,000
<b>Total Expenditures and Other Uses</b>		<b>807,558</b>	<b>5,503,186</b>	<b>1,584,940</b>	<b>5,008,246</b>
<b>Net Change in Fund Balance</b>		<b>95,139</b>	<b>(746,543)</b>	<b>1,048,554</b>	<b>(2,034,500)</b>
<b>Ending Fund Balance</b>		<b>1,165,350</b>	<b>418,807</b>	<b>2,213,904</b>	<b>179,404</b>

# ELECTRIC UTILITY

Fund 401

The Electric Utility is a division of the Public Works Department and was established to provide a safe and reliable electric system to the citizens of Milton. Electricity is provided by the Bonneville Power Administration (BPA) and delivered to the City at the substation located along Fife Way.

The Electric Utility Fund is an enterprise fund that operates like a business. The primary source of revenue for this fund is through the sale of electricity to customers. Expenditures from this fund include administration as well as maintenance and operations of the utility. Administrative functions include monthly customer billing, planning, coordination with BPA, and participation in other electric related organizations. Maintenance and operations activities include regular maintenance and repair of poles, transformers, vaults, and distribution lines. In addition, transfers are made out of this fund to support the Electric Capital Improvement Fund and the Electric Asset Replacement Fund.

A rate study was completed in 2019, and rate increases were adopted for the next five years in an effort to increase fund balance up to the 25% target.

	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 to 2024 Budget Comparison Increase/(Decrease)	
					Amount	Percentage
<b>Beginning Fund Balance</b>	<b>414,141</b>	<b>779,140</b>	<b>779,140</b>	<b>973,347</b>		
<b>Revenues and Other Sources</b>						
Licenses and Permits	1,020	1,500	1,500	1,500	-	0%
Charges for Services	5,775,169	6,035,792	6,040,092	6,191,625	155,833	3%
Fines and Forfeitures	37,045	30,000	30,000	30,000	-	0%
Miscellaneous Revenues	79,155	135,000	138,700	138,700	3,700	3%
<b>Total Revenues and Other Sources</b>	<b>5,892,389</b>	<b>6,202,292</b>	<b>6,210,292</b>	<b>6,361,825</b>	<b>159,533</b>	<b>3%</b>
<b>Expenditures and Other Uses</b>						
Salaries and Wages	595,813	840,409	845,409	955,338	114,929	14%
Personnel Benefits	227,263	368,806	341,751	424,834	56,028	15%
Supplies and Services	4,083,963	4,092,541	4,114,596	4,181,759	89,218	2%
Miscellaneous Expenditures	45,862	118,750	118,750	118,750	-	0%
Capital Expenditures	5,830	-	-	-	-	0%
Transfers Out	568,659	595,579	595,579	612,163	16,584	3%
<b>Total Expenditures and Other Uses</b>	<b>5,527,390</b>	<b>6,016,085</b>	<b>6,016,085</b>	<b>6,292,844</b>	<b>276,759</b>	<b>5%</b>
<b>Net Change in Fund Balance</b>	<b>364,999</b>	<b>186,207</b>	<b>194,207</b>	<b>68,981</b>		
<b>Ending Fund Balance</b>	<b>779,140</b>	<b>965,347</b>	<b>973,347</b>	<b>1,042,328</b>		
<b>Fund Balance as a Percentage of Expenditures</b>	<b>14%</b>	<b>16%</b>	<b>16%</b>	<b>17%</b>		

### DETAIL

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Beginning Fund Balance</b>		<b>414,141</b>	<b>779,140</b>	<b>779,140</b>	<b>973,347</b>
<b>Revenues and Other Sources</b>					
322 12 00 000	Electrical Permits	1,020	1,500	1,500	1,500
343 30 00 000	Electric Sales	5,683,960	5,955,792	5,955,792	6,121,625
343 30 25 000	Charges for Services - Equipment	3,598	5,000	5,000	5,000
343 30 30 000	Charges for Services - Labor	18,450	20,000	20,000	20,000
343 30 35 000	Pole Rental Agreements	14,120	25,000	15,000	15,000
343 30 40 000	Charges for Services - Parts	45,930	20,000	20,000	20,000
343 30 45 000	Charges for Services - Overhead	7,429	5,000	5,000	5,000
343 39 00 000	Connection Charges	1,682	5,000	19,300	5,000
359 31 00 000	Penalties	37,045	30,000	30,000	30,000
361 10 00 401	Investment Earnings	8,792	5,000	8,700	8,700
362 00 00 401	Interfund Rentals	30,000	30,000	30,000	30,000
367 01 00 000	BPA Incentives - Customers	18,065	65,000	65,000	65,000
367 02 00 000	BPA Incentives - City	7,104	15,000	15,000	15,000
369 10 00 401	Sale of Surplus	1,357	-	-	-
369 91 00 401	Miscellaneous Revenue	13,837	20,000	20,000	20,000
<b>Total Revenues and Other Sources</b>		<b>5,892,389</b>	<b>6,202,292</b>	<b>6,210,292</b>	<b>6,361,825</b>

### DETAIL

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Expenditures and Other Uses</b>					
<i>Administration</i>					
533 10 10 000	Salaries and Wages	49,116	111,645	111,645	154,671
	<i>Allocated Salaries and Wages</i>	171,660	185,271	185,271	235,691
533 10 20 000	Personnel Benefits	19,498	50,580	39,225	68,390
	<i>Allocated Personnel Benefits</i>	84,806	90,056	90,056	121,005
533 10 31 000	Office and Operating Supplies	366	1,000	1,000	1,000
533 10 32 000	Fuel	16	100	100	100
533 10 35 000	Small Tools and Equipment	-	1,000	1,000	1,000
533 10 41 000	Professional Services	87,511	75,000	85,000	85,000
533 10 41 001	Professional Services - IT	29,005	29,561	29,561	33,851
533 10 41 002	Advertising	614	800	800	800
533 10 42 000	Communication	7,602	9,000	9,000	9,000
533 10 43 000	Travel	657	1,000	1,000	1,000
533 10 44 001	Utility Tax	337,044	357,348	357,348	367,297
533 10 44 002	Electric Excise Tax	221,330	215,000	215,000	225,000
533 10 45 000	Operating Rentals and Leases	4,457	3,500	3,500	3,500
533 10 46 000	Insurance	54,636	69,471	70,826	87,963
533 10 48 000	Repairs and Maintenance	70	-	-	-
533 10 49 000	Miscellaneous	133	1,000	1,000	1,000
533 10 49 001	Misc/Dues & Memberships	2,399	5,000	5,000	5,000
533 10 49 002	Misc/Training & Registrations	534	1,500	1,500	1,500
533 10 49 003	Misc/Outside Printing	22,465	17,000	17,000	17,000
	<i>Allocated Operating Expenditures</i>	170,079	200,561	200,561	201,348

### DETAIL

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Expenditures and Other Uses (Continued)</b>					
<i>Operations</i>					
533 50 10 000	Salaries and Wages	336,258	488,493	488,493	504,976
533 50 11 000	Overtime	10,408	25,000	25,000	25,000
533 50 15 000	On Call Pay	28,371	30,000	35,000	35,000
533 50 20 000	Personnel Benefits	113,081	218,170	202,470	225,439
533 50 20 002	Uniforms	9,878	10,000	10,000	10,000
533 50 31 000	Office and Operating Supplies	73,012	65,000	65,000	65,000
533 50 32 000	Fuel	9,198	10,500	10,500	10,500
533 50 33 000	BPA - Electricity for Resale	2,882,110	2,900,000	2,900,000	2,900,000
533 50 34 000	Supplies for Resale	7,792	20,000	20,000	20,000
533 50 35 000	Small Tools and Equipment	9,768	6,500	7,200	32,200
533 50 35 001	Machinery and Equipment	4,886	10,000	10,000	10,000
533 50 41 000	Professional Services	102,187	25,000	35,000	35,000
533 50 41 002	Advertising	350	200	200	200
533 50 42 000	Communication	2,384	5,000	5,000	5,000
533 50 43 000	Travel	5	4,000	4,000	4,000
533 50 45 000	Operating Rentals and Leases	2,740	5,000	5,000	5,000
533 50 47 000	Public Utilities	21,605	20,000	20,000	20,000
533 50 48 000	Repairs and Maintenance	2,156	3,000	3,000	3,000
533 50 48 001	Vehicle Repairs and Maintenance	52,132	50,000	50,000	50,000
533 50 48 002	Facility Repairs and Maintenance	251	5,000	5,000	5,000
533 50 49 000	Miscellaneous	37	250	250	250
533 50 49 001	Misc/Dues & Memberships	3,714	4,000	4,000	4,000
533 50 49 002	Misc/Training & Registrations	165	10,000	10,000	10,000
533 50 49 004	BPA Incentive Program - Customers	16,415	65,000	65,000	65,000
533 50 49 005	BPA Incentive Program - City	-	15,000	15,000	15,000
594 33 60 401	Capital Expenditures	5,830	-	-	-
<i>Transfers Out</i>					
597 40 20 401	Transfers Out - Capital Improvements	398,061	416,905	416,905	428,514
597 40 90 401	Transfers Out - Asset Replacement	170,598	178,674	178,674	183,649
<b>Total Expenditures and Other Uses</b>		<b>5,527,390</b>	<b>6,016,085</b>	<b>6,016,085</b>	<b>6,292,844</b>
<b>Net Change in Fund Balance</b>		<b>364,999</b>	<b>186,207</b>	<b>194,207</b>	<b>68,981</b>
<b>Ending Fund Balance</b>		<b>779,140</b>	<b>965,347</b>	<b>973,347</b>	<b>1,042,328</b>

This fund was established to separate Electric Utility capital improvements from regular administration, maintenance and operations activities. The intent is to have resources available when needs arise. Seven percent of Electric Sales revenue is contributed to this fund each year.

2024 projects include the following:

**Substation** \$1,654,294

Electrical substation design, surveying, geotechnical investigations, studies and services, and permitting as well as the creation of plans, specifications and estimates, construction management, and construction engineering services.

**Miscellaneous Cable Replacement** \$300,000

This budget item is for the purchase of electrical cable as needed to replace aging and failing segments of electrical cable at various locations throughout the City. The bulk of this project's budget will be used for replacing the 35-year-old cable at Surprise Lake Village Apartments. This cable is a major feeder, supplying power to Umpqua Bank, Safeway and many shops.

**Pole Replacement Project** \$70,000

This budget item is for the purchase and installation of electrical poles as needed to replace aging and failing poles at various locations throughout the City.

**Tree Trimming** \$100,000

This budget item is to provide funding for the trimming of trees to reduce outages caused by wind storms. This is part of the Electric Utility's effort to continue to provide a reliable electric system.

**Meter Replacement Project** \$60,000

This budget item is for the equipment and staff time needed for the Electric Utility's continued effort to implement a totally automated meter reading and control system.

**Pole Inspection and Treatment** \$40,000

This budget item is for further inspection and treatment of City owned electrical poles.

**Resiliency Improvements** \$100,000

This budget item is for planning and design needs associated with increasing resiliency of existing grid system loop transmission and distribution tie upgrades.



# ELECTRIC CAPITAL

Fund 402

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Beginning Fund Balance</b>		<b>4,401,738</b>	<b>4,545,948</b>	<b>4,545,948</b>	<b>4,423,079</b>
<b>Revenues and Other Sources</b>					
361 10 00 402	Investment Earnings	44,278	18,000	44,200	44,200
367 00 00 402	System Development Charges	6,165	10,000	34,695	10,000
397 40 10 402	Transfers In - Operations	398,061	416,905	416,905	428,514
<b>Total Revenues and Other Sources</b>		<b>448,504</b>	<b>444,905</b>	<b>495,800</b>	<b>482,714</b>
<b>Expenditures and Other Uses</b>					
594 33 60 124	Substation	(26,794)	1,654,294	-	1,654,294
594 33 62 126	Miscellaneous Cable Replacement	64,728	424,760	124,760	300,000
594 33 62 138	Pole Replacement Project	50,446	143,458	143,458	70,000
594 33 62 142	Tree Trimming	49,830	221,205	121,205	100,000
594 33 64 123	Meter Replacement Project	-	86,541	26,541	60,000
	Pole Inspection and Treatment	-	40,000	40,000	40,000
	Resiliency Improvements	-	100,000	-	100,000
591 33 72 000	Revenue Bond Principal	105,263	105,263	105,263	105,263
592 33 82 000	Revenue Bond Interest	60,821	57,442	57,442	54,063
<b>Total Expenditures and Other Uses</b>		<b>304,294</b>	<b>2,832,963</b>	<b>618,669</b>	<b>2,483,620</b>
<b>Net Change in Fund Balance</b>		<b>144,210</b>	<b>(2,388,058)</b>	<b>(122,869)</b>	<b>(2,000,906)</b>
<b>Ending Fund Balance</b>		<b>4,545,948</b>	<b>2,157,890</b>	<b>4,423,079</b>	<b>2,422,173</b>

# ELECTRIC ASSET REPLACEMENT

Fund 409

The Electric Asset Replacement Fund was established to provide for replacement of assets such as rolling stock, major equipment, and technology upgrades. The intent is to have resources available when needs arise.

Amounts included in this fund's budget represent the portion allocated to electric utility functions only. Amounts allocated to non-electric utility functions are included in the Asset Replacement and Capital Reserve Fund, a subsidiary fund of the General Fund, and the Water and Stormwater Asset Replacement Funds.

Three percent of Electric Sales revenue is contributed to this fund each year.

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Beginning Fund Balance</b>		<b>701,507</b>	<b>881,030</b>	<b>881,030</b>	<b>824,324</b>
<b>Revenues and Other Sources</b>					
361 10 00 409	Investment Earnings	7,928	3,000	7,900	7,900
395 10 00 409	Sales of Capital Assets	997	-	-	-
397 40 10 409	Transfers In - Operations	170,598	178,674	178,674	183,649
<b>Total Revenues and Other Sources</b>		<b>179,523</b>	<b>181,674</b>	<b>186,574</b>	<b>191,549</b>
<b>Expenditures and Other Uses</b>					
594 33 64 409	Replace Vehicle #17 - 1999 Single Axle Trailer	-	-	1,500	-
594 33 64 409	Replace Vehicle #18 - 1980 Tandem Axle Trailer	-	-	1,500	-
594 33 64 409	Replace Vehicle #20 - 2006 Chevrolet Truck	-	17,000	-	17,000
594 33 64 409	Replace Vehicle #29 - 2004 Ford Truck	-	70,000	-	80,000
594 33 64 409	Replace Vehicle #49 - 1995 Dump Truck	-	33,000	38,254	-
594 33 64 409	Replace Vehicle #237 - 2003 Ford Expedition	-	17,000	-	-
594 33 64 409	New Altec Bucket Truck	-	150,000	150,000	-
594 33 64 409	New 2024 Freightliner Dump Truck	-	-	52,026	-
594 33 64 409	Asset Replacement	-	50,000	-	50,000
<b>Total Expenditures and Other Uses</b>		<b>-</b>	<b>337,000</b>	<b>243,280</b>	<b>147,000</b>
<b>Net Change in Fund Balance</b>		<b>179,523</b>	<b>(155,326)</b>	<b>(56,706)</b>	<b>44,549</b>
<b>Ending Fund Balance</b>		<b>881,030</b>	<b>725,704</b>	<b>824,324</b>	<b>868,873</b>

# WATER UTILITY

Fund 403

The Water Utility is a division of the Public Works Department and was established to provide, operate, and maintain a quality water supply for customers inside and outside of the City that effectively and economically meets or exceeds all federal and state drinking water regulations.

The Water Utility Fund is an enterprise fund that operates like a business. The primary source of revenue for this fund is through the sale of water to customers. Expenditures from this fund include administration as well as maintenance and operations of the utility. Administrative functions include monthly customer billing, planning, coordination with the Department of Health, working with hydrogeologists and legal counsel to protect the City's water sources, and participation in other water related organizations. Maintenance and operations activities include regular maintenance and repair of wells, pump stations, valves, water mains, distribution lines and hydrants. In addition, transfers are made out of this fund to support the Water Capital Improvement Fund and the Water Asset Replacement Fund.

	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 to 2024 Budget Comparison Increase/(Decrease)	
					Amount	Percentage
<b>Beginning Fund Balance</b>	<b>1,945,058</b>	<b>2,171,000</b>	<b>2,171,000</b>	<b>1,947,156</b>		
<b>Revenues and Other Sources</b>						
Licenses and Permits	2,341	5,000	5,000	5,000	-	0%
Intergovernmental Revenues	620	-	-	-	-	0%
Charges for Services	2,965,103	2,975,100	2,961,000	3,297,989	322,889	11%
Fines and Forfeitures	18,508	20,000	20,000	20,000	-	0%
Miscellaneous Revenues	29,536	23,000	31,200	31,200	8,200	36%
Other and Non-Revenues	966	800	800	800	-	0%
<b>Total Revenues and Other Sources</b>	<b>3,017,074</b>	<b>3,023,900</b>	<b>3,018,000</b>	<b>3,354,989</b>	<b>331,089</b>	<b>11%</b>
<b>Expenditures and Other Uses</b>						
Salaries and Wages	697,683	895,725	915,725	1,056,943	161,218	18%
Personnel Benefits	321,471	484,623	446,365	564,732	80,109	17%
Supplies and Services	1,246,640	1,310,010	1,351,568	1,419,607	109,597	8%
Miscellaneous Expenditures	43,982	45,500	47,200	47,200	1,700	4%
Debt Service	194,250	193,000	193,000	196,500	3,500	2%
Transfers Out	287,106	287,986	287,986	321,684	33,698	12%
<b>Total Expenditures and Other Uses</b>	<b>2,791,132</b>	<b>3,216,844</b>	<b>3,241,844</b>	<b>3,606,666</b>	<b>389,822</b>	<b>12%</b>
<b>Net Change in Fund Balance</b>	<b>225,942</b>	<b>(192,944)</b>	<b>(223,844)</b>	<b>(251,677)</b>		
<b>Ending Fund Balance</b>	<b>2,171,000</b>	<b>1,978,056</b>	<b>1,947,156</b>	<b>1,695,479</b>		
<b>Fund Balance as a Percentage of Expenditures</b>	<b>78%</b>	<b>61%</b>	<b>60%</b>	<b>47%</b>		

# WATER UTILITY

Fund 403

## DETAIL

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Beginning Fund Balance</b>		<b>1,945,058</b>	<b>2,171,000</b>	<b>2,171,000</b>	<b>1,947,156</b>
<b>Revenues and Other Sources</b>					
322 13 00 000	Water Permits	2,341	5,000	5,000	5,000
337 00 00 403	Local Grants and Other Payments	620	-	-	-
343 40 10 000	Water Sales	2,872,178	2,879,850	2,879,850	3,216,839
343 40 10 001	Meter Rentals	331	150	150	150
343 40 14 000	Certificates of Water Availability - In City	7,242	10,000	10,000	10,000
343 40 15 000	Certificates of Water Availability - Outside City	10,710	5,000	5,000	5,000
343 40 25 000	Charges for Services - Equipment	419	-	-	-
343 40 26 000	Charges for Services - Labor	1,800	-	-	-
343 40 27 000	Charges for Services - Parts	3,045	-	-	-
343 40 28 000	Charges for Services - Overhead	520	-	-	-
343 40 35 000	Reservoir Antenna Rentals	30,109	45,000	31,000	31,000
343 49 00 000	Connection Charges	38,749	35,000	35,000	35,000
343 83 10 403	Plan Review	-	100	-	-
359 90 00 000	Penalties	18,508	20,000	20,000	20,000
361 10 00 403	Investment Earnings	20,234	12,000	20,200	20,200
369 10 00 403	Sale of Surplus	501	2,500	2,500	2,500
369 91 00 403	Miscellaneous Revenue	8,801	8,500	8,500	8,500
382 10 00 403	Water Permit Deposits	966	800	800	800
<b>Total Revenues and Other Sources</b>		<b>3,017,074</b>	<b>3,023,900</b>	<b>3,018,000</b>	<b>3,354,989</b>

### DETAIL

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Expenditures and Other Uses</b>					
<i>Administration</i>					
534 10 10 000	Salaries and Wages	64,175	113,964	113,964	157,421
	<i>Allocated Salaries and Wages</i>	123,865	133,512	133,512	170,839
534 10 20 000	Personnel Benefits	26,362	51,621	48,363	69,517
	<i>Allocated Personnel Benefits</i>	60,430	64,142	64,142	87,153
534 10 31 000	Office and Operating Supplies	930	1,000	1,000	1,000
534 10 32 000	Fuel	17	200	200	200
534 10 35 000	Small Tools and Equipment	-	500	500	500
534 10 41 000	Professional Services	54,588	40,000	40,000	40,000
534 10 41 001	Professional Services - IT	47,473	55,869	55,869	64,820
534 10 42 000	Communication	7,806	10,000	10,000	10,000
534 10 43 000	Travel	976	1,000	1,000	1,000
534 10 44 001	Utility Tax	256,085	259,187	259,187	289,516
534 10 44 002	Water Excise Tax	144,697	140,000	140,000	150,000
534 10 45 000	Operating Rentals and Leases	4,479	3,500	3,500	3,500
534 10 46 000	Insurance	62,847	79,911	81,469	101,181
534 10 48 000	Repairs and Maintenance	70	1,500	1,500	1,500
534 10 49 001	Misc/Dues & Memberships	69	2,000	2,000	2,000
534 10 49 002	Misc/Training & Registrations	336	2,000	2,000	2,000
534 10 49 003	Misc/Outside Printing	22,423	17,000	18,700	18,700
	<i>Allocated Operating Expenditures</i>	119,019	141,643	141,643	142,190

### DETAIL

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Expenditures and Other Uses (Continued)</b>					
<i>Operations</i>					
534 50 10 000	Salaries and Wages	470,182	613,249	613,249	670,683
534 50 11 000	Overtime	20,284	17,000	17,000	20,000
534 50 15 000	On Call Pay	19,177	18,000	38,000	38,000
534 50 20 000	Personnel Benefits	220,166	357,860	321,760	395,962
534 50 20 002	Uniforms	14,513	11,000	12,100	12,100
534 50 31 000	Office and Operating Supplies	89,526	90,000	90,000	99,000
534 50 31 001	Office and Operating Supplies - Meters	26,760	30,000	55,000	40,000
534 50 32 000	Fuel	17,277	14,000	14,000	14,000
534 50 35 000	Small Tools and Equipment	10,992	15,000	15,000	15,000
534 50 41 000	Professional Services	9,409	25,000	25,000	25,000
534 50 41 002	Advertising	364	500	500	500
534 50 41 114	Water Comprehensive Plan Professional Svcs	9,700	3,000	3,000	3,000
534 50 42 000	Communication	3,723	5,000	5,000	5,000
534 50 43 000	Travel	2,432	6,500	6,500	6,500
534 50 45 000	Operating Rentals and Leases	36,264	40,000	40,000	40,000
534 50 47 000	Public Utilities	2,504	6,000	6,000	6,000
534 50 48 000	Repairs and Maintenance	16,378	10,000	10,000	10,000
534 50 48 001	Vehicle Repairs And Maintenance	47,786	40,000	40,000	40,000
534 50 49 000	Miscellaneous	1,100	2,000	2,000	2,000
534 50 49 001	Misc/Dues & Memberships	9,185	10,000	10,000	10,000
534 50 49 002	Misc/Training & Registrations	8,917	10,000	10,000	10,000
534 50 49 003	Misc/Outside Printing	-	150	150	150

### DETAIL

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Expenditures and Other Uses (Continued)</b>					
<i>Water Quality</i>					
534 51 31 000	Office and Operating Supplies	54,428	70,000	70,000	70,000
534 51 32 000	Fuel	1,540	2,000	2,000	2,000
534 51 35 000	Small Tools and Equipment	2,196	2,500	2,500	2,500
534 51 35 001	Machinery and Equipment	-	2,000	2,000	2,000
534 51 41 000	Professional Services	33,102	25,000	25,000	27,500
534 51 42 000	Communication	140	200	200	200
534 51 43 000	Travel	-	500	500	500
534 51 47 001	Public Utilities	179,565	165,000	180,000	180,000
534 51 48 000	Repairs and Maintenance	2,631	20,000	20,000	22,000
534 51 48 001	Vehicle Repairs And Maintenance	936	3,500	3,500	3,500
534 51 49 001	Misc/Dues & Memberships	-	200	200	200
534 51 49 002	Misc/Training & Registrations	635	500	500	500
534 51 49 003	Misc/Outside Printing	707	850	850	850
<i>Non-Expenditures</i>					
582 10 00 403	Refund of Water Permit Deposits	610	800	800	800
<i>Debt Service</i>					
591 34 72 000	Revenue Bond Principal	125,000	130,000	130,000	140,000
592 34 83 000	Revenue Bond Interest	69,250	63,000	63,000	56,500
<i>Transfers Out</i>					
597 40 40 403	Transfers Out - Capital Improvements	200,974	201,590	201,590	225,179
597 40 50 403	Transfers Out - Asset Replacement	86,132	86,396	86,396	96,505
<b>Total Expenditures and Other Uses</b>		<b>2,791,132</b>	<b>3,216,844</b>	<b>3,241,844</b>	<b>3,606,666</b>
<b>Net Change in Fund Balance</b>		<b>225,942</b>	<b>(192,944)</b>	<b>(223,844)</b>	<b>(251,677)</b>
<b>Ending Fund Balance</b>		<b>2,171,000</b>	<b>1,978,056</b>	<b>1,947,156</b>	<b>1,695,479</b>

This fund was established to separate Water Utility capital improvements from regular administration, maintenance and operations activities. The intent is to have resources available when needs arise. Seven percent of Water Sales revenue is contributed to this fund each year.

2024 projects include the following:

**Well #5 Replacement \$100,000**

The existing Well #5, located at the one million gallon reservoir site, needs to be replaced in order to provide the City with a water source capable of meeting future water demands. The budget amount is for design, construction and installation.

**Miscellaneous Pump Station Component Upgrades \$35,000**

This project will continue to replace failing components at the City's pump stations to ensure uninterrupted delivery of treated water to customers. The City's pump stations are aging and need upgrades every year.

**Miscellaneous Well Rehabilitation \$45,000**

This budget item is to investigate and, if necessary, rehabilitate wells within the City as issues arise.

**Miscellaneous Service Line Replacements/Connections \$50,000**

This project will entail tying over service lines to new mains in areas where the City currently has multiple mains in the roadway. This is a proactive approach to abandon older failing water mains.

**New Deep Well \$1,300,000**

This project will develop an additional water supply source at the 18th Street Court site near the 2 MG Reservoir and Booster Pump Station site. Project costs include design, engineering, and equipping a new well and well building. This project will utilize Coronavirus Local Fiscal Recovery Funds from the American Rescue Plan Act (ARPA) for eligible expenditures.

**Storage Facility Improvements \$32,000**

This project includes inspection, cleaning and repairing of the City's water storage facilities as needed.

**Miscellaneous Security Upgrades \$20,736**

Security is a very important aspect of operating a reliable and dependable water system. This budget item provides for the purchase and installation of equipment necessary to monitor and issue alarms when a security concern arises regarding the City's water system.

**Miscellaneous Water Main Replacements/Upgrades \$50,000**

This project includes repair and replacement of aging and failing water pipes at various locations throughout the City.



**Water Tank Demolition** **\$10,000**

In 2018, the City demolished a water tank on City-owned property within the city limits of Edgewood. The property is no longer useful to the City and has been declared surplus. This budget item is to complete the sale of the property, and includes advertising for and contracting with a realtor as well as potential surveying and easement filing expenditures.

**Decommission of Wells #1, #4, #9** **\$50,000**

Wells #1, #4 and #9 are no longer in use and will be properly decommissioned by a licensed contractor. Wells that are not properly decommissioned provide a direct channel for contaminants to seep into aquifers. These wells were abandoned years ago for various reasons such as loss of production or cost-prohibitive repairs.

**Juniper Street Water Main Replacement** **\$150,000**

This project will replace of 1,318 linear feet of existing undersized 4-inch pipe, increase fire flow availability by eliminating pressure and velocity constraints, and create looping in the system. The 2024 budget is for design only, construction will be programmed in 2025.

**Miscellaneous Technology Upgrades** **\$20,000**

This project upgrades the City's Sensus software system to streamline operations, and installs new technology upgrades in the field. These technology upgrades were not available when the original infrastructure was installed. The upgrades will also provide the ability to monitor water pressure and temperature at designated areas in the system, and receive alerts when conditions are not within set parameters.

**Pump Station Building Upgrades** **\$50,000**

This project replaces failing roof and gutter systems at four pump station facilities located throughout the City's Water Utility District. Current asphalt shingle roofs have surpassed their anticipated life cycle and are in need of replacement. To reduce future maintenance costs and adequately protect pump station components within these structures, this project will replace asphalt shingle roofs with metal roofs.

**City-wide Leak Detection** **\$20,000**

This budget item includes contracting with a third-party leak detection company. Leak detection will allow the City to locate leaks in the system that do not surface. Once the leaks are detected, City staff will make the necessary repairs. This will save water and help the City to maintain its Department of Health mandated goal of 10% or less water loss annually. The project will perform leak detection on the entire water system and will take approximately three weeks to complete.

# WATER CAPITAL

Fund 404

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Beginning Fund Balance</b>		<b>2,447,359</b>	<b>3,261,472</b>	<b>3,261,472</b>	<b>2,168,475</b>
<b>Revenues and Other Sources</b>					
331 21 02 404	Coronavirus Local Fiscal Recovery Funds (ARPA)	759,456	-	-	-
	Pierce County ARPA Utility Infrastructure Grant	-	641,900	-	-
361 10 00 404	Investment Earnings	29,548	10,000	29,500	29,500
367 00 00 404	System Development Charges	145,240	200,000	200,000	200,000
395 20 00 404	Compensation for Loss of Capital Assets	-	-	14,840	-
	Transfers In - General Fund (ARPA)	-	-	200,000	-
397 40 30 404	Transfers In - Operations	200,974	201,590	201,590	225,179
<b>Total Revenues and Other Sources</b>		<b>1,135,218</b>	<b>1,053,490</b>	<b>645,930</b>	<b>454,679</b>
<b>Expenditures and Other Uses</b>					
594 34 60 010	Risk and Resilience Assessment/Report	56,855	23,145	-	-
594 34 60 135	Well #5 Replacement	61,519	638,481	538,481	100,000
594 34 60 150	Misc Pump Station Component Upgrades	23,345	46,655	46,655	35,000
594 34 60 166	Fire Hydrant/Gate Valve Upgrades	50,675	-	50,000	-
594 34 60 173	Misc Well Rehabilitation	-	175,000	130,000	45,000
594 34 60 174	Misc Service Line Replacements/Connections	2,873	97,127	47,127	50,000
594 34 60 175	New Deep Well	13,261	2,036,739	736,739	1,300,000
594 34 60 178	Well #12 Rehabilitation	5,075	6,925	6,925	-
594 34 60 181	Storage Facility Improvements	-	25,000	13,000	32,000
594 34 61 132	Water Main Flushing	28,277	-	-	-
594 34 63 130	Misc Security Upgrades	9,260	60,736	40,000	20,736
594 34 63 160	Misc Water Main Replacements/Upgrades	66,085	84,080	130,000	50,000
594 34 63 167	12th Ave Service Line Improvements	3,880	-	-	-
594 34 66 127	Water Tank Demolition	-	10,000	-	10,000
	Decommission of Wells #1, #4, #9	-	50,000	-	50,000
	Porter Way Crossing Improvements	-	384,150	-	-
	Milton Way and 13th Avenue Improvements	-	257,750	-	-
	Juniper Street Water Main Replacement	-	150,000	-	150,000
	Misc Technology Upgrades	-	-	-	20,000
	Pump Station Building Upgrades	-	-	-	50,000
	City-wide Leak Detection	-	-	-	20,000
<b>Total Expenditures and Other Uses</b>		<b>321,105</b>	<b>4,045,788</b>	<b>1,738,927</b>	<b>1,932,736</b>
<b>Net Change in Fund Balance</b>		<b>814,113</b>	<b>(2,992,298)</b>	<b>(1,092,997)</b>	<b>(1,478,057)</b>
<b>Ending Fund Balance</b>		<b>3,261,472</b>	<b>269,174</b>	<b>2,168,475</b>	<b>690,418</b>

# WATER ASSET REPLACEMENT

Fund 405

The Water Asset Replacement Fund was established to provide for replacement of assets such as rolling stock, major equipment, and technology upgrades. The intent is to have resources available when needs arise.

Amounts included in this fund's budget represent the portion allocated to water utility functions only. Amounts allocated to non-water utility functions are included in the Asset Replacement and Capital Reserve Fund, a subsidiary fund of the General Fund, and the Electric and Stormwater Asset Replacement Funds.

Three percent of Water Sales revenue is contributed to this fund each year.

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Beginning Fund Balance</b>		<b>502,091</b>	<b>593,795</b>	<b>593,795</b>	<b>592,211</b>
<b>Revenues and Other Sources</b>					
361 10 00 405	Investment Earnings	5,380	1,700	5,300	5,300
397 40 30 405	Transfers In - Operations	86,132	86,396	86,396	96,505
<b>Total Revenues and Other Sources</b>		<b>91,512</b>	<b>88,096</b>	<b>91,696</b>	<b>101,805</b>
<b>Expenditures and Other Uses</b>					
594 34 64 405	Vehicle #4 - John Deere Gator	(192)	-	-	-
594 34 64 405	Replace Vehicle #17 - 1999 Single Axle Trailer	-	-	1,500	-
594 34 64 405	Replace Vehicle #18 - 1980 Tandem Axle Trailer	-	-	1,500	-
594 34 64 405	Replace Vehicle #20 - 2006 Chevrolet Truck	-	17,000	-	17,000
594 34 64 405	Replace Vehicle #36 - 2005 Chevrolet Truck	-	56,000	-	60,000
594 34 64 405	Replace Vehicle #49 - 1995 Dump Truck	-	33,000	38,254	-
594 34 64 405	Replace Vehicle #237 - 2003 Ford Expedition	-	17,000	-	-
594 34 64 405	New 2024 Freightliner Dump Truck	-	-	52,026	-
594 34 64 405	Asset Replacement	-	50,000	-	50,000
<b>Total Expenditures and Other Uses</b>		<b>(192)</b>	<b>173,000</b>	<b>93,280</b>	<b>127,000</b>
<b>Net Change in Fund Balance</b>		<b>91,704</b>	<b>(84,904)</b>	<b>(1,584)</b>	<b>(25,195)</b>
<b>Ending Fund Balance</b>		<b>593,795</b>	<b>508,891</b>	<b>592,211</b>	<b>567,016</b>

# STORMWATER UTILITY

Fund 406

The Stormwater Utility is a division of the Public Works Department and was established to provide, operate and maintain a stormwater system with a focus on minimizing damage from severe storms by improving flood protection and improving the quality of stormwater runoff to meet the requirements of the Department of Ecology's National Pollutant Discharge Elimination System (NPDES) Phase II permit.

The Stormwater Utility Fund is an enterprise fund that operates like a business. The primary source of revenue for this fund is through the payment of monthly stormwater fees. Expenditures from this fund include administration as well as maintenance and operations of the utility. Administrative functions include monthly customer billing, planning, coordination with the Department of Ecology, and participation in other stormwater related organizations. Maintenance and operations activities include regular maintenance and repair of catch basins, manholes, storm pipes, ditches, culverts, bioswales, underground detention vaults, and detention ponds. In addition, transfers are made out of this fund to support the Stormwater Capital Improvement Fund and the Stormwater Asset Replacement Fund.

Stormwater fees have not been updated since the program's inception, and a study will need to be performed to determine the rates necessary to maintain the target ending fund balance of 25% of expenditures.

	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 to 2024 Budget Comparison Increase/(Decrease)	
					Amount	Percentage
<b>Beginning Fund Balance</b>	<b>450,695</b>	<b>384,155</b>	<b>384,155</b>	<b>334,196</b>		
<b>Revenues and Other Sources</b>						
Licenses and Permits	3,858	2,600	2,600	2,600	-	0%
Intergovernmental Revenues	11,365	-	-	-	-	0%
Charges for Services	1,026,417	1,034,000	1,033,000	1,028,000	(6,000)	-1%
Fines and Forfeitures	6,666	6,700	6,700	6,700	-	0%
Miscellaneous Revenues	34,175	34,600	84,414	37,000	2,400	7%
<b>Total Revenues and Other Sources</b>	<b>1,082,481</b>	<b>1,077,900</b>	<b>1,126,714</b>	<b>1,074,300</b>	<b>(3,600)</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>						
Salaries and Wages	368,891	523,553	372,611	540,091	16,538	3%
Personnel Benefits	176,098	277,539	176,437	276,433	(1,106)	0%
Supplies and Services	473,387	429,664	498,225	449,441	19,777	5%
Miscellaneous Expenditures	28,276	26,600	26,600	26,600	-	0%
Transfers Out	102,369	102,800	102,800	102,800	-	0%
<b>Total Expenditures and Other Uses</b>	<b>1,149,021</b>	<b>1,360,156</b>	<b>1,176,673</b>	<b>1,395,365</b>	<b>35,209</b>	<b>3%</b>
<b>Net Change in Fund Balance</b>	<b>(66,540)</b>	<b>(282,256)</b>	<b>(49,959)</b>	<b>(321,065)</b>		
<b>Ending Fund Balance</b>	<b>384,155</b>	<b>101,899</b>	<b>334,196</b>	<b>13,131</b>		
<b>Fund Balance as a Percentage of Expenditures</b>	<b>33%</b>	<b>7%</b>	<b>28%</b>	<b>1%</b>		

# STORMWATER UTILITY

Fund 406

## DETAIL

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Beginning Fund Balance</b>		<b>450,695</b>	<b>384,155</b>	<b>384,155</b>	<b>334,196</b>
<b>Revenues and Other Sources</b>					
322 10 03 000	Clearing/Grading Permits	1,208	2,000	2,000	2,000
322 15 00 000	Storm Permits	2,650	600	600	600
337 31 01 406	Pierce County Flood Control Zone District Grant	11,365	-	-	-
342 40 00 406	Inspection Fees	-	1,000	-	-
343 10 00 000	Storm Drainage Fees	1,023,402	1,028,000	1,028,000	1,028,000
345 83 10 406	Plan Review	3,015	5,000	5,000	-
359 90 00 406	Penalties	6,666	6,700	6,700	6,700
361 10 00 406	Investment Earnings	4,046	1,600	4,000	4,000
362 00 00 406	Equipment and Vehicle Charges (Internal)	20,850	28,000	28,000	28,000
362 00 01 406	Storm Facility Rental	-	-	30,000	-
369 40 00 406	Judgments and Settlements	-	-	17,414	-
369 91 00 406	Miscellaneous Revenue	9,279	5,000	5,000	5,000
<b>Total Revenues and Other Sources</b>		<b>1,082,481</b>	<b>1,077,900</b>	<b>1,126,714</b>	<b>1,074,300</b>
<b>Expenditures and Other Uses</b>					
<i>Administration</i>					
531 10 10 000	Salaries and Wages	42,733	85,583	123,300	220,816
	<i>Allocated Salaries and Wages</i>	90,312	97,411	97,411	125,115
531 10 20 000	Personnel Benefits	15,824	40,272	52,800	103,251
	<i>Allocated Personnel Benefits</i>	44,408	47,137	47,137	64,283
531 10 31 000	Office and Operating Supplies	1,917	2,500	2,500	2,500
531 10 32 000	Fuel	11	350	350	350
531 10 35 000	Small Tools and Equipment	-	500	500	500
531 10 41 000	Professional Services	82,875	30,000	95,000	40,000
531 10 41 001	Professional Services - IT	31,351	34,872	34,872	33,593
531 10 41 002	Advertising	252	200	200	200
531 10 42 000	Communication	3,181	3,500	3,500	3,500
531 10 43 000	Travel	910	1,000	1,000	1,000
531 10 44 001	Utility Tax	91,602	92,520	92,520	92,520
531 10 44 002	Stormwater Excise Tax	18,028	16,000	16,000	16,000
531 10 45 000	Operating Rentals and Leases	2,512	2,000	2,000	2,000
531 10 46 000	Insurance	22,606	28,744	29,305	36,396
531 10 48 000	Repairs and Maintenance	24	500	500	500
531 10 49 000	Miscellaneous	-	200	200	200
531 10 49 001	Misc/Dues & Memberships	11,041	12,000	12,000	12,000
531 10 49 002	Misc/Training & Registrations	249	1,500	1,500	1,500
531 10 49 003	Misc/Outside Printing	11,212	8,500	8,500	8,500
	<i>Allocated Operating Expenditures</i>	87,361	103,878	103,878	104,282

# STORMWATER UTILITY

Fund 406

## DETAIL

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Expenditures and Other Uses (Continued)</b>					
<i>Operations</i>					
531 30 10 000	Salaries and Wages	234,830	338,559	149,900	192,160
531 30 11 000	Overtime	1,016	2,000	2,000	2,000
531 30 20 000	Personnel Benefits	110,883	184,130	70,500	102,899
531 30 20 002	Uniforms	4,983	6,000	6,000	6,000
531 30 31 000	Office and Operating Supplies	23,442	20,000	22,000	22,000
531 30 32 000	Fuel	16,552	10,000	11,000	11,000
531 30 35 000	Small Tools and Equipment	3,452	5,000	5,000	5,000
531 30 41 000	Professional Services	12,453	15,000	15,000	15,000
531 30 41 002	Advertising	-	100	100	100
531 30 42 000	Communication	1,932	3,000	3,000	3,000
531 30 43 000	Travel	46	1,000	1,000	1,000
531 30 45 000	Operating Rentals and Leases	6,568	6,500	6,500	6,500
531 30 47 000	Public Utilities	9,630	9,000	9,000	9,000
531 30 48 000	Repairs and Maintenance	3,523	3,500	3,500	3,500
531 30 48 001	Vehicle Repairs and Maintenance	53,159	40,000	40,000	40,000
531 30 49 000	Miscellaneous	2,173	100	100	100
531 30 49 001	Misc/Dues & Memberships	82	300	300	300
531 30 49 002	Misc/Training & Registrations	3,519	4,000	4,000	4,000
<i>Transfers Out</i>					
597 04 07 406	Transfers Out - Capital Improvements	71,658	71,960	71,960	71,960
597 40 80 406	Transfers Out - Asset Replacement	30,711	30,840	30,840	30,840
<b>Total Expenditures and Other Uses</b>		<b>1,149,021</b>	<b>1,360,156</b>	<b>1,176,673</b>	<b>1,395,365</b>
<b>Net Change in Fund Balance</b>		<b>(66,540)</b>	<b>(282,256)</b>	<b>(49,959)</b>	<b>(321,065)</b>
<b>Ending Fund Balance</b>		<b>384,155</b>	<b>101,899</b>	<b>334,196</b>	<b>13,131</b>

This fund was established to separate Stormwater Utility capital improvements from regular administration, maintenance and operations activities. The intent is to have resources available when needs arise. Seven percent of Storm Drainage Fees revenue is contributed to this fund each year.

2024 projects include the following:

**Invasive Plant Species Removal** **\$20,000**

Invasive plant species are an increasing problem in the City. This project will use an integrated approach to invasive species management. Knotweed will be removed systematically by specialists, and other noxious and invasive weeds will be controlled by staff or professionals as needed. Mechanical, chemical, and preventative measures will all be used to control these dangerous plants.

**City-wide Ditch/Culvert Projects** **\$100,000**

This budget item is for repair and construction of ditches and culverts at various locations throughout the City.

**Oak Street Storm Improvements** **\$60,000**

The ditches on the north side of 15th Avenue experience high stormwater flows. They are also in close proximity to parking and access to Milton Community Park. This project will install pipes and catch basins in place of ditches to control the flow of water down the hill while simultaneously providing much needed parking for Milton Community Park.

# STORMWATER CAPITAL

Fund 407

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Beginning Fund Balance</b>		<b>285,246</b>	<b>328,030</b>	<b>328,030</b>	<b>264,694</b>
<b>Revenues and Other Sources</b>					
334 03 10 179	Dept of Ecology Grant - Storm Capacity	17,366	57,634	57,634	75,000
	Dept of Ecology Grant - Surprise Lake Outfall	-	168,750	-	-
	Dept of Ecology Grant - Oak St Storm Improv	-	90,000	-	-
361 10 00 407	Investment Earnings	2,930	200	2,900	2,900
397 04 06 407	Transfers In - Operations	71,658	71,960	71,960	71,960
<b>Total Revenues and Other Sources</b>		<b>91,954</b>	<b>388,544</b>	<b>132,494</b>	<b>149,860</b>
<b>Expenditures and Other Uses</b>					
594 31 60 005	Invasive Plant Species Removal	-	30,000	30,000	20,000
594 31 63 133	City-wide Ditch/Culvert Projects	31,804	128,196	28,196	100,000
594 31 63 153	Surprise Lake Outfall - Dept of Ecology	-	225,000	-	-
594 31 63 179	Storm Capacity 2021-2023 - Dept of Ecology	17,366	57,634	57,634	-
	Surface Water Plan/Rate Study	-	80,000	80,000	-
	Oak Street Storm Improvements	-	180,000	-	60,000
<b>Total Expenditures and Other Uses</b>		<b>49,170</b>	<b>700,830</b>	<b>195,830</b>	<b>180,000</b>
<b>Net Change in Fund Balance</b>		<b>42,784</b>	<b>(312,286)</b>	<b>(63,336)</b>	<b>(30,140)</b>
<b>Ending Fund Balance</b>		<b>328,030</b>	<b>15,744</b>	<b>264,694</b>	<b>234,554</b>



# STORMWATER ASSET REPLACEMENT Fund 408

The Stormwater Asset Replacement Fund was established to provide for replacement of assets such as rolling stock, major equipment, and technology upgrades. The intent is to have resources available when needs arise.

Amounts included in this fund's budget represent the portion allocated to stormwater utility functions only. Amounts allocated to non-stormwater utility functions are included in the Asset Replacement and Capital Reserve Fund, a subsidiary fund of the General Fund, and the Electric and Water Asset Replacement Funds.

Three percent of Storm Drainage Fees revenue is contributed to this fund each year.

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Beginning Fund Balance</b>		<b>(53,099)</b>	<b>120,776</b>	<b>120,776</b>	<b>81,333</b>
<b>Revenues and Other Sources</b>					
334 03 10 157	Dept of Ecology Grant - Street Sweeping	141,967	-	14,346	-
361 10 00 408	Investment Earnings	1,005	500	1,000	1,000
397 40 60 408	Transfers In - Operations	30,711	30,840	30,840	30,840
<b>Total Revenues and Other Sources</b>		<b>173,683</b>	<b>31,340</b>	<b>46,186</b>	<b>31,840</b>
<b>Expenditures and Other Uses</b>					
594 31 64 408	Vehicle #4 - John Deere Gator	(192)	-	-	-
594 31 64 408	Replace Vehicle #17 - 1999 Single Axle Trailer	-	-	1,500	-
594 31 64 408	Replace Vehicle #18 - 1980 Tandem Axle Trailer	-	-	1,500	-
594 31 64 408	Replace Vehicle #20 - 2006 Chevrolet Truck	-	12,000	-	12,000
594 31 64 408	Replace Vehicle #49 - 1995 Dump Truck	-	43,470	45,905	-
594 31 64 408	Replace Vehicle #237 - 2003 Ford Expedition	-	12,000	-	-
594 31 64 408	New 2024 Freightliner Dump Truck	-	-	36,724	-
594 31 64 408	Asset Replacement	-	50,000	-	50,000
<b>Total Expenditures and Other Uses</b>		<b>(192)</b>	<b>117,470</b>	<b>85,629</b>	<b>62,000</b>
<b>Net Change in Fund Balance</b>		<b>173,875</b>	<b>(86,130)</b>	<b>(39,443)</b>	<b>(30,160)</b>
<b>Ending Fund Balance</b>		<b>120,776</b>	<b>34,646</b>	<b>81,333</b>	<b>51,173</b>

# VEHICLE REPAIR & MAINTENANCE

Fund 501

The Vehicle Repair and Maintenance Fund is an Internal Service Fund that was established to account for repair and maintenance of the City's fleet of vehicles, excluding the Police Department. Revenue to this fund is collected by assessing the other funds for the labor and equipment used to service vehicles from the different departments. Expenditures are tracked by vehicle and department, and primarily include in-house wages and benefits for the City's mechanic as well as parts for repair and maintenance of the City's fleet. Other expenditures include repair and maintenance services for which the City does not have the equipment or specialized expertise.

Account	Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>Beginning Fund Balance</b>		<b>69</b>	<b>70</b>	<b>70</b>	<b>70</b>
<b>Revenues and Other Sources</b>					
348 10 00 501	Charges for Services - Labor (Internal)	196,841	287,432	285,587	297,225
348 20 00 501	Charges for Services - Parts (Internal)	874	1,000	1,000	1,000
<b>Total Revenues and Other Sources</b>		<b>197,715</b>	<b>288,432</b>	<b>286,587</b>	<b>298,225</b>
<b>Expenditures and Other Uses</b>					
548 30 10 000	Salaries and Wages	88,681	97,263	97,263	102,251
548 30 11 000	Overtime	528	4,000	2,000	2,000
	<i>Allocated Salaries and Wages</i>	4,610	4,950	4,950	6,092
548 30 20 000	Personnel Benefits	51,134	59,323	59,323	61,610
	<i>Allocated Personnel Benefits</i>	2,336	2,484	2,484	3,087
548 30 20 002	Uniforms	450	1,800	1,800	1,800
548 30 31 000	Office and Operating Supplies	16,511	20,000	20,000	20,000
548 30 32 000	Fuel	1,844	2,000	2,000	2,000
548 30 34 000	Parts	-	5,000	5,000	5,000
548 30 35 000	Small Tools and Equipment	12,737	15,000	15,000	15,000
548 30 35 001	Machinery and Equipment	-	2,000	2,000	2,000
548 30 41 000	Professional Services	110	1,000	1,000	1,000
548 30 41 001	Professional Services - IT	6,361	6,999	6,999	7,635
548 30 42 000	Communication	1,042	1,500	1,500	1,500
548 30 43 000	Travel	-	500	500	500
548 30 45 000	Operating Rentals and Leases	295	250	250	250
548 30 46 000	Insurance	6,264	7,965	8,120	10,085
548 30 48 000	Repairs and Maintenance	234	50,000	50,000	50,000
548 30 49 000	Miscellaneous	8	500	500	500
548 30 49 002	Misc/Training & Registrations	124	1,000	1,000	1,000
	<i>Allocated Operating Expenditures</i>	4,445	4,898	4,898	4,915
<b>Total Expenditures and Other Uses</b>		<b>197,714</b>	<b>288,432</b>	<b>286,587</b>	<b>298,225</b>
<b>Net Change in Fund Balance</b>		<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>		<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>

# INFORMATION TECHNOLOGY

Fund 503

The Information Technology Fund is an Internal Service Fund that was established to account for city-wide technology needs. Revenue to this fund is collected by assessing the other funds for operating expenditures related to technology that serve the entire City. Expenditures are primarily for contracted information technology support services, software licenses and subscriptions, equipment and other professional services.

<u>Account</u>	<u>Title</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
<b>Beginning Fund Balance</b>		<b>139,012</b>	<b>138,550</b>	<b>138,550</b>	<b>130,498</b>
<b>Revenues and Other Sources</b>					
348 10 00 503	IT Services (Internal)	250,274	286,834	286,834	325,409
<b>Total Revenues and Other Sources</b>		<b>250,274</b>	<b>286,834</b>	<b>286,834</b>	<b>325,409</b>
<b>Expenditures and Other Uses</b>					
	<i>Allocated Salaries and Wages</i>	6,055	6,421	6,421	7,380
	<i>Allocated Personnel Benefits</i>	2,587	2,743	2,743	3,248
518 80 31 000	Office and Operating Supplies	-	200	200	200
518 80 35 000	Small Tools and Equipment	-	10,000	-	10,000
518 80 36 002	Equipment - IT	21,616	40,000	20,000	40,000
518 80 41 001	Professional Services - IT	117,257	120,000	120,000	135,000
518 80 42 503	Communication	5,339	4,800	5,300	5,300
518 80 46 000	Insurance	2,100	2,670	2,722	3,381
518 80 49 002	Misc/Training & Registrations	1,426	-	1,500	1,500
518 80 49 004	Software Licenses/Subscriptions	94,356	80,000	94,400	99,400
594 18 60 503	Capital Expenditures - IT	-	20,000	41,600	20,000
<b>Total Expenditures and Other Uses</b>		<b>250,736</b>	<b>286,834</b>	<b>294,886</b>	<b>325,409</b>
<b>Net Change in Fund Balance</b>		<b>(462)</b>	<b>-</b>	<b>(8,052)</b>	<b>-</b>
<b>Ending Fund Balance</b>		<b>138,550</b>	<b>138,550</b>	<b>130,498</b>	<b>130,498</b>