



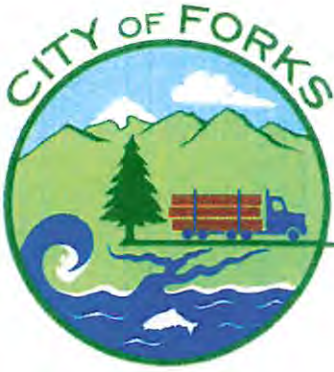
2024
City of Forks
Washington
Budget



Photo by Kim Weissenfels

**City of Forks, Washington 2024 Budget
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500 E. Division St. • Forks, Washington 98331-8618

(360) 374-5412 • Fax: (360) 374-9430 • TTY: (360) 374-2696
forkswashington.org

December 11, 2023

Members of the City Council:

We go into 2024 with a budget that supports continuing efforts to maintain current operations and improve our community's infrastructure. Revenues have been conservatively estimated and our staff works hard to manage expenditures.

We strongly support our law enforcement and corrections employees and are once again in contract negotiations with them. We continue to work to improve our community's infrastructure and its resiliency and, as we move into next year, this task may require us to amend fund allocations. As always, we will work with you, the Council, in making these important decisions. Where we can, we'll strive to strengthen or create partnerships that help to address our needs on the West End. We provide a stronger argument when we work with others to help everyone here in our community.

There are other issues for which we continue to search for solutions. All involve our natural resources; the sustainability of our working forests and the potential for the listing of another resource, the Chinook salmon, impact the economies of not only our community but of all West End communities and governments, non-tribal and tribal, alike.

The influx of tourists is helping to increase lodging tax revenue, and its distribution to various organizations in and around our community will continue to contribute to the diversification of local events.

I hope that this budget and the year ahead result in the positives that we discussed during budget workshops and that we want to see in our city. Thank you for your time, talent, and efforts in making this budget a reality.

Sincerely,

Tim Fletcher
Mayor

ORDINANCE NO. 669

AN ORDINANCE OF THE CITY OF FORKS APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR ENDING DECEMBER 31, 2024.

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, 2024; and

WHEREAS, a notice was published that the City Council would meet on December 4, 2023 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 2024; and

WHEREAS, the estimated expenditures set forth in the budget are necessary to carry on the government of the City for the fiscal year 2024 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 2024 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 2024 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 2024 are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 2024 as set forth in the "City of Forks, Washington 2024 Budget".

	ESTIMATED REVENUES	APPROPRIATIONS/ EXPENDITURES
General Fund	\$2,349,771	\$2,349,771
Street Fund	365,004	365,004
Lodging Tax Fund	452,797	452,797
Forks Airport/Industrial Park/RAC ICN Fund	324,656	324,656
Water Fund	1,300,000	1,300,000
Sewer Fund	3,621,636	3,621,636
Capital Fund	170,000	170,000
Transit Center Fund	35,000	35,000
Quillayute Airport Fund	421,156	421,156

Industrial Park Development Fund	4,000	4,000
Search & Rescue Fund	3,000	3,000
Seized Property Fund	5,000	5,000
Donation Program Fund	60,000	60,000
Community Action Housing Fund	40,000	40,000
RCO Grant Fund	1,260,199	1,260,199
Grant/Construction Fund	100,000	100,000
Street Projects Fund	945,178	945,178
Inmate Custodial Fund	45,000	45,000
State Collections Fund	50,000	50,000
TOTAL REVENUE & EXPENDITURES ALL FUNDS	\$11,552,397	\$11,552,397

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 26^h day of December, 2023.

Signed:




 Tim Fletcher, Mayor

Authenticated and Attested to:



 Caryn DePew, Clerk/Treasurer

Approved as to Form:



 William R. Flick, Attorney/Planner



Forks Information 2024

Geographical Information

Elevation: 300' above sea level Land Area: 2,310 acres
Annual Rainfall 2021: 115.71" (NOAA)

Demographic Information

Population:	2020 3,335	2010 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 2023 is \$278,098,082.

The City of Forks receives: \$1.41784073865 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
Forks Visitor Center & Timber Museum	Museum, Loggers Memorial, Visitor Center, ONRC Hiking Trail
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 2024 - 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 2024 - 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

Bogachiel Garden Club

Forks Chamber of Commerce

Forks Elks Club/Emblem Club

Friends of Forks Animals

Friends of Forks Library

Lions Club International

Piecemakers Quilt Club

Quillayute Valley Grange

Rainforest Council for the Arts

Soroptimist Int'l of the Olympic Rain Forest

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

Joe Soha, Position 3 & Mayor Pro Tem

Nettie Grant, Position 1

Clint Wood, Position 2

Jeff Gingell, Position 4

Hickory Grant, Position 5

City Officials

Rod Fleck, Attorney/Planner

Caryn DePew, Clerk/Treasurer

Paul Hampton, Public Works Director

Mike Rowley, Police Chief

Planning Commission

Milton Beck

Brian Weekes

DeAnna Beck

Trent Thurman

Vacant

Civil Service Commission

Tom Wells

Giancarlo Buonpane

Bill Henderson

Park Board

Elliot Mann

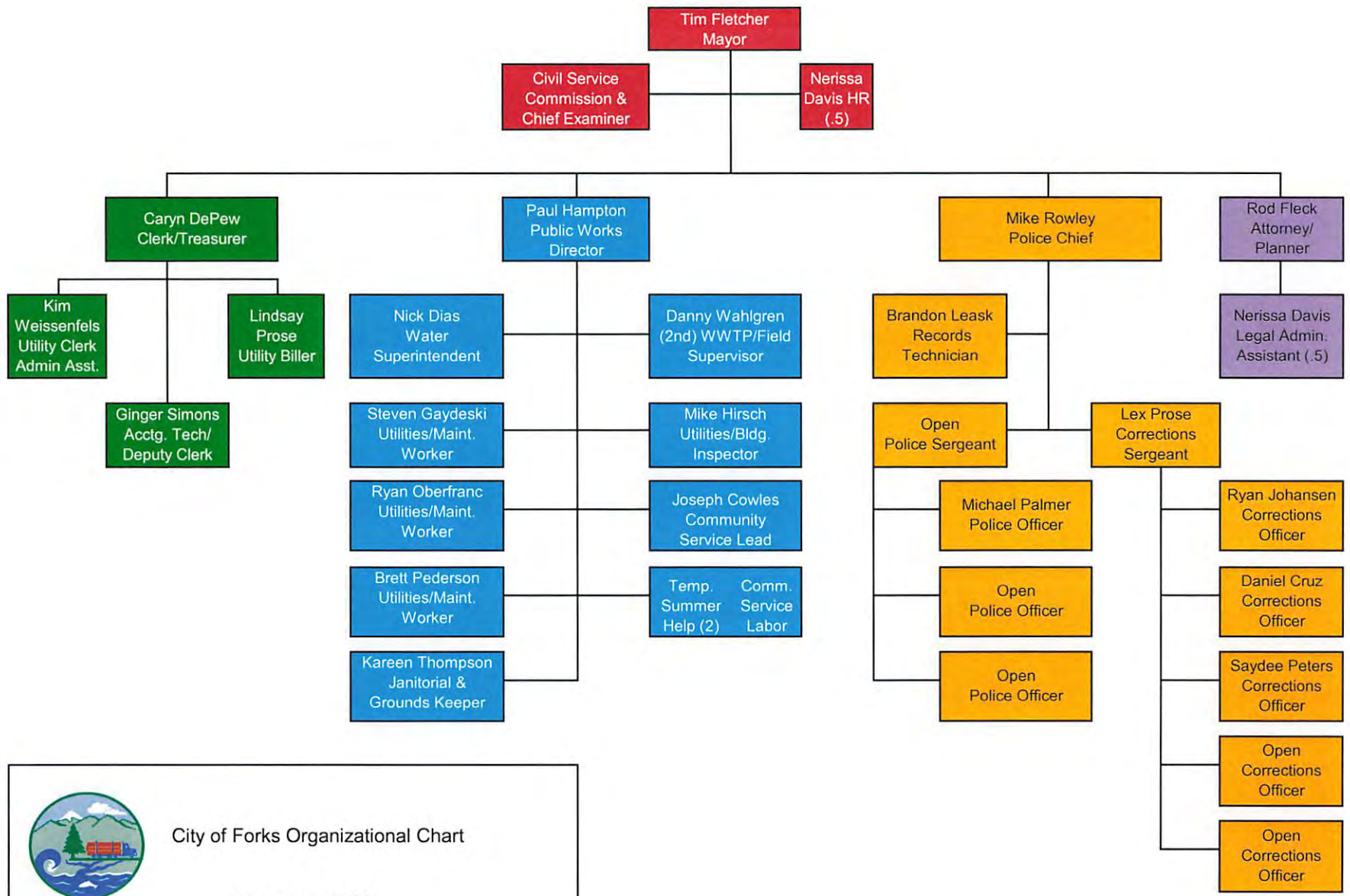
David Hurn


Dan Trickey

Conner Nielson

Chris Fletcher

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City of Forks Organizational Chart

January 1, 2024

City of Forks Fund Types

Governmental

General Fund (001)

Funded by: Property Tax, Timber Harvest Tax, Sales Tax, Utility Tax, Franchise Tax, Permit Fees, Fines, Interest & Grants

Legislative & Executive
Financial & Administrative
Legal & Judicial
Law Enforcement & Jail
Building, Environment & Planning
Parks
Imprest (Petty Cash)
Transfers & Others

Special Revenue Funds (100s)

Funded by: Property Tax, Fuel Tax, Hotel/Motel Tax, Interest, Donations & Transfers from Other Funds

Street Operations
Lodging Tax Fund
Transit Center Operations
Transfer to Capital Projects

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.

Proprietary

Enterprise Funds (400s)

Funded by: Ratepayers & Tenants

Water
Sewer
Airport/Industrial Park/Rainforest
Arts Center/ICN Building

Internal Service Funds (500s)

Funded by: Contributions from Other Funds

Fiduciary

Agency Funds (600s)

Custodial Funds 630

Funded by: Inmates

Inmate Custodial Fund

Custodial Funds 650

Pass-through State Collections for Building Permits, Gun Permits, Leasehold Excise Tax, Excise Tax



City of Forks
2023 vs 2024 Budgeted Revenue & Expenditures
Total by Fund

<u>Fund:</u>	<u>Fund #</u>	<u>2023</u>	<u>2024</u>	<u>Change</u>
General Fund	001	2,050,000	2,349,771	299,771
Street	101	275,000	365,004	90,004
Seized Property Fund	103	5,000	5,000	0
Search & Rescue Fund	104	3,000	3,000	0
Donation Program	110	35,000	60,000	25,000
Comm. Action Housing	130	40,000	40,000	0
Lodging Tax	140	495,600	452,797	(42,803)
Transit Fund	150	35,000	35,000	0
Street Projects	301	50,000	945,178	895,178
Capital Fund	304	170,000	170,000	0
RCO Grant	305	100,000	1,260,199	1,160,199
Grant / Construction Fund	310	100,000	100,000	0
Water	400	1,200,000	1,300,000	100,000
Sewer	402	1,600,000	3,621,636	2,021,636
Airport / Industrial Park / RAC	410	310,000	324,656	14,656
Industrial Park Dev.	411	4,000	4,000	0
Quillayute Airport	412	500,000	421,156	(78,844)
Inmate Custodial Fund	630	45,000	45,000	0
State Collections Fund	650	50,000	50,000	0
Total Revenue & Expenditures All Funds		7,067,600	11,552,397	4,484,797

City of Forks 2024 Revenues by Category

2024 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	-	1,598,000	35,000	300,000	20,000	30,000	366,771	-	-	\$ 2,349,771
Special Revenue Funds											
Street Fund	101	91,004	274,000	-	-	-	-	-	-	-	\$ 365,004
Seized Property	103	-	-	-	-	-	-	5,000	-	-	\$ 5,000
Search & Rescue	104	-	-	-	-	3,000	-	-	-	-	\$ 3,000
Donation Programs	110	-	-	-	-	-	-	60,000	-	-	\$ 60,000
Community Action	130	-	-	-	40,000	-	-	-	-	-	\$ 40,000
Lodging Tax	140	-	450,797	-	-	-	-	2,000	-	-	\$ 452,797
Transit Center	150	-	-	-	8,250	-	-	18,500	8,250	-	\$ 35,000
Debt Service Funds	200	-	-	-	-	-	-	-	-	-	\$ -
Capital Projects											
Street Projects	301	-	-	-	945,178	-	-	-	-	-	\$ 945,178
Capital Improve.	304	133,000	37,000	-	-	-	-	-	-	-	\$ 170,000
RCO Grant	305	-	-	-	1,260,199	-	-	-	-	-	\$ 1,260,199
Grant / Const Fund	310	-	-	-	100,000	-	-	-	-	-	\$ 100,000
Enterprise Funds											
Water Fund	400	25,000	-	-	-	1,265,000	-	10,000	-	-	\$ 1,300,000
Sewer Fund	402	796,026	-	-	2,375,610	450,000	-	-	-	-	\$ 3,621,636
Airport/Ind.Park/RAC	410	-	-	-	-	-	-	324,656	-	-	\$ 324,656
Ind. Park Dev.	411	4,000	-	-	-	-	-	-	-	-	\$ 4,000
Quil. A/P Fund	412	42,000	-	-	375,656	-	-	3,500	-	-	\$ 421,156
Custodial Funds											
Inmate Custodial Fund	630	-	-	-	-	-	-	45,000	-	-	\$ 45,000
State Collections Fund	650	-	-	-	-	-	-	50,000	-	-	\$ 50,000
Grand Total		\$1,091,030	\$2,359,797	\$35,000	\$5,404,893	\$1,738,000	\$30,000	\$885,427	\$8,250	\$0	\$11,552,397

City of Forks 2024 Budget Expenditures

2024 BUDGETED EXPENDITURES CLASSIFICATION BY CATEGORIES (ALL FUNDS)

Fund Title	Fund #	Salaries	Benefits	Supplies	Professional Services	Utilities	Insurance	All Other Charges	Total
General Fund	001 Dept.#								
Legislative	511	19,459	15,392	1,000	100	2,300	2,188	1,061	\$ 41,500
Judicial	512	-	-	-	45,500	5,700	-	20,600	\$ 71,800
Finance & Admin.	514	33,195	18,904	3,100	10,500	5,800	18,320	11,500	\$ 101,319
Legal Services	515	26,049	13,996	3,250	2,500	350	2,681	12,346	\$ 61,172
Law Enforcement	521	396,158	220,004	43,600	79,750	16,500	51,045	131,819	\$ 938,876
Det. / Corrections	523	307,676	198,058	90,000	6,000	15,000	114,205	108,929	\$ 839,868
Physical Env.	553	-	-	-	3,105	-	-	-	\$ 3,105
Animal Control	554	-	-	-	3,500	1,352	687	897	\$ 6,436
Protective / Insp.	558.5	9,278	6,920	1,150	5,000	-	901	1,818	\$ 25,067
Planning	558.6	26,049	13,996	2,550	2,000	-	2,680	159,903	\$ 207,178
Public Health	565	-	-	-	-	-	-	5,200	\$ 5,200
Park Facilities	576	7,061	5,660	3,700	-	10,669	6,057	15,103	\$ 48,250
Total General Fund		\$ 824,925	\$ 492,930	\$ 148,350	\$ 157,955	\$ 57,671	\$ 198,764	\$ 469,176	\$ 2,349,771
Street Fund	101	103,912	68,224	31,600	5,000	12,300	13,511	130,457	\$ 365,004
Seized Property	103	-	-	-	-	-	-	5,000	\$ 5,000
Search & Rescue	104	-	-	-	-	-	-	3,000	\$ 3,000
Donation Program	110	-	-	-	-	-	-	60,000	\$ 60,000
Community Action	130	-	-	-	-	-	-	40,000	\$ 40,000
Lodging Tax	140	24,837	16,430	-	-	500	5,000	406,030	\$ 452,797
Transit Center	150	7,703	6,092	3,200	1,500	6,500	1,200	8,805	\$ 35,000
Debt Service Funds	200	-	-	-	-	-	-	-	-
Street Projects	301	-	-	-	-	-	-	945,178	\$ 945,178
Capital Improve.	304	-	-	-	-	-	-	170,000	\$ 170,000
Infrastructure Projects	306	-	-	-	-	-	-	-	\$ -
RCO Grant	305	-	-	-	-	-	-	1,260,199	\$ 1,260,199
Grant / Const. Fund	310	-	-	-	-	-	-	100,000	\$ 100,000
Water Fund	400	404,977	281,958	160,000	70,000	45,000	69,272	268,793	\$ 1,300,000
Sewer Fund	402	152,774	90,236	40,000	5,500	50,500	33,951	3,248,675	\$ 3,621,636
Airport/Ind.Park/RAC	410	83,331	49,694	23,000	16,000	40,000	45,552	67,079	\$ 324,656
Ind. Park Dev.	411	-	-	-	-	-	-	4,000	\$ 4,000
Quil. A/P Fund	412	-	-	300	7,000	3,355	13,281	397,220	\$ 421,156
Inmate Custodial Fund	630	-	-	-	-	-	-	45,000	\$ 45,000
State Collections Fund	650	-	-	-	-	-	-	50,000	\$ 50,000
Grand Total		\$ 1,602,459	\$ 1,005,564	\$ 406,450	\$ 262,955	\$ 215,826	\$ 380,531	\$ 7,628,612	\$ 11,552,397



Capital Projects & Equipment

Fund Title	Fund #	Project/Activity	Project Costs in 2024	Source of Funding
Donations	110	Tillicum Park	\$ 60,000	Donations
Street Projects	301	Bogachiel Way Engineering/Const	\$ 395,565	WSDOT
	301	E Street Rehab	\$ 549,613	WSDOT
Streets	101	Bogachiel Way Engineering	\$ 58,552	Local Match
	101	E Street Rehab	\$ 28,927	Local Match
General Fund	001	City Hall Fire Alarm System	\$ 20,000	Beginning Fund Balance
Capital Improvement	304	Transit Camera System/Restrooms	\$ 15,000	Real Estate Excise Taxes Split with CC Transit
Capital Improvement	304	Court HVAC	\$ 60,000	Real Estate Excise Taxes
Capital Improvement	304	City Hall Restroom Remodel	\$ 20,000	Real Estate Excise Taxes
Capital Improvement	304	Court Restroom Remodel	\$ 20,000	Real Estate Excise Taxes
Capital Improvement	304	City Hall Windows & Gutters Phase 1	\$ 25,000	Real Estate Excise Taxes
Capital Improvement	304	Tillicum Park Restroom Remodel	\$ 15,000	Real Estate Excise Taxes
Capital Improvement	304	Tillicum Park Ballfield Restroom Remodel	\$ 15,000	Real Estate Excise Taxes RCO Grant \$50,800
Multiple Funds				
Water	400	Lease Utility Van	\$ 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 2023. The *actual* Beginning Fund Balance for 2023 was \$1,193,949. The current estimate for Beginning Fund Balance in 2024 is \$1,573,803.

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 \$169,244 based on the 2023 budget.

310 - Taxes

	<u>2021</u>		<u>2022</u>		<u>2023</u>	
	Budget	Actual	Budget	Actual	Budget	Estimated
Property Tax*	\$202,000	\$222,000	\$200,000	\$190,819	\$200,000	\$195,000
Sales Tax	\$540,000	\$723,000	\$640,000	\$873,743	\$750,000	\$850,000
Affordable/Supp Housing	\$0	\$4,350	\$4,000	\$5,287	\$6,000	\$5,500
Criminal Justice	\$60,000	\$74,000	\$67,000	\$76,155	\$70,000	\$76,350
Utility Tax	\$420,000	\$439,000	\$430,000	\$389,344	\$450,000	\$460,000
Leasehold Tax	\$12,750	\$14,650	\$13,500	\$14,193	\$17,500	\$13,000
Total	\$1,234,750	\$1,477,000	\$1,354,500	\$1,549,541	\$1,493,500	\$1,599,850

	<u>2024</u>
	Budget
Property Tax	\$200,000 Allocation from 55/45 GF/Streets to 50/50 GF/Streets (1% Levy to Streets)
Sales Tax	\$850,000
Affordable/Supp Housing	\$5,500 A portion of sales tax
Criminal Justice	\$75,000
Utility Tax	\$450,000
Leasehold Tax	\$17,500
Total	\$1,598,000



	<u>2021</u>		<u>2022</u>		<u>2023</u>	
	Budget	Actual	Budget	Actual	Budget	Estimated
320 - License & Permits	\$30,000	\$53,000	\$35,000	\$59,390	\$50,900	\$32,000
330 - Intergovernmental	\$230,000	\$240,000	\$240,000	\$332,557	\$250,000	\$345,000
340 - Prisoner Board	\$225,000	\$175,000	\$175,000	\$169,080	\$200,000	\$217,500
340 - Charges for Services	\$10,000	\$7,500	\$7,500	\$22,220	\$20,000	\$17,700
350 - Fines & Forfeits	\$40,000	\$41,000	\$40,000	\$27,624	\$30,000	\$30,000
360 - Rents	\$30,482	\$34,600	\$34,300	\$33,448	\$34,300	\$36,882
360 - Miscellaneous	\$14,518	\$145,400	\$23,700	\$14,356	\$20,700	\$7,284
Beginning Fund Balance	\$80,000	\$0	\$0	\$0	\$0	\$0
	<u>\$660,000</u>	\$696,500	<u>\$555,500</u>	\$658,675	<u>\$605,900</u>	\$686,366

	<u>2024</u>	
320 - License & Permits	\$35,000	
330 - Intergovernmental	\$300,000	
340 - Prisoner Board	\$215,000	
340 - Charges for Services	\$20,000	
350 - Fines & Forfeits	\$30,000	
360 - Rents	\$36,240	City Hall Rents: Court, Air Traffic Monitoring Systems
360 - Miscellaneous	\$115,531	RMSA Grants, Interest, Surplus Equipment
	<u>\$751,771</u>	

	<u>2021</u>		<u>2022</u>		<u>2023</u>	
	Budget	Actual	Budget	Actual	Budget	Estimated
Total General Fund Revenue	\$1,894,750	\$2,173,500	\$1,950,000	\$2,228,822	\$2,050,000	\$2,407,248
General Fund Revenue	<u>\$2,349,771</u>					
Beginning Fund Balance						
Total	<u>\$2,349,771</u>					

General Fund: Expense

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

Revenue Source **General Fund**
 Taxes & Fees

Manager **Caryn DePew**

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

2024 Budget:

Salaries	\$19,459
Benefits	\$15,392
Supplies	\$1,000
Insurance	\$2,188
All Other Charges	\$3,461

Total	\$41,500
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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

2024 Budget:

Public Defender	\$35,000
Case Filings	\$18,000
Professional Services	\$10,500
Supplies	\$0
Utilities	\$5,700
All Other Charges	\$2,600

Total	\$71,800
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General Fund: Expense

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

Revenue Source **General Fund**
 Taxes & Fees

Manager **Caryn DePew**

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

2024 Budget:	
Salaries	\$33,195
Benefits	\$18,904
Supplies	\$3,100
Professional Services	\$10,500
Insurance	\$18,320
Utilities	\$5,800
All Other Charges	\$10,034
Agency Disbursements (Pass-through)	\$0
Vehicle Lease	<u>\$1,466</u>
Total	\$101,319

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

2024 Budget:	
Salaries	\$26,049
Benefits	\$13,996
Supplies	\$3,250
Professional Services	\$2,500
Utilities	\$350
Insurance	\$2,681
All Other Charges	\$12,346
Capital	<u>\$0</u>
Total	\$61,172

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

2024 Budget:

Salaries	\$396,158
Benefits	\$220,004
Supplies	\$43,600
Professional Services	\$27,500
PenCom	\$52,250
Utilities	\$16,500
Insurance	\$51,045
All Other Charges	\$131,819
Capital - Vehicles Lease	\$0

Total **\$938,876**

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

2024 Budget:

Salaries	\$307,676
Benefits	\$198,058
Supplies	\$90,000
Professional Services	\$6,000
Utilities	\$15,000
Insurance	\$114,205
All Other Charges	\$88,929
Capital - Fire Alarm System/Jail Renovations	\$20,000

Total **\$839,868**

General Fund: Expense

Account Number	001 000 000 553	
Description	Physical Environment	
Revenue Source	General Fund Taxes & Fees	
Manager	Caryn DePew	
	Olympic Air Pollution Control Authority Annual Fee	
	2024 Budget:	
	Salaries	\$0
	Benefits	\$0
	Supplies	\$0
	All Other Charges	\$0
	Intergovernmental	<u>\$3,105</u>
	Total	\$3,105

Account Number	001 000 000 554	
Description	Animal Control	
Revenue Source	General Fund Taxes & Fees	
Manager	Mike Rowley	
	Various Charges for the Animal Shelter	
	2024 Budget:	
	Salaries	\$0
	Benefits	\$0
	Supplies	\$0
	Professional Services (Friends of Forks Animals)	\$3,500
	Insurance	\$687
	Utilities	\$1,352
	All Other Charges	\$897
	Capital	<u>\$0</u>
	Total	\$6,436

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

2024 Budget:

Salaries	\$9,278
Benefits	\$6,920
Supplies	\$1,150
Professional Services	\$5,000
Insurance	\$901
All Other Charges	\$1,818
Capital	<u>\$0</u>

Total **\$25,067**

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

2024 Budget:

Salaries	\$26,049
Benefits	\$13,996
Supplies	\$2,550
Professional Services	\$2,000
Insurance	\$2,680
All Other Charges	\$159,903
Capital	<u>\$0</u>

Total **\$207,178**

General Fund: Expense

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

Revenue Source **General Fund**
 Taxes & Fees

Manager **Caryn DePew**

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

2024 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.

2024 Budget:

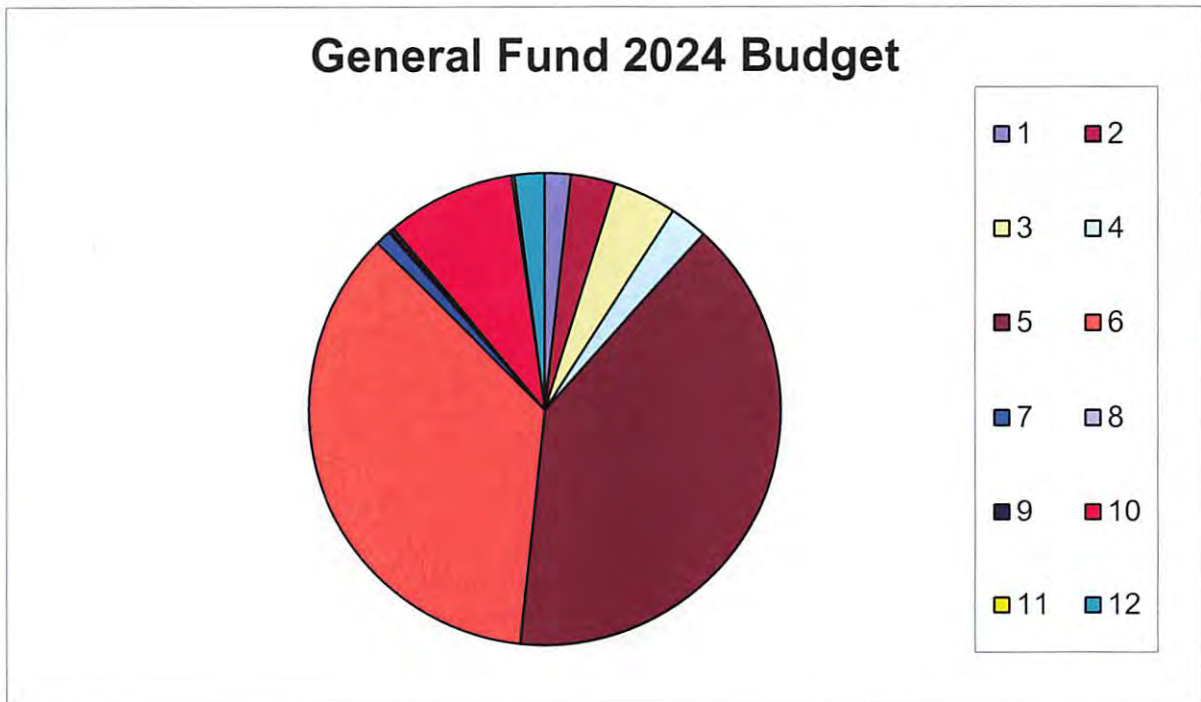
Salaries	\$7,061
Benefits	\$5,660
Supplies	\$3,700
Insurance	\$6,057
Utilities	\$10,669
All Other Charges	\$10,103
Capital	\$5,000

Total	\$48,250
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**City of Forks General Fund Expenditures by Departments
2024 Budget**

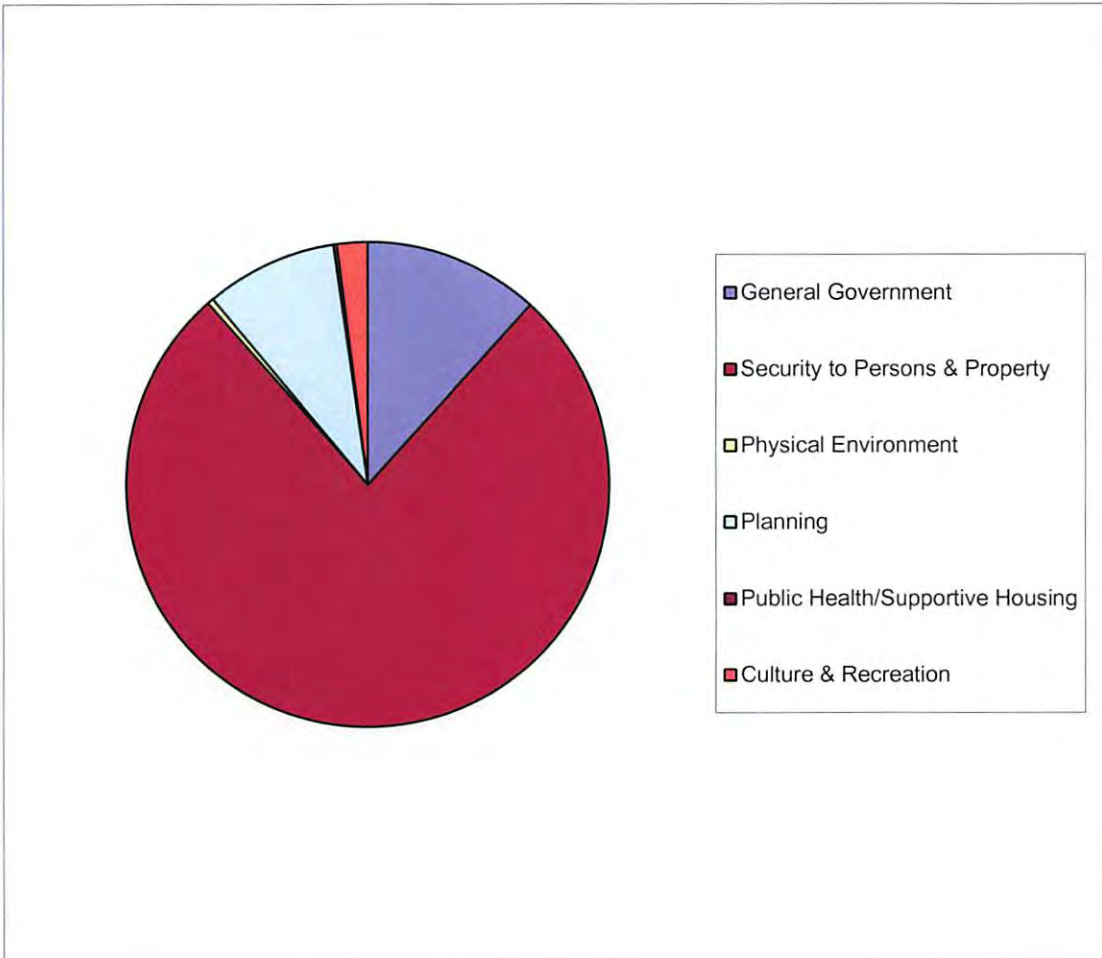
Department:		
1	Legislative	\$41,500
2	Judicial	\$71,800
3	Finance & Admin.	\$101,319
4	Legal Services	\$61,172
5	Law Enforcement	\$938,876
6	Detention/Corrections	\$839,868
7	Building Inspections	\$25,067
8	Physical Environment	\$3,105
9	Animal Control	\$6,436
10	Planning	\$207,178
11	Public Health/Supportive Housing	\$5,200
12	Park Facilities	\$48,250
	Total	<u>\$2,349,771</u>





**General Fund by Section
2024 Budget**

General Government	\$275,791
Security to Persons & Property	\$1,803,811
Physical Environment	\$9,541
Planning	\$207,178
Public Health/Supportive Housing	\$5,200
Culture & Recreation	\$48,250
Total	\$2,349,771





Street Fund: Revenue

On going street fund revenues are derived from 45% of property tax receipts (adjusted to 50% in 2023), state shared revenue in the form of multimodal funds and motor vehicle fuel taxes, and interest income.

BUDGET

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Cash	\$17,000	\$0	\$40,645	\$0	\$0	\$91,004
Property Tax	\$157,500	\$158,000	\$165,000	\$165,000	\$195,000	\$204,000
Fuel Tax	\$80,000	\$80,000	\$82,000	\$72,500	\$80,000	\$70,000
Miscellaneous	\$2,500	\$4,500	\$6,000	\$12,500	\$10,000	
Total	\$257,000	\$242,500	\$293,645	\$250,000	\$285,000	\$365,004

ACTUAL

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u> 10 Month Actual+Est.
Beginning Fund Balance*	\$238,148	\$187,829	\$207,788	\$190,331	\$209,099
Revenue	\$261,849	\$252,059	\$245,753	\$257,988	\$262,000
Expenses	-\$268,069	-\$222,100	-\$258,210	-\$239,220	-\$265,000
Transfers	-\$44,099	-\$10,000	-\$5,000	\$0	-\$5,000
Ending Fund Balance	\$187,829	\$207,788	\$190,331	\$209,099	\$201,099

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

2024 Budget:

Salaries	\$103,912
Benefits	\$68,224
Supplies	\$31,600
Professional Services	\$5,000
Utilities	\$12,300
Insurance	\$13,511
All Other Charges	\$26,192
Local Match TIB Project - Bogachiel Way	\$58,552
Local Match TIB Project - E Street	\$28,927
Retainage Due	\$9,286
Interfund Transfer	\$7,500
Total	\$365,004



Seized Property Fund: Revenue

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Cash	\$0	\$0	\$0	\$0	\$0
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
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

2024 Budget

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



Search & Rescue Fund: Revenue

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Cash	\$0	\$0	\$0	\$0	\$0
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
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

2024 Budget:

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



Donation Program Fund: Revenue

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Cash	\$0	\$56,250	\$0	\$0	\$0
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Donations to the City of Forks	\$20,000	\$75,012	\$75,000	\$35,000	\$60,000

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

2024 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$0
Police Department Equipment	\$5,000
Capital: Tillicum Park	\$55,000
Total	\$60,000



Community Action Fund: Revenue

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Cash	\$0	\$0	\$0	\$0	\$0
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
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.

2024 Budget:

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



Lodging Tax Fund: Revenue

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Cash	\$32,712	\$0	\$26,000	\$15,000	\$0
Lodging Tax	\$200,000	\$247,500	\$200,000	\$295,000	\$450,797
Interest	\$5,000	\$6,500	\$3,500	\$1,000	\$2,000
Total Revenue	\$237,712	\$254,000	\$229,500	\$311,000	\$452,797

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

2024 Budget:

Salaries	\$24,837
Benefits	\$16,430
Supplies	\$0
Insurance	\$5,000
Utilities	\$500
Agency Funding	\$442,122
All Other Charges	\$5,175
Total	\$452,797



Transit Center Fund: Revenue

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

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Cash	\$0	\$0	\$0	\$0	\$0
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Rents, Clallam Transit Reimb.	\$13,000	\$13,000	\$16,000	\$22,500	\$26,750
Interfund Transfer	\$13,000	\$13,000	\$10,000	\$7,500	\$8,250
	\$26,000	\$26,000	\$26,000	\$30,000	\$35,000

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

2024 Budget:

Salaries	\$7,703
Benefits	\$6,092
Supplies	\$3,200
Professional Services	\$1,500
Utilities	\$6,500
Insurance	\$1,200
All Other Charges	\$8,805

Total **\$35,000**



Street Projects Fund: Revenue

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Cash	\$0	\$0	\$0	\$0	\$0
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Grants	\$90,000	\$425,253	\$425,253	\$50,000	\$945,178

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

2024 Budget:	
Bogachiel Way - Construction	\$386,760
Bogachiel Way - Engineering	\$8,805
E Street - Rehab	\$549,613

Total	\$945,178
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Capital Improvement Fund: Revenue

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Cash	\$145,000	\$145,000	\$150,000	\$135,000	\$146,000
Real Estate Excise Tax	\$15,000	\$15,000	\$15,000	\$30,000	\$35,000

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

2024 Budget:

Salaries	\$0
Benefits	\$0
Transit Camera System/Restrooms	\$15,000
Court HVAC	\$60,000
City Hall Restroom Remodel	\$20,000
Court Restroom Remodel	\$20,000
City Hall Windows & Gutters	\$25,000
Tillicum Park Restroom Remodel	\$15,000
Tillicum Park Ballfield Restroom Remodel	\$15,000
Total	\$170,000



Grant / Construction Fund: Revenue

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Cash	\$0	\$0	\$0	\$0	\$0
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
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

2024 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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Cash	\$0	\$0	\$195,000	\$0	\$0	\$25,000
Charges for Service	\$1,000,000	\$1,000,000	\$970,000	\$1,100,000	\$1,188,000	\$1,265,000
Misc. Revenue	\$10,000	\$10,000	\$10,000	\$10,000	\$12,000	\$10,000
Total	\$1,010,000	\$1,010,000	\$1,175,000	\$1,110,000	\$1,200,000	\$1,300,000

ACTUAL

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	2023 '11 Month Actual+Est.
Beginning Fund Balance	\$1,003,140	\$891,236	\$1,176,070	\$1,012,421	\$763,342	\$733,770
Revenue	\$1,012,680	\$2,728,176	\$3,171,064	\$1,062,428	\$1,100,608	\$1,273,328
Expenses	-\$1,124,584	-\$2,443,342	-\$3,334,713	-\$1,311,507	-\$1,130,180	-\$1,235,000
Ending Fund Balance	\$891,236	\$1,176,070	\$1,012,421	\$763,342	\$733,770	\$772,098

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
 2022 - \$69.6K USDA payments, \$18K vacuum trailer
 2023 - \$69.6K USDA payments, Well 6

Water Fund: Expense

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

Revenue Source **Water Fund**
 Charges for Services

Manager **Paul Hampton**
 Caryn DePew

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

2024 Budget:

Salaries	\$106,671
Benefits	\$70,616
Supplies	\$0
Charges	\$0
Total	\$177,287

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	
	2024 Budget:	
	Salaries	\$52,083
	Benefits	\$27,984
	Supplies	\$0
	Charges	\$0
		<hr/>
	Total	\$80,067

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	
	2024 Budget:	
	Salaries	\$246,223
	Benefits	\$183,358
	Supplies (includes \$30K for meters)	\$160,000
	Professional Services (includes \$25K for N. Calawah Way)	\$70,000
	Utilities	\$45,000
	Insurance	\$69,272
	All Other Charges	\$168,083
	Vehicle Leases	\$31,110
	Capital - USDA Loan Payments	\$69,600
		<hr/>
	Total	\$1,042,646
	 Grand Total Water Fund Expenditures	 \$1,300,000



Sewer Fund: Revenue

BUDGET

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Cash	\$15,500	\$0	\$0	\$0	\$1,163,000	\$796,026
Charges for Service	\$337,500	\$347,000	\$323,000	\$370,000	\$435,000	\$450,000
Misc. Revenue	\$2,500	\$3,000	\$2,000	\$1,000,000	\$2,000	\$2,375,610
Total	\$355,500	\$350,000	\$325,000	\$1,370,000	\$1,600,000	\$3,621,636

ACTUAL

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u> 8 Month Actual+Est.
Beginning Fund Balance	\$92,456	\$113,150	\$96,940	\$645,105	\$1,190,831
Revenue	\$333,330	\$329,910	\$910,728	\$949,009	\$435,602
Expenses*	-\$321,664	-\$346,120	-\$362,563	-\$403,283	-\$698,468
Ending Fund Balance	\$104,122	\$96,940	\$645,105	\$1,190,831	\$927,965

Sewer Fund: Expense

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

Revenue Source **Sewer Fund**
Charges for Services

Manager **Paul Hampton**
Caryn DePew

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

2024 Budget:

Salaries	\$36,986
Benefits	\$24,381
Supplies	\$0
All Other Charges	\$0
	\$0
Total	\$61,367

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

2024 Budget:

Salaries	\$115,788
Benefits	\$65,855
Supplies	\$40,000
Professional Services	\$5,500
Utilities	\$50,500
Insurance	\$33,951
All Other Charges	\$77,039
Capital	\$3,171,636
	\$3,171,636
Total	\$3,560,269

Grand Total Sewer Fund Expenditures **\$3,621,636**



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>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	\$0	\$0	\$0	\$0	\$0
Revenue	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Misc. (Excise Tax, Interest, etc.)	\$35,000	\$35,000	\$2,000	\$2,500	\$2,500
Airport/Russell Road Rents	\$28,000	\$28,000	\$28,000	\$31,000	\$32,500
Industrial Park Rents	\$205,000	\$207,000	\$210,000	\$225,000	\$225,000
ICN Building Rents	\$24,000	\$35,000	\$27,000	\$28,000	\$29,656
Rainforest Arts Center	\$30,000	\$25,000	\$32,000	\$23,500	\$35,000
Subtotal	\$322,000	\$330,000	\$299,000	\$310,000	\$324,656
Total	\$322,000	\$330,000	\$299,000	\$310,000	\$324,656

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 **Caryn DePew**
 Rod Fleck

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

2024 Budget:	
Salaries	\$19,108
Benefits	\$11,531
Supplies	\$0
Insurance	\$44,336
All Other Charges	\$0
Ending Fund Balance	\$0
Total	\$74,975

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 **Caryn DePew**

Maintenance FTE Salary & Benefits, Supplies,
 Charges & Capital

2024 Budget:	
Salaries	\$12,140
Benefits	\$22,320
Supplies	\$2,700
Professional Services	\$3,200
Utilities	\$2,600
Insurance	\$11,385
All Other Charges	\$8,895
Capital	\$760
Ending Fund Balance	\$0
Total	\$64,000

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

2024 Budget:	
Salaries	\$52,083
Benefits	\$27,984
Supplies	\$4,500
Professional Services	\$15,000
Utilities	\$3,700
Insurance	\$5,360
All Other Charges	\$4,454
Capital	\$0
Total	\$113,081

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

2024 Budget:

Salaries	\$1,621
Benefits	\$2,904
Supplies	\$900
Utilities	\$11,100
Insurance	\$4,314
All Other Charges	\$8,761
Capital	\$5,000

Total **\$34,600**

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

2024 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$4,600
Utilities	\$12,600
Insurance	\$10,092
All Other Charges	\$10,708
Capital	\$0

Total **\$38,000**

Grand Total Airport/Industrial Park/RAC/ICN Fund **\$324,656**



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	Caryn DePew

Capital

2024 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$0
Charges	\$0
Capital	<u>\$4,000</u>
Total	\$4,000



Quillayute Airport Fund: Revenue

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

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Cash	\$8,000	\$60,000	\$4,000	\$0	\$42,000
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Misc. Revenues/Rents	\$38,000	\$4,187	\$13,000	\$13,000	\$3,500
Federal Grant Funds	\$0	\$88,028	\$450,000	\$487,000	\$375,656
Timber Sale	\$0	\$52,285	\$0	\$0	\$0
Loan Proceeds	\$10,000	\$0	\$0	\$0	\$0
Total	\$56,000	\$204,500	\$467,000	\$500,000	\$421,156

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

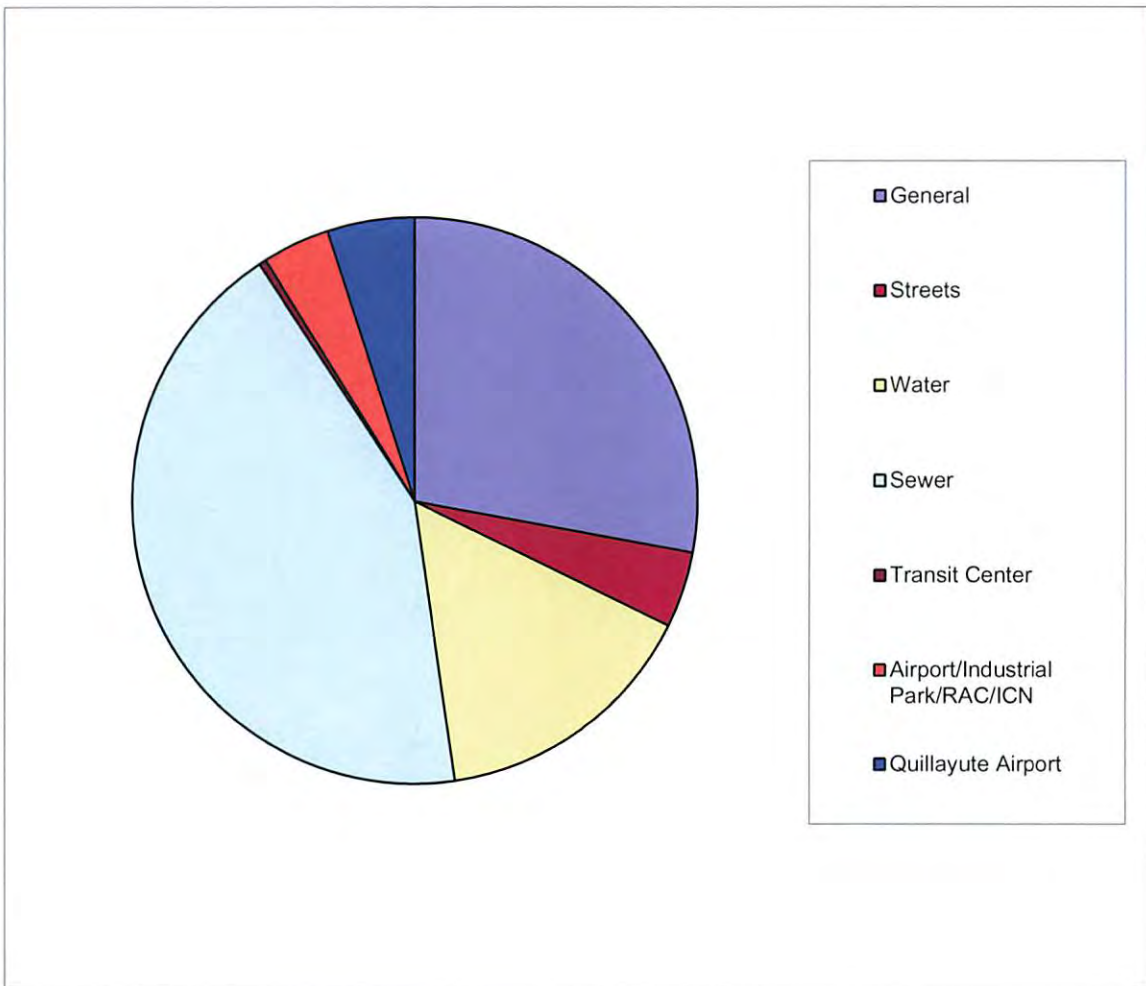
2024 Budget:

Salaries	\$0
Benefits	\$0
Supplies	\$300
Professional Services	\$7,000
Utilities	\$3,355
Insurance	\$13,281
All Other Charges	\$6,800
Airport Master Plan	\$356,820
Grant Match	\$33,600
Capital	\$0
Total	\$421,156



**City of Forks
2024 Budget
Operating Fund Expenditures**

General	\$2,349,771
Streets	\$365,004
Water	\$1,300,000
Sewer	\$3,621,636
Transit Center	\$35,000
Airport/Industrial Park/RAC/ICN	\$324,656
Quillayute Airport	\$421,156
Total	\$8,417,223



2024 SALARY RECOMMENDATIONS

POLICE DEPARTMENT UNION EMPLOYEES

EMPLOYEE	CURRENT RATE	RECOMMENDED RATE	EFFECTIVE DATE	% RATE	SUPERVISOR
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EMPLOYEE	RATE ADJUSTMENT	EFFECTIVE DATE	AUTHORIZATION
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NON-UNION EMPLOYEES Per Resolution 509

EMPLOYEE	CURRENT RATE	RECOMMENDED RATE	EFFECTIVE DATE	SUPERVISOR
Ginger Simons	4D	5C	1/1/2024	Caryn DePew
Clyde Paul Hampton	8D-1	8F	1/1/2024	Tim Fletcher
Michael Rowley	8E-1	8F	1/1/2024	Tim Fletcher
Nerissa Davis	5C-1	5D	1/1/2024	Rod Fleck
Joseph Cowles	3D	4B-1	1/1/2024	Paul Hampton
Brett Pederson	3D-1	4C	1/1/2024	Paul Hampton
Ryan Oberfranc	3D-1	4C	1/1/2024	Paul Hampton
Danny Wahlgren	6E	6E-1	1/1/2024	Paul Hampton
Steven Gaydeski	4D	4D-1	1/1/2024	Paul Hampton
Michael Hirsch	4C	4C-1	1/1/2024	Paul Hampton

EMPLOYEE	RATE ADJUSTMENT	EFFECTIVE DATE	AUTHORIZATION
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Approved: 
 Tim Fletcher, Mayor

1/1/2024 CITY PAYROLL SCHEDULE										
<u>RANGE</u>	A	B	B-1	C	C-1	D	D-1	E	E-1	F
1										
2		33,201	33,308	34,499	35,784	37,066	38,454	39,837	41,338	42,835
3	34,824	37,531	38,934	40,338	41,853	43,369	45,011	46,656	48,418	50,194
4	40,232	42,932	44,555	46,169	47,924	49,674	51,562	53,458	55,497	57,541
5	45,632	48,334	50,174	52,007	53,988	55,977	58,120	60,264	62,576	64,888
6	51,033	53,733	55,792	57,844	60,059	62,279	64,670	67,060	69,655	72,236
7	55,875	58,549	60,797	63,045	65,475	67,897	70,514	73,141	75,973	78,801
8	61,224	63,904	66,362	68,826	71,485	74,138	77,007	79,883	82,976	86,083

1/1/2024 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	\$69,655	\$5,804.58	\$2,902.29	\$33.49
ENTRY SERGEANT	6E	\$67,060	\$5,588.33	\$2,794.17	\$32.25
1ST CLASS	5E-1	\$62,576	\$5,214.67	\$2,607.33	\$30.09
2ND CLASS	5D	\$55,997	\$4,666.42	\$2,333.21	\$26.93
3RD CLASS	5C	\$52,007	\$4,333.92	\$2,166.96	\$25.01
ENTRY	5B-1	\$50,174	\$4,181.17	\$2,090.58	\$24.13
<u>CORRECTIONS:</u>		<u>PER YEAR</u>	<u>PER MONTH</u>	<u>PER PAYPERIOD</u>	<u>PER HOUR</u>
SERGEANT	4E-1	\$55,497	\$4,624.75	\$2,312.38	\$26.69
ENTRY SERGEANT	4E	\$53,458	\$4,454.83	\$2,227.42	\$25.71
1ST CLASS	3F	\$50,194	\$4,182.83	\$2,091.42	\$24.14
2ND CLASS	3D-1	\$45,011	\$3,750.92	\$1,875.46	\$21.64
3RD CLASS	3C-1	\$41,853	\$3,487.75	\$1,743.88	\$20.13
ENTRY	3C	\$40,338	\$3,361.50	\$1,680.75	\$19.40
RECORDS 1ST CLASS	3E	\$46,656	\$3,888.00	\$1,944.00	\$22.43
RECORDS 2ND CLASS	3D-1	\$45,011	\$3,750.92	\$1,875.46	\$21.64
RECORDS	3D	\$43,369	\$3,614.08	\$1,807.04	\$20.85

	<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			

<u>RANGE</u>	<u>PER YEAR</u>	<u>PER MONTH</u>	<u>PER PAY PERIOD</u>	<u>PER HOUR</u>
1A	-			
2A	-			
2B	33,201	2,766.78	1,383.39	15.97
2B-1	33,308	2,775.63	1,387.82	16.02
2C	34,499	2,874.91	1,437.46	16.59
2C-1	35,784	2,981.99	1,491.00	17.21
2D	37,066	3,088.84	1,544.42	17.82
2D-1	38,454	3,204.50	1,602.25	18.49
2E	39,837	3,319.71	1,659.86	19.16
2E-1	41,338	3,444.86	1,722.43	19.88
2F	42,835	3,569.56	1,784.78	20.60
3A	34,824	2,902.02	1,451.01	16.75
3B	37,531	3,127.58	1,563.79	18.05
3B-1	38,934	3,244.49	1,622.24	18.72
3C	40,338	3,361.50	1,680.75	19.40
3C-1	41,853	3,487.78	1,743.89	20.13
3D	43,369	3,614.06	1,807.03	20.85
3D-1	45,011	3,750.95	1,875.48	21.64
3E	46,656	3,887.96	1,943.98	22.43
3E-1	48,418	4,034.80	2,017.40	23.28
3F	50,194	4,182.87	2,091.44	24.14
4A	40,232	3,352.69	1,676.35	19.35
4B	42,932	3,577.69	1,788.84	20.64
4B-1	44,555	3,712.89	1,856.44	21.42
4C	46,169	3,847.41	1,923.71	22.20
4C-1	47,924	3,993.68	1,996.84	23.04
4D	49,674	4,139.50	2,069.75	23.89
4D-1	51,562	4,296.84	2,148.42	24.79
4E	53,458	4,454.86	2,227.43	25.71
4E-1	55,497	4,624.73	2,312.37	26.69
4F	57,541	4,795.06	2,397.53	27.67
5A	45,632	3,802.68	1,901.34	21.94
5B	48,334	4,027.79	2,013.90	23.24
5B-1	50,174	4,181.18	2,090.59	24.13
5C	52,007	4,333.89	2,166.94	25.01
5C-1	53,988	4,499.02	2,249.51	25.96
5D	55,977	4,664.72	2,332.36	26.92
5D-1	58,120	4,843.29	2,421.65	27.95
5E	60,264	5,021.98	2,510.99	28.98
5E-1	62,576	5,214.67	2,607.34	30.09
5F	64,888	5,407.36	2,703.68	31.20

<u>RANGE</u>	<u>PER YEAR</u>	<u>PER MONTH</u>	<u>PER PAY PERIOD</u>	<u>PER HOUR</u>
6A	51,033	4,252.79	2,126.39	24.54
6B	53,733	4,477.79	2,238.89	25.84
6B-1	55,792	4,649.36	2,324.68	26.83
6C	57,844	4,820.36	2,410.18	27.82
6C-1	60,059	5,004.92	2,502.46	28.88
6D	62,279	5,189.94	2,594.97	29.95
6D-1	64,670	5,389.18	2,694.59	31.10
6E	67,060	5,588.31	2,794.15	32.25
6E-1	69,655	5,804.61	2,902.30	33.49
6F	72,236	6,019.67	3,009.83	34.74
7A	55,875	4,656.22	2,328.11	26.87
7B	58,549	4,879.10	2,439.55	28.15
7B-1	60,797	5,066.42	2,533.21	29.23
7C	63,045	5,253.74	2,626.87	30.32
7C-1	65,475	5,456.26	2,728.13	31.48
7D	67,897	5,658.12	2,829.06	32.65
7D-1	70,514	5,876.19	2,938.10	33.91
7E	73,141	6,095.05	3,047.52	35.17
7E-1	75,973	6,331.12	3,165.56	36.53
7F	78,801	6,566.75	3,283.38	37.89
8A	61,224	5,101.98	2,550.99	29.44
8B	63,904	5,325.31	2,662.65	30.73
8B-1	66,362	5,530.18	2,765.09	31.91
8C	68,826	5,735.51	2,867.75	33.10
8C-1	71,485	5,957.05	2,978.52	34.37
8D	74,138	6,178.14	3,089.07	35.65
8D-1	77,007	6,417.23	3,208.62	37.03
8E	79,883	6,656.89	3,328.44	38.41
8E-1	82,976	6,914.66	3,457.33	39.90
8F	86,083	7,173.55	3,586.77	41.39

2024 Salary & Benefit Assumptions

Wages based on 2023 salary schedule (No COLA)

Holiday pay based on an average of 108 hours per year at 2024 rate

Overtime based on vacation accrual at 2024 rate

Benefits

- FICA: 7.65% No change from 2023

- Unemployment: 2023 Rate .30%

- L&I: 2023 rates (per hour worked)
 - Admin \$0.1579
 - Police :\$2.0008
 - All Others :\$1.0840

- WA Paid Family Medical Leave: 1.33 increase

- Retirement: 2023 Rates (changes July 1st)

- Medical Insurance: 4.1% increase

- Dental Insurance: No change from 2023

- Vision Insurance: No change from 2023

- Life Insurance: No change from 2023

- Union Vision Insurance: No change from 2023

- Union Dental Insurance: No change from 2023

- VEBA: (5% of difference between maximum health premium possible and actual paid plus 10% excess Sick Leave)

City Benefit Worksheet - 2024

	Max	Single	Single+1	Single+2	Married	Married+1	Married+2
Medical	2,646.98	907.82	1,358.76	1,731.58	1,823.22	2,274.16	2,646.98
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	2,737.13	1,035.43	1,467.81	1,836.73	1,932.27	2,379.31	2,737.13
Veba/mth		85.09	63.47	45.02	40.24	17.89	0.00
Veba/yr		1,021.02	761.59	540.24	482.92	214.69	0.00

Union Benefit Worksheet - 2024

	Max	Single	Single+1	Single+2	Married	Married+1	Married+2
Medical	2,646.98	907.82	1,358.76	1,731.58	1,823.22	2,274.16	2,646.98
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	2,761.44	1,072.28	1,498.22	1,861.04	1,962.68	2,403.62	2,761.44
Veba/mth		84.48	63.16	45.02	39.94	17.89	0.00
Veba/yr		1,013.74	757.93	540.24	479.26	214.69	0.00

2024				
	GRAND	CORRECTIONS & POLICE	POLICE	CORRECTIONS
	TOTAL	TOTAL	TOTAL	TOTAL
SALARY				
JANUARY	126,505.85	51,639.46	29,856.37	21,783.10
FEBRUARY	126,561.56	51,639.46	29,856.37	21,783.10
MARCH	126,993.47	52,071.37	29,856.37	22,215.01
APRIL	127,119.72	52,197.62	29,856.37	22,341.26
MAY	127,119.72	52,197.62	29,856.37	22,341.26
JUNE	132,837.60	52,197.62	29,856.37	22,341.26
JULY	132,837.60	52,197.62	29,856.37	22,341.26
AUGUST	132,837.60	52,197.62	29,856.37	22,341.26
SEPTEMBER	127,193.98	52,197.62	29,856.37	22,341.26
OCTOBER	127,261.21	52,197.62	29,856.37	22,341.26
NOVEMBER	127,261.21	52,197.62	29,856.37	22,341.26
DECEMBER	127,261.21	52,197.62	29,856.37	22,341.26
Sub-Total	1,541,790.72	625,128.93	358,276.40	266,852.53
HOLIDAY	30,617.18	30,617.18	15,129.99	15,487.19
OVERTIME (VAC)	25,002.52	25,002.52	11,807.34	13,195.18
SUB-TOTAL	1,597,410.42	680,748.63	385,213.74	295,534.90
UNIFORM	4,050.00	4,050.00	1,800.00	2,250.00
TOTAL SALARY	1,601,460.42	684,798.63	387,013.74	297,784.90
			-	-
BENEFITS			-	-
FICA	122,201.90	52,077.27	29,468.85	22,608.42
UNEMPLOYMENT	4,792.23	2,042.25	1,155.64	886.60
L & I	55,881.60	32,409.73	20,095.74	12,313.99
RETIREMENT	141,095.18	52,114.05	22,807.57	29,306.48
HEALTH	624,341.52	241,366.08	127,864.92	113,501.16
DENTAL	38,319.00	15,906.00	8,314.50	7,591.50
VISION	5,126.40	2,271.60	1,190.70	1,080.90
LIFE INSURANCE	1,247.82	1,045.08	525.81	519.27
TIME LOSS	2,160.00	2,160.00	1,080.00	1,080.00
VEBA	10,400.07	5,073.48	2,567.23	2,506.25
TOTAL BENEFITS	1,005,565.71	406,465.54	215,070.97	191,394.57
			-	-
TOTAL COMPENSATION	2,607,026.13	1,091,264.17	602,084.70	489,179.47

2024	UNION CONTRACT - SWORN OFFICERS				
	ENTRY/OPEN	2ND/OPEN	1ST/OPEN	SGT/OPEN	CHIEF/8F
	SWORN OFFICER	SWORN OFFICER	SWORN OFFICER	SWORN OFFICER	POLICE CHIEF +6%
SALARY					
JANUARY	4,181.17	4,666.42	5,215.50	5,804.58	7,604.00
FEBRUARY	4,181.17	4,666.42	5,215.50	5,804.58	7,604.00
MARCH	4,181.17	4,666.42	5,215.50	5,804.58	7,604.00
APRIL	4,181.17	4,666.42	5,215.50	5,804.58	7,604.00
MAY	4,181.17	4,666.42	5,215.50	5,804.58	7,604.00
JUNE	4,181.17	4,666.42	5,215.50	5,804.58	7,604.00
JULY	4,181.17	4,666.42	5,215.50	5,804.58	7,604.00
AUGUST	4,181.17	4,666.42	5,215.50	5,804.58	7,604.00
SEPTEMBER	4,181.17	4,666.42	5,215.50	5,804.58	7,604.00
OCTOBER	4,181.17	4,666.42	5,215.50	5,804.58	7,604.00
NOVEMBER	4,181.17	4,666.42	5,215.50	5,804.58	7,604.00
DECEMBER	4,181.17	4,666.42	5,215.50	5,804.58	7,604.00
Sub-Total	50,174.04	55,997.04	62,586.00	69,654.96	91,248.00
HOLIDAY	3,184.12	3,553.66	3,971.80	4,420.41	-
OVERTIME (VAC)	2,315.72	2,584.48	2,888.58	4,018.56	-
SUB-TOTAL	55,673.89	62,135.18	69,446.38	78,093.93	91,248.00
UNIFORM	450.00	450.00	450.00	450.00	-
TOTAL SALARY	56,123.89	62,585.18	69,896.38	78,543.93	91,248.00
BENEFITS					
FICA	4,259.05	4,753.34	5,312.65	5,974.19	6,980.47
UNEMPLOYMENT	167.02	186.41	208.34	234.28	273.74
L & I	4,161.56	4,161.56	4,161.56	4,161.56	4,161.56
RETIREMENT	2,955.73	3,298.76	3,686.92	4,145.94	4,845.27
HEALTH	10,896.96	10,896.96	31,166.88	31,166.88	31,166.88
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	1,013.50	1,013.50	-	-	-
TOTAL BENEFITS	25,424.22	26,280.93	46,506.74	47,653.25	49,106.60
TOTAL COMPENSATION	81,548.11	88,866.10	116,403.13	126,197.18	140,354.60

2024		UNION CONTRACT - CORRECTIONS OFFICERS					
	RECORDS/1ST	SERGEANT	1ST	2ND/1ST	ENTRY/3RD	ENTRY/OPEN	
	RECORDS	CORRECTIONS SERGEANT	CORRECTIONS OFFICER	CORRECTIONS OFFICER	CORRECTIONS OFFICER	CORRECTIONS OFFICER	
SALARY	8%	8% + SGT DUTY					
JANUARY	4,285.70	5,225.35	4,182.83	3,750.92	3,361.50	3,361.50	
FEBRUARY	4,285.70	5,225.35	4,182.83	3,750.92	3,361.50	3,361.50	
MARCH	4,285.70	5,225.35	4,182.83	4,182.83	3,361.50	3,361.50	
APRIL	4,285.70	5,225.35	4,182.83	4,182.83	3,487.75	3,361.50	
MAY	4,285.70	5,225.35	4,182.83	4,182.83	3,487.75	3,361.50	
JUNE	4,285.70	5,225.35	4,182.83	4,182.83	3,487.75	3,361.50	
JULY	4,285.70	5,225.35	4,182.83	4,182.83	3,487.75	3,361.50	
AUGUST	4,285.70	5,225.35	4,182.83	4,182.83	3,487.75	3,361.50	
SEPTEMBER	4,285.70	5,225.35	4,182.83	4,182.83	3,487.75	3,361.50	
OCTOBER	4,285.70	5,225.35	4,182.83	4,182.83	3,487.75	3,361.50	
NOVEMBER	4,285.70	5,225.35	4,182.83	4,182.83	3,487.75	3,361.50	
DECEMBER	4,285.70	5,225.35	4,182.83	4,182.83	3,487.75	3,361.50	
Sub-Total	51,428.36	62,704.18	50,193.96	49,330.14	41,474.25	40,338.00	
HOLIDAY	-	3,979.30	3,185.39	3,130.57	2,632.02	2,559.91	
OVERTIME (VAC)	-	4,825.81	2,316.64	2,276.78	1,914.20	1,861.75	
SUB-TOTAL	51,428.36	71,509.29	55,695.99	54,737.48	46,020.47	44,759.67	
UNIFORM	-	450.00	450.00	450.00	450.00	450.00	
TOTAL SALARY	51,428.36	71,959.29	56,145.99	55,187.48	46,470.47	45,209.67	
BENEFITS							
FICA	3,934.27	5,470.46	4,260.74	4,187.42	3,520.57	3,424.11	
UNEMPLOYMENT	154.29	214.53	167.09	164.21	138.06	134.28	
L & I	328.33	2,254.72	2,254.72	2,254.72	2,254.72	2,254.72	
RETIREMENT	5,086.26	7,372.57	5,737.28	5,635.39	4,739.21	4,610.72	
HEALTH	20,362.08	31,166.88	31,166.88	10,896.96	10,896.96	21,581.76	
DENTAL	1,446.00	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	205.20	
LIFE INSURANCE	103.20	103.20	103.20	103.20	103.20	103.20	
TIME LOSS	216.00	216.00	216.00	216.00	216.00	216.00	
VEBA	540.24	-	-	1,013.50	1,013.50	479.26	
TOTAL BENEFITS	32,375.87	48,449.56	45,557.11	26,122.59	24,533.42	34,455.25	
TOTAL COMPENSATION	83,804.23	120,408.85	101,703.10	81,310.07	71,003.88	79,664.91	

2024				
	8E	4C	5C	4B-1+2%
	CLERK TREASURER	UTILITY BILLER	ACCT TECH DEPUTY CLERK +8%	UTILITY CLERK ADMIN ASSIST (.75 FTE)
SALARY				
JANUARY	6,656.46	3,847.41	4,680.60	2,784.67
FEBRUARY	6,656.46	3,847.41	4,680.60	2,840.38
MARCH	6,656.46	3,847.41	4,680.60	2,840.38
APRIL	6,656.46	3,847.41	4,680.60	2,840.38
MAY	6,656.46	3,847.41	4,680.60	2,840.38
JUNE	6,656.46	3,847.41	4,680.60	2,840.38
JULY	6,656.46	3,847.41	4,680.60	2,840.38
AUGUST	6,656.46	3,847.41	4,680.60	2,840.38
SEPTEMBER	6,656.46	3,847.41	4,680.60	2,840.38
OCTOBER	6,656.46	3,847.41	4,680.60	2,840.38
NOVEMBER	6,656.46	3,847.41	4,680.60	2,840.38
DECEMBER	6,656.46	3,847.41	4,680.60	2,840.38
Sub-Total	79,877.52	46,168.92	56,167.21	34,028.85
HOLIDAY	-	-	-	-
OVERTIME (VAC)	-	-	-	-
SUB-TOTAL	79,877.52	46,168.92	56,167.21	34,028.85
UNIFORM	-	-	-	-
TOTAL SALARY	79,877.52	46,168.92	56,167.21	34,028.85
BENEFITS				
FICA	6,110.63	3,531.92	4,296.79	2,603.21
UNEMPLOYMENT	239.63	138.51	168.50	102.09
L & I	328.33	328.33	328.33	246.25
RETIREMENT	7,899.89	4,566.11	5,554.94	3,365.25
HEALTH	26,873.04	31,166.88	21,581.76	10,896.96
DENTAL	1,446.00	1,446.00	1,446.00	1,446.00
VISION	146.40	219.60	146.40	73.20
LIFE INSURANCE	13.08	13.08	13.08	13.08
TIME LOSS	-	-	-	-
VEBA	218.35	-	482.92	936.74
TOTAL BENEFITS	43,275.35	41,410.42	34,018.72	19,682.77
TOTAL COMPENSATION	123,152.87	87,579.34	90,185.93	53,711.62

2024			
	4D/OPEN	8F	5D
	EVENTS ADMIN ASSIST (.50 FTE)	ATTORNEY PLANNER +10%	LEGAL ASSIST PERSONNEL COORD +10%
SALARY			
JANUARY	2,069.75	7,890.91	5,131.19
FEBRUARY	2,069.75	7,890.91	5,131.19
MARCH	2,069.75	7,890.91	5,131.19
APRIL	2,069.75	7,890.91	5,131.19
MAY	2,069.75	7,890.91	5,131.19
JUNE	2,069.75	7,890.91	5,131.19
JULY	2,069.75	7,890.91	5,131.19
AUGUST	2,069.75	7,890.91	5,131.19
SEPTEMBER	2,069.75	7,890.91	5,131.19
OCTOBER	2,069.75	7,890.91	5,131.19
NOVEMBER	2,069.75	7,890.91	5,131.19
DECEMBER	2,069.75	7,890.91	5,131.19
Sub-Total	24,837.00	94,690.86	61,574.30
HOLIDAY	-	-	-
OVERTIME (VAC)	-	-	-
SUB-TOTAL	24,837.00	94,690.86	61,574.30
UNIFORM	-	-	-
TOTAL SALARY	24,837.00	94,690.86	61,574.30
BENEFITS			
FICA	1,900.03	7,243.85	4,710.43
UNEMPLOYMENT	74.51	284.07	184.72
L & I	164.16	328.33	328.33
RETIREMENT	2,456.38	9,364.93	6,089.70
HEALTH	10,790.88	20,362.08	31,166.88
DENTAL	723.00	1,446.00	1,446.00
VISION	73.20	219.60	219.60
LIFE INSURANCE	6.54	13.08	13.08
TIME LOSS	-	-	-
VEBA	241.46	540.24	-
TOTAL BENEFITS	16,430.16	39,802.18	44,158.74
TOTAL COMPENSATION	41,267.16	134,493.04	105,733.05

2024					
	8F	4D-1	6E-1	5C	4C-1
	PUBLIC WORKS DIRECTOR	UTILITY/MAINT	WWTP OPERATOR	WATER SUPT	UTILITY/MAINT BUILDING INSP
SALARY	+2%	2%	10% + WWTPO	6%	2%
JANUARY	7,317.02	4,382.78	6,668.91	4,593.92	4,073.55
FEBRUARY	7,317.02	4,382.78	6,668.91	4,593.92	4,073.55
MARCH	7,317.02	4,382.78	6,668.91	4,593.92	4,073.55
APRIL	7,317.02	4,382.78	6,668.91	4,593.92	4,073.55
MAY	7,317.02	4,382.78	6,668.91	4,593.92	4,073.55
JUNE	7,317.02	4,382.78	6,668.91	4,593.92	4,073.55
JULY	7,317.02	4,382.78	6,668.91	4,593.92	4,073.55
AUGUST	7,317.02	4,382.78	6,668.91	4,593.92	4,073.55
SEPTEMBER	7,317.02	4,382.78	6,668.91	4,593.92	4,073.55
OCTOBER	7,317.02	4,382.78	6,668.91	4,593.92	4,073.55
NOVEMBER	7,317.02	4,382.78	6,668.91	4,593.92	4,073.55
DECEMBER	7,317.02	4,382.78	6,668.91	4,593.92	4,073.55
Sub-Total	87,804.25	52,593.32	80,026.93	55,127.08	48,882.64
HOLIDAY	-	-	-	-	-
OVERTIME (VAC)	-	-	-	-	-
SUB-TOTAL	87,804.25	52,593.32	80,026.93	55,127.08	48,882.64
UNIFORM	-	-	-	-	-
TOTAL SALARY	87,804.25	52,593.32	80,026.93	55,127.08	48,882.64
BENEFITS					
FICA	6,717.03	4,023.39	6,122.06	4,217.22	3,739.52
UNEMPLOYMENT	263.41	157.78	240.08	165.38	146.65
L & I	2,254.72	2,254.72	2,254.72	2,254.72	2,254.72
RETIREMENT	8,683.84	5,201.48	7,914.66	5,452.07	4,834.49
HEALTH	31,166.88	31,166.88	21,581.76	20,362.08	31,166.88
DENTAL	1,446.00	1,446.00	1,446.00	1,446.00	1,446.00
VISION	219.60	219.60	146.40	146.40	219.60
LIFE INSURANCE	13.08	13.08	13.08	13.08	13.08
TIME LOSS	-	-	-	-	-
VEBA	-	-	443.00	543.90	-
TOTAL BENEFITS	50,764.56	44,482.93	40,161.76	34,600.85	43,820.94
TOTAL COMPENSATION	138,568.81	97,076.25	120,188.70	89,727.93	92,703.59

2024						
	4C	4C	4B-1	3C	2A	2A
	UTILITY/MAINT	UTILITY/MAINT	UTILITY/MAINT COMMUNITY SERV LEAD 2%	CUSTODIAN	STREETS	STREETS
SALARY						
JANUARY	3,847.41	3,847.41	3,712.89	3,361.50		
FEBRUARY	3,847.41	3,847.41	3,712.89	3,361.50		
MARCH	3,847.41	3,847.41	3,712.89	3,361.50		
APRIL	3,847.41	3,847.41	3,712.89	3,361.50		
MAY	3,847.41	3,847.41	3,712.89	3,361.50		
JUNE	3,847.41	3,847.41	3,787.15	3,361.50	2,821.81	2,821.81
JULY	3,847.41	3,847.41	3,787.15	3,361.50	2,821.81	2,821.81
AUGUST	3,847.41	3,847.41	3,787.15	3,361.50	2,821.81	2,821.81
SEPTEMBER	3,847.41	3,847.41	3,787.15	3,361.50	-	-
OCTOBER	3,847.41	3,847.41	3,787.15	3,428.73	-	-
NOVEMBER	3,847.41	3,847.41	3,787.15	3,428.73	-	-
DECEMBER	3,847.41	3,847.41	3,787.15	3,428.73	-	-
Sub-Total	46,168.92	46,168.92	45,074.48	40,539.69	8,465.44	8,465.44
HOLIDAY	-	-	-	-	-	-
OVERTIME (VAC)	-	-	-	-	-	-
SUB-TOTAL	46,168.92	46,168.92	45,074.48	40,539.69	8,465.44	8,465.44
UNIFORM	-	-	-	-	-	-
TOTAL SALARY	46,168.92	46,168.92	45,074.48	40,539.69	8,465.44	8,465.44
BENEFITS						
FICA	3,531.92	3,531.92	3,448.20	3,101.29	647.61	647.61
UNEMPLOYMENT	138.51	138.51	135.22	121.62	25.40	25.40
L & I	2,254.72	2,254.72	2,254.72	2,254.72	563.67	563.67
RETIREMENT	4,566.11	4,566.11	4,456.53	4,008.65	-	-
HEALTH	21,581.76	31,166.88	21,581.76	20,362.08	-	-
DENTAL	1,446.00	1,446.00	1,446.00	1,446.00	-	-
VISION	219.60	219.60	146.40	219.60	-	-
LIFE INSURANCE	13.08	13.08	13.08	13.08	-	-
TIME LOSS	-	-	-	-	-	-
VEBA	936.74	-	443.00	540.24	-	-
TOTAL BENEFITS	34,688.44	43,336.82	33,924.91	32,067.27	1,236.67	1,236.67
TOTAL COMPENSATION	80,857.36	89,505.74	78,999.40	72,606.96	9,702.11	9,702.11

**CITY OF FORKS
2024 LODGING TAX REQUESTS**

	2022 BUDGET	2023 REQUESTS	2023 BUDGET	2024 REQUESTS	2024 MAYOR'S RECOMMENDED BUDGET	2024 APPROVED BUDGET
CITY OF FORKS - ADVERTISING (Notice of Funding Availability)	\$ 150	\$ 175	\$ 150	\$ 175	\$ 175	\$ 175
CITY OF FORKS - DOWNTOWN SANICAN/RESTROOMS	\$ 2,000	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ 9,000
CITY OF FORKS - EVENTS COORDINATOR POSITION				\$ 42,500	\$ 42,500	\$ 42,500
CITY OF FORKS - IMPROVEMENTS TO BALL FIELDS	\$ -	\$ 55,000	\$ 160,000	\$ 80,000	\$ 85,600	\$ 85,600
CITY OF FORKS - INSURANCE COSTS VIC/MUSEUM	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
CITY OF FORKS - MISCELLANEOUS	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 8,000	\$ 8,000
CITY OF FORKS - OLD FASHIONED 4TH OF JULY EXPENSES (flower baskets, flag poles)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000
CITY OF FORKS - OVERTIME (streets, PD, etc)				\$ 4,000	\$ 4,000	\$ 4,000
CITY OF FORKS - RAINFOREST ARTS CENTER	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
CITY OF FORKS - SPORT FISHING POLICY ADVOCACY	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
CITY OF FORKS - TILICUM PARK RESTROOM REMODEL (w/ \$15K from REET)	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -
CITY OF FORKS - TRANSIT CENTER POLICE DEPARTMENT OUTPOST	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -
CITY OF FORKS - WATER VIC/MUSEUM	\$ 400	\$ 425	\$ 450	\$ 500	\$ 500	\$ 500
FORKS CHAMBER OF COMMERCE - CITY LIGHTING				\$ 5,000	\$ -	\$ -
FORKS CHAMBER OF COMMERCE - FTF FESTIVAL	\$ 22,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
FORKS CHAMBER OF COMMERCE - FTF COLLECTION	\$ 14,000	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
FORKS CHAMBER OF COMMERCE - VIC	\$ 126,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
FORKS LIONS CLUB	\$ 10,550	\$ 6,300	\$ 6,300	\$ -	\$ -	\$ -
FORKS MTB TRAIL ALLIANCE				\$ 30,070	\$ -	\$ -
FORKS TIMBER MUSEUM	\$ 33,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
PENINSULA TRAILS COALITION				\$ 3,000	\$ 3,000	\$ 3,000
PIECEMAKERS QUILT CLUB	\$ -	\$ 5,300	\$ 6,300	\$ 8,800	\$ 8,800	\$ 8,800
RAINCON	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
RAINFOREST COUNCIL FOR THE ARTS	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,500	\$ 1,500	\$ 1,500
RAIN OF TERROR HAUNTED HOUSE	\$ 16,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
SASQUATCH THE LEGEND/SOURCEONE DISPLAYS				\$ 5,000	\$ 5,000	\$ 5,000
THE BEAVER GROCERY STORE				\$ 49,000	\$ 7,000	\$ 7,000
WEST END BUSINESS				\$ 15,000	\$ 15,000	\$ 15,000
WEST END THUNDER	\$ 11,500	\$ 10,500	\$ 10,500	\$ 12,222	\$ 12,222	\$ 12,222
WE YOUTH LEAGUE - NATE CRIPPEN TOURNAMENT	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -
	\$ 311,000	\$ 389,600	\$ 495,600	\$ 516,267	\$ 452,797	\$ 452,797

**CITY OF FORKS
LODGING TAX COMPARISONS**

2020						
Month Collected	Month Received	Lodging Tax	YTD	% Change Month	% Change Year	
November	January	\$9,609.28	\$9,609.28	8.68	8.68	
December	February	\$7,984.88	\$17,594.16	29.24	17.14	
January	March	\$8,996.30	\$26,590.46	7.93	13.85	
February	April	\$8,947.36	\$35,537.82	-19.53	3.09	
March	May	\$8,756.91	\$44,294.73	-26.57	-4.54	
April	June	\$648.59	\$44,943.32	-95.99	-28.15	
May	July	\$7,845.14	\$52,788.46	-70.83	-40.98	
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	
September	November	\$30,870.12	\$176,858.42	2.47	-25.45	
October	December	\$21,251.12	\$198,109.54	28.92	-21.92	
2021						
Month Collected	Month Received	Lodging Tax	YTD	% Change Month	% Change Year	
November	January	\$11,870.47	\$11,870.47	23.53	23.53	
December	February	\$9,868.20	\$21,738.67	23.59	23.56	
January	March	\$13,837.32	\$35,575.99	53.81	33.79	
February	April	\$13,862.82	\$49,438.81	54.94	39.12	
March	May	\$27,560.75	\$76,999.56	214.73	73.83	
April	June	\$29,628.50	\$106,628.06	4468.14	137.25	
May	July	\$35,278.02	\$141,906.08	349.68	168.82	
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	
September	November	\$42,069.36	\$342,489.83	36.28	93.65	
October	December	\$25,839.09	\$368,328.92	21.59	85.92	
2022						
Month Collected	Month Received	Lodging Tax	YTD	% Change Month	% Change Year	
November	January	\$15,177.37	\$15,177.37	27.86	27.86	
December	February	\$11,634.90	\$26,812.27	17.90	23.34	
January	March	\$20,071.35	\$46,883.62	45.05	31.78	
February	April	\$24,744.51	\$71,628.13	78.50	44.88	
March	May	\$27,189.49	\$98,817.62	-1.35	28.34	
April	June	\$30,800.76	\$129,618.38	3.96	21.56	
May	July	\$40,135.51	\$169,753.89	13.77	19.62	
June	August	\$54,601.76	\$224,355.65	9.38	16.96	
July	September	\$57,910.36	\$282,266.01	13.24	16.18	
August	October	\$60,177.42	\$342,443.43	4.74	13.99	
September	November	\$50,155.28	\$392,598.71	19.22	14.63	
October	December	\$35,089.42	\$427,688.13	35.80	16.12	
2023						
Month Collected	Month Received	Lodging Tax	YTD	% Change Month	% Change Year	
November	January	\$19,062.47	\$19,062.47	25.60	25.60	
December	February	\$14,673.91	\$33,736.38	26.12	25.82	
January	March	\$26,494.31	\$60,230.69	32.00	28.47	
February	April	\$27,981.59	\$88,212.28	13.08	23.15	
March	May	\$35,900.21	\$124,112.49	32.04	25.60	
April	June	\$35,609.87	\$159,722.36	15.61	23.23	
May	July	\$51,502.75	\$211,225.11	28.32	24.43	
June	August	\$66,612.64	\$277,837.75	22.00	23.84	
July	September	\$87,112.29	\$364,950.04	50.43	29.29	
August	October	\$69,883.08	\$434,833.12	16.13	26.98	
September	November	\$59,562.27	\$494,395.39	18.76	25.93	
October	December	\$34,059.84	\$528,455.23	-2.93	23.56	

**CITY OF FORKS
2024 BUDGET CALENDAR**

<u>Task</u>	<u>Date</u>
Review and Update Capital Facilities Plan/Public Hearing	July August September
Advertise Lodging Tax Funding Availability - <i>Clerk/Treasurer</i>	August 16, 2023 to Forks Forum for August 24, 2023 ad
Request Budget Estimates from Department Heads – <i>Clerk/Treasurer</i>	by September 11, 2023
Receive Lodging Tax Applications/Misc. Budget Requests - <i>Clerk/Treasurer</i>	by September 25, 2023
File 2023 Budget Estimates with Clerk – <i>Department Heads</i>	by September 25, 2023
Present Budget Estimates to Mayor – <i>Clerk/Treasurer</i>	by October 2, 2023
Present CY Revenue Estimates & Preliminary Budget to Council - <i>Mayor</i>	by October 2, 2023
Set Budget Hearing Schedule – <i>Council</i>	October 9, 2023
Publish Notice of Budget Hearings & Meetings – <i>Clerk/Treasurer</i>	October 12 & 19, 2023
Hold <u>Hearing</u> on Revenue Sources/Property Tax Levy Setting & Pass 2023 Property Tax Resolution – <i>Council, Clerk/Treasurer</i>	<u>October 23, 2023 7:30 pm</u>
File Preliminary Budget with Council and Clerk – <i>Mayor</i>	November 2, 2023
Hold Budget Workshop and <u>Hearing</u> - <i>Council</i> (Review Lodging Tax Applications)	<u>November 13, 2023 5:30/7:30 pm</u>
Budget Available to Public	November 21, 2023
Hold Budget Workshop and Regular Meeting	November 27, 2023 5:30/7:30 pm
Send Certified Budget/Levy Request to County Assessor - <i>Clerk/Treasurer</i>	by November 30, 2023
Hold Final Budget Workshop and <u>Hearing</u> – <i>Council</i>	<u>December 4, 2023 7:30 pm</u>
Adopt 2023 Budget Ordinance – <i>Council</i>	December 11, 2023 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
514	2024	1%	11/13/2023
507	2023	0%	10/24/2022
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 2024 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 21, 2023.

The following are the anticipated revenues and expenditures for 2024.

<u>Fund</u>	<u>Revenue</u>	<u>Expense</u>
General	\$2,343,700	\$2,343,700
Street	654,650	654,650
Water	1,245,000	1,245,000
Sewer	1,481,085	1,481,085
Lodging Tax	487,000	487,000
Airport/Industrial Park	324,656	324,656
Quillayute Airport	634,307	634,307
Transit Center	35,000	35,000
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 Custodial Fund	45,000	45,000
State Collections Fund	50,000	50,000
Total Revenue and Expense All Funds	\$7,652,398	\$7,652,398

The Forks City Council has called for budget hearings to be held at 7:30 p.m. on November 13, 2023, and November 27, 2023. The Forks City Council has also called for special meetings to be held at 5:30 p.m. on November 13, 2023, and November 27, 2023. 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 2024 budget, including consideration of possible increases in property tax revenues, to be held at 7:30 p.m. on November 13, 2023.

The Forks City Council will hold a special meeting December 4, 2023, at 7:30 p.m. for the purpose of holding the final budget hearing and fixing the final budget for 2024. Any citizen of the City of Forks may present written comments for or against any part of the budget.

Caryn DePew, Clerk/Treasurer, City of Forks

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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.