



CITY OF Aberdeen WASHINGTON

2024 Final Budget

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MAYOR'S MESSAGE & BUDGET PRIORITIES



CITY OF ABERDEEN 2024 PROPOSED BUDGET

October 25, 2023

Honorable Council President and Members of the City Council,

I am pleased to present my third and final budget as Mayor of our great and resilient City. This budget reflects our values and the people's most pressing needs. It also builds on the considerable progress that we've made over the last four years to address our more critical issues: infrastructure, homelessness, and economic growth.

My goal as Mayor has been to bring meaningful and positive changes to the City and the way we do business. One of my crowning achievements has been to hire a City Administrator and the creation of that position with the Council's support has been paramount for our City. I was able to get a lot of things done



in 2023. I've installed lights in our downtown alleys, cameras and speed radars downtown and around the city—all to promote public safety. I've put together task forces that are chipping away at issues like homelessness and a museum revitalization. In this last year we secured over \$125 million in funding for projects. In 2023, our City has been able to accomplish all this and more, so I'm very excited about what 2024 will bring to our City.

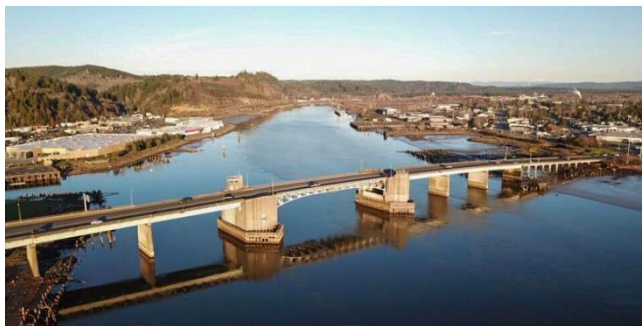
Next year, our budget process will be even better because of the changes I've proposed. We will have more community engagement and earlier engagement with the council with the budget process. We've strengthened local and state partnerships this last year and I worked hard to make sure that Aberdeen was represented and present for important conversations to ensure our voice is heard.

I've made key financial policy changes that are sensible, responsible, and reflective of our commitment to good stewardship of tax dollars. I believe this budget is the most community-informed budget I have ever put together in my over 20 years' experience in city government.

This year, I'm proposing we make the greatest General Fund investment with the idea that investing in our City today, will bring our vision to life tomorrow. Earlier this year, we collaboratively created a great Mission, Values and Strategic Goals for the City and this is where the rubber meets the road. We have an opportunity to invest in things that can help our City turn the corner.

INFRASTRUCTURE

This year was a big year for Aberdeen when it came to grant funding. Our partnership with Hoquiam on the levee project paid off in a big way by securing \$35.5 million in State Capital funding. We were also able to get over \$72 million in State Transportation funds for the Highway 12 Rail Separation Project. Lastly, we secured over \$21 million for the Young Street Bridge Project. All of these allocations do not require any matching funds which is critical to a distressed city like ours. I'm glad to see that our legislators are supporting our city in strong numbers and that we are getting the help we've needed for a long time.



Infrastructure projects are the City's greatest priorities, with the levee project remaining at the top of the list. There are many phases to this project which include the completion of the Fry Creek Pump Station. This budget reveals investments in several capital projects including:

- \$4.2 million in sewer improvements
- \$1.9 million in water projects
- \$1.5 million in stormwater improvements
- \$2.1 million in arterial street projects.

There's an old saying, "It's cheaper to replace an old pipe, than it is to fix a broken pipe." City staff do a good job extending the life of all our equipment and infrastructure, but there comes a time, where we are using too much staff time maintaining old stuff. Our staff have searched high and low for grant funds to help us pay for these infrastructure projects. More importantly, our customers pay their hardworking money to ensure that their water turns on, their toilets flush and their streets are clear. We must be good stewards of their ratepaying monies and ensure that we are investing in the infrastructure they depend on.

HOMELESSNESS CRISIS

The Homelessness Response Committee (HRC) has been working very hard this year to build a strategy that addresses one of the City's toughest challenges: homelessness. This year's budget includes community recommendations given to the HRC through the community survey and discussions. Based on community feedback, I am recommending the purchase of two downtown public restrooms that are durable and ADA compliant. We will conduct a pilot of some new trash receptacles that will help keep our

downtown clean. I am also recommending the City assist the County in purchasing property for the specific purpose of creating a homeless shelter.

The City of Aberdeen has received over \$1.5 million in opioid settlement money that will be paid over the next 17 years. We will invest that money in ways that will improve the downtown shopping district. There are many ways that we can creatively use this money and my hope is to use it in a way that contributes to managing homelessness.

Some have asked me, “Why does Aberdeen to solve the homeless issue?” To that I say, Aberdeen and the people who live here have a long history of not being afraid to tackle hard issues. We’ve overcome the loss of major industries and a fierce economic downturn; we’ve faced environmental hardships like persistent flooding and landslides; we’ve missed opportunities because of inaction; and we’ve spent too much time hoping things would magically change. I want this budget to reflect the resilient and forward-thinking nature of this city and its leaders. I want this budget to show that we are a Council of action.

ECONOMIC GROWTH & OUR GROWING CITY



By investing in managing our homeless crisis, the hope is that it will stimulate the economy in our Downtown. I’m including money in 2024’s budget to chip away at the City’s abated homes list. It’s time to clean up our neighborhoods by getting rid of these eye sores. We are investing in our Vacant Building program which will help give downtown property owners an opportunity to make improvements to the empty storefronts. Our city’s population is growing steadily and

there are a lot of homes that are being remodeled and sold. We know this because the Community Development Department has issued a record number of permits this year.

RECONNECTING OUR CITY

In 2024, I am proposing to improve the ways the people in our community connect with one another. Whether it’s paving more sidewalks, funding a community movie in the park, or providing another year of the City’s newsletter, it is my priority to reconnect the people of this City after an isolating pandemic. I’m requesting funding to repair the bridge at Stewart Park so people can enjoy our crown jewel of a hiking trail. I’m also requesting that the Parks Department invest in festivals and community gatherings in our parks and downtown. We have a lot of people who have lived here many years and a lot of new people moving into town. Let’s give them all reasons to meet one another and discover all the ways that we can make Aberdeen thrive and prosper.



TECHNOLOGY

Here is one more old saying, but it is one that I live by, “You’re only as good as your tools.” Technology is very important to staff to get their jobs done. Running a city is getting more and more complex each day it feels like. There are more regulations, more rules, and more laws that are created which require more staff time and resources. That’s why I’m proposing we invest in ways to make their jobs more efficient so they can turn their focus to serving customers and keeping us safe from threats like cyberattacks.

I’m proposing that we invest in public disclosure software and employee self-service software. Our IT team keeps us safe from cyberattacks day in and day out; we don’t even know about it half of the time. I’m proposing that we continue to ensure that our employees have the tools they need to do their jobs more efficiently and effectively and keep our computers, money and cyber-infrastructure safe from imminent threats.

FACILITIES

Just like with our equipment, we work hard to extend the life of our buildings and keep them in good order and repair. Unfortunately, we’ve delayed the upgrade of important parts of our facilities that we



can no longer put off. I’m proposing in this budget that we make critical repairs to City Hall’s elevator. We’ve put it off as long as we could, and we are now to a point where we can no longer ignore the issue.

We will also be investing in security upgrades which means we will be installing a scan card system and cameras. I am leaving placeholders for the ongoing plumbing issues that we have at the police station and any issues that our fire departments face as well. We have old buildings and our staff have been good sports about their workplace conditions. We need a long-term

solution, but unfortunately that will not come during my tenure as Mayor. My hope is that the Council and the new Mayor will consider some long-term solutions to help our public safety teams out.

FINAL WORD

In the year ahead, we must work together to strengthen our economic, social and infrastructural foundations because those are some of the things that make a great city. Aberdeen is a great city to work, live and play. This budget allows us to follow through with the commitments that we’ve made to our community.

This budget reflects the priorities that we’ve heard repeatedly throughout 2023 from our community. It invests their money in ways that will create more opportunities to live, earn and play, all with a good quality of life. City Staff and I developed this budget intentionally and with great discipline. We created it with Aberdeen’s future in mind and



how to set the future Mayor and Council up for success. We want Aberdeen to be a city that works for us all and one where our children will choose to stay and raise their own families.

I look forward to working with you and our continued engagement and thoughtful deliberation of this budget.

Sincerely,

Mayor Pete Schave
City of Aberdeen

HERE ARE THE PROPOSED 2024 APPROPRIATIONS COMPARED TO BUDGETED 2023
APPROPRIATIONS:

<u>Fund</u>	<u>2023 Budget</u>	<u>2024 Proposed</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
001 General Fund	22,180,284	23,933,386	1,753,102	8%
004 Council Projects	-	-	-	--
101 Library Fund	78,066	86,249	8,183	10%
102 Parks	1,668,179	1,577,230	(90,949)	-5%
103 Street	2,929,972	2,738,565	(191,407)	-7%
105 Arterial Street	18,940,400	21,091,967	2,151,567	11%
106 Paths & Trails	10,000	75,000	65,000	650%
107 Morrison Riverfront Park	48,248	46,433	(1,815)	-4%
111 Contingency Fund	-	-	-	--
112 Insurance Reserve	200,000	200,000	-	0%
120 Emergency Services	5,025,077	5,311,181	286,104	6%
121 Animal Control	162,161	189,618	27,457	17%
122 Parking Enforcement	82,659	90,820	8,161	10%
123 Police Canine	12,000	13,000	1,000	8%
125 Museum	339,725	97,096	(242,629)	-71%
130 Transportation Benefit District	991,000	1,875,558	884,558	89%
132 Recreation Sports Programs	111,796	98,929	(12,867)	-12%
145 Drug Enforcement	86,000	106,450	20,450	24%
301 Community Development Block Grant	-	-	-	--
302 Urban Development Action Grant	50,500	300,000	249,500	494%
303 Hotel/Motel Tax	75,000	90,000	15,000	20%
318 Abatement	436,136	577,545	141,409	32%
320 Public Buildings	1,018,105	1,670,000	651,895	64%
350 Utility Construction	350,000	550,000	200,000	57%
399 Capital Improvement	200,000	315,000	115,000	58%
401 Garbage Utility	98,000	96,000	(2,000)	-2%
403 Sewer Utility	13,603,152	18,431,538	4,828,386	35%
404 Water Utility	6,121,264	8,498,490	2,377,226	39%
405 Storm Water Utility	972,770	2,884,909	1,912,139	197%
407 Industrial Water System	665,393	561,180	(104,213)	-16%
413 Sewer Cumulative Reserve	-	-	-	--
414 Water Cumulative Reserve	-	-	-	--
417 Industrial Water Reserve	407,000	-	(407,000)	-100%
501 Equipment Rental Operation	576,811	655,374	78,563	14%
502 Equipment Rental Reserve	638,300	505,000	(133,300)	-21%
611 Fire Pension	361,663	447,163	85,500	24%
612 Police Pension	360,900	498,000	137,100	38%
629 Brownfield Development	-	2,500	2,500	--
670 Municipal Court Trust	-	-	-	--
Total	78,800,561	93,614,181	14,813,620	19%

ESTIMATED 2024 REVENUES AND OTHER RESOURCES TO 2023 ESTIMATED REVENUEES AND OTHER RESOURCES ARE AS FOLLOWS:

<u>Fund</u>	<u>2023 Budget</u>	<u>2024 Proposed</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
001 General Fund	18,404,651	23,372,067	4,967,416	27%
004 Council Projects		-	-	--
101 Library Fund	80,010	88,000	7,990	10%
102 Parks	1,626,325	1,569,800	(56,525)	-3%
103 Street	2,932,700	2,713,502	(219,198)	-7%
105 Arterial Street	18,940,400	21,091,967	2,151,567	11%
106 Paths & Trails	1,600	66,600	65,000	4063%
107 Morrison Riverfront Park	42,000	50,400	8,400	20%
111 Contingency Fund	15	-	(15)	-100%
112 Insurance Reserve	6,000	-	(6,000)	-100%
120 Emergency Services	4,367,877	4,387,892	20,015	0%
121 Animal Control	163,100	190,300	27,200	17%
122 Parking Enforcement	83,500	91,500	8,000	10%
123 Police Canine	12,000	8,000	(4,000)	-33%
125 Museum	244,147	2,000	(242,147)	-99%
130 Transportation Benefit District	1,053,500	1,145,000	91,500	9%
132 Recreation Sports Programs	102,800	78,385	(24,415)	-24%
145 Drug Enforcement	153,067	50,500	(102,567)	-67%
301 Community Development Block Grant	300	-	(300)	-100%
302 Urban Development Action Grant	18,037	48,000	29,963	166%
303 Hotel/Motel Tax	103,800	105,000	1,200	1%
318 Abatement	437,350	550,000	112,650	26%
320 Public Buildings	1,018,105	1,170,000	151,895	15%
350 Utility Construction	3,000	-	(3,000)	-100%
399 Capital Improvement	417,700	196,000	(221,700)	-53%
401 Garbage Utility	98,100	85,550	(12,550)	-13%
403 Sewer Utility	14,247,036	19,605,275	5,358,239	38%
404 Water Utility	5,603,946	5,683,300	79,354	1%
405 Storm Water Utility	1,310,350	2,701,600	1,391,250	106%
407 Industrial Water System	665,400	257,600	(407,800)	-61%
413 Sewer Cumulative Reserve	300	-	(300)	-100%
414 Water Cumulative Reserve	4,000	-	(4,000)	-100%
417 Industrial Water Reserve	147,588	-	(147,588)	-100%
501 Equipment Rental Operation	537,440	650,000	112,560	21%
502 Equipment Rental Reserve	737,000	1,010,000	273,000	37%
611 Fire Pension	361,663	353,000	(8,663)	-2%
612 Police Pension	360,900	350,000	(10,900)	-3%
629 Brownfield Development	250	-	(250)	--
670 Municipal Court Trust	50	-	(50)	--
Total	74,286,007	87,671,238	13,385,231	18%

Expenditure Increases

Sewer Projects \$4.2 million

- Fry Creek Sewer Pump Station
- Wastewater Treatment Plan Improvement Projects

Water Projects \$1.9 million

- Herbig Water Tank Refurbishment
- Malinowski Dam Dredging
- Watershed & Culvert Improvements

Stormwater \$1.5 million

- Alden Road Improvement

Arterial Street Projects \$2.1 million

- North Aberdeen Bridge Project
- Pedestrian Safety Improvement
- Elliot Slough Bank Stabilization

Revenue Increases

Street Improvement Grants \$20 million

- US Highway 12 Rail Separation Project
- FEMA Sidewalk Repair
- DOT Sumner Ave Sidewalk
- WSDOT North Aberdeen Bridge Project

Commerce Grants \$2.6 million

- New Gateway/Museum
- Historic Preservation Grant

Sewer Improvement Loan \$10.9 million

- Repair to Sewer Plant Infrastructure

Other Revenue Sources

- 28% Increase to General Fund Revenues
- Interest Investment Increases

Expenditures & Revenues

ABERDEEN CITY GOVERNMENT



Honorable Mayor Pete Schave



Mel Taylor
Ward 1



Kacey Morrison
Ward 1



David Gakin
Ward 2



John Maki
Ward 2



Liz Ellis
Ward 3



Kati Kachman
Ward 3



Stan Sidor
Ward 4



Deborah Ross
Ward 4



Debi Pieraccini
Ward 5



Joshua Francy
Ward 5



David Lawrence
Ward 6



Dee Anne Shaw
Ward 6

CITY COUNCIL

Mayor and City Council

The Mayor and the City Council are the elected governing body of the City of Aberdeen. The Mayor is elected for a four-year term and is granted administrative authority over the city's operations. The mayor presides over public meetings, recommends appointments to advisory bodies, and represents the City at community activities, events and functions.

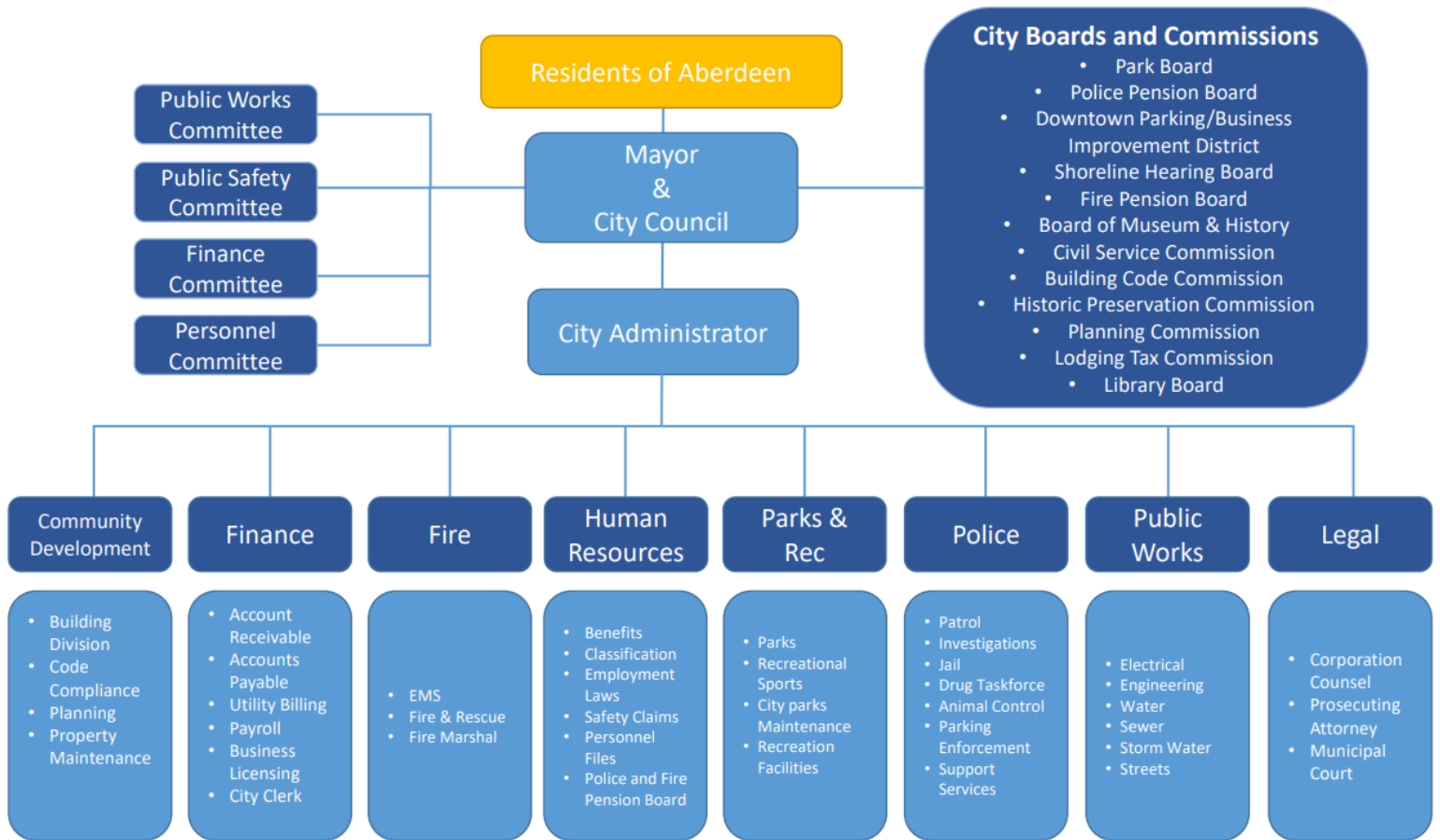
The City Council serves as the City's legislative body with authority to enact laws, adopt the budget, and adopt policies.

Name	Council Seat	Term Expires
Peter Schave	Mayor	December 31, 2023
Kati Kachman	Council President	December 31, 2023
Melvin Taylor	Ward 1, Position 1	December 31, 2023
Kacey Morrison	Ward 1, Position 2	December 31, 2025
David Gakin	Ward 2, Position 3	December 31, 2023
John Maki	Ward 2, Position 4	December 31, 2025
Liz Ellis	Ward 3, Position 5	December 31, 2025
Stan Sidor	Ward 4, Position 7	December 31, 2023
Deborah Ross	Ward 4, Position 8	December 31, 2023
Joshua Francy	Ward 5, Position 9	December 31, 2023
Debi Pieraccini	Ward 5, Position 10	December 31, 2025
David Lawrence	Ward 6, Position 11	December 31, 2025
Dee Ann Shaw	Ward 6, Position 12	December 31, 2023

ADMINISTRATIVE STAFF

Ruth Clemens	City Administrator
Dale Green	Police Chief
Dave Golding	Fire Chief
Rick Sangder	Public Works Director
Lisa Scott	Community Development Director
Stacie Barnum	Parks and Recreation Director
Dani Smith	Human Resources Director
Vacant	Finance Director

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 operations.

Activities of each City fund or department 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 purpose 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 Aberdeen 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 needs defined by budget policies, emerging issues, Council goals and available resources.

BUDGET CALENDAR

August 15, 2023 – preliminary estimates due from directors

September 27, 2023 – preliminary General Fund revenue presentation to Council

October 25, 2023 – Mayor’s proposed budget presented to Council; first reading of budget ordinance; first reading of tax levy ordinance; public hearing on preliminary budget.

November 8, 2023 – second reading of budget ordinance; second reading of tax levy ordinance.

November 21, 2023 – third (final) reading of budget ordinance; third (final) reading of tax levy ordinance; public hearing on 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 Director and department directors to ensure that funds are within the approved budget. As required by RCW 35A.33.140, the Finance Department 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 between departments within any fund; however, any revisions that alter the total expenditures of a fund 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 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 Director 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 Director 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 budget in a Council and Citizen-friendly format.



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

*Library	*Parks	*Streets
*Arterial Streets	*Paths & Trails	*Morrison Riverfront Park
*Contingency	*Insurance Reserve	*Emergency Services
*Animal Control	*Parking Enforcement	*Police Canine
*Transportation Benefit District	*Museum	*Drug Enforcement
*Recreation Sports Programs	*Hotel/Motel Tax	
*Abatement		

- **Debt Service Funds** account for principal and interest payments on long-term debt, related to financing of general government debt. The City does not currently have any general obligation debt and therefore does not utilize debt service funds.

- **Capital Project Funds** account for major construction projects. Capital project funds include the following:

*Community Development Block Grant	*Urban Development Action Grant
*Public Buildings	*Utility Construction
*Capital Improvement	

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

*Garbage Utility	*Sewer Utility	*Water Utility
*Stormwater Utility	*Industrial Water System	*Sewer Cumulative Reserve
*Water Cumulative Reserve	*Industrial Water Reserve	

- **Internal Service Funds** are used to account for the financing of goods or services provided by one department to other departments or funds on a cost reimbursement basis. Internal Service funds include:

*Equipment Rental Operation	*Equipment Rental Reserve
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- **Fiduciary Funds** are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the City's own operations. Fiduciary funds include:

*Fire Pension	*Police Pension	*Brownfield Development
*Municipal Court Trust		

CITY-WIDE BUDGET SUMMARY

<u>Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenues</u>	<u>Transfers In</u>	<u>Expenditures</u>	<u>Transfers Out</u>	<u>Net Increase (Decrease)</u>	<u>Ending Fund Balance</u>
001 General Fund	21,425,557	23,322,067	50,000	19,052,136	4,881,250	(561,319)	20,864,238
004 Council Projects	-	-	-	-	-	-	-
101 Library Fund	23,713	-	88,000	86,249	-	1,751	25,464
102 Parks	148,885	119,500	1,450,300	1,577,230	-	(7,430)	141,455
103 Street	288,333	563,502	2,150,000	2,738,565	-	(25,063)	263,270
105 Arterial Street	3,162,065	20,425,438	666,529	21,091,967	-	-	3,162,065
106 Paths & Trails	21,276	1,600	65,000	75,000	-	(8,400)	12,876
107 Morrison Riverfront Park	26,386	50,400	-	46,433	-	3,967	30,353
111 Contingency Fund	2,474	-	-	-	-	-	2,474
112 Insurance Reserve	332,291	-	-	-	200,000	(200,000)	132,291
120 Emergency Services	5,418,414	4,387,892	-	5,261,181	50,000	(923,289)	4,495,125
121 Animal Control	15,595	10,300	180,000	189,618	-	682	16,277
122 Parking Enforcement	892	17,500	74,000	90,820	-	680	1,572
123 Police Canine	9,520	3,000	5,000	13,000	-	(5,000)	4,520
125 Museum	406,455	2,000	-	97,096	-	(95,096)	311,359
130 Transportation Benefit District	2,968,077	1,145,000	-	1,450,279	425,279	(730,558)	2,237,519
132 Recreation Sports Programs	161,144	38,385	40,000	86,629	12,300	(20,544)	140,600
145 Drug Enforcement	1,245,745	50,500	-	106,450	-	(55,950)	1,189,795
301 Community Development Block Grant	89,339	-	-	-	-	-	89,339
302 Urban Development Action Grant	253,538	48,000	-	300,000	-	(252,000)	1,538
303 Hotel/Motel Tax	282,890	105,000	-	75,000	15,000	15,000	297,890
318 Abatement	32,660	80,000	470,000	577,545	-	(27,545)	5,115
320 Public Buildings	501,353	920,000	250,000	1,670,000	-	(500,000)	1,353
350 Utility Construction	789,105	-	-	550,000	-	(550,000)	239,105
399 Capital Improvement	782,906	196,000	-	-	315,000	(119,000)	663,906
401 Garbage Utility	12,074	85,550	-	16,000	80,000	(10,450)	1,624
403 Sewer Utility	5,507,384	19,605,275	-	18,431,538	-	1,173,737	6,681,121
404 Water Utility	3,098,298	5,683,300	-	8,498,490	-	(2,815,190)	283,108
405 Storm Water Utility	1,048,373	2,701,600	-	2,724,909	160,000	(183,309)	865,064
407 Industrial Water System	710,976	257,600	-	561,180	-	(303,580)	407,396
413 Sewer Cumulative Reserve	55,491	-	-	-	-	-	55,491
414 Water Cumulative Reserve	647,048	-	-	-	-	-	647,048
417 Industrial Water Reserve	536,287	-	-	-	-	-	536,287
501 Equipment Rental Operation	7,618	650,000	-	655,374	-	(5,374)	2,244
502 Equipment Rental Reserve	3,024,930	1,010,000	-	505,000	-	505,000	3,529,930
611 Fire Pension	225,655	53,000	300,000	447,163	-	(94,163)	131,492
612 Police Pension	342,996	-	350,000	498,000	-	(148,000)	194,996
629 Brownfield Development	29,658	-	-	2,500	-	(2,500)	27,158
670 Municipal Court Trust	7,041	-	-	-	-	-	7,041
Total	53,642,440	81,532,409	6,138,829	87,475,352	6,138,829	(5,942,943)	47,699,498

- The 2023 budget presumes service level enhancements as follows:
 - Community events
 - Pedestrian Safety Project
 - Parking Enforcement Area Expansion
 - Expand Building Abatement Program
 - Good Neighbor Revolving Fund Loan Increase
- Employee salaries and benefits include the following changes:
 - Cost of living (COLA) adjustment – 5% for Police and Fire (union), 4% for all other positions
 - Medical – 6.5%
 - Dental – 1%

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 local governments to more accurately account for the complete cost of the services it provides, and to provide a clear/concise method to use in budget development.

Indirect costs include central services costs related to legislative, executive, finance, legal and human resources 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.

FUNDS TO BE CHARGED

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 could be 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 assigned revenue source; however, the special revenue funds can be, and many are, subsidized by the general fund. Therefore, there is no benefit to be had by including most special revenue funds in the indirect cost allocation plan (increasing expenses in funds subsidized by the general fund would simply increase the amount of general fund subsidy required). The Emergency Services fund, which is both significant in size and does not receive general fund subsidy, is included in the indirect cost allocation plan. Additionally, the Abatement fund, which is partially funded by the Garbage utility fund, is included. All other special revenue funds are excluded from allocation.

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, Sewer, Storm, Industrial Water and Equipment Rental.

The indirect cost allocation plan shall be 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, except for the portion related to Emergency Services and Abatement funds.

COSTS TO BE ALLOCATED

The following costs are subject to allocation:

- ❖ Salaries, benefits, supplies, training, equipment, etc. associated with:
 - Mayor and City Council
 - City Administrator
 - Human Resources Department
 - Finance Department
 - Legal Department

All the costs listed above are paid for out of the general fund and primarily exist for the support of the City as a whole. Costs included in the allocation plan should be administrative in nature and must be reasonably perceived to benefit all City funds. Therefore, the cost of services such as public safety, street maintenance, community events, etc. are excluded from the plan and are not subject to allocation.

ACTIVITIES & MEASUREMENT CRITERIA

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

ACTIVITIES	MEASUREMENT CRITERIA
Payroll	Employee count
Human resources	Employee count
Accounts payable	Non-salary expenditures
Mayor and council	# of agenda items
Payment processing	Revenue
Utility billing	# of accounts
City Administrator, legal and general admin staff	Total expenditure budget

BUDGET & ACCOUNTING PROCEDURES

1/12th of the budget overhead allocation for the year will be charged each month.

The Finance Director will monitor the budget to actual amounts for the costs included in the cost allocation plan. A one-time adjustment will be made at year end to increase or decrease allocations based on total actual expenditures of the functions being allocated.

GENERAL FUND SUMMARY

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
Beginning Fund Balance	23,247,608	22,569,075	23,440,846	21,425,557
Taxes	15,982,337	16,090,249	16,736,131	17,240,431
Licenses & Permits	905,525	646,600	995,640	624,700
Intergovernmental	2,864,847	899,292	691,064	2,272,636
Charges for Services	386,154	338,550	461,096	478,200
Fines & Forfeitures	199,892	243,800	213,585	213,600
Misc Revenues	292,026	141,160	804,391	2,492,500
Transfers In	44,460	45,000	45,000	50,000
Total Revenues & Transfers In	20,675,240	18,404,651	19,946,907	23,372,067
01 - Legislative Services	57,429	56,001	53,529	88,857
02 - Executive	32,058	159,571	128,535	168,355
03 - Judicial	589,320	643,282	618,160	671,587
05 - General Government	1,454,474	1,725,364	1,927,235	2,191,388
06 - Finance	520,252	646,295	546,536	695,668
16 - Legal	253,180	262,230	249,545	304,114
18 - Human Resources	159,649	229,552	125,043	171,711
19 - Facilities	253,905	222,584	159,269	524,269
21 - Engineering	375,628	503,761	386,147	353,569
23 - Community Development	491,026	724,407	545,901	779,464
45 - Police	6,668,767	6,922,339	7,136,516	7,871,358
46 - Corrections	775,498	891,197	871,570	969,828
48 - Fire	3,082,592	3,326,331	3,346,842	3,936,968
49 - 911 Call Center	316,715	348,752	348,752	325,000
Transfers Out	5,451,509	5,518,618	5,518,618	4,881,250
Total Expenditures & Transfers	20,482,003	22,180,284	21,962,196	23,933,386
Revenues Less Expenditures	193,238	(3,775,633)	(2,015,289)	(561,319)
Ending Fund Balance	23,440,846	18,793,442	21,425,557	20,864,238
Ending Fund Balance w/out Armory	7,790,655	3,143,251	5,775,366	5,214,047
Ending Fund Balance as % of Expenditures w/out Armory	38%	14%	26%	22%

GENERAL FUND – COMMITTED FUND BALANCE

Total received 2018 - 2020	23,728,300
Total spent 2018 - 2022	<u>(8,078,109)</u>
Fund balance as of October 2023	<u>15,650,191</u>
Committed to Levy - Resolution 2021-19	(7,000,000)
Committed - Resolution 2022-14	(532,000)
Committed in 2024 budget - Fire Chassis	(350,000)
Committed in 2024 budget - Police Vehicle	<u>(75,000)</u>
Balance available for allocation	<u>7,693,191</u>

LEGISLATIVE

The City Council serves as the City's legislative body with authority to enact laws, adopt the budget, and adopt policies. City Council members hold four-year terms and elections are held every two years. Members of the City Council serve and represent the City on Mayor-appointed committees, boards and commissions as well as other governmental agencies and association boards, and commissions.

The 2024 proposed budget includes and increase to services which includes memberships, registrations, and travel. In an effort to keep Aberdeen represented at the state and federal level of funding, Aberdeen's City Councilmembers must be strategically present at events, hearings and association meetings.

001-01 Legislative					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Salaries & benefits	68,057	68,944	69,299	74,442	5,498
Supplies	4,457	500	291	1,500	1,000
Services	3,806	9,650	4,461	39,050	29,400
Re-allocated costs	(18,891)	(23,093)	(20,523)	(26,135)	(3,042)
Total	57,429	56,001	53,529	88,857	32,856
Percentage change 2023 to 2024					59%

EXECUTIVE

The Executive fund are expenditures related to the Mayor and City Administrator. The City Administrator oversees operations of all City departments, serves as a liaison between the Mayor and Directors, keeps the Mayor apprised on departmental activities, assists departments with resolutions of problems requiring the attention of the Mayor, monitors the progress of departments towards strategic goals set forth by the Mayor and City Council. The City Administrator, under the direction, supervision and authority of the Mayor, directs the administration of the City's operational functions and services, and provide leadership in the long- and short-term goals of the City.

This fund budget reduces the amount budgeted for supplies and has increased line items for association memberships, registration and travel. The Mayor and City Administrator will need to represent the City to ensure that the City's infrastructure projects continue to be funded, that the City will be represented at the state and federal legislative level, and to ensure that they receive support.

001-02 Executive					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Salaries & benefits	47,363	218,832	213,172	243,495	24,663
Supplies	1,674	6,500	6,588	1,000	(5,500)
Services	2,531	46,700	8,682	22,200	(24,500)
Capital outlay	3,022	-	61	2,500	2,500
Re-allocated costs	(22,531)	(112,461)	(99,968)	(100,840)	11,621
Total	32,058	159,571	128,535	168,355	8,784
Percentage change 2023 to 2024					6%

JUDICIAL

The Aberdeen Municipal Court provides the efficient and legal processing of all civil and criminal violations of the City Charter and City Ordinances, as well as the collection and distribution of fines, fees, forfeitures, assessments, bonds, and restitution paid into the Court.

The Judicial budget reflects an increase for pro tem judges. Currently, the City is underpaying judges therefore creating difficulty to find substitute judges in the event the City requires one.

001-03 Judicial					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Salaries & benefits	551,675	571,032	579,220	615,537	44,505
Supplies	7,071	10,000	9,942	10,000	-
Services	30,574	62,250	28,997	46,050	(16,200)
Total	589,320	643,282	618,160	671,587	28,305
Percentage change 2023 to 2024					4%

GENERAL GOVERNMENT

The General Government Fund is a host to a number of unique funds and divisions that do not have standalone departments. The Information Technology (IT) division is a good example.

Washington Cities Insurance Authority (WCIA), the City's risk management group, has increased its insurance cost. The City's property, vehicle and liability insurance rate increased. WCIA not only provides the City's insurance, they also provide legal services for personnel matters and tort claims.

001-05 General Government					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Lobbying	66,000	66,000	66,000	66,000	-
Audit	83,545	60,000	26,800	50,000	(10,000)
Insurance	310,972	497,416	511,990	652,524	155,108
Indigent Defense	284,964	262,000	393,267	400,000	138,000
Information Technology	499,641	595,960	680,473	641,805	45,845
Homeless Expenses	-	-	-	200,000	200,000
Other Services	209,352	243,988	248,706	181,059	(62,929)
Transfers out	5,451,509	5,518,618	5,518,618	4,881,250	(637,368)
	6,905,983	7,243,982	7,445,853	7,072,638	(171,344)

Percentage change 2023 to 2024 -2%

<i>Transfers Out:</i>	<u>2024</u>	<u>2023</u>
Fund 101 - Library	88,000	80,000
Fund 102 - Parks	1,438,000	1,305,000
Fund 103 - Streets	2,150,000	2,060,000
Fund 105 - Arterial Street	81,250	231,250
Fund 132 - Recreation Programs	25,000	-
Fund 318 - Abatement	390,000	300,000
Fund 121 - Animal Control	180,000	153,000
Fund 122 - Parking Enforcement	74,000	66,000
Fund 123 - Police Canine	5,000	9,000
Fund 125 - Museum	-	25,000
Fund 320 - Public Buildings	-	818,105
Fund 611 - Fire Pension	200,000	210,963
Fund 612 - Police Pension	250,000	260,300
	4,881,250	5,518,618

FINANCE

The Finance Department provides financial and accounting services to the City. All receipts and disbursements are administered through this department. They manage utility billing, payroll, accounts payable and receivable and business tax and licensing. As a support function, the Finance Department works in partnership with other City departments to develop budgets, implement control measures, and establish policies and procedures aimed at accurately accounting for, safeguarding, and maximizing the value of the City's assets.

The City continues its search for a Finance Director, and until one is found, the City will continue to outsource its finance and accounting functions.

001-06 Finance					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Salaries & benefits	867,854	979,414	816,238	1,048,308	68,894
Supplies	13,804	20,000	18,177	22,000	2,000
Services	28,942	43,600	51,353	47,300	3,700
Capital outlay	41,862	55,000	62,293	60,000	5,000
Re-allocated costs	(432,210)	(451,719)	(401,525)	(481,940)	(30,221)
Total	520,252	646,295	546,536	695,668	49,373
Percentage change 2023 to 2024					8%

LEGAL

The Legal Division is comprised of two offices: Corporation Counsel and Prosecution. The Corporation Counsel acts as the legal advisor to the Mayor, City Council, City Administrator, Departments and all boards, committees, and commissions of the City. The Prosecution division is responsible for the prosecution of all violations of City criminal codes before the Aberdeen Municipal Court, and advises City departments charged with enforcement.

The Legal Department has grown through restructuring in 2023. The City's Public Record's Specialist has been moved to the legal department from finance. The City will continue to contract corporate counsel services through Kenyon Disend, a municipal law firm located in Issaquah.

001-16 Legal					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Salaries & benefits	263,771	257,403	284,379	283,370	25,967
Supplies	3,252	4,800	931	3,750	(1,050)
Services	163,063	185,000	128,133	195,150	10,150
Capital outlay	1,023	-	519	4,000	4,000
Re-allocated costs	(177,930)	(184,973)	(164,416)	(182,156)	2,817
Total	253,180	262,230	249,545	304,114	41,884
Percentage change 2023 to 2024					16%

HUMAN RESOURCES

The Human Resources Department is responsible for a variety of functions related to the recruitment, development, training and retention of qualified City employees. The department responsibilities include complying with federal and state employment laws, benefit administration, payroll and personnel file maintenance, classification review, contract negotiation assistance and interpretation, administration of the CDL drug and alcohol testing program, coordination of safety claims, personnel committee, and the police and fire pension boards.

2023 ACHIEVEMENTS

- Achieved AWC Well City Award and 2% insurance premium discount.
- Assisted in contract negotiations with all four unions.
- Facilitated Harassment and Discrimination training.
- Created and implemented a new Performance Evaluation process.
- Saved over \$40,000 by managing L & I Claims in-house.
- Assisted in hiring of 37 new employees.

2024 OBJECTIVES & GOALS

- Continue to review and recommend changes to the City Personnel Policies as employment laws change.
- Implement the City safety committee's departmental recognition program to enhance safety awareness and culture.
- Achieve AWC's Well City Award and 2% insurance premium discount.
- Assist with the update of the City's Comprehensive Emergency Management Plan.

2024 Budget Highlights

As a small department, the greatest expense is for the department is salaries and benefits. The supply lines are minimal, with the largest cost, \$45,000, being the city's cost for recruitment software, and employee self-service human resources/payroll software. In addition, the City's budget for the city-wide wellness program (that works to earn us a 2% insurance premium discount) also resides in the Human Resources Department budget.

001-18 Human Resources					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Salaries & benefits	164,104	240,402	202,966	206,104	(34,298)
Supplies	11,581	4,000	1,119	13,000	9,000
Services	47,248	69,600	16,467	24,200	(45,400)
Capital outlay	23,084	23,000	-	45,000	22,000
Re-allocated costs	(86,368)	(107,450)	(95,509)	(116,593)	(9,143)
Total	159,649	229,552	125,043	171,711	(57,841)
Percentage change 2023 to 2024					-25%

FACILITIES

Provides for the general operation, maintenance, repairs, and janitorial services for City Hall and as a liaison between the city and the Library.

2024 GOALS

- It is anticipated that the elevator at City Hall needs to either be refurbished or replaced. An assessment of the elevator will be completed in 2023 and required repairs in 2024. (\$230,000)
- City Hall office improvements requested by Community Development and Human Resources. (\$10,000)
- Building security enhancements which include automated locks and cameras at the main entrances to the building and the lobby stairwell doors. (\$45,000, split between facilities and water)

001-19 Facilities					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Salaries & benefits	-	-	-	311,269	311,269
Supplies	31,056	9,000	19,324	14,000	5,000
Services	222,849	83,584	72,671	189,000	105,416
Capital outlay	-	130,000	67,274	10,000	(120,000)
Total	253,905	222,584	159,269	524,269	301,685

Percentage change 2023 to 2024 136%

ENGINEERING

This group provides engineering services and project administration for public works projects, public right of way permitting, development review, mapping services, archival management and timber lands management. The department also supports all other City departments in construction related projects. The mission of the department is to provide well-organized and cost-effective municipal engineering services to the citizens of Aberdeen.

The department has been very successful in applying for and obtaining grant funding and legislative commitments to projects across the many priorities of the City. The Engineering Department has led that effort and have been awarded approximately \$85,000,000 in grants in 2022 and approximately \$28,000,000 in 2023 so far.

2024 GOALS

- Maintain current service levels.
- Continued support and administration of the large infrastructure projects currently underway.
 1. Northshore Levee (NSL)
 2. US 12 Grade Separation
 3. North Aberdeen Bridge Replacement
- Support and administration of transportation projects.
 1. Systemic Pedestrian Safety Improvement
 2. Sumner Ave Sidewalk Improvement
 3. US 101 Safety Imp Project
 4. 3rd Ave Slide Repair
- Support and administration of citywide projects.
 1. Fry Creek Stormwater Pump Station
 2. Fry Creek Restoration
 3. Farragut Street pump station design and pump pre-purchase.
 4. Division Street pump station design
 5. Aberdeen Police Department Firearms Training Facility (APDFTF) (\$200,000)
 6. Watershed Road and Bridge Imp. (\$1,500,000)
 7. Hire an additional Engineer. (\$150,000)
- Applying for grant funding on city priority projects as sources are announced.

001-21 Engineering					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Salaries & benefits	264,931	354,961	334,389	200,269	(154,692)
Supplies	12,875	17,700	7,931	20,200	2,500
Services	45,803	116,100	43,827	133,100	17,000
Capital outlay	52,020	15,000	-	-	(15,000)
Total	375,628	503,761	386,147	353,569	(150,192)

Percentage change 2023 to 2024 -30%

COMMUNITY DEVELOPMENT

The Community Development Department is responsible for the efforts to support business development while enhancing the quality of life in the community. The city is always working on streamlining review and permitting processes so that we can reduce our approval time to help expedite quality developments.

The Community Development Department strives, as a team, to achieve a more streamlined, efficient, and defined system which should exceed the public's expectations. We must maximize our resources to achieve increased efficiency, with a progressive, honest, and courteous approach towards customer service. We strive to improve the public's perception of this Department.

One of the Department's primary roles is to guide development so that it is consistent with the community's vision as expressed in the City's Comprehensive Plan. The department's goals also include Process permits in a timely manner, reinvigorate the abatement program, complete and implement the new zoning code. Begin the process of looking at a housing program, which would require additional staff to implement.

2024 GOALS

In 2024, outside of our normal work duties, we will be working on the completion of the zoning code update, developing the abatement module in SmartGov, working on compliance with vacant buildings and reinvigorating the abatement program.

Community Development is planning on shifting our staffing duties in 2024 in order to align with the Mayor and Council's strategic goals.

The Assistant Community Development Director will be retiring at the end of 2023. It is the goal of the department to hire a Code Enforcement Officer to replace the Assistant Director position and to transition the Code Compliance Specialist into a Planning Tech. position to assist with additional work in the housing development, planning and abatement programs.

The Community Development Department consists of:

- Building Division
- Code Compliance Division
- Planning Division
- Property Maintenance Division

GENERAL DEPARTMENT GOALS AND OBJECTIVES

Process permits in a timely manner, reinvigorate the abatement program, complete and implement the new zoning code. Begin the process of looking at a housing program, which would require additional staff to implement.

BUILDING DIVISION

This division will continue to implement the FEMA Floodplain regulations and process all building permits, electrical permits, mechanical permits, plumbing permits, etc.

This division will continue to produce quarterly reports to the Mayor and City Council on activities in the Community Development Department.

This division will be working with FEMA in 2024 to update out Floodplain regulations, which will ultimately save our citizens money on their floodplain insurance.

CODE COMPLIANCE DIVISION

This division will maintain utilization of the nuisance abatement funds to remove public nuisance vegetation throughout the city. This division will also continue to track complaints in the computerized tracking system and work toward a more streamlined process.

This division will also assist the building and planning divisions with non-compliant issues.

PLANNING DIVISION

This division will complete the update to the 1999 Zoning Code. This division will also continue to process environmental and land use permits.

This division will continue to assist Main Street as it serves the downtown Aberdeen businesses. This division will be working closely with other departments in promoting the city in general.

This division will also continue to assist the City Council with their Homeless Housing Committee and the City's Real Estate Review Committee.

This division will also look at implementing a housing/homeless program.

PROPERTY MAINTENANCE DIVISION

This division oversees the International Property Maintenance Code and tracks the property rental licenses and processes complaints about unfit rentals.

In 2024 this division will continue to work on the vacant buildings program and take over the building abatement program with the assistance of the building and planning divisions.

001-23 Community Development					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Salaries & benefits	383,236	407,307	430,402	500,864	93,557
Supplies	8,476	11,000	5,831	15,000	4,000
Services	99,314	306,100	109,667	263,600	(42,500)
Capital outlay	-	-	-	-	-
Total	491,026	724,407	545,901	779,464	55,057
Percentage change 2023 to 2024					8%

POLICE

It is the mission of the city of Aberdeen to serve with transparency, provide dependable public safety; to honor our history and be stewards of our natural and cultural resources.

As the lead agency for providing public safety for those who live, work, and visit our community, we are highly transparent, and we absolutely provide dependable public safety. We strive to ensure we are making sure Aberdeen is a safe and vibrant community. This fund is responsible for most of the funding of the business the Aberdeen Police Department does.



Included in this fund is the department's administration section; the Chief, Deputy Chief, Commander and two Lieutenants. Also included are all uniformed police officers for the Aberdeen Police Department. The investigations section is also included in this fund as well. We are currently budgeting for 38 commissioned positions and at time of writing have three vacancies. This fund covers all aspects of their roles, wages, benefits, uniforms, and training. Also included is the numerous licenses and fees associated with the programs they utilize to do their work. Those fees and subscriptions have been steadfastly increasing as we seek grants and federal partnerships to absorb some of those costs.

We have dealt with supply chain issues with our patrol vehicles since the COVID epidemic. We recently took possession of two police SUVs ordered in 2021. We are several years behind in replacing our ageing patrol vehicles. Historically, we can replace two a year and maintain a cycle of full replacement every five years.



However, due to the inability to order and cancelled orders by the manufacturer, we have had to make do with purchasing used vehicles. While providing much needed immediate relief on our fleet, that is not a long-term viable option due to the limited stock of police vehicles nationwide. We are asking to purchase three police vehicles in 2024. Those vehicles will allow us to rotate one vehicle out to use for our investigation's unit. Having a ready fleet to respond quickly as needed to emergency calls will ensure our response times are dependable.

This fund includes our records section as well. We have five records specialists that complete the paperwork, digital and hardcopies, that police officers generate as a result of the 34,000 calls for service a year they respond to.

In 2023 we were able to replace the roof on the police building and costs associated with repairs to the facility have increased to over \$50,000 per year. The building is slowly settling, causing a myriad of issues, predominantly with plumbing, that require frequent maintenance.

001-45 Police

Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Salaries & benefits	5,846,260	6,126,005	6,246,221	6,896,358	770,353
Supplies	170,216	68,500	42,119	131,000	62,500
Services	602,904	709,729	824,529	844,000	134,271
Capital outlay	5,938	-	-	-	-
Debt service	43,449	18,105	23,647	-	(18,105)
Total	6,668,767	6,922,339	7,136,516	7,871,358	949,019

Percentage change 2023 to 2024 14%

CORRECTIONS

As the police department continues its mission of keeping Aberdeen safe, the seven Police Services Officers maintain custody and care for those arrested by Aberdeen Police Officers. The city of Aberdeen Jail is open 24 hours a day, 7 days a week. This fund covers the financial responsibility of running the municipal jail.

Included costs associated with a full-time municipal jail include meals. We purchase them frozen from the Washington State Department of Correction's Correctional Industries. Inmates are also afforded medication that is prescribed to them. The jail has a part-time Physician's Assistant who does sick call for inmates and can prescribe medication as needed. The Aberdeen Police Department also participates in a grant funding program through the Grays Harbor County Health Department to give inmates with substance abuse disorder the ability to join the medications for opioid use disorder program. Inmates can start treatment prior to leaving the facility at no cost to them or the citizens of Aberdeen. The road to recovery starts moments after getting arrested, should they choose.

Aberdeen Police Officers book nearly 1,000 persons a year. Our jail had an average daily population of 9 inmates in 2022.

001-46 Corrections					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Salaries & benefits	640,596	757,697	713,190	824,328	66,631
Supplies	66,158	60,000	69,418	60,000	-
Services	68,743	73,500	88,962	85,500	12,000
Total	775,498	891,197	871,570	969,828	78,631
Percentage change 2023 to 2024					9%

FIRE

The Mission of the Aberdeen Fire Department is to provide the citizens of Aberdeen protection from uncontrolled fire and hazardous materials through prevention efforts and suppression activities, and provide comprehensive pre-hospital emergency care to the sick and injured.

The Aberdeen Fire Department covers a service area of its city limits (10.5 square miles) and additional Emergency Medical Services coverage outside of the city that includes about 100 square miles. The Chehalis River divides the city, thereby requiring a main headquarters station on the north side and a substation on the south side of the river. Both facilities were constructed in 1966. In addition to a Chief and Assistant Chief, staffing consists of 33 uniformed personnel, comprising three platoons and two daily civilian administrative employees.



A daily on duty crew of 9 to 11 personnel staff both stations, utilizing an engine, ladder, command vehicle and medic unit. Each shift is supervised by a 24-hour on-duty Battalion Chief.

In 2024, we plan to complete the projects that began in 2023 to the North and Southside stations to help improve living conditions for staff. The Fire Department has done a good job maintaining and servicing a 20-year-old fire truck, but it has reached the end of its useful life. In an effort to be proactive, there is a contribution toward the purchase of a new ladder truck that will be reserved until there is an opportunity to replace the aging vehicle.

The success of the Fire Fighter Boot Camp has instilled promise that we are investing in experience today for tomorrow's jobs. We plan to continue this program as well as explore new programs that can, in the long-term, save the City money.

001-48 Fire					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Salaries & benefits	2,575,681	2,819,733	2,948,869	3,143,093	323,360
Supplies	67,425	131,600	65,719	115,625	(15,975)
Services	144,905	214,960	130,037	302,300	87,340
Capital outlay	1,645	14,450	8,099	375,950	361,500
Debt service	292,936	145,588	194,116	-	(145,588)
Total	3,082,592	3,326,331	3,346,842	3,936,968	610,637

Percentage change 2023 to 2024

18%

CALL CENTER

The City holds an interlocal agreement with Grays Harbor Communications 911 Center for the purpose of providing 911 services to citizens and first responders in Aberdeen and Grays Harbor. Annual cost is dependent on call volume. Call volume has gone down in the last year prompting a \$23,000 decrease in this fund budget.

001-49 911 Call Center					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Services	316,715	348,752	348,752	325,000	(23,752)
Total	316,715	348,752	348,752	325,000	(23,752)
Percentage change 2023 to 2024					-7%

FUND 101 - LIBRARY

Established in 1890, the Aberdeen library has been a beacon for the community. The library was slated to be renovated, but efforts have been delayed due to the COVID-19 pandemic. In 2024, the City will work with library to resume renovation planning efforts.

In 2023, the library required a lot of additional cleaning services due to issues with bathroom vandalism. Since then, Timberland Regional Library has increased security and the City has hired a full time custodian to oversee all city facilities.

101 - Library					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	5,926	8,998	7,885	23,713	
Miscellaneous	6	10	-	-	(10)
Transfers in	77,600	80,000	105,000	88,000	8,000
Total Revenue	<u>77,606</u>	<u>80,010</u>	<u>105,000</u>	<u>88,000</u>	<u>7,990</u>
Percentage change 2023 to 2024					10%
Supplies	3,821	3,000	12,889	4,000	1,000
Services	71,825	75,066	76,283	82,249	7,183
Total Expenditures	<u>75,646</u>	<u>78,066</u>	<u>89,172</u>	<u>86,249</u>	<u>8,183</u>
Percentage change 2023 to 2024					10%
Ending Cash	<u>7,885</u>	<u>10,942</u>	<u>23,713</u>	<u>25,464</u>	

FUND 102 - PARKS

The Aberdeen Parks & Recreation Department is a full-service agency that is responsible for the administration, development, and maintenance of over 240 acres of developed park land and beautification grounds within our city. Of which, 140 acres are considered high use. We also provide over 65 organized recreation programs for our constituents of all ages. The department is staffed by 6 fulltime employees and supplemented by a part time staff of between 20 and 40, working as recreation leaders and supervisors, umpires, scorekeepers, instructors, and maintenance crews.



2024 HIGHLIGHTS

- Replace 1-ton truck; additional funding to add recreation programming; laptop and computer replacement; training; and fencing at Pioneer Park. We applied for a WA RCO Local Park Maintenance Grant to pay for \$80,000 in equipment.

102 - Parks Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	203,744	148,888	129,982	148,885	
Charges for services	30,405	8,300	13,536	12,400	4,100
Intergovernmental	-	-	-	100,000	100,000
Miscellaneous	77,824	298,025	298,025	7,100	(290,925)
Transfers in	1,121,945	1,320,000	1,319,100	1,450,300	130,300
Total Revenue	1,230,174	1,626,325	1,630,661	1,569,800	(56,525)
Percentage change 2023 to 2024					-3%
Salaries & benefits	817,393	879,827	905,778	983,021	103,194
Supplies	123,750	153,500	178,223	175,500	22,000
Services	270,611	303,852	287,379	377,709	73,857
Capital outlay	92,181	331,000	240,379	41,000	(290,000)
Total Expenditures	1,303,936	1,668,179	1,611,758	1,577,230	(90,949)
Percentage change 2023 to 2024					-5%
Ending Cash	129,982	107,034	148,885	141,455	

FUND 103 – STREETS

The Street Department is responsible for maintenance and operation of the public transportation infrastructure within the Right of Way. This includes streets, alleys, ditches, culverts, levees, bridges, city owned streetlights and traffic signs. This group also helps maintain the stormwater conveyance aspect regarding transportation infrastructure, namely ditches, culverts, and levees.



Maintenance responsibilities consist of +/- 100 miles of roads, +/- 20 miles of ditch +/- 8 miles of culvert and approximately 5 miles of levee. Maintenance consists of pothole and road repair, vegetation management, snow and ice removal, deicing and sidewalk repairs. Most general constituent concerns and complaints are handled through the Street Department.

The street division also has 2 subdivisions which are an electrical shop and a sign shop.

The electrifications deal with the electrical issues within the right of way as well as the maintenance and operation of the electrical infrastructure at the many industrial sites operated by the City. Additionally, the City Electrician is responsible for the code inspections within the City.

The sign shop is responsible for banners, traffic control, road striping, parking lot striping, curb painting and production / placement of signage within the city limits.

2023 ACCOMPLISHMENTS

- Internally paved 7 blocks of degraded asphalt alleys.
- Internally paved 250 LF of two-lane gravel road on West Huntley.
- Internally paved 500 LF of gravel road on Lomax and Dewey Streets
- Internally paved 250 LF of gravel road on Taft Street.
- Will have replaced approximately 500 LF of sidewalk through the Sidewalk replacement program.
- Permanently repaired over 120 potholes in a timely manner as they come in.
- Internally installed electrical service and equipment at the Wastewater Treatment Plant, Water Filter Plant, Bench Drive Pump Station, and on the Reservoir cover pumps project.
- 90% complete on the Filter Plant LED light conversion project.
- 50% complete on the Library LED light conversion project.

2024 GOALS

- Maintain current service levels.

- Continue to support the TBD projects as determined by Engineering.
- Replace 700 LF of sidewalk through the Sidewalk Replacement Program.

103 - Street Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	186,919	109,909	156,558	288,333	
Intergovernmental	357,391	354,000	817,223	333,402	(20,598)
Charges for services	502,348	515,000	260	215,100	(299,900)
Miscellaneous	31,941	3,700	20,055	15,000	11,300
Transfers in	1,797,100	2,060,000	2,060,000	2,150,000	90,000
Total Revenue	2,688,780	2,932,700	2,897,538	2,713,502	(219,198)
Percentage change 2023 to 2024					-7%
Salaries & benefits	1,538,285	1,756,564	1,697,444	1,463,562	(293,002)
Supplies	279,931	310,900	347,734	359,300	48,400
Services	669,903	755,948	656,975	779,397	23,449
Capital outlay	194,211	70,000	16,382	100,000	30,000
Debt service	36,812	36,560	47,228	36,306	(254)
Total Expenditures	2,719,141	2,929,972	2,765,763	2,738,565	(191,407)
Percentage change 2023 to 2024					-7%
Ending Cash	156,558	112,637	288,333	263,270	

FUND 105 – ARTERIAL STREETS

This fund is an account for grant funded transportation and related capital projects administered by public works. The fund is also used to fund transportation and drainage.

105 - Arterial Street					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024
Beginning Cash	(305,273)	-	(2,603,476)	3,162,065	
Intergovernmental	3,502,174	18,518,150	15,386,727	20,425,438	1,907,288
Miscellaneous	2,942	-	2,708	-	-
Transfers in	21,960	422,250	422,250	666,529	244,279
Total Revenue	3,527,076	18,940,400	15,811,685	21,091,967	2,151,567
Percentage change 2023 to 2024					11%
Capital outlay	5,825,279	18,940,400	10,046,144	21,091,967	2,151,567
Total Expenditures	5,825,279	18,940,400	10,046,144	21,091,967	2,151,567
Percentage change 2023 to 2024					11%
Ending Cash	(2,603,476)	-	3,162,065	3,162,065	
2024 Capital Projects:					
US 12 Hwy/Rail - RAISE Grant federal				6,400,000	
FEMA - 3rd Ave Slide Repair				250,000	
DOT Sumner Ave Sidewalk				151,967	
Fry Creek PS - RCO 18-1214				3,700,000	
Fry Creek - Commerce				3,500,000	
Fry Creek PS - GHC 310-190115				200,000	
Fry Creek PS - GHC 310-200107				300,000	
North Shore Levee - CBRFA				1,000,000	
Fry Creek Implement				2,300,000	
WSDOT - North Aberdeen Bridge				1,500,000	
DOT 101 Ped Safety				1,100,000	
WSDOT - Ped Safety Improvement				640,000	
Elliot Slough Bank Stabilization				50,000	
Total 2024 Capital Projects				21,091,967	

FUND 106 – PATHS & TRAILS

This fund receives revenue from the State motor vehicle fuel tax. Use of these funds are restricted to non-motorized paths and trails improvements. The City owns and operates four non-motorized trails: East Aberdeen/Morrison Park Trail; Basich Trail; South Aberdeen Dike Trail; and Stewart Park Trail.

2024 HIGHLIGHTS

- Repairs to Stewart Park Trail; replace failing bridge on the Stewart Park Trail; and removal of bridge at Morrison Park Trail.

106 - Paths & Trails					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	20,928	22,389	19,654	21,276	
Intergovernmental	1,262	1,500	1,163	1,600	100
Miscellaneous	158	100	459	-	(100)
Transfers in	-	-	-	65,000	65,000
Total Revenue	1,420	1,600	1,622	66,600	65,000
Percentage change 2023 to 2024					4063%
Capital outlay	2,694	10,000	-	75,000	65,000
Total Expenditures	2,694	10,000	-	75,000	65,000
Percentage change 2023 to 2024					650%
Ending Cash	19,654	13,989	21,276	12,876	

FUND 107 – MORRISON PARK

The Morrison Riverfront Park Fund was established as a capital construction fund for revenues received from grants, leases, donations and other sources to help finance the construction development of this park. We also operate the Log Pavilion and its reserves out of this fund. Pavilion rental income and expenses come out of this fund.



2024 HIGHLIGHTS

- Applied for a WA RCO Local Park Maintenance grant to pay for new flooring; and stain and maintenance of the shake roof.

107 - Morrison Riverfront Park					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024
Beginning Cash	12,151	22,165	27,973	26,386	
Miscellaneous	58,238	42,000	58,392	50,400	8,400
Total Revenue	58,238	42,000	58,392	50,400	8,400
Percentage change 2023 to 2024					20%
Salaries & benefits	20,530	13,412	20,017	11,707	(1,705)
Supplies	3,603	1,700	4,749	3,000	1,300
Services	18,283	33,136	35,213	31,726	(1,410)
Total Expenditures	42,416	48,248	59,979	46,433	(1,815)
Percentage change 2023 to 2024					-4%
Ending Cash	27,973	15,917	26,386	30,353	

FUND 111 – CONTINGENCY FUND

No funds are expected to be expended in 2024 from this fund.

111- Contingency Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	2,400	2,416	2,418	2,474	
Miscellaneous	18	15	56	-	(15)
Total Revenue	<u>18</u>	<u>15</u>	<u>56</u>	<u>-</u>	<u>(15)</u>
			Percentage change 2023 to 2024		-100%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			Percentage change 2023 to 2024		--
Ending Cash	<u>2,418</u>	<u>2,431</u>	<u>2,474</u>	<u>2,474</u>	

FUND 112 – INSURANCE RESERVE

The Insurance Reserve Fund is a fund created to cover the cost of Fire and Police pension funds.

112 - Insurance Reserve Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024
Beginning Cash	716,512	520,611	520,949	332,291	
Miscellaneous	4,437	6,000	11,342	-	(6,000)
Total Revenue	4,437	6,000	11,342	-	(6,000)
Percentage change 2023 to 2024					-100%
Transfers out	200,000	200,000	200,000	200,000	-
Total Expenditures	200,000	200,000	200,000	200,000	-
Percentage change 2023 to 2024					0%
Ending Cash	520,949	326,611	332,291	132,291	

FUND 120 – EMERGENCY SERVICES

The Emergency Services fund supports the administration of pre-hospital medical care and transport. The EMS division is cross staffed by the same men and women who staff the fire division. All medical staff receive ongoing and continuous training throughout the year to ensure that their skills stay sharp and accurate in order to provide the best level of care to their patients.

Highlights of the 2024 budget an increase in the price of medical supplies, maintenance of our equipment such as cardiac monitors and the replacement of computer equipment, as is scheduled.

120 - Emergency Services					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	3,196,509	3,909,307	4,102,222	5,418,414	
Intergovernmental	1,344,115	751,200	1,650,595	750,000	(1,200)
Charges for services	3,586,731	3,609,077	4,108,027	3,634,192	25,115
Miscellaneous	29,858	7,600	117,362	3,700	(3,900)
Total Revenue	4,960,704	4,367,877	5,875,984	4,387,892	20,015
Percentage change 2023 to 2024					0%
Salaries & benefits	3,388,761	4,095,821	3,715,375	4,309,989	214,168
Supplies	101,638	119,400	112,889	150,800	31,400
Services	342,602	471,940	435,887	541,081	69,141
Allocated costs	153,523	187,916	167,040	187,311	(605)
Capital outlay	24,006	105,000	83,601	72,000	(33,000)
Transfers out	44,460	45,000	45,000	50,000	5,000
Total Expenditures	4,054,991	5,025,077	4,559,792	5,311,181	286,104
Percentage change 2023 to 2024					6%
Ending Cash	4,102,222	3,252,107	5,418,414	4,495,125	

FUND 121 – ANIMAL CONTROL

Animal Control fund allocates the spending necessary to maintain the Aberdeen Police Department's Animal Control program. It is comprised of a full-time Animal Control Officer and a half-time shelter attendant. The Aberdeen Police Department maintains an animal control shelter for wayward animals.

Costs associated with providing care for the animals include veterinary visits & euthanasia for those too injured, sick or dangerous. Most of the food for the animals is donated by local businesses. Our Animal Control Officer utilizes one of our retired police SUVs to respond to nearly 400 calls for service a year from Grays Harbor 911. This is in addition to the 300 calls that come into the shelter over the course of the year as well. Our Animal Control Officer also works with local animal rescues to foster and adopt animals.

121 - Animal Control Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	11,698	16,104	20,058	15,595	
Charges for services	13,539	9,800	13,996	10,000	200
Miscellaneous	381	300	28	300	-
Transfers in	163,000	153,000	153,000	180,000	27,000
Total Revenue	176,921	163,100	167,025	190,300	27,200
Percentage change 2023 to 2024					17%
Salaries & benefits	143,887	143,203	155,800	163,528	20,325
Supplies	1,451	2,000	2,429	2,500	500
Services	23,223	16,958	13,259	23,590	6,632
Total Expenditures	168,561	162,161	171,488	189,618	27,457
Percentage change 2023 to 2024					17%
Ending Cash	20,058	17,043	15,595	16,277	

FUND 122 – PARKING ENFORCEMENT

This fund allocates the resources to provide for our full-time parking enforcement officer. Our Parking Enforcement officer now responds to calls around the city, totally nearly 550 calls in 2022. Our Parking Enforcement Officer also issued 250 parking citations and impounded over 100 derelict and abandoned vehicles.

This fund covers the costs of his wages and benefits along with the uniform and equipment needs. Parking Enforcement utilizes a used vehicle donated by the Aberdeen Fire Department to respond to calls outside of the downtown area.

122 - Parking Enforcement Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	2,757	2,193	(1,022)	892	
Charges for services	5,229	5,500	3,206	5,500	-
Miscellaneous	8,767	12,000	6,960	12,000	-
Transfers in	63,000	66,000	78,000	74,000	8,000
Total Revenue	76,996	83,500	88,166	91,500	8,000
Percentage change 2023 to 2024					10%
Salaries & benefits	80,489	82,259	86,249	90,420	8,161
Supplies	286	400	2	400	-
Total Expenditures	80,775	82,659	86,252	90,820	8,161
Percentage change 2023 to 2024					10%
Ending Cash	(1,022)	3,034	892	1,572	

FUND 123 – POLICE CANINE

The Aberdeen Police Department K9 fund is utilized for the tracking and spending of donations and grants related to the Aberdeen Police K9 program. We have two K9s working, an apprehension and narcotics K9. As needs arise for the K9s, they are able to solicit donations and grants to accomplish the goal of ensuring those needs are met.

123 - Police Canine					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	4,187	2,413	2,761	9,520	
Miscellaneous	551	3,000	24,670	3,000	-
Transfers in	-	9,000	-	5,000	(4,000)
Total Revenue	551	12,000	24,670	8,000	(4,000)
Percentage change 2023 to 2024					-33%
Supplies	1,801	11,000	17,912	12,000	1,000
Services	176	1,000	-	1,000	-
Total Expenditures	1,977	12,000	17,912	13,000	1,000
Percentage change 2023 to 2024					8%
Ending Cash	2,761	2,413	9,520	4,520	

FUND 125 – MUSEUM

The City of Aberdeen Parks & Recreation Department is responsible for the Museum Fund. This includes the leased warehouse, the Armory Annex building, and the contents.

125 - Museum Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	883,348	496,815	492,023	406,455	
Miscellaneous	24,278	219,147	28,213	2,000	(217,147)
Transfers in	25,000	25,000	25,000	-	(25,000)
Total Revenue	49,278	244,147	53,213	2,000	(242,147)
Percentage change 2023 to 2024					-99%
Supplies	3,728	6,000	1,499	6,000	-
Services	85,334	333,725	137,283	91,096	(242,629)
Capital outlay	351,540	-	-	-	-
Total Expenditures	440,603	339,725	138,782	97,096	(242,629)
Percentage change 2023 to 2024					-71%
Ending Cash	492,023	401,237	406,455	311,359	

FUND 130 – TRANSPORTATION BENEFIT DISTRICT

The Aberdeen Transportation Benefit District (TBD) was established on September 12, 2012. The district operates under the laws of the state of Washington applicable to Transportation Benefit Districts with its sole purpose to acquire, construct, improve, provide and fund transportation improvement within the City of Aberdeen. The TBD is consistent with existing state, regional and local transportation plans. RCW 36.73.065 gives the TBD the authorization to impose taxes, fees, charges and tolls.

A City of Aberdeen Transportation Improvement Sales and Use Tax proposition was approved on February 2, 2013 to impose a 0.13% sales and use tax for six years. The TBD began collecting the sales and use tax on July 1, 2013. The Aberdeen Transportation Improvement Sales and Use Tax proposition was reapproved in 2019 for a term of ten years and the sales and use tax was increased to 0.18%.

The City Council adopts annual project plans for each year. The annual project plans shall identify specific TBD projects to be completed in each year for the preservation, repair, improvement, replacement, and reconstruction of streets, alleys, sidewalks, and trails in the city of Aberdeen with the analysis and recommendations presented to the City Council no later than January 31 of each year. The City Council shall schedule a public hearing to receive comments on the proposed annual project plan and approve the annual project plan by March 1 of each year.

2024 Goals

- Maintain current service levels.
- Leverage TBD funds as match requirement on grants to maximize grant proposals.
- Complete the TBD project list that is adopted by council in March of 2024.

130 - Transportation Benefit District					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	1,440,648	2,455,523	2,134,655	2,968,077	
Taxes	1,114,843	1,050,000	1,146,042	1,145,000	95,000
Miscellaneous	13,548	3,500	56,420	-	(3,500)
Total Revenue	1,128,391	1,053,500	1,202,462	1,145,000	91,500
Percentage change 2023 to 2024					9%
Capital outlay	416,343	800,000	178,041	1,450,279	650,279
Transfers out	18,040	191,000	191,000	425,279	234,279
Total Expenditures	434,383	991,000	369,041	1,875,558	884,558
Percentage change 2023 to 2024					89%
Ending Cash	2,134,655	2,518,023	2,968,077	2,237,519	

FUND 132 – RECREATION SPORTS

The Parks & Recreation Department established this fund in October of 1993, by request of the State Auditors, to provide a means of financial control over the many recreational sports programs administered.

This fund contains over fifty individual and sub-programs that cover all of our youth and adult recreational programs. These programs serve over 15,000 participants each year.

City Beautification, SPLASH Festival, adult sports, and girls fastpitch are run out of this fund.

2024 Highlights

- SPLASH Festival will be moved back to Morrison Park, the funding request increased by \$31,000 to replace the fireworks show with a drone light show and add additional family entertainment.

132 Recreation Sports Programs					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	201,512	171,257	162,922	161,144	
Charges for services	41,984	32,450	50,551	27,935	(4,515)
Miscellaneous	27,197	30,350	19,467	10,450	(19,900)
Transfers in	10,000	40,000	40,000	40,000	-
Total Revenue	79,181	102,800	110,018	78,385	(24,415)
Percentage change 2023 to 2024					-24%
Salaries & benefits	11,585	15,306	15,306	16,329	1,023
Supplies	30,056	25,700	25,700	27,000	1,300
Services	47,371	56,690	56,690	43,300	(13,390)
Transfers out	28,758	14,100	14,100	12,300	(1,800)
Total Expenditures	117,771	111,796	111,796	98,929	(12,867)
Percentage change 2023 to 2024					-12%
Ending Cash	162,922	162,261	161,144	140,600	

FUND 145 – DRUG ENFORCEMENT

The Aberdeen Police Department Drug Enforcement fund is utilized to track the revenues and spending associated for the department's participation in the Grays Harbor County Drug Task Force. The department provides one sergeant to participate with the Hoquiam Police Department and Grays Harbor County Sheriff. The Narcotics task force is one of 17 in the state of Washington that primarily searches out drug dealers that are plaguing our community. Most of the task force is funded through the Edward J. Byrnes federal grant that is administered through the Washington State Department of Commerce.

This fund also tracks any other seizures the department receives as a result of criminal investigations. The department also receives federal equitable sharing funds and United States Treasury Funds because of federal drug cases the DTF participates in. That spending is tracked here along with other spending as a result of grants the departments receive not related to any other specific funds.

145 Drug Enforcement Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	322,913	303,632	306,068	1,245,745	
Intergovernmental	144,739	143,867	1,184,931	48,000	(95,867)
Miscellaneous	9,719	9,200	13,526	2,500	(6,700)
Total Revenue	154,459	153,067	1,198,457	50,500	(102,567)
Percentage change 2023 to 2024					-67%
Supplies	78,413	20,000	130,588	50,000	30,000
Services	92,890	66,000	128,191	36,450	(29,550)
Capital outlay	-	-	-	20,000	20,000
Total Expenditures	171,304	86,000	258,779	106,450	20,450
Percentage change 2023 to 2024					24%
Ending Cash	306,068	370,699	1,245,745	1,189,795	

FUND 301 – COMMUNITY DEVELOPMENT BLOCK GRANT

The Community Development Block Grant (CDBG) Program supports community development activities to build stronger and more resilient communities. To support community development, activities are identified through an ongoing process. Activities may address needs such as infrastructure, economic development projects, public facilities installation, community centers, housing rehabilitation, public services, clearance/acquisition, microenterprise assistance, code enforcement, homeowner assistance, etc.

In 2024, the City plans to apply for a \$750,000 CDBG grant to invest in building projects around the City.

301 - Community Development Block Grant					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	86,678	87,281	87,333	89,339	
Intergovernmental	-	-	-	-	-
Miscellaneous	655	300	2,006	-	(300)
Total Revenue	655	300	2,006	-	(300)
Percentage change 2023 to 2024					-100%
Transfers out	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Percentage change 2023 to 2024					--
Ending Cash	87,333	87,581	89,339	89,339	

FUND 302 – URBAN DEVELOPMENT ACTION GRANT

The Urban Development Action Grant Program (UDAG) provides development funds to states to assist physically and economically distressed cities and urban counties. The intent of this grant is help severely distressed cities by using public funds to attract private investment in industrial, commercial, or neighborhood projects. In an effort revitalize Aberdeen’s economy, the City will reinstate the Good Neighbor Revolving Fund loan to businesses in Aberdeen. The City will try to prioritize vacant building owners that are enrolled in the Vacant Building Program.

302 - Urban Development Action Grant					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	201,208	226,682	227,271	253,538	
Miscellaneous	26,270	18,037	26,267	48,000	29,963
Transfers in	-	-	-	-	-
Total Revenue	26,270	18,037	26,267	48,000	29,963
Percentage change 2023 to 2024					166%
Services	207	50,500	-	300,000	249,500
Total Expenditures	207	50,500	-	300,000	249,500
Percentage change 2023 to 2024					494%
Ending Cash	227,271	194,219	253,538	1,538	

FUND 303 – HOTEL MOTEL TAX

The police pension fund is a trust fund used to pay the city's portion of retirements, medical premiums, and medical bills for leoff1 employees and retirees of the police department. The fund is supported by a transfer from the general government fund. The fund currently accounts for the widow of one pre-leoff1 retiree, and twenty-three leoff1 retirees, for a combined total of twenty-four.

303 - Hotel Motel Tax					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	248,712	295,611	277,599	282,890	
Taxes	107,075	103,000	60,807	105,000	2,000
Miscellaneous	2,082	800	6,488	-	(800)
Total Revenue	109,157	103,800	67,295	105,000	1,200
Percentage change 2023 to 2024					1%
Services	70,270	65,000	52,004	75,000	10,000
Transfers out	10,000	10,000	10,000	15,000	5,000
Total Expenditures	80,270	75,000	62,004	90,000	15,000
Percentage change 2023 to 2024					20%
Ending Cash	277,599	324,411	282,890	297,890	

FUND 318 – ABATEMENT

The abatement fund is used to address nuisance commercial and residential buildings and structures. Nuisance abatement is an administrative process that the City undertakes to exercise its authority to work with property owners to remove buildings that are abandoned or in severe disrepair. The City makes every attempt to work with property owners to remove buildings.

318 - Abatement Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	(200,287)	8,794	24,385	32,660	
Charges for services	1,429	5,000	5,085	5,000	-
Miscellaneous	82,891	50,350	5,145	75,000	24,650
Transfers in	471,000	382,000	382,000	470,000	88,000
Total Revenue	555,320	437,350	392,230	550,000	112,650
Percentage change 2023 to 2024					26%
Salaries & benefits	233,726	254,226	277,409	275,541	21,315
Supplies	3,467	4,500	1,783	4,000	(500)
Services	81,973	160,638	89,851	281,515	120,877
Allocated costs	11,482	16,772	14,912	16,489	(283)
Total Expenditures	330,648	436,136	383,955	577,545	141,409
Percentage change 2023 to 2024					32%
Ending Cash	24,385	10,008	32,660	5,115	

FUND 320 – PUBLIC BUILDINGS

The Public Buildings Fund is used for the repair and maintenance of capital projects in any of the City's Buildings.

In 2023, the Police and Fire departments each received \$500,000 to make important improvements to their buildings. The Police Department built a new roof on their building and Fire Department made repairs to their air system.

In 2024, both departments will carry over the remainder of the unspent funds to complete the projects they set out to accomplish in 2023 which includes the installation of an alert system to both fire stations. The Police Department will continue to repair plumbing and making overdue improvements to the staff kitchen.

320 - Public Buildings Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	62,928	-	-	501,353	
Intergovernmental	-	-	-	920,000	920,000
Miscellaneous	59	-	1,248	-	-
Transfers in	91,702	1,018,105	1,018,105	250,000	(768,105)
Total Revenue	91,761	1,018,105	1,019,353	1,170,000	151,895
Percentage change 2023 to 2024					15%
Capital outlay	-	1,000,000	500,000	1,670,000	670,000
Debt service	154,689	18,105	18,000	-	(18,105)
Total Expenditures	154,689	1,018,105	518,000	1,670,000	651,895
Percentage change 2023 to 2024					64%
Ending Cash	-	-	501,353	1,353	

FUND 350 – UTILITY CONSTRUCTION

The Utility Construction Fund is a fund created to host insurance funds collected from natural disasters. The insurance money collected on damage to city facilities is store here.

In 2015, after a major storm, the Police Gun Range was damaged. In 2024, the City will begin construction of new gun range in a new location using these funds.

350 - Utility Construction Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	800,840	820,950	802,941	789,105	
Miscellaneous	6,039	3,000	18,343	-	(3,000)
Total Revenue	6,039	3,000	18,343	-	(3,000)
			Percentage change 2023 to 2024		-100%
Capital outlay	3,938	350,000	32,179	550,000	200,000
Total Expenditures	3,938	350,000	32,179	550,000	200,000
			Percentage change 2023 to 2024		57%
Ending Cash	802,941	473,950	789,105	239,105	

FUND 399 – CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund is a fund that is a mixture of grants, Real Estate Excise Tax, private donations, and state and federal funding.

In 2024, the Parks and Recreation Department will be using this fund to make critical repairs to the Stewart Park Trail Bridge.

399 - Capital Improvement Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	(331,148)	1,554,135	1,507,177	782,906	
Taxes	372,603	413,200	196,963	196,000	(217,200)
Intergovernmental	533,500	-	-	-	-
Miscellaneous	6,654	4,500	48,766	-	(4,500)
Transfers in	1,291,000	-	-	-	-
Total Revenue	2,203,757	417,700	245,730	196,000	(221,700)
Percentage change 2023 to 2024					-53%
Capital outlay	365,433	-	-	-	-
Grant repayment	-	-	970,000	-	-
Transfers out	-	200,000	-	315,000	115,000
Total Expenditures	365,433	200,000	970,000	315,000	115,000
Percentage change 2023 to 2024					58%
Ending Cash	1,507,177	1,771,835	782,906	663,906	

FUND 401 – GARBAGE UTILITY

The Garbage Utility fund is used in tandem with the Abatement fund to address major garbage issues throughout the city, including clean up conducted at homeless encampments. The Community Development Department also cleans up abandoned properties that create health, sanitation or safety hazards using this fund.

401 - Garbage Utility					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	22,336	17,559	17,597	12,074	
Charges for services	92,806	98,000	86,083	85,550	(12,450)
Miscellaneous	189	100	664	-	(100)
Total Revenue	<u>92,995</u>	<u>98,100</u>	<u>86,747</u>	<u>85,550</u>	<u>(12,550)</u>
Percentage change 2023 to 2024					-13%
Supplies	5,574	12,000	6,286	12,000	-
Services	2,160	4,000	3,985	4,000	-
Transfers	90,000	82,000	82,000	80,000	(2,000)
Total Expenditures	<u>97,733</u>	<u>98,000</u>	<u>92,271</u>	<u>96,000</u>	<u>(2,000)</u>
Percentage change 2023 to 2024					-2%
Ending Cash	<u>17,597</u>	<u>17,659</u>	<u>12,074</u>	<u>1,624</u>	

FUND 403 – SEWER UTILITY

The Wastewater division is primarily responsible for the collection and treatment of wastewater generated from City of Aberdeen customers. Wastewater is conveyed from homes and businesses by a network of City maintained pipes and pump-stations where it is treated at the wastewater treatment plant and released into the Chehalis River. The plant also takes in septage and industrial customers from the Port of Grays Harbor, Grays Harbor County, Washington State Department of Corrections and the City of Cosmopolis. Over 1 billion gallons of wastewater will be treated and released from the wastewater treatment plant in 2023.

Aberdeen's Wastewater Treatment Plant

The City operates a wastewater treatment plant at the end of Division St. on the tide flats along the Chehalis River. The plant was originally constructed in the 1950's with major upgrades in the 1970's, 1991, 2004, 2015 and 2021. Currently the plant is in the process of upgrading additional antiquated systems that will come in line with current Department of Ecology requirements and mandates.

Aberdeen's Pipelines. Manholes. and Pump-stations

The City's first collection system was constructed prior to 1925 and was a combined storm and sewer system. In the 1950's, the city began dividing the combined collection system into separate sewer and storm systems. Most of the sewer system piping was replaced in the late 1970's. Today, the wastewater division operates and maintains over 82 miles of sanitary sewer lines, 15 large sanitary pump stations and 10 mini sanitary pump station.

2023 Accomplishments

- Ongoing I&I study with flow meters installed and monitored throughout the city.
- Successfully accomplished the duties of the department while spending approximately 10% of our total manhours cleaning up the homeless camp.
- As part of an ongoing I&I reduction effort, the field crew found two large grease obstructions in the port interceptor line downstream from Pump station #13. With the elimination of these obstructions, the chronic issues that have plagued the west end basin regarding sewer overflows has been minimized.
- The hiring of the two (2) provisional operators in lieu of the senior operators retiring to help retain the institutional knowledge and prepare for the loss of key personnel.
- Operating and maintaining the ageing infrastructure and equipment at the WWTP while remaining compliant with Washington State Department of Ecology regulations.

2024 Goals

- Maintain current service levels.
- Two (2) provisional WWTP OIT's. (\$200,000)

- Critical WWTP Improvement Project
- Critical Pump Station Improvement Project
- Continued investment in a spare part inventory to help alleviate issues with lead-time on repair parts. (\$100,000)
- Fry Creek Sanitary Sewer pumpstation (\$500,000)
- Building security enhancements which include automated locks and cameras at the gate and main entrance to the building. (\$10,000)

403 - Sewer Utility Fund					
Description	22 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	2,356,369	4,450,680	4,319,057	5,507,384	
Charges for services	6,652,777	7,484,236	7,402,052	8,096,075	611,839
Miscellaneous	32,293	7,800	109,376	-	(7,800)
Loan proceeds	363,496	6,755,000	183,078	11,509,200	4,754,200
Total Revenue	7,048,566	14,247,036	7,694,506	19,605,275	5,358,239
Percentage change 2023 to 2024					38%
Salaries & benefits	1,872,600	2,429,744	2,212,941	2,691,121	261,377
Supplies	456,188	470,000	564,042	661,000	191,000
Services	1,703,446	2,306,308	1,894,675	2,279,030	(27,279)
Allocated costs	174,432	214,208	190,411	367,021	152,813
Capital outlay	323,132	7,930,000	1,317,868	12,169,200	4,239,200
Debt service	556,080	252,892	326,242	264,166	11,274
Total Expenditures	5,085,878	13,603,152	6,506,179	18,431,538	4,828,386
Percentage change 2023 to 2024					35%
Ending Cash	4,319,057	5,094,564	5,507,384	6,681,121	

FUND 404 – WATER UTILITY

The water Utility exists for the purpose of supplying a safe and dependable supply of domestic and fire protection water for the citizens of Aberdeen, Junction City, Wishkah Valley, Cosmopolis and the Stafford Creek Correction Center. The water utility group operates and maintains over 120 miles of service and transmission lines, four (4) reservoirs, five (5) pumps stations and the Malinowski dam.

The water supply is obtained from the surface waters of the upper Wishkah Watershed. The City operates a storage reservoir and a 28" transmission line to transfer water from the watershed to the water filtration plant.

Aberdeen's Water Filter Plant

The membrane filtration plant has been in operation since July 2000. This filtration system includes provisions for disinfection, fluoridation and corrosion control. The facility ensures a consistent safe supply of potable water and completely eliminates problems with high turbidity during major storm events.



2023 Accomplishments

- Trash rack installation on Malinowski dam which allows the passing of sediment laden water through the low-flow gates. The dredging of the reservoir behind the dam was originally budgeted as a 4 million dollar project and is being completed for a fraction of the originally budgeted amount.
- Bench drive pump station complete replacement utilizing city staff to build and wire the structure.
- Continued the small watermain replacement program.
- Stabilized the slope at the APD gun range at Lake Aberdeen.
- Reconnected the large diameter reservoir #1 outfalls in order to take reservoir #1 out of service.
- Converted from chlorine gas to onsite generation of Hypo at the Water Treatment Plant.
- Completed the Reservoir #2 relining and cover project.
- Replacement of all banks of membrane filters at the Water Treatment Plant.
- Completion of a 25'x40' fab shop addition.
- Inspected all major water tanks throughout the city and found that Herbig tank #2 and the Cosi tank were in need of refurbishment.
- Continued success with the leak detection program.
- Continued success on valve maintenance and fire hydrant maintenance program with 12 hydrants replaced.

2024 Goals

Maintain current service levels.

Design and Department of Health approval of the Olympic Street Pump station.

- Design and Department of Health approval of the Tyler Street Pump station.
- Design and Department of Ecology approval of the Fairview Reservoir #1 decommissioning.
- Refurbish the Cosmopolis water tank. (\$450,000)
- Refurbish the Herbig #2 water tank. (\$350,000)
- Wishkah 28" domestic line isolation valve (\$50,000)
- Ongoing dredging of Malinowski Dam reservoir. (\$150,000)
- Increased Equipment Rental Reserve (ERR) for future large equipment purchases. (\$350,000)
- Base station upgrade at the North Aberdeen tank site
- Focus on valve rebuilds over replacement.
- Crack analysis on the Malinowski dam. (\$50,000)
- Watershed road and culvert improvements. (\$1,500,000)
- Water shop building enhancements (\$45,000)
- Building security enhancements which include automated locks and cameras at the gate and main entrance to the building. (\$25,000)
- Installation of a uninterrupted power supply (UPS) for filter plant. (30,000)
- Filter plant PLC upgrades. (\$20,000)

404 - Water Utility Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	1,460,655	1,096,665	2,321,678	3,098,298	
Charges for services	5,032,229	5,465,946	5,437,586	5,683,300	217,354
Miscellaneous	128,142	3,000	894,492	-	(3,000)
Loan proceeds	2,583,335	135,000	181,441	-	(135,000)
Transfers in	716,000	-	-	-	-
Total Revenue	8,459,706	5,603,946	6,513,519	5,683,300	79,354
Percentage change 2023 to 2024					1%
Salaries & benefits	2,016,094	2,403,534	2,190,641	2,389,151	(14,383)
Supplies	404,134	426,200	531,778	581,000	154,800
Services	1,560,552	1,663,173	1,678,429	1,891,023	227,850
Allocated costs	304,868	365,466	324,864	245,613	(119,853)
Capital outlay	3,313,035	1,260,000	748,804	3,197,500	1,937,500
Debt service	-	2,891	262,384	194,203	191,312
Total Expenditures	7,598,683	6,121,264	5,736,899	8,498,490	2,377,226
Percentage change 2023 to 2024					39%
Ending Cash	2,321,678	579,347	3,098,298	283,108	

FUND 405 – STORMWATER UTILITY

The stormwater utility is funded by a monthly residential flat rate paid by City of Aberdeen utility customers. The division is tasked with the operation and maintenance of the City's piped stormwater infrastructure and pump-stations, as well as the continued maintenance of all outfalls and tide gates. Street sweeping and citywide removal of sediments from the conveyance system are vital components of the Stormwater Department.

The Aberdeen stormwater system consists of approximately 20 miles of ditch, 8 miles of culvert, 5 miles of levee, 1000 manholes, 3200 grate inlets, 72 miles of storm lines and 16 stormwater pumpstations. Both, Street and Stormwater employees maintain and improve the vital stormwater infrastructure throughout the city however the infrastructure is inadequate against larger storm fronts that are accompanied by storm surge.

2023 ACCOMPLISHMENTS

- Successful operation of the antiquated stormwater pump system through direct monitoring due to the absence of SCADA control.
- Successful collaboration with the Street and Sewer Departments to ensure adequate staffing levels.
- Successful integration of the Engineering Departments electronic inspection reporting system
- Inspection of 2000 catch basins.

2024 GOALS

- Maintain current service levels.
- The corrugated metal culvert (cmp) passing water under Alden Road and draining the entire Sherwood Forest area has collapsed and improvements are required. (\$250,000)

405 - Stormwater Utility Fund

Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	163,254	331,732	483,168	1,048,373	
Charges for services	961,262	985,100	1,078,473	1,014,600	29,500
Intergovernmental	162,755	323,750	109,825	1,687,000	1,363,250
Miscellaneous	5,461	1,500	18,005	-	(1,500)
Total Revenue	<u>1,129,478</u>	<u>1,310,350</u>	<u>1,206,303</u>	<u>2,701,600</u>	<u>1,391,250</u>
Percentage change 2023 to 2024					106%
Salaries	-	-	-	382,603	382,603
Services	594,973	644,154	614,238	500,768	(143,386)
Allocated costs	40,547	28,616	25,440	33,538	4,922
Capital outlay	174,044	300,000	1,420	1,808,000	1,508,000
Transfers out	-	-	-	160,000	160,000
Total Expenditures	<u>809,564</u>	<u>972,770</u>	<u>641,098</u>	<u>2,884,909</u>	<u>1,912,139</u>
Percentage change 2023 to 2024					197%
Ending Cash	<u>483,168</u>	<u>669,312</u>	<u>1,048,373</u>	<u>865,064</u>	

FUND 407 – INDUSTRIAL WATER SYSTEM

The City of Aberdeen water utility employees are responsible for maintaining and operating the infrastructure to provide industrial grade water from the Wynoochee River to industrial customers. Significant ability to serve new customers exists.

2024 GOALS

- Maintain current service levels.
- Log picker to remove debris from the trash racks at the intake. (\$60,000)
- Weir gate removal & motor rebuild. (\$42,000)

407 - Industrial Water System Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	174,565	190,651	295,805	710,976	
Charges for services	251,482	257,600	257,600	257,600	-
Miscellaneous	78,746	800	202,080	-	(800)
Transfers in	249,000	407,000	407,000	-	(407,000)
Total Revenue	579,228	665,400	866,680	257,600	(407,800)
Percentage change 2023 to 2024					-61%
Salaries & benefits	213,014	239,816	230,468	211,636	(28,180)
Supplies	16,388	52,000	39,448	47,000	(5,000)
Services	73,043	173,433	116,813	214,071	40,638
Allocated costs	28,997	37,644	33,461	25,973	(11,671)
Capital outlay	126,546	162,500	31,318	62,500	(100,000)
Total Expenditures	457,988	665,393	451,509	561,180	(104,213)
Percentage change 2023 to 2024					-16%
Ending Cash	295,805	190,658	710,976	407,396	

FUND 413 – SEWER CUMULATIVE RESERVE

No funds are expected to be expended in 2024 from this fund.

413 - Sewer Cumulative Reserve Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	53,838	54,213	54,245	55,491	
Miscellaneous	407	300	1,246	-	(300)
Total Revenue	407	300	1,246	-	(300)
			Percentage change 2023 to 2024		-100%
Total Expenditures	-	-	-	-	-
			Percentage change 2023 to 2024		--
Ending Cash	54,245	54,513	55,491	55,491	

FUND 414 – WATER CUMULATIVE RESERVE

No funds are expected to be expended in 2024 from this fund.

414 - Water Cumulative Reserve Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	1,341,878	632,444	632,517	647,048	
Miscellaneous	6,639	4,000	14,531	-	(4,000)
Total Revenue	6,639	4,000	14,531	-	(4,000)
Percentage change 2023 to 2024					-100%
Transfers out	716,000	-	-	-	
Total Expenditures	716,000	-	-	-	-
Percentage change 2023 to 2024					--
Ending Cash	632,517	636,444	647,048	647,048	

FUND 417 – INDUSTRIAL WATER RESERVE

The Fire Department has repaid in its entirety the Industrial Water Reserve fund the interfund loan it borrowed to purchase a new ambulance.

417 Industrial Water Reserve					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	738,972	788,700	788,668	536,287	
Miscellaneous	298,696	147,588	154,619	-	(147,588)
Total Revenue	298,696	147,588	154,619	-	(147,588)
Percentage change 2023 to 2024					-100%
Transfers out	249,000	407,000	407,000	-	
Total Expenditures	249,000	407,000	407,000	-	-
Percentage change 2023 to 2024					--
Ending Cash	788,668	529,288	536,287	536,287	

FUND 501 – EQUIPMENT RENTAL OPERATING

The equipment rental operations department is responsible for maintenance of city rolling stock. Over 110 city vehicles are enrolled in the equipment rental operations program. The department predominately serves the vehicles of Public Works of which a significant amount is heavy construction equipment. Maintenance and repair work is billed to the respective departments including a flat overhead rate per vehicle.

2024 GOALS

- Maintain current service levels.

501 - Equipment Rental Operating Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	128,292	77,304	135,143	7,618	
Charges for services	542,087	537,440	444,248	650,000	112,560
Miscellaneous	1,926	-	2,358	-	-
Total Revenue	544,013	537,440	446,606	650,000	112,560
Percentage change 2023 to 2024					21%
Salaries & benefits	235,403	260,400	253,545	259,220	(1,180)
Supplies	146,636	160,000	183,605	197,500	37,500
Services	107,141	127,336	111,136	166,935	39,599
Allocated costs	24,081	29,075	25,845	31,719	2,644
Capital outlay	23,901	-	-	-	-
Total Expenditures	537,162	576,811	574,131	655,374	78,563
Percentage change 2023 to 2024					14%
Ending Cash	135,143	37,933	7,618	2,244	

FUND 502 – EQUIPMENT RENTAL RESERVE

502 Equipment Rental Reserve					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	2,776,860	3,148,224	3,070,996	3,024,930	
Miscellaneous	500,222	737,000	737,000	1,010,000	273,000
Total Revenue	500,222	737,000	737,000	1,010,000	273,000
Percentage change 2023 to 2024					37%
Capital outlay	206,086	638,300	783,067	505,000	(133,300)
Total Expenditures	206,086	638,300	783,067	505,000	(133,300)
Percentage change 2023 to 2024					-21%
Ending Cash	3,070,996	3,246,924	3,024,930	3,529,930	

Breakdown by Department:

	2024 Beginning	2024 Contributions	2024 Expenditures	2024 Ending
Facilities	45,439	5,000	-	50,439
Engineering	112,704	-	50,000	62,704
Planning	23,535	-	-	23,535
Police	93,529	225,000	225,000	93,529
EMS	520,824	80,000	-	600,824
Fire	165,084	-	125,000	40,084
Parks	13,958	75,000	75,000	13,958
Street	17,522	-	-	17,522
Sewer	584,740	245,000	-	829,740
Water	1,473,863	350,000	-	1,823,863
ER - Operations	(26,268)	30,000	30,000	(26,268)
Total	3,024,930	1,010,000	505,000	3,529,930

2024 Capital Purchases:

Engineering vehicle	50,000
Police vehicles x 3	225,000
Fire & ambulance vehicle #162	125,000
Park truck + utility trailer	75,000
Shop brake lathe	30,000
Total	505,000

FUND 611 – FIRE PENSION

The fire pension fund is a trust fund used to pay the city's portion of retirements, medical premiums, and medical bills for retired leoff1 employees from the fire department. Revenues for this fund are derived from a tax imposed by the state on fire insurance premiums and by a transfer from the general government fund. The fund currently accounts for four widows, and twenty-five leoff1 retirees for a combined total of twenty-nine retirees.

In 2008, the City established a reserve for Police and Fire retirees' long term care expenses. In accordance with budget policy, the balance of any unspent long term care appropriations will be transferred into this reserve annually. At the present time, one retired firefighter is in an assisted living facility

The Fire Pension Board meets the second Monday of each month to review and approve pension and insurance payments and medical claims. The Board has adopted a set of policies to assist in the governance of their operations. The Board consists of the Mayor, Finance Committee Chair, Finance Director, and two Fire Representatives elected by the retirees. An alternate Fire Representative is also selected. The Human Resources Director serves as the Board Secretary.

611 - Fire Pension Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	303,721	227,815	223,134	225,655	
Intergovernmental	41,612	50,000	49,548	50,000	-
Miscellaneous	1,631	700	3,673	3,000	2,300
Transfers in	305,000	310,963	310,963	300,000	(10,963)
Total Revenue	348,243	361,663	364,184	353,000	(8,663)
Percentage change 2023 to 2024					-2%
Services	428,830	361,663	361,663	447,163	85,500
Total Expenditures	428,830	361,663	361,663	447,163	85,500
Percentage change 2023 to 2024					24%
Ending Cash	223,134	227,815	225,655	131,492	

FUND 612 – POLICE PENSION

In 2008, the City established a reserve for Police and Fire retirees' long term care expenses. In accordance with budget policy, the balances of any unspent long term care appropriations will be transferred into this reserve annually. At the present time, no Police Pensioners are living in care facilities.

The Police Pension Board meets the second Monday of each month to review applications for disability leave(s) and or retirements, and to review and approve pension and insurance payments and medical claims. The Board has adopted a set of policies to assist in the governance of their operations. The Board consists of the Mayor, City Council President, Finance Director, and three Police Representatives elected by the police LEOFF 1 membership. The Human Resources Director serves as the Board Secretary.

612 - Police Pension Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	343,721	335,537	337,359	342,996	
Miscellaneous	2,291	600	6,237	-	(600)
Transfers in	360,000	360,300	360,300	350,000	(10,300)
Total Revenue	362,291	360,900	366,537	350,000	(10,900)
			Percentage change 2023 to 2024		-3%
Services	368,653	360,900	360,900	498,000	137,100
Total Expenditures	368,653	360,900	360,900	498,000	137,100
			Percentage change 2023 to 2024		38%
Ending Cash	337,359	335,537	342,996	194,996	

FUND 629 – BROWNFIELD DEVELOPMENT

The term “Brownfield” refers to land that was previously used for a commercial or industrial purpose and currently potentially contains hazardous waste or pollution.

The City has no Brownfield project anticipated for 2024.

629 - Brownfield Development Fund					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	28,690	28,651	28,658	29,658	
Miscellaneous	215	250	1,000	-	(250)
Total Revenue	<u>215</u>	<u>250</u>	<u>1,000</u>	<u>-</u>	<u>(250)</u>
			Percentage change 2023 to 2024		-100%
Supplies	248	-	-	2,500	2,500
Total Expenditures	<u>248</u>	<u>-</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>
			Percentage change 2023 to 2024		--
Ending Cash	<u>28,658</u>	<u>28,901</u>	<u>29,658</u>	<u>27,158</u>	

FUND 670 – MUNICIPAL COURT TRUST

No funds are expected to be expended in 2024 from this fund.

670 - Municipal Court Trust					
Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Change - 2023 to 2024 Budget
Beginning Cash	6,790	6,819	6,841	7,041	
Miscellaneous	51	50	200	-	(50)
Total Revenue	<u>51</u>	<u>50</u>	<u>200</u>	<u>-</u>	<u>(50)</u>
Percentage change 2023 to 2024					-100%
Agency Disbursements	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Percentage change 2023 to 2024					--
Ending Cash	<u>6,841</u>	<u>6,869</u>	<u>7,041</u>	<u>7,041</u>	

APPENDIX A

AUTHORIZED POSITION LIST & WAGE SCALE

	<u>Position</u>	<u>FTE</u>	<u>Grade</u>	<u>Pay Range</u>	
				<u>Low</u>	<u>High</u>
<i>Council</i>					
	City Council	8	C-1	4,962	5,580
	City Council	4	C-2	5,959	5,959
<i>Council Total</i>		<u>12</u>			
<i>Executive</i>					
	Mayor	1	Mayor	14,411	
	City Administrator	1	34e	145,274	176,588
<i>Executive Total</i>		<u>2</u>			
<i>Municipal Court</i>					
	Municipal Court Judge	1	40D	133,547	
	Court Administrator	1	22e	80,896	98,336
	Assistant Court Administrator	1	16a	57,216	69,509
	Court Clerk	2	15a	54,469	66,290
<i>Municipal Court Total</i>		<u>5</u>			
<i>Finance</i>					
	Finance Director	1	32e	131,773	160,176
	Accountant III	1	22e	80,896	98,336
	Accountant II	2	20e	73,378	89,189
	Accounting Tech II	3	15a	54,469	66,290
	Accounting Tech I	1	13a	49,325	59,926
<i>Finance Total</i>		<u>8</u>			
<i>Legal</i>					
	Prosecuting Attorney	1	25e	93,649	113,826
	Legal Assistant	1	15e	57,487	69,879
	Public Records Specialist	1	15e	57,487	69,879
<i>Legal Total</i>		<u>3</u>			
<i>Human Resources</i>					
	Human Resources Director	1	28e	108,405	131,773
	HR Technician	--	15e	57,487	69,879
<i>Human Resources Total</i>		<u>1</u>			

<u>Position</u>	<u>FTE</u>	<u>Grade</u>	<u>Pay Range</u>	
			<u>Low</u>	<u>High</u>
<i>Community Development</i>				
Community Development Director	1	32e	131,773	160,176
Community Development Asst. Director	1	24e	89,189	108,405
Building Official	1	24e	89,189	108,405
CD Floodplain Coordinator	1	20e	73,378	89,189
Building Inspector III	1	19a	66,290	80,374
Code Compliance Specialist	1	17a	59,926	72,949
<i>Community Development Total</i>	<u>6</u>			
<i>Parks</i>				
Parks & Recreation Director	1	30e	119,515	145,274
Assistant Parks & Recreation Director	1	24e	89,189	108,405
Maintenance Supervisor-Parks	1	21a	72,949	88,662
Recreation & Special Events Supervisor	1	19a	66,290	80,374
Parks Maintenance Tech II	1	18a	63,041	76,614
Parks Maintenance Tech III	1	15a	54,569	66,290
Temp - Parks (20 part-time employees)	5	Hourly Employee		
<i>Parks Total</i>	<u>11</u>			
<i>Police</i>				
Police Chief	1	50D	165,076	
Deputy Police Chief	1	48E	157,215	
Police Commander	1	45E	144,234	
Lieutenant	2	46E5	137,023	
Sergeant	5	21P	90,531	120,190
Sergeant - DTF	1	21P	90,531	120,190
Police Officer	27	19P	82,123	103,786
Support Services Supervisor	1	21a	72,949	88,662
IT Help Desk	1	19a	66,290	80,374
Executive Assistant to the Police Chief	1	20e	73,378	89,189
Corrections Officer	7	18a	63,041	76,614
Animal Control Officer	1	16a	57,216	69,509
Evidence Specialist	1	15a	54,469	66,290
Police Services Specialist	5	15a	54,469	66,290
Parking Enforcement Officer	1	15a	54,469	66,290
Animal Control Custodian	0.5	13a	49,325	59,926
<i>Total Police</i>	<u>56.5</u>			

<u>Position</u>	<u>FTE</u>	<u>Grade</u>	<u>Pay Range</u>	
			<u>Low</u>	<u>High</u>
<i>Fire & Emergency Services</i>				
Fire Chief	1	49D	155,503	
Assistant Fire Chief	1	47E	148,098	
Battalion Chief	3	BC	131,060	141,546
Captain	6	CPT	110,366	131,113
Driver	6	ENG5	96,573	114,724
Fire Service Specialist	1	F-F6	91,972	109,264
Firefighter	24	F-F2 to F-F6	75,647	109,264
Admin Coordinator	1	17e	63,390	77,050
EMS Account Specialist	1	15a	54,469	66,290
<i>Total Fire & Emergency Services</i>	<u>44</u>			
<i>Public Works</i>				
Public Works Director	1	32e	131,773	160,176
City Engineer	1	29e	113,826	138,357
Manager- Operation and Maint	1	26e	98,336	119,515
Civil Engineer III	1	26e	98,336	119,515
Chief Operator - Sewer	1	24a	84,380	102,747
Chief Operator - Water	1	24a	84,380	102,747
Civil Engineer I	2	24a	84,380	102,747
City Electrician	1	23a	80,374	97,739
Supervisor - O&M WW	1	22a	76,614	93,257
Engineering Tech IV	1	22a	76,614	93,257
Lab Supervisor	1	21a	72,949	88,662
Supervisor - WW Maint	1	21a	72,949	88,662
Supervisor - Customer Serv	1	21a	72,949	88,662
Supervisor - Water Maint	1	21a	72,949	88,662
Supervisor - Street	1	21a	72,949	88,662
Supervisor - Stormwater	1	21a	72,949	88,662
Accountant	1	20e	73,378	89,189
Assistant City Electrician	1	20a	69,509	84,380
WWTP Operator III	1	20a	69,509	84,380
Operator Plant III	2	20a	69,509	84,380
Lead WTP Operator II	3	20a	69,509	84,380

<u>Position</u>	<u>FTE</u>	<u>Grade</u>	<u>Pay Range</u>	
			<u>Low</u>	<u>High</u>
<i>Public Works (Continued)</i>				
Maintenance Worker IV	3	19a	66,290	80,374
Carpenter	1	19a	66,290	80,374
Equipment Tech III	1	19a	66,290	80,374
Equipment Rentals Mechanic	2	19a	66,290	80,374
Sign Tech III	1	19a	66,290	80,374
WWTP Operator II	1	18a	63,041	76,614
WWTP Equip Tech II	1	17a	59,926	72,949
Equipment Tech II	1	17a	59,926	72,949
Maintenance Worker III	8	17a	59,926	72,949
Admin Coordinator	3	16a	57,216	69,509
Water Customer Service	1	16a	57,216	69,509
Engineering Tech II	1	16a	57,216	69,509
Custodian II	1	15a	54,469	66,290
Maintenance Worker II	3	15a	54,469	66,290
Maintenance Worker I	5	13a	49,325	59,926
WWTP Operator I	5	13a	49,325	59,926
Temp-Sewer (4 part-time employees)	2	Hourly Employee		
Temp-Water (4 part-time employees)	2	Hourly Employee		
Temp-Street	2	Hourly Employee		
<i>Total Public Works</i>	<u>69</u>			
<i>Total Authorized FTE Count</i>	<u>217.5</u>			