



2022 City of Forks Washington Budget

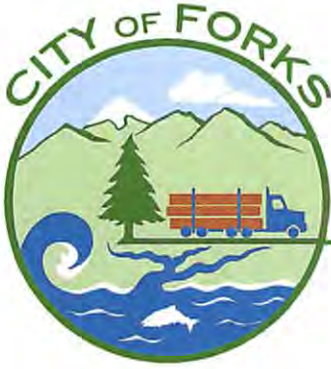


Photo by Christi Baron

City of Forks, Washington 2022 Budget

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forkswashington.org

December 6, 2021

Members of the City Council and Forks Residents,

Over the last four years of my term as Mayor, this City and much of Washington State has seen the pendulum of politics change the landscape of the safety of its citizens. In a hyper-radical environment that caused situations like the “chop zone”, our state legislators rushed to pass HB 1310 which lacked bipartisan support. By doing so, police departments were left with no support from their state government, and cities facing higher premiums from their insurance risk pools. I know that changes are coming, but repairing the damages will take a bipartisan effort to reverse.

We have shown our resiliency as we not only weathered the second year of the pandemic, but also weathered an unprecedented flood event in November. We received over eleven inches of rain in a 24-hour period. Our staff and community came together providing sandbags, drinking water, and emergency evacuation assistance. We continue to work with FEMA to provide assistance to individual homeowners and make repairs to our infrastructure that was damaged in the flood. The impact on the City’s budget is unknown at this time.

In addition to repairing damages from the flood, the City is committed to making improvements to our infrastructure for future development. In April of 2021, City Council approved resolution 496. This resolution designates 94.5% or \$1,023,500 of the City’s American Rescue Plan Act funds for long overdue improvements to our Wastewater Treatment Facility. At this time, we are awaiting a decision from the Opportunity Fund Advisory Board and Clallam County Commissioners regarding our application for \$2.4 million in grant funds which will also be designated for Wastewater Treatment Facility improvements.

The 2022 City budget includes engineering for the Bogachiel Way grind and overlay project. In addition there are several long overdue improvements to City Hall including a new backup generator to maintain operations.

Here’s to a safe, productive, and brighter 2022!

Sincerely,

Tim Fletcher
Mayor

City of Forks
Clerk/Treasurer's 2022 Budget Message

Honorable Mayor, City Council, and Forks Residents:

The City of Forks continues to see record high sales tax and lodging tax receipts through 4th quarter 2021. The sales tax increase is due in part from construction, but the majority of this increase is the result of a major shift to online shopping during the pandemic. I expect those habits to continue, as consumers have embraced the convenience and ease of online shopping. The lodging tax increase seems to be due to limitations on traveling abroad and the Olympic Peninsula having been discovered.

Construction of single-family homes is expected to continue into 2022. Also, the Quillayute Valley School District and Forks Community Hospital have several large projects in the pipeline.

Adjustments for the 2022 budget include the following:

- 2.25% increase in Clallam County PUD rates
- 5.5% CPI increase in water and sewer rates billed by the City
- 5.5% CPI increase in miscellaneous lease rates for City property (Some leases are capped at 5%.)
- 5.8% increase in health insurance premiums
- 14.4% increase in property/liability insurance premiums (This is due to loss history and scaled increases related to the onsite inventory and appraisal conducted in 2018.)

There will not be an across the-board wage increase in 2022, however several positions in the Police Department and Jail will see increases per contract provisions. Public Works has requested an additional position due to increased maintenance needs of aging infrastructure. This position could operate the new asphalt trailer for street repairs in order to reduce more costly street projects.

The three 2018 police vehicles will be paid off in 2022. In order to prevent the need for a significant capital outlay in the future and keep repair costs low, the plan calls for acquiring one new vehicle per year beginning in 2023. Public Works has budgeted for an additional leased vehicle to replace one of the remaining 30-year old vehicles.

Once again COVID-19 has caused delay in several capital projects. These have been carried forward to 2022. See page 14 for the list of projects and acquisitions included in this budget.

Sincerely,



Audrey Grafstrom, Clerk/Treasurer

ORDINANCE NO. 657

AN ORDINANCE OF THE CITY OF FORKS APPROVING AND ADOPTING
THE BUDGET FOR FISCAL YEAR ENDING DECEMBER 31, 2022.

WHEREAS, the City of Forks, Washington completed and placed on file with the City Clerk a proposed budget and estimate of the amount of monies required to meet the expenses of City government for the fiscal year ending December 31, 2022; and

WHEREAS, a notice was published that the City Council would meet on December 6, 2021 at 7:30 p.m. for the purpose of making and adopting a budget for said fiscal year and giving taxpayers residing within the City limits an opportunity to be heard in a public hearing upon said budget; and

WHEREAS, the City Council did hold a public hearing at that time and did then consider the matter of the proposed budget for the fiscal year 2022; and

WHEREAS, the estimated expenditures set forth in the budget are necessary to carry on the government of the City for the fiscal year 2022 and are sufficient to meet the various needs of the City during that period;

NOW THEREFORE, the City Council of the City of Forks, does ordain as follows:

SECTION 1. The budget for the City of Forks, Washington for the year 2022 is hereby adopted at the fund level in its final form and content as set forth in the comprehensive budget document, "City of Forks, Washington 2022 Budget", copies of which are on file in the Office of the City Clerk.

SECTION 2. Estimated resources for each separate fund of the City of Forks, and aggregate expenditures for all such funds for the year 2022 are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 2022 as set forth in the "City of Forks, Washington 2022 Budget".

	ESTIMATED REVENUES	APPROPRIATIONS/ EXPENDITURES
General Fund	\$1,950,000	\$1,950,000
Street Fund	275,000	275,000
Lodging Tax Fund	311,000	311,000
Airport/Industrial Park/RAC	299,000	299,000
Water Fund	1,110,000	1,110,000
Sewer Fund	1,370,000	1,370,000
Capital Fund	165,000	165,000
Transit Center	30,000	30,000
Quillayute Airport	467,000	467,000
Industrial Park Development Fund	4,000	4,000

Search & Rescue Fund	3,000	3,000
Seized Property Fund	5,000	5,000
Donation Program	35,000	35,000
Community Action Housing	40,000	40,000
Grant/Construction Fund	100,000	100,000
Street Projects	50,000	50,000
Inmate Custodial Fund	45,000	45,000
TOTAL REVENUE & EXPENDITURES ALL FUNDS	\$6,259,000	\$6,259,000

SECTION 3. The City Clerk is directed to transmit a copy of the budget hereby adopted to the State Auditor's Office and to the Association of Washington Cities.

SECTION 4. Effective Date. This ordinance shall be in full force and take effect five days after its publication.

Passed by the City Council of Forks at a regular meeting thereof held
the 13th day of December, 2021.


Signed:


Tim Fletcher, Mayor

Authenticated and Attested to:


Audrey Grafstrom, Clerk/Treasurer

Approved as to Form:


William R. Fleck, Attorney/Planner



Forks Information 2022

Geographical Information

Elevation:	300' above sea level	Land Area: 2,310 acres
Annual Rainfall 2020:	129.78"	

Demographic Information

	2020	2010
Population:	3,335	3532
Households:	2020: 1,407 Houses with 1,296 occupied: Ave. size = 2.57 2010: 1,374 Houses with 1,264 occupied: Ave. size = 2.72	

Governmental Information

Forks is a non-charter code city utilizing the Mayor-Council form of government.
Incorporated in August 1945
City Council Meetings: 2nd and 4th Mondays at 7:30 p.m.
Total Assessed Valuation of the City of Forks for 2021 is \$197,388,623.
The City of Forks receives: \$1.8937967869 per \$1,000 of the above total.
Real Estate Excise Tax .25%
Congressional District: 6th Legislative District: 24th

City Services

Water and Sewer Utilities	Airport Facilities
Street Maintenance and Improvements	Building Permits
Police and Jail Facility	Comprehensive Planning and Zoning

Forks City Parks & Rental Properties

Tillicum Park	20 Acres – playground equipment, skate park, tennis courts, covered area, ball fields, arena, disc golf targets, historic Shay locomotive and Scorpion M56 vehicle on display Museum, Loggers Memorial, Visitor Center, ONRC Hiking Trail
Forks Visitor Center & Timber Museum	
Calawah River Boat Launch	5 Acres with boat ramp, dog park, picnic tables and trails
Ford Park	~1.5 Acres Mowed, Green Space
Forks Industrial Park	65 Acres of Industrial Zoned Lots for Lease
West End Business & Tech Center	Professional/Retail Rental Offices
Rainforest Arts Center	Performing Arts Venue and Meeting Space



Forks Information 2022 - Continued

Schools

Quillayute Valley School District No. 402 (360) 374-6262

Forks Elementary School
Forks Intermediate School
Forks Junior High School
Forks High School

Forks Alternative School
District Run Home School
Insight School (Accredited
Online High School)

Peninsula College Extension (360) 374-3223

Public Library

Forks Library (360) 374-6402

171 South Forks Avenue
Branch of the North Olympic Library System

Healthcare Services

Clallam County Hospital District No. 1 (360) 374-6271

- Forks Community Hospital
- Bogachiel Medical Clinic and Women's Health
- Forks Family Medical
- West End Outreach Services
- Forks Ambulance Service

Clallam County Health and Human Services (360) 374-3121

Forks Family Dental (360) 374-2288

Banking Institutions

First Federal Savings and Loan (360) 374-6122

131 Calawah Way

Umpqua Bank (360) 374-2201

1020 South Forks Avenue

Transit

Clallam Transit (800) 858-3747

Jefferson Transit (800) 371-0497

Both with connections to the Greater Puget Sound Area
Quileute Community Shuttle (360) 374-6143



Forks Information 2022 - Continued

Transportation

Roadways

- U.S. Highway 101
- State Highway 110

Aviation

General Aviation

- Forks Municipal Airport
- Quillayute Airport

Charter service available at Fairchild Airport ~60 miles east in Port Angeles

Emergency heliport at Forks Community Hospital

Rail - Reload Access to Genesee & Wyoming in Hoquiam ~ 100 miles south

Port

Port of Port Angeles 60 miles to the east with deepwater access, log sorting yard, etc.

Service and Business Organizations

American Legion

Benevolent Protective Order of Elks

Bogachiel Garden Club

Forks Chamber of Commerce

Friends of Forks Animals

Lions Club International

Piecemakers Quilt Club

Quillayute Valley Grange

Rainforest Council for the Arts

Soroptimist Int'l of the Olympic Rain Forest

Veterans of Foreign Wars

West End Business & Professional Association

West End Historical Society

West End Sportmen's Club

West Olympic Council for the Arts

Churches

Assembly of God

Calvary Chapel

Church of Jesus Christ of Latter Day Saints

Church of the Nazarene

Congregational Church

First Baptist Church

Forks Bible Church

Jehovah's Witnesses

Ministereos Llamada Final

Prince of Peace Lutheran Church

St. Anne's Catholic Church

Seventh Day Adventist Church

St. Swithin's Episcopal Mission



Mayor

Tim Fletcher

Forks City Council

Juanita Weissenfels, Position 1 & Mayor Pro Tem

Joe Soha, Position 3

Jeff Gingell, Position 4

Mike Gilstrap, Position 5

Clint Wood, Position 2

City Officials

Rod Fleck, Attorney/Planner

Audrey Grafstrom, Clerk/Treasurer

Paul Hampton, Public Works Director

Mike Rowley, Police Chief

Planning Commission

Warren Brown

Kris Northcut

Milton Beck

Brian Weekes

DeAnna Beck

Civil Service Commission

Tom Wells

Giancarlo Buonpane

Bill Henderson

Park Board

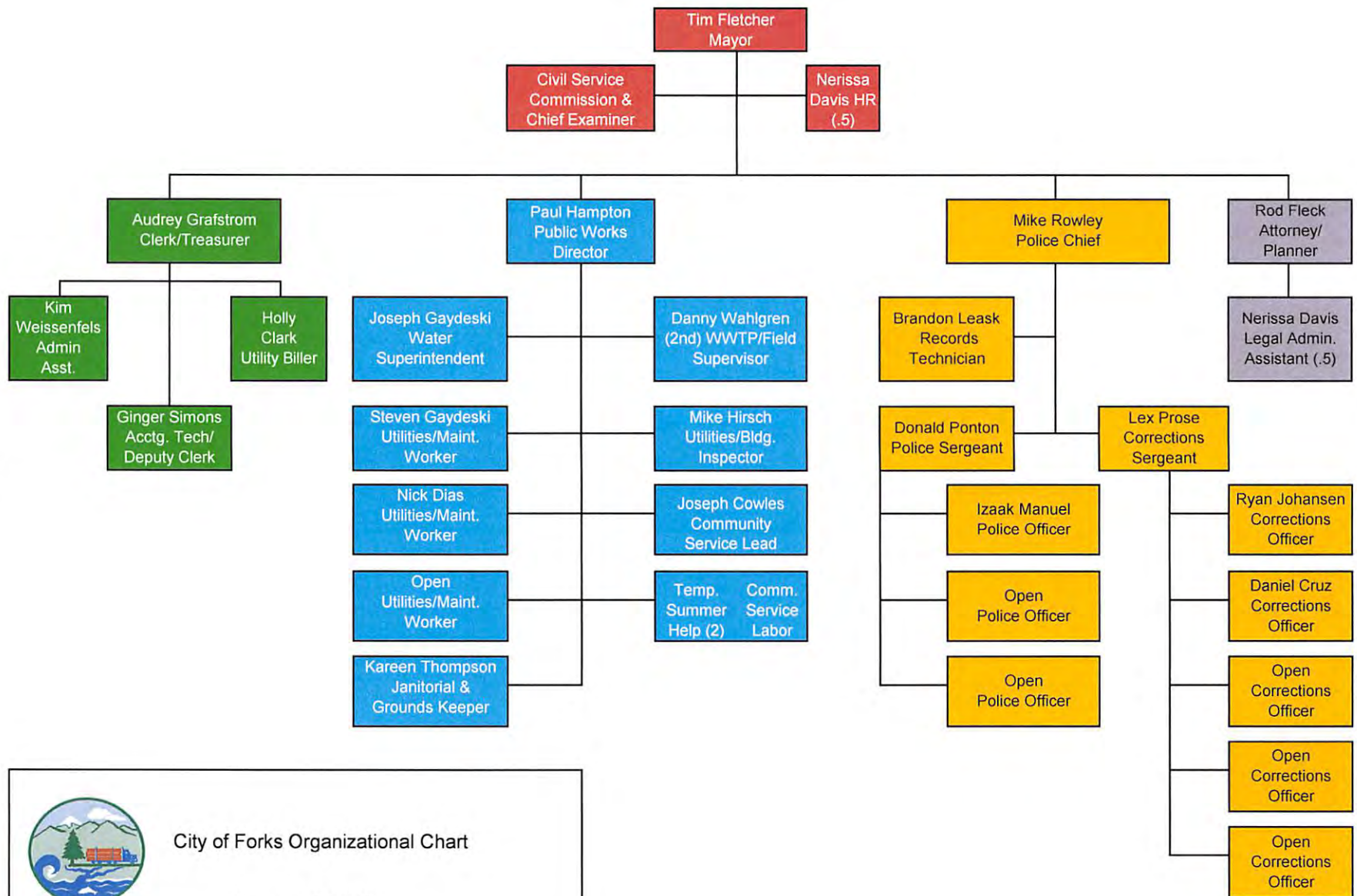
Dan Trickey

Joshua Christie

Randy McAvoy

Conner Nielson

Elliot Mann



City of Forks Fund Types

Governmental	Proprietary	Fiduciary
General Fund (001)	Enterprise Funds (400s)	Agency Funds (600s)
Funded by: Property Tax, Timber Harvest Tax, Sales Tax, Utility Tax, Franchise Tax, Permit Fees, Fines, Interest & Grants	Funded by: Ratepayers & Tenants	Custodial Funds 630
Legislative & Executive Financial & Administrative Legal & Judicial Law Enforcement & Jail Building, Environment & Planning Parks Imprest (Petty Cash) Transfers & Others	Water Sewer Airport/Industrial Park/Rainforest Arts Center/ICN Building	Funded by: Inmates
Special Revenue Funds (100s)	Internal Service Funds (500s)	Inmate Custodial Fund
Funded by: Property Tax, Fuel Tax, Hotel/Motel Tax, Interest, Donations & Transfers from Other Funds	Funded by: Contributions from Other Funds	Custodial Funds 650
Street Operations Lodging Tax Fund Transit Center Operations Transfer to Capital Projects		Pass-through State Collections for Building Permits, Gun Permits, Leasehold Excise Tax, Excise Tax
Debt Service Funds (200s)		
Capital Projects Funds (300s)		
Funded by: Grants, Loans, Bonds, Real Estate Excise Tax (REET) & Transfers from Other Funds		
Street Projects Capital Facilities Misc.		



City of Forks
2021 vs 2022 *Budgeted* Revenue & Expenditures
Total by Fund

<u>Fund:</u>	<u>Fund #</u>	<u>2021</u>	<u>2022</u>	<u>Change</u>
General Fund	001	1,894,750	1,950,000	55,250
Street	101	250,000	275,000	25,000
Seized Property Fund	103	5,000	5,000	0
Search & Rescue Fund	104	3,000	3,000	0
Donation Program	110	75,000	35,000	(40,000)
Comm. Action Housing	130	40,000	40,000	0
Lodging Tax	140	229,500	311,000	81,500
Transit Fund	150	26,000	30,000	4,000
Street Projects	301	425,253	50,000	(375,253)
Capital Fund	304	165,000	165,000	0
Grant / Construction Fund	310	100,000	100,000	0
Water	400	1,175,000	1,110,000	(65,000)
Sewer	402	325,000	1,370,000	1,045,000
Airport / Industrial Park / RAC	410	330,000	299,000	(31,000)
Industrial Park Dev.	411	4,000	4,000	0
Quillayute Airport	412	204,500	467,000	262,500
Inmate Custodial Fund	600	45,000	45,000	0
Total Revenue & Expenditures All Funds		5,297,003	6,259,000	961,997



City of Forks 2022 Revenues by Category

2022 BUDGETED REVENUES CLASSIFICATION BY CATEGORIES (ALL FUNDS)											
Fund Title	Fund #	Beginning Balance	Taxes	License & Permits	Intergovt. Revenue	Charges / Service	Fines & Forfeits	Interest, Rent, Misc.	Transfers In	Bonds & Loans	Total Budget
General Fund	001	40,000	1,354,500	35,000	240,000	182,500	40,000	58,000	-	-	\$ 1,950,000
Special Revenue Funds											
Street Fund	101	-	270,000	-	-	-	-	5,000	-	-	\$ 275,000
Seized Property	103	-	-	-	-	-	-	5,000	-	-	\$ 5,000
Search & Rescue	104	-	-	-	-	3,000	-	-	-	-	\$ 3,000
Donation Programs	110	-	-	-	-	-	-	35,000	-	-	\$ 35,000
Community Action	130	-	-	-	40,000	-	-	-	-	-	\$ 40,000
Lodging Tax	140	15,000	295,000	-	-	-	-	1,000	-	-	\$ 311,000
Transit Center	150	-	-	-	7,500	-	-	15,000	7,500	-	\$ 30,000
Debt Service Funds	200	-	-	-	-	-	-	-	-	-	\$ -
Capital Projects											
Street Projects	301	-	-	-	50,000	-	-	-	-	-	\$ 50,000
Capital Improve.	304	135,000	30,000	-	-	-	-	-	-	-	\$ 165,000
Grant / Const Fund	310	-	-	-	100,000	-	-	-	-	-	\$ 100,000
Enterprise Funds											
Water Fund	400	-	-	-	-	1,100,000	-	10,000	-	-	\$ 1,110,000
Sewer Fund	402	-	-	-	1,000,000	365,000	-	5,000	-	-	\$ 1,370,000
Airport/Ind.Park/RAC	410	-	-	-	-	-	-	299,000	-	-	\$ 299,000
Ind. Park Dev.	411	4,000	-	-	-	-	-	-	-	-	\$ 4,000
Quil. A/P Fund	412	4,000	-	-	450,000	-	-	3,000	10,000	-	\$ 467,000
Custodial Funds											
Inmate Custodial Fund	630	-	-	-	-	-	-	45,000	-	-	\$ 45,000
Grand Total		\$198,000	\$1,949,500	\$35,000	\$1,887,500	\$1,650,500	\$40,000	\$481,000	\$17,500	\$0	\$6,259,000



City of Forks 2022 Budget Expenditures

2022 BUDGETED EXPENDITURES CLASSIFICATION BY CATEGORIES (ALL FUNDS)

	Fund Title	Fund #	Salaries	Benefits	Supplies	Professional Services	Utilities	Insurance	All Other Charges	Total
General Fund	General Fund	001 Dept.#								
	Legislative	511	16,965	14,769	1,200	100	650	1,441	1,875	\$ 37,000
	Judicial	512	-	-	-	41,500	5,376	-	20,624	\$ 67,500
	Finance & Admin.	514	29,385	19,951	3,100	10,500	5,689	14,717	13,624	\$ 96,966
	Legal Services	515	23,316	13,014	3,250	2,500	350	1,917	3,653	\$ 48,000
	Law Enforcement	521	335,960	192,498	43,600	78,250	15,773	30,102	117,804	\$ 813,987
	Det. / Corrections	523	262,813	184,651	77,000	11,000	12,331	102,205	110,000	\$ 760,000
	Physical Env.	553	-	-	-	3,042	-	-	-	\$ 3,042
	Animal Control	554	-	-	-	3,500	1,352	556	897	\$ 6,305
	Protective / Insp.	558.5	7,756	6,542	1,150	5,000	-	734	1,818	\$ 23,000
	Planning	558.6	23,316	13,014	2,550	2,000	-	1,917	6,203	\$ 49,000
	Public Health	565	-	-	-	-	-	-	5,200	\$ 5,200
	Park Facilities	576	4,191	4,158	3,700	-	10,669	4,931	12,351	\$ 40,000
	Total General Fund		\$ 703,702	\$ 448,597	\$ 135,550	\$ 157,392	\$ 52,190	\$ 158,520	\$ 294,049	\$ 1,950,000
Special Rev. Funds	Street Fund	101	99,453	63,183	44,400	500	12,182	10,660	44,622	\$ 275,000
	Seized Property	103	-	-	-	-	-	-	5,000	\$ 5,000
	Search & Rescue	104	-	-	-	-	-	-	3,000	\$ 3,000
	Donation Program	110	-	-	-	-	-	-	35,000	\$ 35,000
	Community Action	130	-	-	-	-	-	-	40,000	\$ 40,000
	Lodging Tax	140	-	-	-	-	400	4,500	306,100	\$ 311,000
	Transit Center	150	6,715	5,846	3,200	1,500	6,131	570	6,038	\$ 30,000
Debt	Debt Service Funds	200	-	-	-	-	-	-	-	-
Cap. Proj.	Street Projects	301	-	-	-	-	-	-	50,000	\$ 50,000
	Capital Improve.	304	-	-	-	-	-	-	165,000	\$ 165,000
	Infrastructure Projects	306	-	-	-	-	-	-	-	\$ -
	Grant / Const. Fund	310	-	-	-	-	-	-	100,000	\$ 100,000
Ent. Funds	Water Fund	400	372,476	260,429	120,000	37,000	40,850	50,556	228,689	\$ 1,110,000
	Sewer Fund	402	123,086	72,961	39,700	5,200	49,748	25,974	1,053,331	\$ 1,370,000
	Airport/Ind.Park/RAC	410	88,776	44,544	13,050	16,000	28,237	59,975	48,418	\$ 299,000
	Ind. Park Dev.	411	-	-	-	-	-	-	4,000	\$ 4,000
	Quil. A/P Fund	412	-	-	250	12,500	3,355	11,500	439,395	\$ 467,000
Cust.	Inmate Custodial Fund	630	-	-	-	-	-	-	45,000	\$ 45,000
Grand Total			\$ 1,394,208	\$ 895,560	\$ 356,150	\$ 230,092	\$ 193,093	\$ 322,255	\$ 2,867,642	\$ 6,259,000



Capital Projects & Equipment

Fund Title	Fund #	Project/Activity	Project Costs in 2022	Source of Funding
Donations	110	Tillicum Park Sports Court	\$ 30,000	Lloyd Allen Charitable Trust
Street Projects	301	Bogachiel Way Engineering	\$ 50,000	WSDOT
Streets	101	Bogachiel Way Engineering	\$ 7,803	Local Match
Capital Improvement	304	City Hall Generator	\$ 38,000	Real Estate Excise Taxes
Capital Improvement	304	City Hall Restroom Remodel	\$ 20,000	Real Estate Excise Taxes
General Fund	001	City Hall Fire Alarm System	\$ 20,000	Beginning Fund Balance
Capital Improvement	001	Jail Renovations	\$ 20,000	Beginning Fund Balance
Capital Improvement	304	Jail Renovations	\$ 30,000	Real Estate Excise Taxes
Capital Improvement	304	Tillicum Park Restroom Remodel	\$ 15,000	Real Estate Excise Taxes
Lodging Tax	140	Tillicum Park Restroom Remodel	\$ 35,000	Lodging Taxes
Multiple Funds		Zero-Turn Mower	\$ 12,000	Expense to Park, Airport, Transit
Water	400	Lease Utility Van	initial \$5,000	Water Revenue
Water	400	Meters & Transmitters	\$ 30,000	Water Revenue
Quillayute Airport	412	Hangar Repairs/Site Improvements	\$ 20,000	Quillayute Airport Fund Balance



General Fund: Revenue

Beginning Fund Balance represents the estimated cash and investments remaining in the General Fund at the end of 2021. The *actual* Beginning Fund Balance for 2021 was \$815,544. The current estimate for Beginning Fund Balance in 2022 is \$1,073,964.

The Government Finance Officers Association has developed recommended best practices for fund balance levels which states that cities and counties, regardless of their size, should maintain unrestricted fund balance in their general fund of no less than two months of operating expenditures. One month of operating expenditures for the City of Forks is \$159,167 based on the 2022 budget. After deducting the principal balance owed on police vehicles of \$30,226, that leaves over six months of reserves.

310 - Taxes

	<u>2019</u>		<u>2020</u>		<u>2021</u>	
	Budget	Actual	Budget	Actual	Budget	Estimated
Property Tax*	\$202,000	\$196,809	\$202,000	\$201,037	\$202,000	\$222,000
Sales Tax	\$500,000	\$588,511	\$550,000	\$620,463	\$540,000	\$723,000
Affordable/Supp Housing	\$0	\$0	\$0	\$3,098	\$0	\$4,350
Criminal Justice	\$55,000	\$62,609	\$60,000	\$64,861	\$60,000	\$74,000
Utility Tax	\$410,000	\$422,750	\$415,000	\$430,673	\$420,000	\$439,000
Leasehold Tax	\$12,000	\$13,256	\$12,750	\$12,515	\$12,750	\$14,650
Total	\$1,179,000	\$1,283,935	\$1,239,750	\$1,332,647	\$1,234,750	\$1,477,000

	<u>2022</u>	
	Budget	
Property Tax	\$200,000	Change allocation from 55/45 GF/Streets to 50/50 GF/Streets
Sales Tax	\$640,000	Average of last three years (2021 estimated)
Affordable/Supp Housing	\$4,000	A portion of sales tax
Criminal Justice	\$67,000	Average of last three years (2021 estimated)
Utility Tax	\$430,000	Average of last three years (2021 estimated)
Leasehold Tax	\$13,500	Average of last three years (2021 estimated)
Total	\$1,354,500	



	<u>2019</u>		<u>2020</u>		<u>2021</u>	
	Budget	Actual	Budget	Actual	Budget	Estimated
320 - License & Permits	\$25,000	\$41,422	\$25,000	\$32,365	\$30,000	\$53,000
330 - Intergovernmental	\$216,500	\$216,793	\$230,000	\$247,979	\$230,000	\$240,000
340 - Prisoner Board	\$334,000	\$260,658	\$275,000	\$176,227	\$225,000	\$175,000
340 - Charges for Services	\$10,000	\$19,011	\$10,000	\$7,636	\$10,000	\$7,500
350 - Fines & Forfeits	\$50,000	\$37,399	\$40,000	\$35,719	\$40,000	\$41,000
360 - Rents	\$30,000	\$30,000	\$30,345	\$34,342	\$30,482	\$34,600
360 - Miscellaneous	\$18,500	\$27,595	\$22,655	\$18,573	\$14,518	\$145,400
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$80,000	\$0
	<u>\$684,000</u>	<u>\$632,878</u>	<u>\$633,000</u>	<u>\$552,841</u>	<u>\$660,000</u>	<u>\$696,500</u>

	<u>2022</u>	
320 - License & Permits	\$35,000	
330 - Intergovernmental	\$240,000	
340 - Prisoner Board	\$175,000	
340 - Charges for Services	\$7,500	
350 - Fines & Forfeits	\$40,000	
360 - Rents	\$34,300	City Hall Rents: Court, Air Traffic Monitoring Systems
360 - Miscellaneous	<u>\$23,700</u>	RMSA Grants, Interest, Surplus Equipment
	<u>\$555,500</u>	

	<u>2019</u>		<u>2020</u>		<u>2021</u>	
	Budget	Actual	Budget	Actual	Budget	Estimated
Total General Fund Revenue	\$1,863,000	\$1,916,813	\$1,872,750	\$1,885,488	\$1,894,750	\$2,173,500
	<u>2022</u>					
	Budget					
General Fund Revenue	\$1,910,000					
Beginning Fund Balance	\$40,000					
Total	<u>\$1,950,000</u>					

General Fund: Expense

Account Number **001 000 000 511**
 Description **Legislative**

Revenue Source **General Fund**
 Taxes & Fees

Manager **Audrey Grafstrom**

Janitorial Salaries & Benefits, City Hall Supplies,
 Council and Mayor Travel, Advertising, City Hall
 Repairs & PUD

2022 Budget:

Salaries	\$16,965
Benefits	\$14,769
Supplies	\$1,200
Insurance	\$1,441
All Other Charges	\$2,625

Total	\$37,000
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Account Number **001 000 000 512**
 Description **Judicial**

Revenue Source **General Fund**
 Taxes & Fees

Manager **Rod Fleck**

Public Defender Contract, Court Filing Fees,
 Interpreter, Jury Costs, Repairs

2022 Budget:

Public Defender	\$35,000
Case Filings	\$18,000
Professional Services	\$6,500
Supplies	\$0
Utilities	\$5,376
All Other Charges	\$2,624

Total	\$67,500
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General Fund: Expense

Account Number **001 000 000 514**
Description **Financial & Administrative**

Revenue Source **General Fund**
 Taxes & Fees

Manager **Audrey Grafstrom**

Accounting Technician, Clerk/Treasurer,
Admin Asst., & Utility Biller Salaries &
Wages, Supplies, Charges & Capital

2022 Budget:

Salaries	\$29,385
Benefits	\$19,951
Supplies	\$3,100
Professional Services	\$10,500
Insurance	\$14,717
Utilities	\$5,689
All Other Charges	\$12,158
Agency Disbursements (Pass-through)	\$0
Vehicle Lease	\$1,466

Total	\$96,966
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Account Number **001 000 000 515**
Description **Legal Services**

Revenue Source **General Fund**
 Taxes & Fees

Manager **Rod Fleck**

Attorney/Planner & Legal Assistant, Various Supplies,
Charges and Equipment

2022 Budget:

Salaries	\$23,316
Benefits	\$13,014
Supplies	\$3,250
Professional Services	\$2,500
Utilities	\$350
Insurance	\$1,917
All Other Charges	\$3,653
Capital	\$0

Total	\$48,000
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General Fund: Expense

Account Number **001 000 000 521**
Description **Law Enforcement**

Revenue Source **General Fund**
Taxes & Fees

Manager **Mike Rowley**

Police Chief, Accounting Technician,
All Officers & Records Clerk Salary & Benefits,
Supplies, Charges & Equipment

2022 Budget:

Salaries	\$335,960
Benefits	\$192,498
Supplies	\$43,600
Professional Services	\$26,000
PenCom	\$52,250
Utilities	\$15,773
Insurance	\$30,102
All Other Charges	\$86,817
Capital - Vehicles Lease	<u>\$30,987</u>

Total \$813,987

Account Number **001 000 000 523**
Description **Detention / Corrections**

Revenue Source **General Fund**
Taxes, Fees & Jail Contracts

Manager **Mike Rowley**

Police Chief, Accounting Technician, Utility
Biller, All Corrections Officers Salaries &
Benefits, Supplies, Charges & Equipment

2022 Budget:

Salaries	\$262,813
Benefits	\$184,651
Supplies	\$77,000
Professional Services	\$11,000
Utilities	\$12,331
Insurance	\$102,205
All Other Charges	\$70,000
Capital - Fire Alarm System/Jail Renovations	<u>\$40,000</u>

Total \$760,000

General Fund: Expense

Account Number	001 000 000 553
Description	Physical Environment
Revenue Source	General Fund Taxes & Fees
Manager	Audrey Grafstrom
	Olympic Air Pollution Control Authority Annual Fee

2022 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$0
All Other Charges	\$0
Intergovernmental	<u>\$3,041</u>

Total	\$3,041
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Account Number	001 000 000 554
Description	Animal Control
Revenue Source	General Fund Taxes & Fees
Manager	Mike Rowley
	Various Charges For The Animal Shelter

2022 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$0
Professional Services (Friends of Forks Animals)	\$3,500
Insurance	\$556
Utilities	\$1,352
All Other Charges	\$897
Capital	<u>\$0</u>

Total	\$6,305
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General Fund: Expense

Account Number **001 000 000 558 50**
 Description **Protective Inspections (Building Inspections)**

Revenue Source **General Fund**
 Taxes & Fees

Manager **Paul Hampton**

Building Inspector Salary & Benefits,
 Supplies, Charges & Equipment

2022 Budget:

Salaries	\$7,756
Benefits	\$6,542
Supplies	\$1,150
Professional Services	\$5,000
Insurance	\$734
All Other Charges	\$1,818
Capital	\$0

Total	\$23,000
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Account Number **001 000 000 558 61**
 Description **Planning**

Revenue Source **General Fund**
 Taxes & Fees

Manager **Rod Fleck**

1/6 Attorney/Planner & Legal Assistant, Various
 Supplies, Charges & Equipment

2022 Budget:

Salaries	\$23,316
Benefits	\$13,014
Supplies	\$2,550
Professional Services	\$2,000
Insurance	\$1,917
All Other Charges	\$6,203
Capital	\$0

Total	\$49,000
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General Fund: Expense

Account Number **001 000 000 565/566**
 Description **Public Health**

Revenue Source **General Fund**
 Taxes & Fees

Manager **Audrey Grafstrom**

Affordable & Supportive Housing State Shared Tax
 2% of Liquor Taxes and Profits to Substance Abuse Program

2022 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$0
Affordable & Supportive Housing Agency	\$4,000
Substance Abuse Program	\$1,200

Total	\$5,200
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Account Number **001 000 000 576**
 Description **Park Facilities**

Revenue Source **General Fund**
 Taxes & Fees

Manager **Paul Hampton**

Daily cleaning and maintenance of City parks.

2022 Budget:

Salaries	\$4,191
Benefits	\$4,158
Supplies	\$3,700
Insurance	\$4,931
Utilities	\$10,669
All Other Charges	\$7,351
Capital	\$5,000

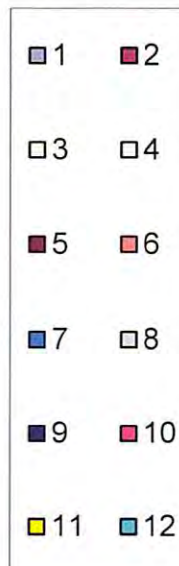
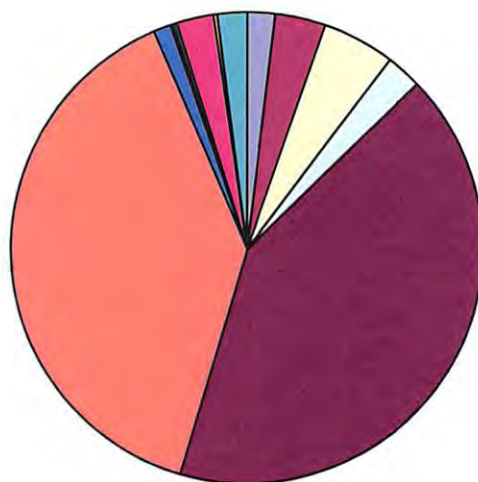
Total	\$40,000
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City of Forks General Fund Expenditures by Departments 2022 Budget

Department:		
1	Legislative	\$37,000
2	Judicial	\$67,500
3	Finance & Admin.	\$96,966
4	Legal Services	\$48,000
5	Law Enforcement	\$813,987
6	Detention/Corrections	\$760,000
7	Building Inspections	\$23,000
8	Physical Environment	\$3,042
9	Animal Control	\$6,305
10	Planning	\$49,000
11	Public Health/Supportive Housing	\$5,200
12	Park Facilities	\$40,000
	Total	<u>\$1,950,000</u>

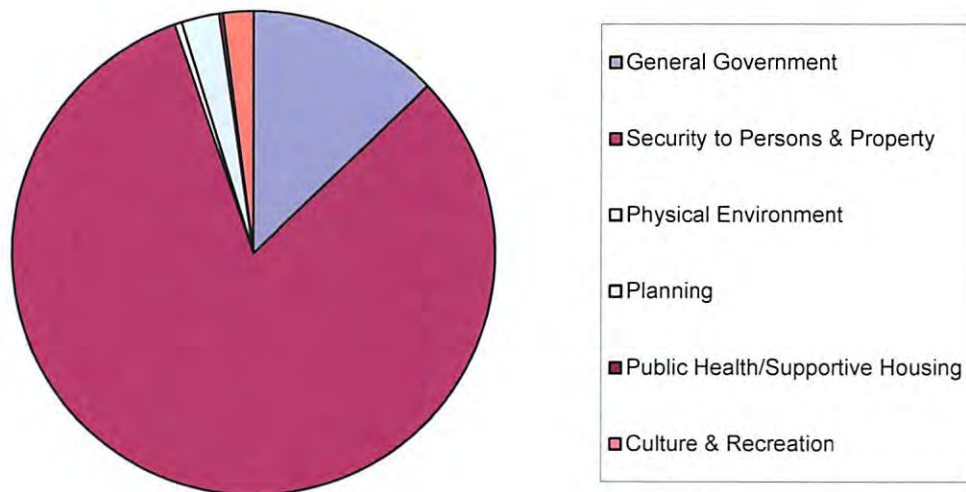
General Fund 2022 Budget





**General Fund by Section
2022 Budget**

General Government	\$249,466
Security to Persons & Property	\$1,596,987
Physical Environment	\$9,347
Planning	\$49,000
Public Health/Supportive Housing	\$5,200
Culture & Recreation	\$40,000
Total	<u>\$1,950,000</u>





Street Fund: Revenue

On going street fund revenues are derived from 45% of property tax receipts (adjusted to 50% in 2022), state shared revenue in the form of multimodal funds and motor vehicle fuel taxes, and interest income.

BUDGET

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Cash	\$60,000	\$17,000	\$0	\$40,645	\$0	\$0
Property Tax	\$153,600	\$157,500	\$158,000	\$165,000	\$165,000	\$200,000
Fuel Tax	\$80,000	\$80,000	\$80,000	\$82,000	\$72,500	\$70,000
Miscellaneous	\$2,400	\$2,500	\$4,500	\$6,000	\$12,500	\$5,000
Total	\$296,000	\$257,000	\$242,500	\$293,645	\$250,000	\$275,000

ACTUAL

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	2021 8 Month Actual+Est.
Beginning Fund Balance*	\$274,302	\$238,148	\$187,829	\$207,788	\$190,331
Revenue	\$244,062	\$261,849	\$252,059	\$245,753	\$249,000
Expenses	-\$260,216	-\$268,069	-\$222,100	-\$258,210	-\$254,500
Transfers	-\$20,000	-\$44,099	-\$10,000	-\$5,000	-\$10,000
Ending Fund Balance	\$238,148	\$187,829	\$207,788	\$190,331	\$174,831

Street Fund: Expense

Account Number **101 000 000 542**

Description **Street Fund**

Revenue Source **Street Fund
Taxes**

Manager **Paul Hampton**
Accounting Technician, PW Director, Crew & Summer Worker Salaries
& Benefits, Street Maintenance, Repairs, Supplies & Charges

2022 Budget:

Salaries	\$99,453
Benefits	\$63,183
Supplies	\$44,400
Professional Services	\$500
Utilities	\$12,182
Insurance	\$10,660
All Other Charges	\$29,319
Local Match TIB Project - Bogachiel Way	\$7,803
Interfund Transfer	\$7,500

Total \$275,000



Seized Property Fund: Revenue

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Cash	\$0	\$0	\$0	\$0	\$0
Seized Property Sales	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000

Seized Property Fund: Expense

Account Number	103 000 000 521
Description	Seized Property Fund
Revenue Source	Sale of Seized Property
Manager	Mike Rowley

Purchase of Machinery & Equipment

2022 Budget

Salaries	\$0
Benefits	\$0
Supplies	\$0
Charges	\$5,000
Equipment	\$0
Total	\$5,000



Search & Rescue Fund: Revenue

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Cash	\$0	\$0	\$0	\$0	\$0
Membership Fees	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000

Search & Rescue Fund: Expense

Account Number **104 000 000 525**
 Description **Search & Rescue Fund**
 Revenue Source **Membership Fees**
 Manager **Mike Rowley**

Misc. Search and Rescue Expenses

2022 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$0
Charges	\$3,000
Equipment	\$0
Total	\$3,000



Donation Program Fund: Revenue

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Cash	\$0	\$0	\$56,250	\$0	\$0
Donations to the City of Forks	\$20,000	\$20,000	\$75,012	\$75,000	\$35,000

Donation Program Fund: Expense

Account Number	110 000 000 576
Description	Donation Program Fund
Revenue Source	Donation Program Fund Donations
Manager	Various

Any Donation Project or Program Approved by the City Council

2022 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$0
Police Department Equipment	\$5,000
Capital: Sports Court	\$30,000
Total	\$35,000



Community Action Fund: Revenue

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Cash	\$0	\$0	\$0	\$0	\$0
Loan Repayments to the City	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000

Community Action Fund: Expense

Account Number	130 000 000 559
Description	Community Action Fund
Revenue Source	Community Action Fund Loan Repayments (CDBG Program)
Manager	Various

Any Loan Repayment or CDBG Income that is authorized to be used for CDBG purposes.

2022 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$0
Charges	\$40,000
Equipment	\$0
Total	\$40,000



Lodging Tax Fund: Revenue

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Cash	\$2,000	\$32,712	\$0	\$26,000	\$15,000
Lodging Tax	\$190,000	\$200,000	\$247,500	\$200,000	\$295,000
Interest	\$3,000	\$5,000	\$6,500	\$3,500	\$1,000
Total Revenue	\$195,000	\$237,712	\$254,000	\$229,500	\$311,000

Lodging Tax Fund: Expense

Account Number	140 000 000 576
Description	Lodging Tax Fund
Revenue Source	Stadium Fund Hotel / Motel Taxes
Manager	Mayor & City Council

2022 Budget:

Supplies	\$0
Insurance	\$4,500
Utilities	\$400
Agency Funding	\$266,450
All Other Charges	\$4,650
Tillicum Park Restroom Remodel	\$35,000
Total	\$311,000



Transit Center Fund: Revenue

Revenues come from rents at the Transit Center and Clallam Transit reimbursements.

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Cash	\$0	\$0	\$0	\$0	\$0
Rents, Clallam Transit Reimb.	\$13,000	\$13,000	\$13,000	\$16,000	\$22,500
Interfund Transfer	\$13,000	\$13,000	\$13,000	\$10,000	\$7,500
	<u>\$26,000</u>	<u>\$26,000</u>	<u>\$26,000</u>	<u>\$26,000</u>	<u>\$30,000</u>

Transit Center Fund: Expense

Account Number **150 000 000 547**
 Description **Transit Center Fund**

Revenue Source **Transit Center Fund**
 Rent, Clallam Transit

Manager **Rod Fleck**

Janitor Salary & Benefits, Supplies, Charges
and Equipment

2022 Budget:

Salaries	\$6,715
Benefits	\$5,846
Supplies	\$3,200
Professional Services	\$1,500
Utilities	\$6,131
Insurance	\$570
All Other Charges	\$2,038
Capital (1/3 cost of zero-turn mower)	\$4,000
Total	\$30,000



Street Projects Fund: Revenue

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Cash	\$0	\$0	\$0	\$0	\$0
Grants	\$489,000	\$90,000	\$425,253	\$425,253	\$50,000

Street Projects Fund: Expense

Account Number	301 000 000 511
Description	Street Projects Fund
Revenue Source	Street Projects Fund State & Federal Grants, Street Fund Transfers
Manager	Paul Hampton

Professional Services (Engineering) & Construction

2022 Budget:
Bogachiel Way - Engineering **\$50,000**

Total **\$50,000**



Capital Improvement Fund: Revenue

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Cash	\$130,000	\$145,000	\$145,000	\$150,000	\$135,000

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Real Estate Excise Tax	\$10,000	\$15,000	\$15,000	\$15,000	\$30,000

Capital Improvement Fund: Expense

Account Number	304 000 000 519
Description	Capital Improvement Fund
Revenue Source	Capital Improvement Fund Real Estate Excise Taxes
Manager	Various
	Construction/Improvement Projects

2022 Budget:

Salaries	\$0
Benefits	\$0
City Hall Generator	\$38,000
City Hall Restroom Remodel	\$20,000
Jail Renovations	\$30,000
Tillicum Park Restroom Remodel	\$15,000
Capital Improvements	\$62,000
Total	\$165,000



Grant / Construction Fund: Revenue

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Cash	\$0	\$0	\$0	\$0	\$0
Grants	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000

Grant / Construction Fund: Expense

Account Number	310 000 000 576
Description	Grant / Construction Fund
Revenue Source	Grant / Construction Fund Grants or Fund Transfers
Manager	Various
	Grants & City Projects Between \$5,000 and \$100,000

2022 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$0
Charges	\$0
Capital	\$100,000
Total	\$100,000



Water Fund: Revenue

The majority of water fund revenues are derived from charges for service (water bills). The remaining revenue comes from interest earnings and meter installation charges.

BUDGET

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Cash	\$0	\$0	\$0	\$0	\$195,000	\$0
Charges for Service	\$895,000	\$913,500	\$1,000,000	\$1,000,000	\$970,000	\$1,100,000
Misc. Revenue	\$5,000	\$6,500	\$10,000	\$10,000	\$10,000	\$10,000
Total	\$900,000	\$920,000	\$1,010,000	\$1,010,000	\$1,175,000	\$1,110,000

ACTUAL

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	2021 '8 Month Actual+Est.
Beginning Fund Balance	\$624,206	\$825,563	\$1,003,140	\$891,236	\$1,176,070	\$1,012,421
Revenue	\$920,850	\$930,674	\$1,012,680	\$2,728,176	\$3,171,064	\$1,047,950
Expenses	-\$719,493	-\$753,097	-\$1,124,584	-\$2,443,342	-\$3,334,713	-\$1,336,296
Ending Fund Balance	\$825,563	\$1,003,140	\$891,236	\$1,176,070	\$1,012,421	\$724,075

2018 - New vehicle \$32K, leave payout \$21K, tank project \$286K (USDA reimb. 1/2019), comp plan \$15K

2019 - \$1.470M tank project, \$51.7K well project, \$17K potable water project, \$30K interim interest, \$47K well house #4, \$17.5K comp plan

2020 - \$1,740K interim loan, \$90K tank project, \$510K well project, \$41K comp plan, \$39K generator, \$58K USDA payments

2021 - \$143 backhoe, \$30K well project, \$7.5K comp plan, \$6K billing software, \$100K meters, \$69.6K USDA payments, \$25K F550

Water Fund: Expense

Account Number **400 000 000 514**
Description **Financial & Administrative**

Revenue Source **Water Fund
Charges for Services**

Manager **Paul Hampton
Audrey Grafstrom**

Portions of Accounting Technician, Clerk/Treasurer, Utility Biller,
Administrative Assistant Salaries & Benefits

2022 Budget:

Salaries	\$88,404
Benefits	\$60,471
Supplies	\$0
Charges	\$0
Total	\$148,875

Water Fund: Expense

Account Number	400 000 000 515
Description	Legal Services
Revenue Source	Water Fund Charges for Services
Manager	Paul Hampton Rod Fleck

1/3 Human Resources Dir. & 1/3 Attorney/Planner
Salaries & Benefits

2022 Budget:

Salaries	\$46,618
Benefits	\$26,020
Supplies	\$0
Charges	\$0
	<hr/>
Total	\$72,638

Account Number	400 000 000 534
Description	Water Operations
Revenue Source	Water Fund Charges for Services
Manager	Paul Hampton

Janitor, PW Director & Crew Salaries & Benefits,
Supplies, Charges & Capital Expenses

2022 Budget:

Salaries	\$237,454
Benefits	\$173,938
Supplies (includes \$30K for meters)	\$120,000
Professional Services	\$37,000
Utilities	\$40,850
Insurance	\$50,556
All Other Charges	\$127,979
Vehicle Leases	\$31,110
Capital - USDA Loan Payments	\$69,600
	<hr/>
Total	\$888,487

Grand Total Water Fund Expenditures	\$1,110,000
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Sewer Fund: Revenue

BUDGET

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Cash	\$0	\$0	\$15,500	\$0	\$0	\$0
Charges for Service	\$316,500	\$319,000	\$337,500	\$347,000	\$323,000	\$370,000
Misc. Revenue	\$1,500	\$1,000	\$2,500	\$3,000	\$2,000	\$1,000,000
Total	\$318,000	\$320,000	\$355,500	\$350,000	\$325,000	\$1,370,000

ACTUAL

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u> 8 Month Actual+Est.
Beginning Fund Balance	\$128,847	\$92,456	\$104,122	\$113,150	\$96,940
Revenue	\$319,890	\$333,330	\$343,171	\$329,910	\$325,924
Expenses*	-\$356,281	-\$321,664	-\$334,143	-\$346,120	-\$352,389
Ending Fund Balance	\$92,456	\$104,122	\$113,150	\$96,940	\$70,475

*2014 Sewer Comp Plan Expense of \$80K

*2017 New Microscreen \$42K

Sewer Fund: Expense

Account Number **402 000 000 514**
 Description **Financial & Administrative**

Revenue Source **Sewer Fund**
 Charges for Services

Manager **Paul Hampton**
 Audrey Grafstrom

Portions of Accounting Technician, Utility Biller, Admin
 Asst. & Clerk/Treasurer Salaries & Benefits

2022 Budget:

Salaries	\$30,763
Benefits	\$21,074
Supplies	\$0
All Other Charges	\$0
	\$0
Total	\$51,837

Account Number **402 000 000 534**
 Description **Sewer Operations**

Revenue Source **Sewer Fund**
 Charges for Services

Manager **Paul Hampton**

PW Director, Technician & Janitor Salaries & Benefits,
 Supplies, Charges & Capital Expenses

2022 Budget:

Salaries	\$92,323
Benefits	\$51,887
Supplies	\$39,700
Professional Services	\$5,200
Utilities	\$49,748
Insurance	\$25,974
All Other Charges	\$53,331
Capital	\$1,000,000
	\$1,000,000
Total	\$1,318,163

Grand Total Sewer Fund Expenditures	\$1,370,000
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Airport/Industrial Park/RAC/ICN Fund: Revenue

Ongoing revenues are derived from mill sites, hangar sites and space leases at the Forks Airport and Industrial Park. Rental revenue is received for the ICN building and events held at the Rainforest Arts Center. The Chamber of Commerce is currently renting the retail space at the RAC.

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Balance	\$0	\$0	\$0	\$0	\$0
Revenue	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Misc. (Excise Tax, Interest, etc.)	\$35,000	\$35,000	\$35,000	\$35,000	\$2,000
Airport/Russell Road Rents	\$28,000	\$20,000	\$28,000	\$28,000	\$28,000
Industrial Park Rents	\$185,000	\$185,000	\$205,000	\$207,000	\$210,000
ICN Building Rents	\$15,000	\$17,000	\$24,000	\$35,000	\$27,000
Rainforest Arts Center	\$27,000	\$28,000	\$30,000	\$25,000	\$32,000
Subtotal	\$290,000	\$285,000	\$322,000	\$330,000	\$299,000
Total	\$290,000	\$285,000	\$322,000	\$330,000	\$299,000

Airport/Industrial Park/RAC/ICN Fund: Expense

Account Number	410 000 000 514
Description	Financial & Administrative
Revenue Source	Airport / Industrial Park / RAC / ICN Fund Rents
Manager	Audrey Grafstrom Rod Fleck

Portions of Accounting Technician, Clerk/Treasurer, Utility
Billers & Admin Asst. Salaries & Benefits & Charges

2022 Budget:

Salaries	\$20,553
Benefits	\$13,150
Supplies	\$0
Insurance	\$35,198
All Other Charges	\$0
Ending Fund Balance	\$0
Total	\$68,901

Airport/Industrial Park/RAC/ICN Fund: Expense

Account Number **410 000 000 546**
Description **Airport Facilities**

Revenue Source **Airport / Industrial Park / RAC /ICN Fund Rents**

Manager **Audrey Grafstrom**

Maintenance FTE Salary & Benefits, Supplies, Charges & Capital

2022 Budget:

Salaries	\$20,191
Benefits	\$4,143
Supplies	\$3,650
Professional Services	\$6,000
Utilities	\$3,477
Insurance	\$9,214
All Other Charges	\$12,026
Capital	\$760
Ending Fund Balance	<u>\$12,888</u>

Total	\$72,349
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Account Number **410 000 000 552 10**
Description **FEDSC (Forks Economic Development Steering Committee)**

Revenue Source **Airport / Industrial Park / RAC /ICN Fund Rents**

Manager **Rod Fleck**

1/3 Admin Asst., 1/3 Attorney/Planner Salaries & Benefits, Supplies, Charges & Capital

2022 Budget:

Salaries	\$46,618
Benefits	\$26,020
Supplies	\$4,500
Professional Services	\$8,000
Utilities	\$4,853
Insurance	\$3,907
All Other Charges	\$4,852
Capital	<u>\$0</u>

Total	\$98,750
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Airport/Industrial Park/RAC/ICN Fund: Expense

Account Number	410 000 000 552 50
Description	ICN Building
Revenue Source	Airport / Industrial Park / RAC /ICN Fund Rents
Manager	Rod Fleck

Janitorial Salaries & Benefits, Supplies, Charges
& Capital

2022 Budget:

Salaries	\$1,414
Benefits	\$1,231
Supplies	\$900
Utilities	\$10,845
Insurance	\$3,473
All Other Charges	\$9,137
Capital	\$0

Total	\$27,000
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Account Number	410 000 000 575 50
Description	Rainforest Arts Center
Revenue Source	Airport / Industrial Park / RAC /ICN Fund Insurance Proceeds & Facility Rental
Manager	Rod Fleck

Utilities, Insurance, Janitorial & Supplies

2022 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$4,000
Utilities	\$9,062
Insurance	\$8,183
All Other Charges	\$10,755
Capital	\$0

Total	\$32,000
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Grand Total Airport/Industrial Park/RAC/ICN Fund	\$299,000
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Industrial Park Development Fund: Expense

The City has been in possession of these funds for several years and has not spent them.
This fund has been consolidated into the Airport/Industrial Park for Annual Report purposes.

Account Number	411 000 000 552
Description	Industrial Park Development Fund
Revenue Source	Industrial Park Development Fund Walmart Grant (1990's)
Manager	Audrey Grafstrom

Capital

2022 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$0
Charges	\$0
Capital	\$4,000
Total	\$4,000



Quillayute Airport Fund: Revenue

Revenues come from misc. revenues, rents, and timber sales at the Quillayute Airport.

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Cash	\$25,145	\$0	\$8,000	\$60,000	\$4,000
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Misc. Revenues/Rents	\$2,855	\$72,887	\$38,000	\$4,187	\$13,000
Federal Grant Funds	\$500,000	\$625,000	\$0	\$88,028	\$450,000
Timber Sale	\$0	\$0	\$0	\$52,285	\$0
Loan Proceeds	\$0	\$0	\$10,000	\$0	\$0
Total	\$528,000	\$697,887	\$56,000	\$204,500	\$467,000

Quillayute Airport Fund: Expense

Account Number	412 000 000 546
Description	Quillayute Airport Fund
Revenue Source	Quillayute Airport Fund Rents & Beginning Fund Balance
Manager	Rod Fleck

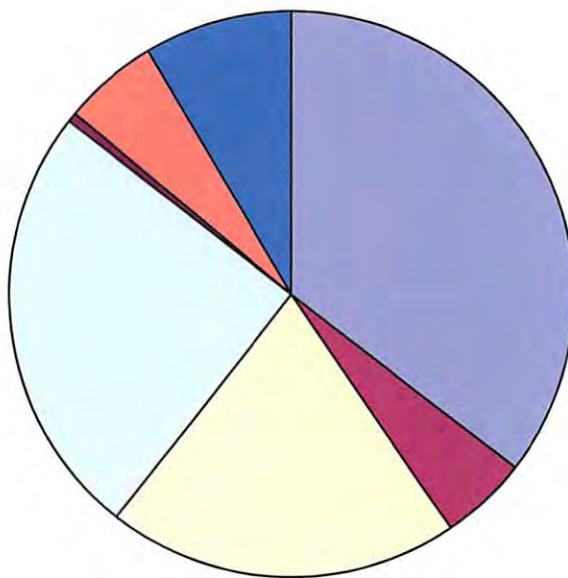
2022 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$250
Professional Services	\$12,500
Utilities	\$3,355
Insurance	\$11,500
All Other Charges	\$14,395
Airport Master Plan	\$400,000
Capital	\$25,000
Total	\$467,000



**City of Forks
2022 Budget
Operating Fund Expenditures**

General	\$1,950,000
Streets	\$275,000
Water	\$1,110,000
Sewer	\$1,370,000
Transit Center	\$30,000
Airport/Industrial Park/RAC/ICN	\$299,000
Quillayute Airport	\$467,000
Total	<u>\$5,501,000</u>



- General
- Streets
- Water
- Sewer
- Transit Center
- Airport/Industrial Park/RAC/ICN
- Quillayute Airport

2022 SALARY RECOMMENDATIONS

POLICE DEPARTMENT UNION

EMPLOYEE	CURRENT RATE	RECOMMENDED RATE	EFFECTIVE DATE	% RATE	SUPERVISOR
Police Sergeant	6E	6E-1	1/1/2022		Per Contract
Entry Sgt - PD (add)		6E	1/1/2022		Per Contract
Officer 1st Class	5E	5E-1	1/1/2022		Per Contract
Corrections Sergeant	4E	4E-1	1/1/2022		Per Contract
Entry Sgt - Corr. (add)		4E	1/1/2022		Per Contract
Corrections 1st Class	3E-1	3F	1/1/2022		Per Contract
Records 1st Class (add)		3E	1/1/2022		Per Contract
Records 2nd Class (add)		3D-1	1/1/2022		Per Contract

NON-UNION EMPLOYEES

Kareen Thompson	3B-1	3C	1/1/2022	Paul Hampton
Kim Weissenfels	3B-1	3C	1/1/2022	Audrey Grafstrom
Holly Clark	4B-1	4C-1	1/1/2022	Audrey Grafstrom
Steven Gaydeski	4C	4D	1/1/2022	Paul Hampton
Mike Rowley	8E	8E-1	1/1/2022	Tim Fletcher

Approved: 

Tim Fletcher, Mayor

SALARY SCHEDULE	CURRENT RATE	CURRENT RATE +
None		

1/1/2022 CITY PAYROLL SCHEDULE										1.04	1.0075
										1.02	1.0075
<u>RANGE</u>	A	B	B-1	C	C-1	D	D-1	E	E-1	F	1.025
1											
2		30,139	30,236	31,317	32,484	33,648	34,907	36,162	37,526	38,884	
3	31,612	34,070	35,343	36,618	37,993	39,369	40,860	42,353	43,952	45,565	
4	36,522	38,973	40,445	41,911	43,504	45,093	46,807	48,528	50,378	52,234	
5	41,424	43,876	45,547	47,210	49,009	50,814	52,759	54,706	56,805	58,904	
6	46,327	48,778	50,647	52,509	54,520	56,535	58,706	60,875	63,231	65,574	
7	50,721	53,149	55,190	57,230	59,436	61,635	64,011	66,395	68,966	71,533	
8	55,577	58,010	60,242	62,478	64,892	67,300	69,904	72,515	75,323	78,143	

1/1/2022 UNION PAYROLL SCHEDULE					
<u>PATROL OFFICERS:</u>		<u>PER YEAR</u>	<u>PER MONTH</u>	<u>PER PAYPERIOD</u>	<u>PER HOUR</u>
SERGEANT	6E-1	\$63,231	\$5,269.25	\$2,634.63	\$30.41
ENTRY SERGEANT	6E	\$60,875	\$5,072.92	\$2,536.46	\$29.27
1ST CLASS	5E-1	\$56,805	\$4,733.75	\$2,366.88	\$27.32
2ND CLASS	5D	\$50,814	\$4,234.53	\$2,117.27	\$24.43
3RD CLASS	5C	\$47,210	\$3,934.21	\$1,967.10	\$22.70
ENTRY	5B-1	\$45,547	\$3,795.58	\$1,897.79	\$21.90
<u>CORRECTIONS:</u>		<u>PER YEAR</u>	<u>PER MONTH</u>	<u>PER PAYPERIOD</u>	<u>PER HOUR</u>
SERGEANT	4E-1	\$50,378	\$4,198.20	\$2,099.10	\$24.23
ENTRY SERGEANT	4E	\$48,528	\$4,043.97	\$2,021.98	\$23.34
1ST CLASS	3F	\$45,565	\$3,797.08	\$1,898.54	\$21.91
2ND CLASS	3D-1	\$40,860	\$3,404.97	\$1,702.48	\$19.65
3RD CLASS	3C-1	\$37,994	\$3,166.14	\$1,583.07	\$18.27
ENTRY	3C	\$36,618	\$3,051.51	\$1,525.76	\$17.61
RECORDS 1ST CLASS	3E	\$42,353	\$3,529.42	\$1,764.71	\$20.37
RECORDS 2ND CLASS	3D-1	\$40,860	\$3,405.00	\$1,702.50	\$19.65
RECORDS	3D	\$39,369	\$3,280.77	\$1,640.38	\$18.93

	<u>MONDAY - FRIDAY</u>	<u>SATURDAY - SUNDAY</u>	<u>HOLIDAY</u>	
PUBLIC WORKS AFTER HOURS ON CALL	\$25 PER DAY	\$50 PER DAY	\$50	PER HOLIDAY OR DAY OBSERVED IF ACTUAL HOLIDAY IS ON WEEKEND
WASTEWATER TREATMENT PLANT OPERATOR	2 HOURS ADDITIONAL PAY PER WEEK			

1/1/2022

<u>RANGE</u>	<u>PER YEAR</u>	<u>PER MONTH</u>	<u>PER PAY PERIOD</u>	<u>PER HOUR</u>	<u>RANGE</u>	<u>PER YEAR</u>	<u>PER MONTH</u>	<u>PER PAY PERIOD</u>	<u>PER HOUR</u>
1A	-				6A	46,327	3,860.56	1,930.28	22.28
2A	-				6B	48,778	4,064.80	2,032.40	23.46
2B	30,139	2,511.60	1,255.80	14.49	6B-1	50,647	4,220.55	2,110.27	24.35
2B-1	30,236	2,519.64	1,259.82	14.54	6C	52,509	4,375.78	2,187.89	25.25
2C	31,317	2,609.76	1,304.88	15.06	6C-1	54,520	4,543.32	2,271.66	26.22
2C-1	32,484	2,706.96	1,353.48	15.62	6D	56,535	4,711.27	2,355.64	27.19
2D	33,648	2,803.96	1,401.98	16.18	6D-1	58,706	4,892.14	2,446.07	28.23
2D-1	34,907	2,908.95	1,454.48	16.79	6E	60,875	5,072.90	2,536.45	29.27
2E	36,162	3,013.54	1,506.77	17.39	6E-1	63,231	5,269.25	2,634.63	30.41
2E-1	37,526	3,127.14	1,563.57	18.04	6F	65,574	5,464.47	2,732.24	31.53
2F	38,884	3,240.34	1,620.17	18.70	7A	50,721	4,226.78	2,113.39	24.39
3A	31,612	2,634.37	1,317.18	15.20	7B	53,149	4,429.10	2,214.55	25.56
3B	34,070	2,839.13	1,419.56	16.38	7B-1	55,190	4,599.15	2,299.57	26.54
3B-1	35,343	2,945.25	1,472.62	17.00	7C	57,230	4,769.19	2,384.59	27.52
3C	36,618	3,051.47	1,525.74	17.61	7C-1	59,436	4,953.03	2,476.52	28.58
3C-1	37,993	3,166.10	1,583.05	18.27	7D	61,635	5,136.27	2,568.14	29.64
3D	39,369	3,280.74	1,640.37	18.93	7D-1	64,011	5,334.23	2,667.12	30.78
3D-1	40,860	3,405.00	1,702.50	19.65	7E	66,395	5,532.90	2,766.45	31.93
3E	42,353	3,529.38	1,764.69	20.37	7E-1	68,966	5,747.21	2,873.60	33.16
3E-1	43,952	3,662.67	1,831.33	21.13	7F	71,533	5,961.10	2,980.55	34.40
3F	45,565	3,797.09	1,898.54	21.91	8A	55,577	4,631.43	2,315.71	26.72
4A	36,522	3,043.47	1,521.74	17.56	8B	58,010	4,834.16	2,417.08	27.89
4B	38,973	3,247.72	1,623.86	18.74	8B-1	60,242	5,020.14	2,510.07	28.97
4B-1	40,445	3,370.45	1,685.23	19.45	8C	62,478	5,206.52	2,603.26	30.04
4C	41,911	3,492.57	1,746.28	20.15	8C-1	64,892	5,407.63	2,703.81	31.20
4C-1	43,504	3,625.35	1,812.67	20.92	8D	67,300	5,608.33	2,804.16	32.36
4D	45,093	3,757.72	1,878.86	21.68	8D-1	69,904	5,825.37	2,912.69	33.61
4D-1	46,807	3,900.54	1,950.27	22.51	8E	72,515	6,042.93	3,021.46	34.87
4E	48,528	4,043.99	2,021.99	23.34	8E-1	75,323	6,276.92	3,138.46	36.22
4E-1	50,378	4,198.20	2,099.10	24.23	8F	78,143	6,511.94	3,255.97	37.58
4F	52,234	4,352.82	2,176.41	25.12					
5A	41,424	3,451.96	1,725.98	19.92					
5B	43,876	3,656.31	1,828.16	21.10					
5B-1	45,547	3,795.55	1,897.78	21.90					
5C	47,210	3,934.18	1,967.09	22.70					
5C-1	49,009	4,084.08	2,042.04	23.57					
5D	50,814	4,234.49	2,117.25	24.43					
5D-1	52,759	4,396.60	2,198.30	25.37					
5E	54,706	4,558.80	2,279.40	26.31					
5E-1	56,805	4,733.72	2,366.86	27.32					
5F	58,904	4,908.65	2,454.32	28.32					

2022 Salary & Benefit Assumptions

Wages based on 2021 salary schedule (No COLA)

Holiday pay based on an average of 108 hours per year at 2022 rate

Overtime based on vacation accrual at 2022 rate

Benefits

- FICA: 7.65% No change from 2021
- Unemployment: Using 2021 rate of .20%, new rates not received at budget time
- L&I: No change from 2021 rates (per hour worked)

Admin	\$0.1858
Police	\$2.6209
All Others	\$1.5336
- Retirement: 2021 Rates (changes July 1st)
- Medical Insurance: 5.8% increase
- Dental Insurance: No change from 2021
- Vision Insurance: No change from 2021
- Life Insurance: No change from 2021
- Union Vision Insurance: No change from 2021
- Union Dental Insurance: No change from 2021
- VEBA: (5% of difference between maximum health premium possible and actual paid plus 10% excess Sick Leave)

City Benefit Worksheet - 2022

	Max	Single	Single+1	Single+2	Married	Married+1	Married+2
Medical	2,433.20	834.50	1,249.02	1,591.72	1,675.96	2,090.48	2,433.20
Life	1.09	0.75	1.09	1.09	1.09	1.09	1.09
Dental	120.50	120.50	120.50	120.50	120.50	120.50	120.50
Vision	18.30	6.10	12.20	18.30	12.20	18.30	18.30
EAP	0.26	0.26	0.26	0.26	0.26	0.26	0.26
Cost Share	-50.00	0.00	-25.00	-35.00	-25.00	-35.00	-50.00
per mth	2,523.35	962.11	1,358.07	1,696.87	1,785.01	2,195.63	2,523.35
Veba/mth		78.06	58.26	41.32	36.92	16.39	0.00
Veba/yr		936.74	699.17	495.89	443.00	196.63	0.00

Union Benefit Worksheet - 2022

	Max	Single	Single+1	Single+2	Married	Married+1	Married+2
Medical	2,433.20	834.50	1,249.02	1,591.72	1,675.96	2,090.48	2,433.20
Life	8.60	8.60	8.60	8.60	8.60	8.60	8.60
Dental	120.50	120.50	120.50	120.50	120.50	120.50	120.50
Vision	17.10	17.10	17.10	17.10	17.10	17.10	17.10
Time Loss	18.00	18.00	18.00	18.00	18.00	18.00	18.00
EAP	0.26	0.26	0.26	0.26	0.26	0.26	0.26
Cost Share	-50.00	0.00	-25.00	-35.00	-25.00	-35.00	-50.00
per mth	2,547.66	998.96	1,388.48	1,721.18	1,815.42	2,219.94	2,547.66
Veba/mth		77.46	57.96	41.32	36.61	16.39	0.00
Veba/yr		929.46	695.51	495.89	439.34	196.63	0.00

2022				
		CORRECTIONS		
	GRAND	& POLICE	POLICE	CORRECTIONS
	TOTAL	TOTAL	TOTAL	TOTAL
SALARY				
JANUARY	103,793.70	40,634.69	25,149.34	15,485.36
FEBRUARY	104,380.42	40,880.34	25,280.36	15,599.99
MARCH	104,380.42	40,880.34	25,280.36	15,599.99
APRIL	104,770.16	41,019.01	25,419.02	15,599.99
MAY	104,770.16	41,019.01	25,419.02	15,599.99
JUNE	109,793.36	41,019.01	25,419.02	15,599.99
JULY	109,793.36	41,019.01	25,419.02	15,599.99
AUGUST	110,199.19	41,424.84	25,824.85	15,599.99
SEPTEMBER	105,175.99	41,424.84	25,824.85	15,599.99
OCTOBER	105,175.99	41,424.84	25,824.85	15,599.99
NOVEMBER	105,326.30	41,424.84	25,824.85	15,599.99
DECEMBER	105,326.30	41,424.84	25,824.85	15,599.99
Sub-Total	1,272,885.34	493,595.60	306,510.40	187,085.20
HOLIDAY	19,597.81	19,597.81	10,759.36	8,838.45
OVERTIME (VAC)	19,543.12	19,543.12	10,146.39	9,396.73
SUB-TOTAL	1,312,026.27	532,736.54	327,416.16	205,320.38
UNIFORM	3,600.00	3,600.00	1,800.00	1,800.00
TOTAL SALARY	1,315,626.27	536,336.54	329,216.16	207,120.38
			-	-
BENEFITS			-	-
FICA	100,370.01	40,754.35	25,047.34	15,707.01
UNEMPLOYMENT	2,624.05	1,065.47	654.83	410.64
L & I	85,930.61	47,938.70	31,357.04	16,581.66
RETIREMENT	118,139.82	39,807.25	19,490.46	20,316.79
HEALTH	538,630.80	201,759.84	117,372.18	84,387.66
DENTAL	36,150.00	14,460.00	8,314.50	6,145.50
VISION	5,360.40	2,066.40	1,190.70	875.70
LIFE INSURANCE	1,138.08	941.88	525.81	416.07
TIME LOSS	1,944.00	1,944.00	1,080.00	864.00
VEBA	8,842.71	4,212.77	2,354.33	1,858.44
TOTAL BENEFITS	899,130.48	354,950.66	207,387.19	147,563.47
			-	-
TOTAL COMPENSATION	2,214,756.75	891,287.19	536,603.35	354,683.85

2022	UNION CONTRACT - SWORN OFFICERS				
	ENTRY	ENTRY	ENTRY/1ST	SERGEANT	CHIEF/8E-1
			4/19/2021	7/23/2012	6/28/2017
	OPEN	OPEN	MANUEL	PONTON	ROWLEY
SALARY				2%/6% + SGT DUTY	+6%
JANUARY	3,795.93	3,795.93	3,795.93	5,293.82	6,653.54
FEBRUARY	3,795.58	3,795.58	3,795.93	5,293.82	6,653.54
MARCH	3,795.58	3,795.58	3,795.93	5,293.82	6,653.54
APRIL	3,795.58	3,795.58	3,934.59	5,293.82	6,653.54
MAY	3,795.58	3,795.58	3,934.59	5,293.82	6,653.54
JUNE	3,795.58	3,795.58	3,934.59	5,293.82	6,653.54
JULY	3,795.58	3,795.58	3,934.59	5,293.82	6,653.54
AUGUST	3,795.58	3,795.58	3,934.59	5,699.65	6,653.54
SEPTEMBER	3,795.58	3,795.58	3,934.59	5,699.65	6,653.54
OCTOBER	3,795.58	3,795.58	3,934.59	5,699.65	6,653.54
NOVEMBER	3,795.58	3,795.58	3,934.59	5,699.65	6,653.54
DECEMBER	3,795.58	3,795.58	3,934.59	5,699.65	6,653.54
Sub-Total	45,547.31	45,547.31	46,799.10	65,554.99	79,842.42
HOLIDAY	2,408.78	2,408.78	2,474.95	3,466.85	-
OVERTIME (VAC)	2,102.21	2,102.21	2,159.96	3,782.02	-
SUB-TOTAL	50,058.29	50,058.29	51,434.01	72,803.86	79,842.42
UNIFORM	450.00	450.00	450.00	450.00	-
TOTAL SALARY	50,508.29	50,508.29	51,884.01	73,253.86	79,842.42
BENEFITS					
FICA	3,829.46	3,829.46	3,934.70	5,569.50	6,107.95
UNEMPLOYMENT	100.12	100.12	102.87	145.61	159.68
L & I	6,510.82	6,510.82	6,510.82	6,510.82	6,510.82
RETIREMENT	2,653.09	2,653.09	2,726.00	3,858.60	4,231.65
HEALTH	10,017.12	10,017.12	28,601.52	28,601.52	28,601.52
DENTAL	1,446.00	1,446.00	1,446.00	1,446.00	1,446.00
VISION	205.20	205.20	205.20	205.20	219.60
LIFE INSURANCE	103.20	103.20	103.20	103.20	13.08
TIME LOSS	216.00	216.00	216.00	216.00	-
VEBA	929.22	929.22	-	-	-
TOTAL BENEFITS	26,010.22	26,010.22	43,846.31	46,656.44	47,290.29
TOTAL COMPENSATION	76,518.52	76,518.52	95,730.32	119,910.30	127,132.72

2022			UNION CONTRACT - CORRECTIONS OFFICERS		
	RECORDS	SERGEANT	3RD	ENTRY/3RD	ENTRY
	6/1/2008	9/28/2008	6/16/2020	3/16/2021	
	LEASK	PROSE	JOHANSEN	CRUZ	OPEN
SALARY	+6%	6% + SGT DUTY			
JANUARY	3,477.58	4,552.81	3,166.14	3,051.51	3,051.51
FEBRUARY	3,609.30	4,552.81	3,166.14	3,166.14	3,051.51
MARCH	3,609.30	4,552.81	3,166.14	3,166.14	3,051.51
APRIL	3,609.30	4,552.81	3,166.14	3,166.14	3,051.51
MAY	3,609.30	4,552.81	3,166.14	3,166.14	3,051.51
JUNE	3,609.30	4,552.81	3,166.14	3,166.14	3,051.51
JULY	3,609.30	4,552.81	3,166.14	3,166.14	3,051.51
AUGUST	3,609.30	4,552.81	3,166.14	3,166.14	3,051.51
SEPTEMBER	3,609.30	4,552.81	3,166.14	3,166.14	3,051.51
OCTOBER	3,609.30	4,552.81	3,166.14	3,166.14	3,051.51
NOVEMBER	3,609.30	4,552.81	3,166.14	3,166.14	3,051.51
DECEMBER	3,609.30	4,552.81	3,166.14	3,166.14	3,051.51
Sub-Total	43,179.88	54,633.74	37,993.68	37,879.05	36,618.12
HOLIDAY	-	2,889.34	2,009.32	2,003.22	1,936.57
OVERTIME (VAC)	-	4,204.78	1,753.59	1,748.26	1,690.10
SUB-TOTAL	43,179.88	61,727.86	41,756.59	41,630.53	40,244.79
UNIFORM	-	450.00	450.00	450.00	450.00
TOTAL SALARY	43,179.88	62,177.86	42,206.59	42,080.53	40,694.79
BENEFITS					
FICA	3,303.26	4,722.18	3,194.38	3,184.74	3,078.73
UNEMPLOYMENT	86.36	123.46	83.51	83.26	80.49
L & I	430.66	3,738.49	3,738.49	3,738.49	3,738.49
RETIREMENT	4,425.94	6,413.52	4,338.51	4,325.41	4,181.43
HEALTH	18,683.76	28,601.52	28,601.52	10,017.12	10,017.12
DENTAL	1,446.00	1,446.00	1,446.00	1,446.00	1,446.00
VISION	205.20	205.20	205.20	205.20	205.20
LIFE INSURANCE	103.20	103.20	103.20	103.20	103.20
TIME LOSS	216.00	216.00	216.00	216.00	216.00
VEBA	495.89	-	-	929.22	929.22
TOTAL BENEFITS	29,396.27	45,569.57	41,926.81	24,248.64	23,995.88
TOTAL COMPENSATION	72,576.16	107,747.43	84,133.40	66,329.17	64,690.67

2022						
	8E-1	4C-1	4C-1	3C	8F	5C-1
	4/2/2012	11/21/2013	1/16/2009	2/22/2019	9/21/1994	8/30/1999
	GRAFSTROM	CLARK	SIMONS	WEISSENFELS	FLECK	DAVIS
SALARY	+2%/6%	+2%	+6%	(.75 FTE)	+10%	+10%
JANUARY	6,402.46	3,697.86	3,842.87	2,288.60	7,163.13	4,492.49
FEBRUARY	6,402.46	3,697.86	3,842.87	2,288.60	7,163.13	4,492.49
MARCH	6,402.46	3,697.86	3,842.87	2,288.60	7,163.13	4,492.49
APRIL	6,653.54	3,697.86	3,842.87	2,288.60	7,163.13	4,492.49
MAY	6,653.54	3,697.86	3,842.87	2,288.60	7,163.13	4,492.49
JUNE	6,653.54	3,697.86	3,842.87	2,288.60	7,163.13	4,492.49
JULY	6,653.54	3,697.86	3,842.87	2,288.60	7,163.13	4,492.49
AUGUST	6,653.54	3,697.86	3,842.87	2,288.60	7,163.13	4,492.49
SEPTEMBER	6,653.54	3,697.86	3,842.87	2,288.60	7,163.13	4,492.49
OCTOBER	6,653.54	3,697.86	3,842.87	2,288.60	7,163.13	4,492.49
NOVEMBER	6,653.54	3,697.86	3,842.87	2,288.60	7,163.13	4,492.49
DECEMBER	6,653.54	3,697.86	3,842.87	2,288.60	7,163.13	4,492.49
Sub-Total	79,089.19	44,374.28	46,114.45	27,463.23	85,957.61	53,909.86
HOLIDAY	-	-	-	-	-	-
OVERTIME (VAC)	-	-	-	-	-	-
SUB-TOTAL	79,089.19	44,374.28	46,114.45	27,463.23	85,957.61	53,909.86
UNIFORM	-	-	-	-	-	-
TOTAL SALARY	79,089.19	44,374.28	46,114.45	27,463.23	85,957.61	53,909.86
BENEFITS						
FICA	6,050.32	3,394.63	3,527.76	2,100.94	6,575.76	4,124.10
UNEMPLOYMENT	158.18	88.75	92.23	54.93	171.92	107.82
L & I	430.66	430.66	430.66	323.00	430.66	430.66
RETIREMENT	8,106.64	4,548.36	4,726.73	2,814.98	8,810.65	5,525.76
HEALTH	19,814.64	28,601.52	19,814.64	10,017.12	18,683.76	28,601.52
DENTAL	1,446.00	1,446.00	1,446.00	1,446.00	1,446.00	1,446.00
VISION	219.60	219.60	219.60	219.60	219.60	219.60
LIFE INSURANCE	13.08	13.08	13.08	13.08	13.08	13.08
TIME LOSS	-	-	-	-	-	-
VEBA	439.34	-	439.34	936.74	495.89	-
TOTAL BENEFITS	36,678.47	38,742.61	30,710.04	17,926.38	36,847.32	40,468.55
TOTAL COMPENSATION	115,767.66	83,116.89	76,824.50	45,389.61	122,804.93	94,378.40

2022								
	8D-1	4D	6E	5C/5B-1	4C	3D	3D	3D
	10/21/2015	10/30/2017	1/16/1986	2/16/2016	12/29/2017			6/3/2019
	HAMPTON	GAYDESKI, S	WAHLGREN	DIAS	HIRSCH, M	OPEN	OPEN	COWLES
SALARY	+2%	2% (Nov)	+10%	+2%				
JANUARY	5,941.88	3,832.87	5,580.19	3,530.40	3,492.57	3,280.74	3,280.74	3,280.74
FEBRUARY	5,941.88	3,832.87	5,580.19	3,871.46	3,492.57	3,280.74	3,280.74	3,280.74
MARCH	5,941.88	3,832.87	5,580.19	3,871.46	3,492.57	3,280.74	3,280.74	3,280.74
APRIL	5,941.88	3,832.87	5,580.19	3,871.46	3,492.57	3,280.74	3,280.74	3,280.74
MAY	5,941.88	3,832.87	5,580.19	3,871.46	3,492.57	3,280.74	3,280.74	3,280.74
JUNE	5,941.88	3,832.87	5,580.19	3,871.46	3,492.57	3,280.74	3,280.74	3,280.74
JULY	5,941.88	3,832.87	5,580.19	3,871.46	3,492.57	3,280.74	3,280.74	3,280.74
AUGUST	5,941.88	3,832.87	5,580.19	3,871.46	3,492.57	3,280.74	3,280.74	3,280.74
SEPTEMBER	5,941.88	3,832.87	5,580.19	3,871.46	3,492.57	3,280.74	3,280.74	3,280.74
OCTOBER	5,941.88	3,832.87	5,580.19	3,871.46	3,492.57	3,280.74	3,280.74	3,280.74
NOVEMBER	5,941.88	3,983.18	5,580.19	3,871.46	3,492.57	3,280.74	3,280.74	3,280.74
DECEMBER	5,941.88	3,983.18	5,580.19	3,871.46	3,492.57	3,280.74	3,280.74	3,280.74
Sub-Total	71,302.53	46,295.11	66,962.28	46,116.47	41,910.84	39,368.88	39,368.88	39,368.88
HOLIDAY	-	-	-	-	-	-	-	-
OVERTIME (VAC)	-	-	-	-	-	-	-	-
SUB-TOTAL	71,302.53	46,295.11	66,962.28	46,116.47	41,910.84	39,368.88	39,368.88	39,368.88
UNIFORM	-	-	-	-	-	-	-	-
TOTAL SALARY	71,302.53	46,295.11	66,962.28	46,116.47	41,910.84	39,368.88	39,368.88	39,368.88
BENEFITS								
FICA	5,454.64	3,541.58	5,122.61	3,527.91	3,206.18	3,011.72	3,011.72	3,011.72
UNEMPLOYMENT	142.61	92.59	133.92	92.23	83.82	78.74	78.74	78.74
L & I	3,738.49	3,738.49	3,738.49	3,738.49	3,738.49	3,738.49	3,738.49	3,738.49
RETIREMENT	7,308.51	4,745.25	6,863.63	4,726.94	4,295.86	4,035.31	4,035.31	4,035.31
HEALTH	28,601.52	28,601.52	19,814.64	28,601.52	28,601.52	10,017.12	28,601.52	19,814.64
DENTAL	1,446.00	1,446.00	1,446.00	1,446.00	1,446.00	1,446.00	1,446.00	1,446.00
VISION	219.60	219.60	219.60	219.60	219.60	219.60	219.60	219.60
LIFE INSURANCE	13.08	13.08	13.08	13.08	13.08	13.08	13.08	13.08
TIME LOSS	-	-	-	-	-	-	-	-
VEBA	-	-	443.00	-	-	936.74	-	443.00
TOTAL BENEFITS	46,924.45	42,398.10	37,794.98	42,365.77	41,604.55	23,496.80	41,144.46	32,800.58
TOTAL COMPENSATION	118,226.97	88,693.21	104,757.26	88,482.24	83,515.39	62,865.68	80,513.34	72,169.46

2022			
	3C	2A	2A
	10/24/2019		
	THOMPSON	STREETS	STREETS
SALARY			
JANUARY	3,051.47		
FEBRUARY	3,051.47		
MARCH	3,051.47		
APRIL	3,051.47		
MAY	3,051.47		
JUNE	3,051.47	2,511.60	2,511.60
JULY	3,051.47	2,511.60	2,511.60
AUGUST	3,051.47	2,511.60	2,511.60
SEPTEMBER	3,051.47	-	-
OCTOBER	3,051.47	-	-
NOVEMBER	3,051.47	-	-
DECEMBER	3,051.47	-	-
Sub-Total	36,617.64	7,534.80	7,534.80
HOLIDAY	-	-	-
OVERTIME (VAC)	-	-	-
SUB-TOTAL	36,617.64	7,534.80	7,534.80
UNIFORM	-	-	-
TOTAL SALARY	36,617.64	7,534.80	7,534.80
BENEFITS			
FICA	2,801.25	576.41	576.41
UNEMPLOYMENT	73.24	15.07	15.07
L & I	3,738.49	934.60	934.60
RETIREMENT	3,753.31	-	-
HEALTH	18,683.76	-	-
DENTAL	1,446.00	-	-
VISION	219.60	-	-
LIFE INSURANCE	13.08	-	-
TIME LOSS	-	-	-
VEBA	495.89	-	-
TOTAL BENEFITS	31,224.61	1,526.09	1,526.09
TOTAL COMPENSATION	67,842.25	9,060.89	9,060.89

**CITY OF FORKS
2022 LODGING TAX REQUESTS**

	PAGE NUMBER	2020 ACTUAL	2021 REQUESTS	2021 BUDGET	2021 ESTIMATED	2022 REQUESTS	2022 MAYOR'S RECOMMENDED BUDGET	2022 APPROVED BUDGET
CITY OF FORKS DOWNTOWN SANICAN		\$ 1,840	\$ 2,000	\$ 2,000	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
CITY OF FORKS SPORT FISHING POLICY ADVOCACY		\$ 3,531	\$ 6,500	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
FORKS CHAMBER OF COMMERCE - VIC	L-03	\$ 94,761	\$ 128,000	\$ 115,200	\$ 115,200	\$ 135,000	\$ 126,000	\$ 126,000
FORKS CHAMBER OF COMMERCE - FTF FESTIVAL	L-15	\$ 13,306	\$ 22,000	\$ 19,800	\$ 19,800	\$ 25,000	\$ 22,000	\$ 22,000
FORKS CHAMBER OF COMMERCE - FTF COLLECTION*	L-21	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 15,000	\$ 15,000	\$ 14,000
FORKS LIONS CLUB	L-28	\$ -	\$ -	\$ -	\$ -	\$ 10,550	\$ 10,550	\$ 10,550
FORKS MERCHANTS COED SOFTBALL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FORKS OLD FASHIONED 4TH OF JULY - CITY EXPENSES		\$ 281	\$ 4,000	\$ 3,500	\$ 7,237	\$ 10,000	\$ 10,000	\$ 10,000
FORKS TIMBER MUSEUM	L-34	\$ 34,000	\$ 35,000	\$ 31,500	\$ 31,500	\$ 35,000	\$ 33,000	\$ 33,000
PIECEMAKERS QUILT CLUB		\$ 12,058	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAINCON	L-49	\$ -	\$ 2,000	\$ 1,800	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
RAINFOREST COUNCIL FOR THE ARTS	L-57	\$ -	\$ 1,400	\$ 1,400	\$ -	\$ 1,400	\$ 1,400	\$ 1,400
RAIN OF TERROR HAUNTED HOUSE	L-64	\$ -	\$ 10,000	\$ 8,000	\$ 8,000	\$ 20,000	\$ 16,000	\$ 16,000
WEST END THUNDER	L-71	\$ 13,034	\$ 5,500	\$ 5,500	\$ 5,500	\$ 11,500	\$ 11,500	\$ 11,500
WE YOUTH LEAGUE - NATE CRIPPEN TOURNAMENT	L-77	\$ -	\$ 4,000	\$ 3,600	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
INSURANCE COSTS VIC/MUSEUM		\$ 3,237	\$ 3,724	\$ 3,723	\$ 3,853	\$ 4,500	\$ 4,500	\$ 4,500
WATER - VIC/MUSEUM		\$ 328	\$ 350	\$ 350	\$ 350	\$ 400	\$ 400	\$ 400
ADVERTISING (Notice of Funding Availability)		\$ 120	\$ 200	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
RAINFOREST ARTS CENTER		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
TILlicum PARK RESTROOM REMODEL (w/ \$15K from REET)		\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
TRANSIT CENTER POLICE DEPARTMENT OUTPOST		\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
MISCELLANEOUS (flower baskets, park cameras, etc.)		\$ 1,570	\$ 4,026	\$ 4,977	\$ 2,000	\$ 4,000	\$ 4,500	\$ 4,500
		\$ 195,066	\$ 251,700	\$ 229,500	\$ 218,090	\$ 329,500	\$ 312,000	\$ 311,000

**CITY OF FORKS
LODGING TAX COMPARISONS**

2018							
Month Collected	Month Received	Lodging Tax	YTD	% Change Month	% Change Year		
November	January	\$7,914.92	\$7,914.92	13.63	13.63	Beginning Fund Balance	326,634
December	February	\$7,290.66	\$15,205.58	16.26	14.87	2018 Revenue*	218,456
January	March	\$6,511.72	\$21,717.30	-22.99	0.12	2018 Expenditures	-189,985
February	April	\$9,384.98	\$31,102.28	30.07	7.59	Ending Fund Balance	355,105
March	May	\$13,887.94	\$44,990.22	27.51	13.04		
April	June	\$11,590.67	\$56,580.89	-0.20	10.05	*Includes Interest	
May	July	\$19,384.22	\$75,965.11	7.21	9.31	6,945	
June	August	\$26,460.48	\$102,425.59	13.14	10.28		
July	September	\$37,428.29	\$139,853.88	25.27	13.92		
August	October	\$31,991.27	\$171,845.15	6.48	12.46		28,000
September	November	\$26,305.63	\$198,150.78	-3.58	10.03		19,000
October	December	\$13,359.95	\$211,510.73	4.32	9.65		15,000
							Estimates
							Ave of 3 PY
2019							
Month Collected	Month Received	Lodging Tax	YTD	% Change Month	% Change Year		
November	January	\$8,841.54	\$8,841.54	11.71	11.71	Beginning Fund Balance	355,105
December	February	\$6,178.36	\$15,019.90	-15.26	-1.22	2019 Revenue*	260,709
January	March	\$8,335.22	\$23,355.12	28.00	7.54	2019 Expenditures	-220,249
February	April	\$11,118.42	\$34,473.54	18.47	10.84	Ending Fund Balance	395,565
March	May	\$11,925.56	\$46,399.10	-14.13	3.13		
April	June	\$16,154.91	\$62,554.01	39.38	10.56	*Includes Interest	
May	July	\$26,893.64	\$89,447.65	38.74	17.75	6,980	
June	August	\$33,349.29	\$122,796.94	26.03	19.89		
July	September	\$41,329.82	\$164,126.76	10.42	17.36		
August	October	\$42,993.27	\$207,120.03	34.39	20.53		30,000
September	November	\$30,125.36	\$237,245.39	14.52	19.73		23,000
October	December	\$16,484.04	\$253,729.43	23.38	19.96		14,000
							Estimates
							Ave of 3 PY
2020							
Month Collected	Month Received	Lodging Tax	YTD	% Change Month	% Change Year		
November	January	\$9,609.28	\$9,609.28	8.68	8.68	Beginning Fund Balance	395,565
December	February	\$7,984.88	\$17,594.16	29.24	17.14	2020 Revenue*	201,248
January	March	\$8,996.30	\$26,590.46	7.93	13.85	2020 Expenditures	-195,065
February	April	\$8,947.36	\$35,537.82	-19.53	3.09	Ending Fund Balance	401,748
March	May	\$8,756.91	\$44,294.73	-26.57	-4.54		
April	June	\$648.59	\$44,943.32	-95.99	-28.15	*Includes Interest	
May	July	\$7,845.14	\$52,788.46	-70.83	-40.98	3,139	
June	August	\$17,587.44	\$70,375.90	-47.26	-42.69		
July	September	\$33,530.16	\$103,906.06	-18.87	-36.69		
August	October	\$42,082.24	\$145,988.30	-2.12	-29.52		29,750
September	November	\$30,870.12	\$176,858.42	2.47	-25.45		23,800
October	December	\$21,251.12	\$198,109.54	28.92	-21.92		11,900
							Estimates
							Ave of 3 PY
2021							
Month Collected	Month Received	Lodging Tax	YTD	% Change Month	% Change Year		
November	January	\$11,870.47	\$11,870.47	23.53	23.53	Beginning Fund Balance	401,748
December	February	\$9,868.20	\$21,738.67	23.59	23.56	Estimated 2021 Rev.*	328,966
January	March	\$13,837.32	\$35,575.99	53.81	33.79	Estimated 2021 Exp.	-219,500
February	April	\$13,862.82	\$49,438.81	54.94	39.12	Ending Fund Balance	511,214
March	May	\$27,560.75	\$76,999.56	214.73	73.83		
April	June	\$29,628.50	\$106,628.06	4468.14	137.25	*Includes Interest	
May	July	\$35,278.02	\$141,906.08	349.68	168.82	1,000	
June	August	\$49,920.41	\$191,826.49	183.84	172.57		
July	September	\$51,139.37	\$242,965.86	52.52	133.83		
August	October	\$57,454.61	\$300,420.47	36.53	105.78		39,000
September	November	\$29,000.00	\$329,420.47	-6.06	86.26		29,000
October	December	\$17,000.00	\$346,420.47	-20.00	74.86		17,000
							Estimates
				=Estimate			Ave of 3 PY

CITY OF FORKS **2022 BUDGET CALENDAR**

<u>Task</u>	<u>Date</u>
Review and Update Capital Facilities Plan	July
Advertise Lodging Tax Funding Availability - <i>Clerk/Treasurer</i>	August 12, 2021 to Forks Forum for August 19, 2021 ad
Request Budget Estimates from Department Heads – <i>Clerk/Treasurer</i>	by September 13, 2021
Receive Lodging Tax Applications/Misc. Budget Requests - <i>Clerk/Treasurer</i>	by September 24, 2021
File 2022 Budget Estimates with Clerk – <i>Department Heads</i>	by September 24, 2021
Present Budget Estimates to Mayor – <i>Clerk/Treasurer</i>	by October 1, 2021
Present CY Revenue Estimates & Preliminary Budget to Council - <i>Mayor</i>	by October 4, 2021
Set Budget Hearing Schedule – <i>Council</i>	October 25, 2021
File Preliminary Budget with Council and Clerk – <i>Mayor</i>	November 2, 2021
Publish Notice of Budget Hearings & Meetings – <i>Clerk/Treasurer</i>	November 4 & 11, 2021
Hold Budget Workshop and Revenue Sources/Property Tax <u>Hearing</u> & Pass 2022 Property Tax Resolution (Budget Available to Public) - <i>Council, Clerk/Treasurer</i>	<u>November 8, 2021 5:30/7:30 pm</u>
Hold Budget Workshop and <u>Hearing</u> - <i>Council</i> (Review Lodging Tax Applications)	<u>November 22, 2021 5:30/7:30 pm</u>
Send Certified Budget/Levy Request to County Assessor- <i>Clerk/Treasurer</i>	by November 30, 2021
Hold Final Budget Workshop and <u>Hearing</u> – <i>Council</i>	<u>December 6, 2021 7:30 pm</u>
Adopt 2022 Budget Ordinance – <i>Council</i>	December 13, 2021 7:30 pm
Transmit Final Budget to State Auditor and MRSC – <i>Clerk/Treasurer</i>	After Adoption

CITY OF FORKS Property Tax Levy Adjustments			
Resolution #	Budget Year	Adjustment	Res. Date
501	2022	0%	11/8/2021
492	2021	0%	11/9/2020
478	2020	0%	11/12/2019
469	2019	0%	11/12/2018
463	2018	0%	11/13/2017
457	2017	1%	11/14/2016
448	2016	0%	11/9/2015
438	2015	0%	11/24/2014
427	2014	1%	11/12/2013
412	2013	0%	11/13/2012
407	2012	0%	11/14/2011
399	2011	0%	11/8/2010
387	2010	1%	11/9/2009
375	2009	1%	11/10/2008
361	2008	1%	11/13/2007
348	2007	1%	11/13/2006
341	2006	1%	11/14/2005
327	2005	1.25%	11/8/2004

PUBLIC NOTICE OF BUDGET HEARINGS & MEETINGS

The preliminary budget for the City of Forks for the year 2022 has been filed with the City Clerk and a copy thereof will be furnished to any person who calls at the Clerk's Office and requests same on or after November 8, 2021.

The following are the anticipated revenues and expenditures for 2022.

<u>Fund</u>	<u>Revenue</u>	<u>Expense</u>
General	\$1,910,000	\$1,910,000
Street	285,000	285,000
Street Projects	515,367	515,367
Water	1,110,000	1,110,000
Sewer	1,370,000	1,370,000
Lodging Tax	297,000	297,000
Airport/Industrial Park	299,000	299,000
Quillayute Airport	467,000	467,000
Transit Center	30,000	30,000
Capital	165,000	165,000
Industrial Park Development	4,000	4,000
Search & Rescue	3,000	3,000
Seized Property	5,000	5,000
Donation Program	35,000	35,000
Community Action Housing	40,000	40,000
Grant/Construction	100,000	100,000
Inmate Trust Fund	45,000	45,000
Total Revenue and Expense All Funds	\$6,680,367	\$6,680,367

The Forks City Council has called for budget hearings to be held at 7:30 p.m. on November 8 and 22, 2021. The Forks City Council has also called for special meetings to be held at 5:30 p.m. on November 8 and 22, 2021. The purpose of the special meetings will be to hold budget workshops.

The Forks City Council has also called for a public hearing on revenue sources for the 2022 budget, including consideration of possible increases in property tax revenues, to be held at 7:30 p.m. on November 8, 2021.

The Forks City Council will meet December 6, 2021 at 7:30 p.m. for the purpose of fixing the final budget and any citizen of the City of Forks may present written comments for or against any part of the budget.

During COVID-19 restrictions viewing instructions will be posted on the City's website: www.forkswashington.org. All public comment must be submitted in writing by 4:00 p.m. on the day of the meeting to info@forkswashington.org.

Audrey Grafstrom, Clerk/Treasurer, City of Forks

Published Forks Forum, Forks, Washington, Thursday, November 4 and November 11, 2021.



Glossary

Assessed Valuation - The value assigned to properties within the city that is used in computing the property taxes to be paid by property owners.

Audit - An examination of the financial activities of an agency and the report based on such examination.

BARS - The Budgeting, Accounting, and Reporting System for accounting systems prescribed by the Washington State Auditor's Office.

B & O - Business and Occupation Tax.

Balanced Budget - A budget in which estimated revenues equal estimated expenditures.

Bond - An interest bearing certificate issued by a government or business, redeemable on a specific date.

Budget - A comprehensive financial plan to sustain municipal operations during a given year with related explanation.

Capital Improvement Program (CIP) - A plan for future capital expenditures which identifies each capital project, its anticipated start and completion, and allocates existing funds and known revenue sources over a six year period.

Capital Improvements - Projects to create, expand, or modify a capital facility. The project may include design, permitting, environmental analysis, land acquisition, construction, landscaping, site improvements, initial furnishings, and equipment.

Capital Outlay - Expenditures made to acquire fixed assets or additions usually made from the general fund or utility fund where the assets are to be used.

Community Development Block Grant (CDBG) - A federal funding program that provides annual funding for eligible local governments including housing and community development programs targeted primarily to low-income persons and neighborhoods.

Current Expense Fund - See "General Fund".

Debt Limits - The maximum amount of debt that a governmental unit may incur under constitutional statutory, or charter requirements.

Debt Management - Borrowing enables a jurisdiction to free itself from the constraints of current revenues, raise large sums of money, and obligate future citizens to repay the debt. To insure that the power to borrow is used prudently, it is carefully regulated and managed by a set of policies and procedures known as debt management.



Glossary continued...

Debt Service - Payments to creditors, primarily the holders of municipal bonds. Debt service includes principal, interest, and minor incidentals such as paying agents' fees.

DOE - Department of Ecology

DOT - Department of Transportation

Effluent - The liquid that flows out of a facility or household into a water body or sewer system. For example, the treated liquid discharged by a wastewater treatment plant is the plant's effluent.

EIS - Environmental Impact Statement

Enterprise Funds - A type of proprietary fund in which the direct beneficiaries pay for all costs of the fund through user fees.

Expenditures - The spending of money by the municipality for the programs and projects included within the approved budget.

FEMA - Federal Emergency Management Agency

Fund Balance - The excess of fund assets over liabilities and reserves, also referred to as surplus.

Fund - A set of interrelated accounts to record revenues and expenditures for a specific purpose.

GAAP - Generally Accepted Accounting Principles.

General Fund - the general fund (current expense fund) accounts for all activities not reported in some other type of fund: primarily used to account for the operations of a jurisdiction's general-purpose departments.

General Obligation Debt - Local governments can raise revenues by selling tax-exempt municipal bonds and incurring debt. General obligation debt carries an unconditional promise by the local government to levy the taxes necessary to make the interest and principal payments required to retire the debt. In Washington State, general obligation debt can either be voted or non-voted (Councilmember) debt. Non-voted debt is limited to 1.5% of the assessed valuation, and total general obligation debt is limited to 2.5% of assessed valuation.

Interfund Transfer - Payment from one fund to another fund primarily for work or services performed.

LEOFF - The Law Enforcement Officers and Fire Fighters' retirement system of the state that provides coverage for city public safety employees.



Glossary continued...

Non-operating Expenditures - The costs of government services, which are not directly attributable to a specific municipal program or operation. Examples include debt service obligations and contributions to human service organizations.

Non-operating Revenues - The incomes received by the government, which are not directly attributable to providing a service. An example would be interest on investments.

Operating Expenses - Proprietary fund expenses that directly relate to the fund's service activities.

Operating Revenues - Proprietary fund revenues that directly relate to the fund's service activities.

Ordinance - An enforceable municipal law, statute or regulation, that applies to all citizens within that municipality; penalty provisions may apply.

PERS - "Public Employees Retirement System". The state system for public employment retirement applicable in most cities for employees, except where LEOFF is applicable.

Property Tax - A tax levied on the assessed value of real property.

Proprietary Funds - A group of funds that account for the activities of the city that are of a proprietary or "business" character. See "Enterprise Fund".

RCW - Revised Code of Washington.

Revenue Bonds - Bonds sold for which the principal and interest are payable exclusively from the earnings of a specific revenue source and which do not pledge the property credit or general tax revenue of a city.

Revenues - Moneys received or anticipated by a local government from either tax or non-tax sources.

Standard Work Year - 2,080 hours a year, 260 days (except leap year).

Tax Exempt Property - Property which because of its ownership or use, is not subject to property taxation and meets state requirements for tax-exempt status.

Tax - An amount levied upon individuals or property to fund government goods and services.

TIB - Transportation Improvement Board.

WAC - Washington Administrative Code.