

BUDGET BY FUND

TABLE OF CONTENTS

215	General Fund
233	Special Revenue Funds
246	Debt Service Funds
253	Capital Projects Funds
261	Enterprise Funds
274	Internal Service Funds



General Fund - All Departments

REVENUES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
311	General Property Taxes	8,955,946	9,178,350	9,221,862	9,370,130	9,563,830
313	Retail Sales And Use Taxes	24,306,820	23,445,440	23,521,752	24,495,870	25,230,300
314	Interfund Taxes	1,891,633	1,832,020	1,960,452	1,836,610	1,873,330
316	Business and Occupation Taxes	3,358,101	3,152,970	2,160,004	3,216,560	3,275,890
317	Excise Taxes	191,140	135,580	89,678	152,990	152,990
319	Penalties Interest Del Taxes	2,199	1,080	131	1,080	1,080
320	Licenses and Permits	2,495	2,440	1,675	2,440	2,440
321	Business Licenses and Permits	1,076,226	968,470	1,202,613	1,049,810	1,049,810
322	Other Licenses and Permits	836,110	1,022,170	873,953	836,110	836,110
330	Intergovt Revenues	2,287	11,000	0	0	0
331	Direct Federal Grants	30,057	20,970	23,840	16,760	16,760
333	Indirect Federal Grants	79,310	2,395,694	2,247,320	0	0
334	State Grants	54,531	122,345	11,676	2,620	2,620
336	State Entitlements	1,276,709	1,078,260	1,258,412	1,093,600	1,120,800
337	Interlocal Grants	915	3,000	11,451	0	0
338	Intergovernmental Services	770,011	722,070	705,909	553,290	562,500
340	Charges for Service	0	0	4,640	0	0
341	General Government Services	27,517	27,370	12,412	25,460	25,460
342	Public Safety Services	716,611	549,330	502,847	521,030	521,030
343	Utilities and Environment	1,374,694	1,261,688	1,035,895	1,147,740	1,147,740
345	Economic Environment Services	707,122	928,330	719,496	676,560	676,560
347	Culture and Recreation Svcs	682,848	694,780	160,452	653,980	653,980
357	Criminal Costs	3,565,317	3,441,930	2,967,054	3,396,530	3,481,440
359	Non Court Fines and Forfeits	31,426	36,870	3,534	17,880	18,330
361	Interest and Other Earnings	169,101	32,650	124,231	78,230	78,230
362	Rents Leases and Concessions	391,850	364,930	320,389	362,810	370,020
367	Contr Donations Private	20,652	16,440	7,648	0	0
369	Other	94,762	1,028,090	81,410	36,400	36,400
397	Transfers In	235,474	137,750	153,413	20,000	20,000
	Total Revenues	50,851,865	52,612,017	49,384,148	49,564,490	50,717,650
EXPENDITURES						
	Summary by Object	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
50*	Reclasses and Cost Alloc	(7,835,612)	(8,246,445)	(7,105,947)	(7,439,190)	(7,628,720)
51*	Salaries and Wages	21,728,943	22,907,114	21,049,669	23,382,960	24,268,531
52*	Personnel Benefits	10,172,136	11,267,226	10,413,453	11,466,880	11,938,290
53*	Supplies	1,634,006	2,317,207	1,582,598	1,640,830	1,650,300
54*	Services	5,465,954	7,687,985	5,314,218	5,855,740	5,885,630
55*	Intergovernmental Services	1,761,587	1,999,490	2,000,803	1,892,120	1,892,120
56*	Capital Outlay	149,424	195,640	34,360	22,000	0
59*	Other Financial Uses	17,444,379	17,199,780	15,749,334	12,909,490	12,532,940
	Total Expenditures By Object	50,520,817	55,327,997	49,038,487	49,730,830	50,539,091

General Fund - All Departments

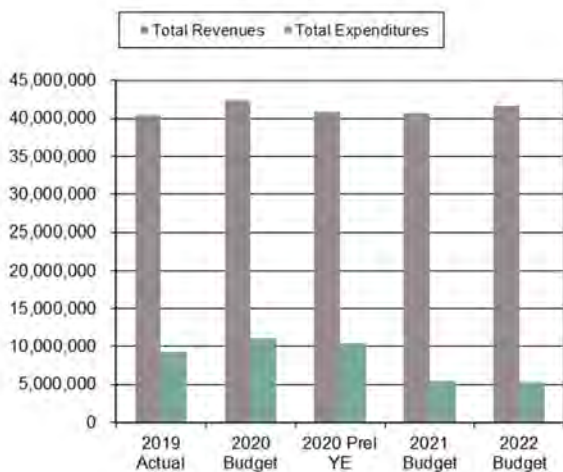
	EXPENDITURES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
500	Reclasses and Cost Alloc	(7,835,612)	(8,246,445)	(7,105,947)	(7,439,190)	(7,628,720)
510	Salaries and Wages	21,728,943	22,907,114	21,049,669	23,382,960	24,268,531
520	Personnel Benefits	10,172,136	11,267,226	10,413,453	11,466,880	11,938,290
	Total Salaries & Benefits	31,901,079	34,174,340	31,463,122	34,849,840	36,206,821
531	Office and Operating Supplies	920,532	1,277,843	899,196	1,023,280	1,026,430
532	Fuel For Consumption	6,304	5,100	1,414	5,100	5,100
534	Items Purchased For Resale	215,975	139,400	72,718	88,400	88,400
535	Small Tools Minor Equipment	491,195	894,864	609,269	524,050	530,370
541	Professional Services	3,647,687	4,253,712	3,191,589	3,747,730	3,773,490
542	Communication	48,365	72,150	37,263	67,050	67,050
543	Travel Miles Meals Lodge	63,849	251,480	59,343	72,630	72,630
544	Advertising	31,051	36,370	30,180	36,370	36,370
545	Operating Rentals and Leases	266,189	216,620	267,920	281,400	281,400
547	Public Utility Service	734,518	648,030	661,394	727,320	727,320
548	Repairs and Maintenance	86,455	197,570	52,226	197,570	197,570
549	Miscellaneous	587,841	2,012,053	1,014,301	725,670	729,800
551	Intergov Charges Prof Services	1,761,587	1,999,490	2,000,803	1,892,120	1,892,120
	Total Other Expenditures	8,861,547	12,004,682	8,897,618	9,388,690	9,428,050
563	Other Improvements Non Bldg	17,288	9,640	0	0	0
564	Machinery and Equipment	132,136	186,000	34,360	22,000	0
	Total Capital and Debt	149,424	195,640	34,360	22,000	0
591	Interfund Professional Service	2,130,562	2,295,777	1,979,910	2,225,240	2,248,330
592	Interfund Communications	278,425	286,770	286,770	453,510	190,070
593	Interfund Supplies	283,349	270,270	225,554	283,360	283,360
594	Interfund Capital Outlays	1,085,790	1,147,830	0	717,950	717,950
596	Interfund Insurance Services	1,043,490	1,142,730	1,142,730	1,262,030	1,262,030
597	Transfers Out **	9,029,086	8,593,843	8,659,435	4,623,300	4,487,100
598	Interfund Repairs and Maint	3,593,677	3,462,560	3,454,935	3,344,100	3,344,100
	Total Other Financial Uses	17,444,379	17,199,780	15,749,334	12,909,490	12,532,940
	Total Expenditures	50,520,817	55,327,997	49,038,487	49,730,830	50,539,091
	Net Operating Income	331,048	(2,715,980)	345,661	(166,340)	178,560
280	Beginning Cash Balance	9,956,269	10,287,317	7,571,337	7,916,998	7,750,658
900	Ending Cash Balance	10,287,317	7,571,337	7,916,998	7,750,658	7,929,218

General Fund - Non Departmental

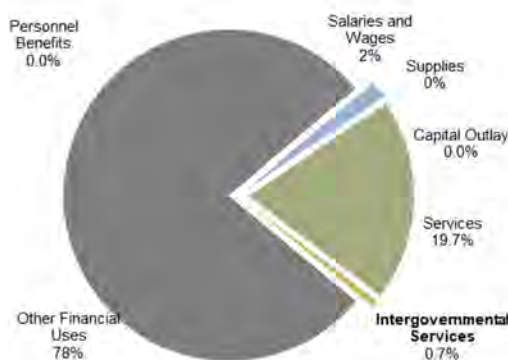
REVENUES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
311	General Property Taxes	8,955,946	9,178,350	9,221,862	9,370,130	9,563,830
313	Retail Sales And Use Taxes	23,490,135	22,677,570	22,694,195	23,701,430	24,412,030
314	Interfund Taxes	1,891,633	1,832,020	1,960,452	1,836,610	1,873,330
316	Business and Occupation Taxes	3,358,101	3,152,970	2,160,004	3,216,560	3,275,890
317	Excise Taxes	191,140	135,580	89,678	152,990	152,990
319	Penalties Interest Del Taxes	2,199	1,080	131	1,080	1,080
320	Licenses and Permits	2,495	2,440	1,675	2,440	2,440
321	Business Licenses and Permits	1,063,848	957,180	1,195,322	1,039,500	1,039,500
333	Indirect Federal Grants	0	2,131,633	2,068,971	0	0
336	State Entitlements	1,053,654	1,020,080	1,032,173	1,033,680	1,059,530
337	Interlocal Grants	915	0	740	0	0
341	General Government Services	800	620	324	480	480
361	Interest and Other Earnings	169,101	32,650	124,231	78,230	78,230
362	Rents Leases and Concessions	231,666	239,570	242,441	226,040	230,510
367	Contr Donations Private	0	0	250	0	0
369	Other	61,575	1,019,610	21,878	21,100	21,100
397	Transfers In	17,584	57,750	73,413	0	0
Total Revenues		40,490,793	42,439,103	40,887,740	40,680,270	41,710,940

EXPENDITURES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Summary by Object		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
50*	Reclasses and Cost Alloc	(853,045)	(837,744)	(836,310)	(426,550)	(428,110)
51*	Salaries and Wages	0	95,000	0	100,000	100,000
52*	Personnel Benefits	0	0	97	0	0
53*	Supplies	583	535,540	602,967	0	0
54*	Services	1,077,329	2,578,413	1,945,085	1,136,200	1,136,200
55*	Intergovernmental Services	40,620	147,600	190,969	40,230	40,230
56*	Capital Outlay	17,584	25,000	0	0	0
59*	Other Financial Uses	9,017,038	8,582,093	8,523,410	4,629,130	4,492,930
Total Expenditures By Object		9,300,109	11,125,902	10,426,217	5,479,010	5,341,250

Revenues and Expenditures



Expenditures by Object excluding Reimbursements



General Fund - Non Departmental

	EXPENDITURES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
500	Reclasses and Cost Alloc	(853,045)	(837,744)	(836,310)	(426,550)	(428,110)
510	Salaries and Wages	0	95,000	0	100,000	100,000
520	Personnel Benefits	0	0	97	0	0
	Total Salaries & Benefits	0	95,000	97	100,000	100,000
531	Office and Operating Supplies	33	243,420	241,346	0	0
534	Items Purchased For Resale	550	0	0	0	0
535	Small Tools Minor Equipment	0	292,120	361,621	0	0
541	Professional Services	699,106	722,810	957,053	680,910	680,910
542	Communication	36,140	54,250	26,328	51,150	51,150
543	Travel Miles Meals Lodge	0	161,280	68,958	0	0
544	Advertising	0	0	258	0	0
545	Operating Rentals and Leases	3,195	3,500	14,924	3,500	3,500
548	Repairs and Maintenance	0	0	8,243	0	0
549	Miscellaneous	338,888	1,636,573	869,322	400,640	400,640
551	Intergov Charges Prof Services	40,620	147,600	190,969	40,230	40,230
	Total Other Expenditures	1,118,531	3,261,553	2,739,021	1,176,430	1,176,430
564	Machinery and Equipment	17,584	25,000	0	0	0
	Total Capital and Debt	17,584	25,000	0	0	0
591	Interfund Professional Service	2,750	5,300	1,400	5,300	5,300
593	Interfund Supplies	525	510	155	530	530
597	Transfers Out	9,013,763	8,576,283	8,521,855	4,623,300	4,487,100
	Total Other Financial Uses	9,017,038	8,582,093	8,523,410	4,629,130	4,492,930
	Total Expenditures	9,300,109	11,125,902	10,426,217	5,479,010	5,341,250
	Contributions -Othr Prgrams	31,190,685	31,313,201	30,461,523	35,201,260	36,369,690
510	Contingency					
542	Postage for all departments was moved to Non-Departmental in 2017 and is processed in-house					
549	2020 Homeless Encampment Cleanup \$15,910, Community Requests \$183,500, memberships \$146,700 Daffodil Float \$5,150. WSU & Pierce College Appreciation Events \$20,600					
551	PC Contract-Alcoholism \$10,330, Puget Sound Air Pollution Control \$29,110					
564	2019 & 2020 Art Purchases for \$25,000 each - Transfers In from Motel Tax Fund					
597	Transfers Out for Capital & Debt					

General Fund - Non Departmental

CITY MEMBERSHIPS

<u>Memberships</u>	<u>Required By Law</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
AWC Annual Service Fee	No	28,903	29,855	30,750	30,750	30,750
Minority Business/Women	Yes	-	250	260	260	260
PS Regional Council	No	13,461	13,814	14,320	14,320	14,320
PC Regional Council	No	1,028	1,028	1,060	1,060	1,060
National League of Cities	No	-	3,356	3,580	3,580	3,580
Rainier Communications Comm	No	58,678	55,454	57,290	57,290	57,290
PC Contract - Alcoholism	Yes	10,322	11,686	10,330	10,330	10,330
Puget Sound Air Pollution Contract	Yes	28,385	28,934	29,110	29,900	29,900
TOTAL		140,777	144,378	146,700	147,490	147,490

Association of Washington Cities (AWC) is a private, non-profit, non-partisan corporation that represents Washington's cities and towns before the state legislature, the state executive branch, and with regulatory agencies. AWC maintains 100% participation from Washington's 281 cities and towns. AWC focuses on legislative representation, educational training, publications and resources, technical assistance in personnel and labor relations, energy, transportation, budgeting, planning, risk management and employee wellness, and member programs, such as municipal liability and property insurance, employee drug and alcohol testing, and employee benefits.

Office of Minority & Women's Business Enterprises: WAC 326-02-034(1) The City must contribute to the costs of the state's certification program for minority and women's business enterprises.

Puget Sound Regional Council is a regional planning organization. Under state and federal mandates and an Interlocal Agreement signed by all members, the Regional Council conducts and supports state and federal planning, compliance and certification programs which enable members to obtain state and federal funding.

RCW 36.70A.010 The legislature finds that uncoordinated and unplanned growth, together with a lack of common goals expressing the public's interest in the conservation and the wise use of our lands, pose a threat to the environment, sustainable economic development, and the health, safety, and high quality of life enjoyed by residents of this state. It is in the public interest that citizens, communities, local governments, and the private sector cooperate and coordinate with one another in comprehensive land use planning. Further, the legislature finds that it is in the public interest that economic development programs be shared with communities experiencing insufficient economic growth.

RCW 36.70A.100 The comprehensive plan of each county or city that is adopted pursuant to RCW 36.70A.040 shall be coordinated with, and consistent with, the comprehensive plans adopted pursuant to RCW 36.70A.040 of other counties or cities with which the county or city has, in part, common borders or related regional issues.

Pierce County Regional Council is created to promote intergovernmental cooperation on issues of broad concern, and to assure coordination, consistency, and compliance in the implementation of State law covering growth management, comprehensive planning, and transportation planning by county government and the cities and towns within Pierce County. It is the successor agency to the Growth Management Steering Committee and serves as the formal, multi-government link to the Puget Sound Regional Council.

General Fund - Non Departmental

CITY MEMBERSHIPS (continued)

National League of Cities (NLC) is an American advocacy organization representing 19,000 cities, towns, and villages, and encompassing 49 state municipal leagues. They provide training to municipal officials, hold conferences, lobby and provide assistance to cities in educational issues. NLC is made up of six Centers: Research and Innovation; Federal Relations; Public Affairs and Member Relations; Enterprise Programs; Conferences, Education and Training; and the Institute for Youth, Education and Families. They also sponsor our Low Cost Prescription Program, which has been utilized by 461 users, purchasing 1,034 prescriptions, saving \$13,696.92 since May 2009.

Rainier Communications Commission (RCC), a cooperative effort among the majority of cities and towns in Pierce County and the County of Pierce to identify telecommunications issues and to advise member jurisdictions. The production arm of RCC is PCTV. They video tape, edit, and cablecast our council meetings for approximately \$45,000 annually.

Pierce County Contract-Alcoholism: RCW 70.96A.087 provides that to be eligible for receiving a share of liquor taxes and profits, each city, town, or county must devote no less than two percent of its share of liquor taxes and profits to support programs for treatment of substance abuse and other drug addictions. Programs must be approved by the board authorized by RCW 70.96A.300 and the Secretary of the Department of Social and Health Services. The City pays 2% of Liquor Taxes and Profits to Pierce County for the treatment of alcoholism.

Puget Sound Clean Air Agency: Air Quality Management in the Puget Sound Region pursuant to RCW 70.94.93 Washington State Clean Air Act.

General Fund - Non Departmental

Community Funding Advisory Committee Recommendations

Program	2021 Request	2021 Adopted
All Saints Community Services	5,000	4,500
Communities in Schools of Puyallup	15,000	7,500
Emergency Food Network	10,000	-
Helping Hand House	145,000	105,000
Mi Casa LLC (Affordable Housing)	25,000	15,000
MultiCare – Good Samaritan DV	12,000	12,000
Nourish Pierce County (Allocated to Pierce College Food Bank Only)	2,000	500
Pierce College Foundation	5,000	3,500
Puyallup Food Bank	15,000	9,000
The Salvation Army	60,000	-
Rebuilding Hope! Sexual Assault Center for PC	10,000	-
St. Francis House	20,000	20,000
Total of Funds Requested for 2021	324,000	177,000

General Fund - Non Departmental

Community Funding History

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget
Individual Service Providers:					
Family Justice Foundation/Dating Violence	-	-	5,000	-	-
Lindquist Dental Clinic for Children	-	-	-	-	3,500
Multicare/Good Samaritan Behavioral Health	-	-	-	-	12,000
Multicare/Good Samaritan Domestic Violence	15,000	15,000	15,000	15,000	-
Nourish Pierce County (formerly FISH Food Banks PC)	-	2,000	2,000	-	500
Puyallup Area Aging in Community Committee****	-	-	3,000	-	2,500
Puyallup Communities in Schools	4,000	4,000	4,000	10,000	7,500
Puyallup Nazarene Church Food Bank	1,000	2,500	4,000	4,000	-
Pierce College Foundation	-	-	-	-	3,500
Salvation Army Puyallup Corps	-	-	4,000	-	-
The Rescue Mission *	-	-	4,000	-	-
YMCA-Youth Investment Center****	-	4,000	4,000	-	8,000
Helping Hand House	60,500	60,000	55,000	-	-
Open Hearth Ministries **	-	-	-	100,000	105,000
All Saints Community Services	4,000	5,000	4,000	5,000	4,500
Exodus Housing	16,000	9,000	5,000	-	-
St. Francis House	6,500	7,500	7,000	-	-
Rent & Utility Assistance***	-	-	-	30,000	30,000
Puyallup Food Bank	8,000	9,000	8,000	10,000	9,000
The Rescue Mission *	4,000	-	-	-	-
Homeward Bound in Puyallup:					
Open Hearth Ministries **	25,000	26,000	26,000	-	-
Rent & Utility Assistance***	30,000	30,000	30,000	-	-
TOTAL	174,000	174,000	180,000	174,000	186,000

* The Rescue Mission left the Service Providers Collaborative Group to become an Individual Service Provider.

** Open Hearth Ministries is now under the umbrella of Helping Hand House.

*** Rent & Utility Assistance will be directly administered by St. Francis House.

**** Any funds allocated will be via a service contract.

Budget Stability Reserves (General)

FUND DESCRIPTION

This fund accounts for the reserves set aside by the budget stability policy, also called Tier 3 allocation. This allocation is measured by the increase in the year-end cash balance as compared to the budgeted year-end cash balance. One-third is allocated to increasing the ending cash balance each year until the Council target of 15% is achieved. The remainder is generally used to pre-fund the next year’s capital improvement plan.

FUND COMMENTS

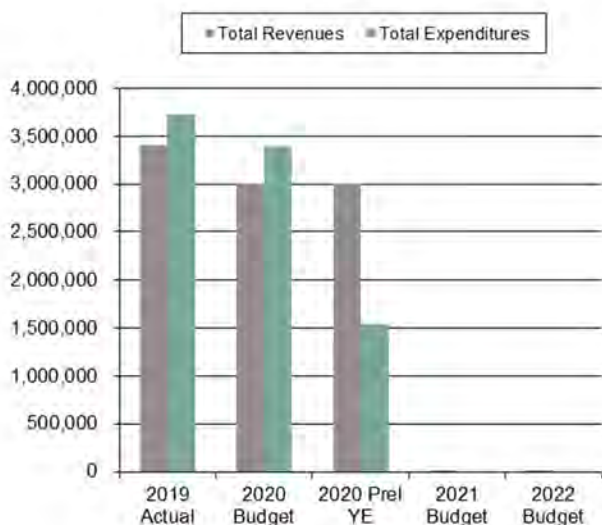
The 2020 Budget reflects transfers of \$2, 384,000 to the Street Fund for street projects, \$616,000 to the IT&C Fund for a new Permit Software solution, and \$238,000 to the Facilities Fund for a New HVAC system at the Activity Center.

The 2020 adjusted budget reflects a expected General Fund ending balance of about \$4.8 million. Actual ending cash is estimated to be \$4.9 million, based on information available at the time of budget adoption, indicating there will not be any Tier 3 monies available for 2021. This is a direct result of the COVID-19 pandemic on General Fund revenues. For that reason, nothing is budgeted for 2021-22.

REVENUES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
361	Interest and Other Earnings	10,155	450	2,584	3,240	3,240
397	Transfers In	3,400,000	3,000,000	3,000,000	0	0
	Total Revenues	3,410,155	3,000,450	3,002,584	3,240	3,240

EXPENDITURES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Summary by Object						
54*	Services	9,581	15,000	0	0	0
56*	Capital Outlay	16,485	103,256	0	0	0
59*	Other Financial Uses	3,700,000	3,270,750	1,547,111	0	0
	Total Expenditures By Object	3,726,066	3,389,006	1,547,111	0	0

Revenues and Expenditures



Budget Stability Reserves (General)

	EXPENDITURES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
541	Professional Services	5,600	15,000	0	0	0
544	Advertising	3,981	0	0	0	0
	Total Other Expenditures	9,581	15,000	0	0	0
562	Buildings and Structures	0	20,000	0	0	0
564	Machinery and Equipment	16,485	83,256	0	0	0
	Total Capital and Debt	16,485	103,256	0	0	0
597	Transfers Out	3,700,000	3,270,750	1,547,111	0	0
	Total Other Financial Uses	3,700,000	3,270,750	1,547,111	0	0
	Total Expenditures	3,726,066	3,389,006	1,547,111	0	0
	Net Operating Income	(315,911)	(388,556)	1,455,472	3,240	3,240
280	Beginning Cash Balance	2,568,901	2,252,990	408,962	1,864,434	1,867,674
900	Ending Cash Balance	2,252,990	1,864,434	1,864,434	1,867,674	1,870,914

541 \$10,000 for WSU Conference Facility Feasibility Study and \$5,000 for WSU Conference in 2020

562 Cornforth Site Improvements Consultant \$20,000 in 2020

564 \$55,000 for Signage (including WSU) and \$15,000 for two (2) Trishaw Bikes in 2019 carried forward into 2020

597 \$2,384,000 to the Street Fund for Street Projects & \$616,000 to IT&C for New Permit Software in 2020

Radio Replacement (General)

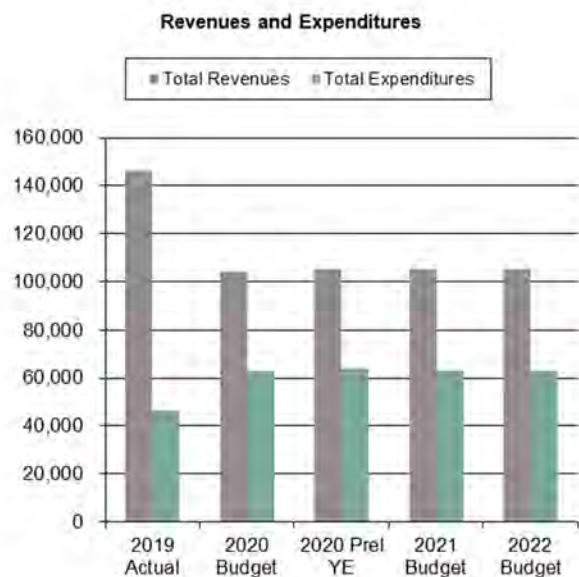
FUND DESCRIPTION

Established in 2018, a sub-fund of the General Fund, this fund accounts for the reserves set aside for the replacement of the City's emergency radios.

FUND COMMENTS

In keeping with Council's directive to apply debt service savings to cash funding of capital, the 2021-22 savings realized from a decrease in the debt service requirement for the 800 Mhz Radio project will be transferred into the Radio Replacement Fund. In 2021-2022, ten (10) portable radios will be replaced at a cost of \$63,000 each year.

REVENUES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
361	Interest and Other Earnings	6,236	1,260	2,155	2,100	2,100
397	Transfers In	140,000	103,000	103,000	103,000	103,000
	Total Revenues	146,236	104,260	105,155	105,100	105,100
EXPENDITURES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Summary by Object						
56*	Capital Outlay	46,220	63,000	63,773	63,000	63,000
	Total Expenditures By Object	46,220	63,000	63,773	63,000	63,000



Radio Replacement (General)

	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
EXPENDITURES					
564 Machinery and Equipment	46,220	63,000	63,773	63,000	63,000
Total Capital and Debt	46,220	63,000	63,773	63,000	63,000
Total Expenditures	46,220	63,000	63,773	63,000	63,000
Net Operating Income	100,016	41,260	41,382	42,100	42,100
280 Beginning Cash Balance	200,005	300,021	341,281	382,663	424,763
900 Ending Cash Balance	300,021	341,281	382,663	424,763	466,863
EMPLOYEE COUNT:	0	0	0	0	0

564 10 Portable Radios to be replaced in 2020

900 Reserves for Radio Replacements

Donations to Puyallup (General)

FUND DESCRIPTION

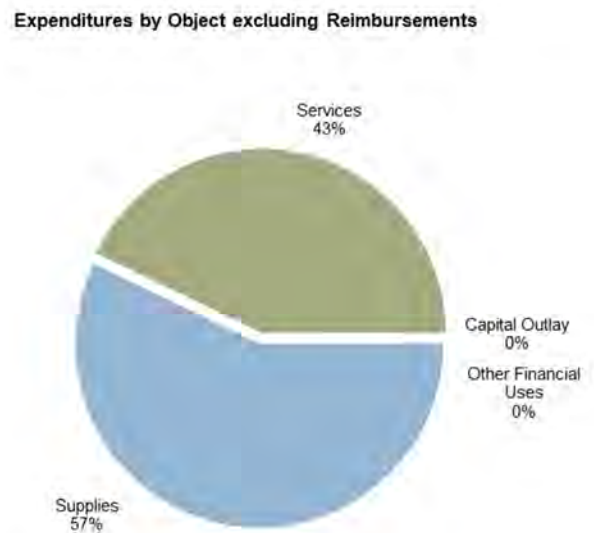
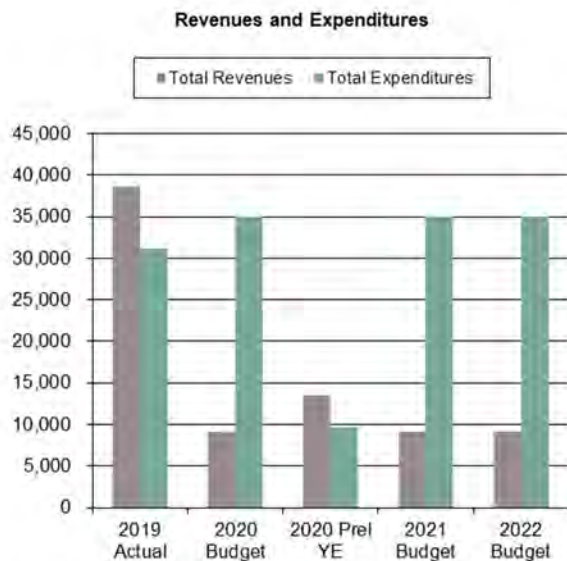
This fund was established to receive all donations to the City of Puyallup, including those funds raised by the Senior Center and allocated by the Senior Advisory Board.

FUND COMMENTS

The adopted budget provides up to \$35,000 of expenditure authority for funds already received. All monies must be used as intended and are subject to City Manager approval.

REVENUES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
367	Contr Donations Private	38,603	9,160	13,470	9,120	9,120
Total Revenues		38,603	9,160	13,470	9,120	9,120

EXPENDITURES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Summary by Object						
53*	Supplies	5,957	20,000	1,465	20,000	20,000
54*	Services	0	15,000	8,198	15,000	15,000
56*	Capital Outlay	4,200	0	0	0	0
59*	Other Financial Uses	21,000	0	0	0	0
Total Expenditures By Object		31,157	35,000	9,663	35,000	35,000



Donations to Puyallup (General)

	EXPENDITURES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
531	Office and Operating Supplies	5,541	5,000	659	5,000	5,000
535	Small Tools Minor Equipment	416	15,000	807	15,000	15,000
541	Professional Services	0	15,000	8,198	15,000	15,000
	Total Other Expenditures	5,957	35,000	9,663	35,000	35,000
564	Machinery and Equipment	4,200	0	0	0	0
	Total Capital and Debt	4,200	0	0	0	0
597	Transfers Out	21,000	0	0	0	0
	Total Other Financial Uses	21,000	0	0	0	0
	Total Expenditures	31,157	35,000	9,663	35,000	35,000
	Net Operating Income	7,446	(25,840)	3,808	(25,880)	(25,880)
280	Beginning Cash Balance	101,834	109,280	83,440	87,248	61,368
900	Ending Cash Balance	109,280	83,440	87,248	61,368	35,488

LEOFF 1 Retiree Benefits (General)

FUND DESCRIPTION

This Fund was established in 2008 to account for LEOFF 1 Retiree Healthcare Benefits. The City is required by law to cover all healthcare benefits for employees who retired under the LEOFF 1 retirement plan.

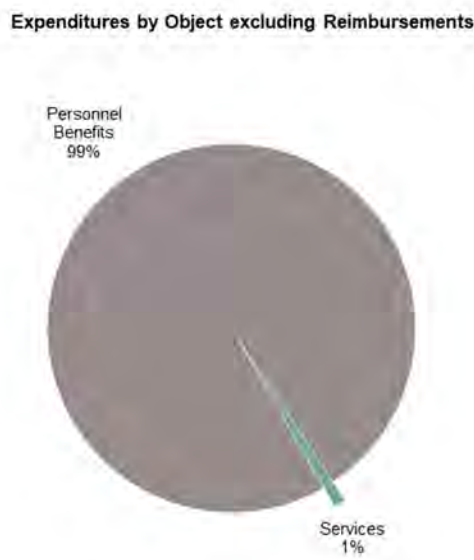
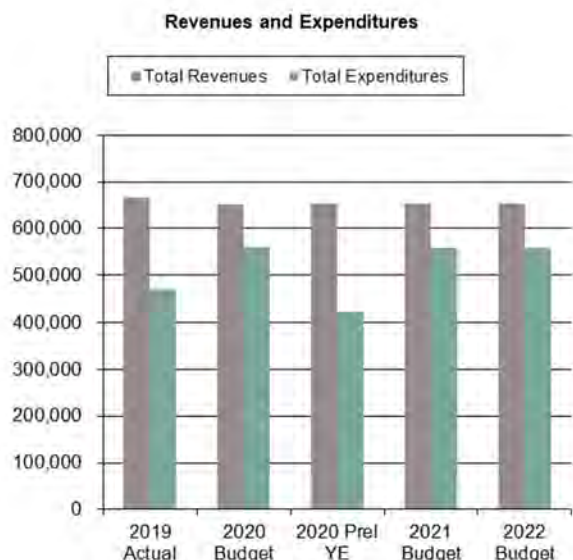
FUND COMMENTS

Previously, these costs were in the General Fund (Police LEOFF I) and the Firemen’s Pension Trust Fund (Fire Pension and Fire LEOFF I). The fund receives transfers from the General Fund to cover necessary expenditures.

In 2016, we saw a decrease in the transfer amount needed, due to a reduction in the retiree healthcare rate based on an actuarial update. Since that time, the annual transfers in total \$650,000. The same amount of \$650,000 is budgeted to be transferred in 2021-2022, and is expected to be an adequate level of funding for all future years.

REVENUES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
361	Interest and Other Earnings	17,032	1,470	4,651	4,330	4,330
397	Transfers In	650,000	650,000	650,000	650,000	650,000
Total Revenues		667,032	651,470	654,651	654,330	654,330

EXPENDITURES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Summary by Object						
50*	Reclasses and Cost Alloc	24,364	31,284	23,024	28,780	28,580
52*	Personnel Benefits	445,015	523,630	400,251	523,630	523,630
54*	Services	0	5,430	0	5,430	5,430
Total Expenditures By Object		469,379	560,344	423,275	557,840	557,640



LEOFF 1 Retiree Benefits (General)

	EXPENDITURES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
500	Reclasses and Cost Alloc	24,364	31,284	23,024	28,780	28,580
520	Personnel Benefits	445,015	523,630	400,251	523,630	523,630
	Total Salaries & Benefits	445,015	523,630	400,251	523,630	523,630
541	Professional Services	0	5,430	0	5,430	5,430
	Total Other Expenditures	0	5,430	0	5,430	5,430
	Total Expenditures	469,379	560,344	423,275	557,840	557,640
	Net Operating Income	197,653	91,126	231,377	96,490	96,690
280	Beginning Cash Balance	556,868	754,521	845,647	1,077,024	1,173,514
900	Ending Cash Balance	754,521	845,647	1,077,024	1,173,514	1,270,204

520 Medical Benefits and Long Term Care for LEOFF 1 Retirees

541 Actuarial Services

Firemen’s Pension Trust (General)

FUND DESCRIPTION

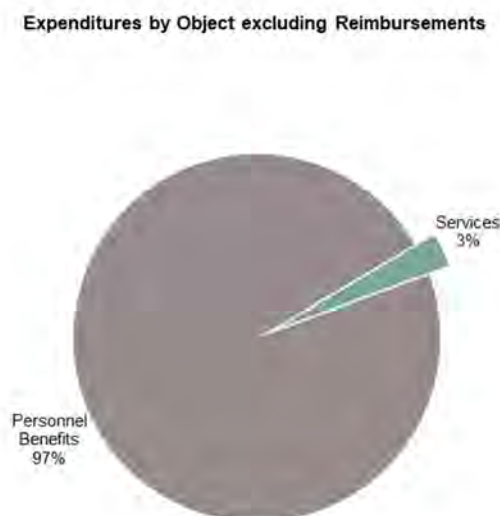
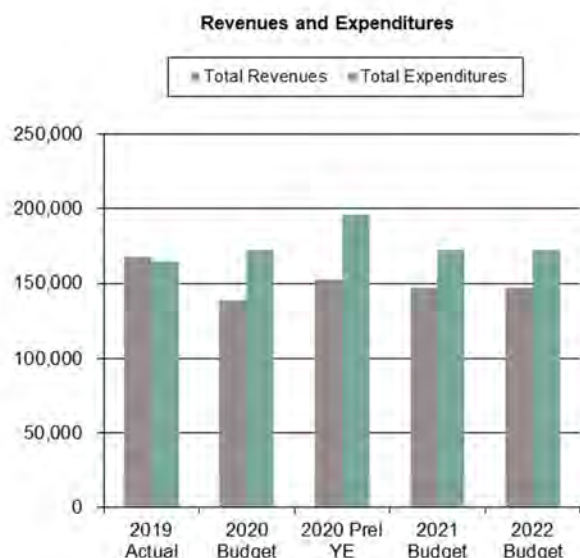
The Fund accounts for the retirement benefits of fire fighters (and beneficiaries) who were employed prior to March 1, 1970. Fire insurance premium tax, interest income, and a transfer in from the General Fund, are the funding sources.

FUND COMMENTS

Based on the actuarial valuation in 2009, the assets of the Firemen’s Pension Fund, along with revenues from state fire insurance taxes and investment earnings, are no longer sufficient to pay the pension benefits. With the annexation into Central Pierce, the City’s pension obligations have become dependent on Central Pierce’s pay scales. As of the January 1, 2009 actuarial study, the liability increased from \$1.2 million to \$3 million. From 2011 through 2018, transfers from the General Fund were increased regularly. Beginning with the 2019 Budget, transfers from the General Fund have totaled \$80,000 annually.

REVENUES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
336	State Entitlements	61,093	58,190	65,222	60,650	60,650
361	Interest and Other Earnings	26,178	480	7,033	6,000	6,000
397	Transfers In	80,000	80,000	80,000	80,000	80,000
Total Revenues		167,272	138,670	152,256	146,650	146,650

EXPENDITURES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Summary by Object						
52*	Personnel Benefits	164,864	167,000	185,344	167,000	167,000
54*	Services	0	5,000	10,800	5,000	5,000
Total Expenditures By Object		164,864	172,000	196,144	172,000	172,000



Firemen's Pension Trust (General)

	EXPENDITURES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
520	Personnel Benefits	164,864	167,000	185,344	167,000	167,000
	Total Salaries & Benefits	164,864	167,000	185,344	167,000	167,000
541	Professional Services	0	5,000	10,800	5,000	5,000
	Total Other Expenditures	0	5,000	10,800	5,000	5,000
	Total Expenditures	164,864	172,000	196,144	172,000	172,000
	Net Operating Income	2,408	(33,330)	(43,889)	(25,350)	(25,350)
280	Beginning Cash Balance	1,150,036	1,152,444	1,119,114	1,075,225	1,049,875
900	Ending Cash Balance	1,152,444	1,119,114	1,075,225	1,049,875	1,024,525
520	Pension Payments					
541	Actuarial Services					

Special Revenue Funds

Seizure and Forfeiture Fund

FUND DESCRIPTION

This Fund was established to account for seized and forfeited property resulting from law enforcement activities related to drug crimes. Expenditures are restricted to those directly related to law enforcement activities focused on combating narcotics related activity. The intent of this fund is finance large police projects and initiatives.

FUND COMMENTS

In 2020 a transfer of \$60,000 to the General Fund was budgeted to pay for a portion of the TNET Program not covered by grants. Due to reduced revenues and fund balance, this transfer out was eliminated for the 2021-2022 budget cycle.

GOAL

To further our commitment to the arrest and prosecution of criminal activity involving narcotics in and around the City of Puyallup by incorporating innovative technologies and specialized programs to equip our Investigations Division.

	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
280 Beginning Cash Balance	302,201	169,920	100,613	32,204	19,324
REVENUES					
361 Interest and Other Earnings	5,519	1,810	618	1,550	1,550
369 Other	95,879	31,050	30,504	31,050	31,050
Total Revenues	101,398	32,860	31,122	32,600	32,600
TOTAL SOURCES	403,599	202,780	131,735	64,804	51,924
EXPENDITURES					
Summary by Object					
50? Reclasses and Cost Alloc	4,685	637	2,412	2,260	2,260
52? Personnel Benefits	43,400	0	0	0	0
53? Supplies	12,850	0	0	0	0
54? Services	23,249	30,000	31,099	30,000	30,000
59? Other Financial Uses	149,495	71,530	66,021	13,220	10,860
Total Expenditures By Object	233,679	102,167	99,531	45,480	43,120
900 Ending Cash Balance	169,920	100,613	32,204	19,324	8,804
TOTAL USES	403,599	202,780	131,735	64,804	51,924

Motel Tax Fund

FUND DESCRIPTION

The fund was established in 1997 and accounts for the 7% tax collected on hotel and motel revenues. These funds may only be used for tourism promotion and the acquisition and/or operation of tourism-related facilities. Funding requests are solicited from organizations and reviewed by the seven-member Lodging Tax Advisory Committee (LTAC) who, in turn, makes recommendations to the City Council.

FUND COMMENTS

Beginning in 2017, the Council designated a target amount of \$550,000 to be allocated after considering recommendations from the Lodging Tax Advisory Committee (LTAC), and subject to further revision in the budget process.

At the regular meeting on September 2, 2020, Council directed staff to update the Hotel/Motel Tax Fund policy, changing the methodology for allocating these funds. The updated policy states that based on the previous year's tax revenue, 45% is subject to recommendation by LTAC and the remainder retained for Council allocation toward eligible tourism related expenditures.

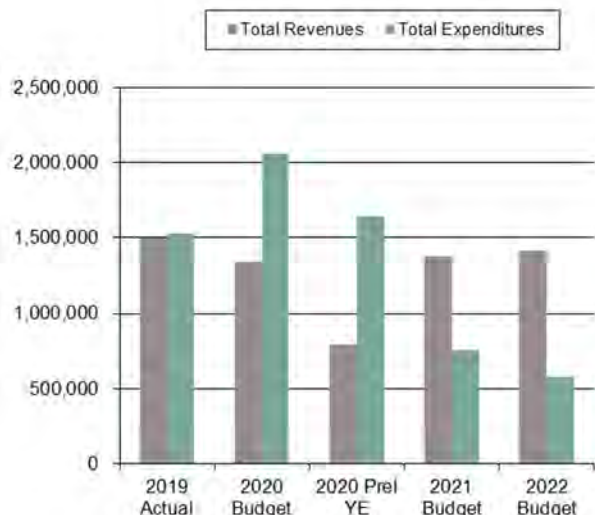
As a result of this policy change, LTAC recommended programs for 2021 total \$660,780, which is 45% of 2019 tax revenues collected. The budget also includes another \$65,000 for city-initiated requests. A placeholder amount has been included for 2022 and will be updated next year during the mid-biennium review process.

The LTAC recommendations for 2021 total \$725,780.

REVENUES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
313	Retail Sales And Use Taxes	1,468,394	1,338,290	788,986	1,367,210	1,408,230
361	Interest and Other Earnings	34,215	10,260	9,497	9,910	9,910
	Total Revenues	1,502,609	1,348,550	798,483	1,377,120	1,418,140
EXPENDITURES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
	Summary by Object					
50*	Reclasses and Cost Alloc	35,600	36,281	34,057	30,120	29,900
54*	Services	651,000	804,800	597,175	725,780	550,000
59*	Other Financial Uses	843,750	1,216,600	1,013,487	0	0
	Total Expenditures By Object	1,530,350	2,057,681	1,644,719	755,900	579,900

Motel Tax Fund

Revenues and Expenditures



Expenditures by Object excluding Reimbursements



	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
EXPENDITURES					
500 Reclasses and Cost Alloc	35,600	36,281	34,057	30,120	29,900
549 Miscellaneous	651,000	804,800	597,175	725,780	550,000
Total Other Expenditures	651,000	804,800	597,175	725,780	550,000
597 Transfers Out	843,750	1,216,600	1,013,487	0	0
Total Other Financial Uses	843,750	1,216,600	1,013,487	0	0
Total Expenditures	1,530,350	2,057,681	1,644,719	755,900	579,900
Net Operating Income	(27,741)	(709,131)	(846,236)	621,220	838,240
280 Beginning Cash Balance	2,308,010	2,280,269	1,571,138	724,902	1,346,122
900 Ending Cash Balance	2,280,269	1,571,138	724,902	1,346,122	2,184,362

- 500 Cost Share - Reimbursements
- 549 Lodging Tax Advisory Committee (LTAC) Recommendations (See Detail on the Award Schedule)
- 597 2019 \$278,840 to be transferred to the Parks Capital Fund for Projects
2019 Council Initiatives - \$25,000 art purchase & \$40,000 Library Book Festival

Motel Tax Fund

AWARD SCHEDULE

Organization	2018 Awarded	2019 Awarded	2020 Awarded	2021 Requested	2021 Awarded
Arts Downtown	60,000	60,000	55,000	64,300	56,675
Daffodil Bowl	-	6,000	6,000	-	-
Friends of the Riverwalk	-	-	5,000	10,000	5,000
NW Sinfonietta	20,000	20,000	25,000	25,000	25,000
Puyallup Antique District Association	33,000	33,000	25,000	40,000	-
Puyallup Historical Society @ MM	50,000	50,000	53,800	52,800	52,800
Puyallup Main Street Association	95,000	102,000	112,000	150,200	140,375
Puyallup Sumner Chamber of Commerce	155,000	155,000	243,000	329,728	237,255
Travel Tacoma / Sports Commission	120,000	120,000	120,000	100,000	93,675
Daffodil Festival	35,000	35,000	35,000	-	35,000
Fred Oldfield Center	15,000	15,000	15,000	30,000	15,000
Subtotal Organizations	583,000	596,000	694,800	802,028	660,780
City Initiated Requests					
Permanent Outdoor Art Purchase	25,000	25,000	25,000	25,000	25,000
Rediscover Puyallup Destination Marketing				40,000	40,000
Puyallup Public Library - Book Festival	40,000	40,000	40,000	-	-
Pioneer Park Pavilion - Floor Refinishing			45,000	-	-
Library hosted PuliCon	5,000			-	-
Pioneer Park Pavilion - Sun Shades/Floors	110,000			-	-
PVSC - Turf Conversion	302,374				
PVSC - Field Lighting		1,482,319			
Meridian Cross Street Banner		191,600			
Subtotal City Initiated	482,374	1,738,919	110,000	65,000	65,000
Grand Total	1,065,374	2,334,919	804,800	867,028	725,780

Trial Court Improvement

FUND DESCRIPTION

This Fund was established in 2009 to account for Trial Court Improvement account revenues from the State of Washington. These revenues are restricted by state law for trial court improvements and for payment of Judge’s compensation.

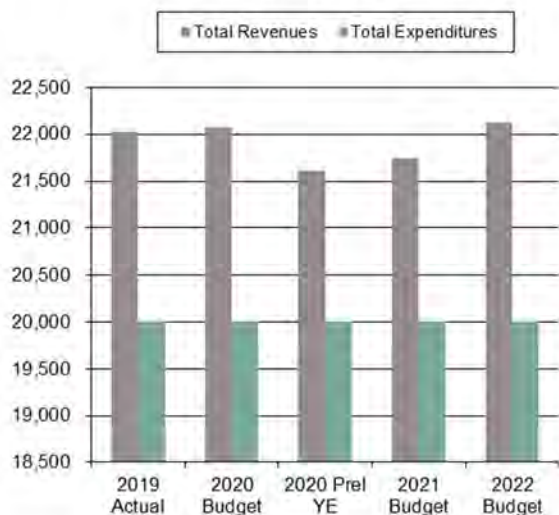
FUND COMMENTS

In 2021-2022, \$20,000 will be transferred each year to the General Fund to pay for a portion of the Judge’s salary.

REVENUES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
336	State Entitlements	21,666	22,040	21,536	21,670	22,040
361	Interest and Other Earnings	367	30	77	80	80
Total Revenues		22,033	22,070	21,613	21,750	22,120

EXPENDITURES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Summary by Object						
59*	Other Financial Uses	20,000	20,000	20,000	20,000	20,000
Total Expenditures By Object		20,000	20,000	20,000	20,000	20,000

Revenues and Expenditures



Expenditures by Object excluding Reimbursements



Trial Court Improvement

	EXPENDITURES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
597	Transfers Out	20,000	20,000	20,000	20,000	20,000
	Total Other Financial Uses	20,000	20,000	20,000	20,000	20,000
	Total Expenditures	20,000	20,000	20,000	20,000	20,000
	Net Operating Income	2,033	2,070	1,613	1,750	2,120
280	Beginning Cash Balance	1,559	3,592	5,662	7,275	9,025
900	Ending Cash Balance	3,592	5,662	7,275	9,025	11,145

597 Annual Transfer to the General Fund of \$20,000 for a portion of the Judge's Salary

First 1/4% Real Estate Excise Tax

FUND DESCRIPTION

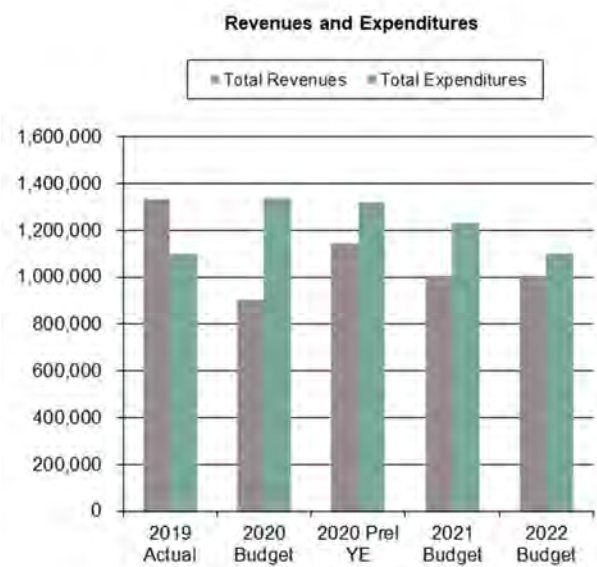
Established to administer the 1st 1/4% Real Estate Excise Tax (REET) collected on the sale of real estate. This tax is intended to fund construction projects such as street improvements, new street construction, park land acquisition, and park improvements.

FUND COMMENTS

The annual revenue from this fund is transferred out to appropriate capital projects or related debt.

REVENUES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
317	Excise Taxes	1,324,537	900,000	1,138,501	1,000,000	1,000,000
361	Interest and Other Earnings	8,374	2,110	6,263	5,500	5,500
	Total Revenues	1,332,911	902,110	1,144,764	1,005,500	1,005,500

EXPENDITURES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Summary by Object						
59*	Other Financial Uses	1,100,003	1,339,997	1,316,669	1,231,000	1,100,000
	Total Expenditures By Object	1,100,003	1,339,997	1,316,669	1,231,000	1,100,000



FIRST 1/4% Real Estate Excise Tax

	EXPENDITURES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
597	Transfers Out	1,100,003	1,339,997	1,316,669	1,231,000	1,100,000
	Total Other Financial Uses	1,100,003	1,339,997	1,316,669	1,231,000	1,100,000
	Total Expenditures	1,100,003	1,339,997	1,316,669	1,231,000	1,100,000
	Net Operating Income	232,908	(437,887)	(171,906)	(225,500)	(94,500)
280	Beginning Cash Balance	1,158,235	1,391,143	953,256	781,350	555,850
900	Ending Cash Balance	1,391,143	953,256	781,350	555,850	461,350

597 Transfer to the Street Fund for the LTGO Bonds Debt Service and Street Projects

Second 1/4% Real Estate Excise Tax

FUND DESCRIPTION

Established in 1991 to administer the 2nd 1/4% Real Estate Excise Tax (REET) collected on the sale of real estate. This REET is intended to fund the same type of expenditures as the 1st 1/4% REET.

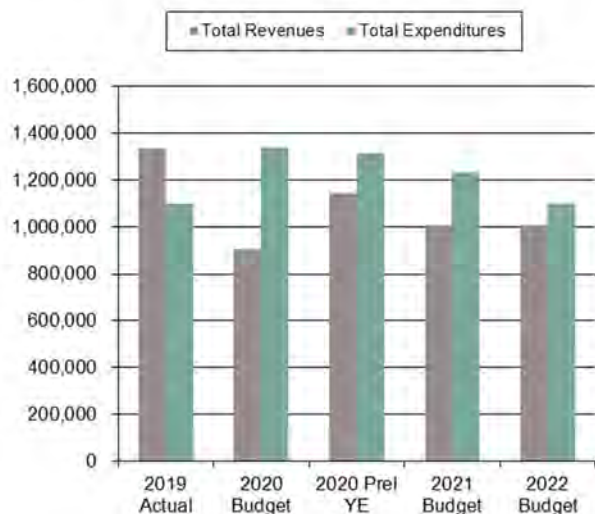
FUND COMMENTS

The annual revenue amount is transferred out to fund Street projects or related debt service.

REVENUES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
317	Excise Taxes	1,324,536	900,000	1,137,335	1,000,000	1,000,000
361	Interest and Other Earnings	8,489	2,120	6,295	5,500	5,500
Total Revenues		1,333,025	902,120	1,143,630	1,005,500	1,005,500

EXPENDITURES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Summary by Object						
59*	Other Financial Uses	1,100,003	1,339,997	1,316,669	1,231,000	1,100,000
Total Expenditures By Object		1,100,003	1,339,997	1,316,669	1,231,000	1,100,000

Revenues and Expenditures



Expenditures by Object excluding Reimbursements



Second 1/4% Real Estate Excise Tax

	EXPENDITURES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
597	Transfers Out	1,100,003	1,339,997	1,316,669	1,231,000	1,100,000
	Total Other Financial Uses	1,100,003	1,339,997	1,316,669	1,231,000	1,100,000
	Total Expenditures	1,100,003	1,339,997	1,316,669	1,231,000	1,100,000
	Net Operating Income	233,022	(437,877)	(173,039)	(225,500)	(94,500)
280	Beginning Cash Balance	1,163,125	1,396,147	958,270	785,231	559,731
900	Ending Cash Balance	1,396,147	958,270	785,231	559,731	465,231
597	Transfers to the Street Fund					

Lift Grant Fund

FUND DESCRIPTION

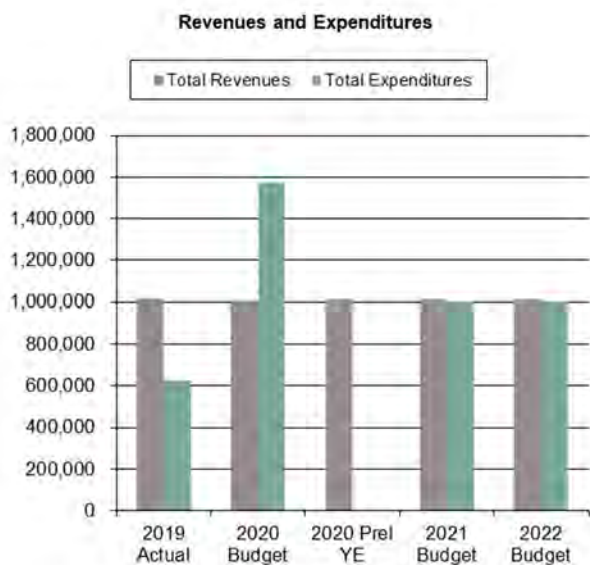
Established in 2010, this special revenue fund will be used to account for the revenues received from the State of Washington for our Local Infrastructure Financing Tool (LIFT) Grant. The grant is a maximum of \$1 million per year for up to 25 years, depending on the City’s qualifying activity each year. These revenues can only be spent on eligible capital projects within the Revenue Development Area.

FUND COMMENTS

\$1 million dollars is allocated to the Street Fund for both 2021 and 2022. More detail regarding project funding is available in the Capital section.

REVENUES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
334	State Grants	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
361	Interest and Other Earnings	15,843	7,050	11,713	11,000	11,000
Total Revenues		1,015,843	1,007,050	1,011,713	1,011,000	1,011,000

EXPENDITURES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Summary by Object						
59*	Other Financial Uses	625,000	1,575,000	0	1,000,000	1,000,000
Total Expenditures By Object		625,000	1,575,000	0	1,000,000	1,000,000



Lift Grant Fund

	EXPENDITURES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
597	Transfers Out	625,000	1,575,000	0	1,000,000	1,000,000
	Total Other Financial Uses	625,000	1,575,000	0	1,000,000	1,000,000
	Total Expenditures	625,000	1,575,000	0	1,000,000	1,000,000
	Net Operating Income	390,843	(567,950)	1,011,713	11,000	11,000
280	Beginning Cash Balance	1,849,571	2,240,414	1,672,464	2,684,177	2,695,177
900	Ending Cash Balance	2,240,414	1,672,464	2,684,177	2,695,177	2,706,177

597 Capital project transfers of \$1,000,000 to Street Fund

Debt Service Funds

Debt Service Funds

FUND DESCRIPTION

Debt Service Funds account for the accumulation of resources to make principal and interest payments for general governmental debt that is paid using General Fund or Arterial Street Fund monies. As of 2020, only non-voted debt remains outstanding in this fund, comprised of limited tax general obligation (LTGO) bonds and Public Works Trust Fund loans.

FUND COMMENTS

Voted debt for the Library was fully paid in 2019, leaving only non-voted debt in the Debt Service Fund.

The 2021-22 biennial budget includes \$3.7 million in 2021 and \$3.6 million in 2022 for scheduled repayment of Council authorized non-voted debt.

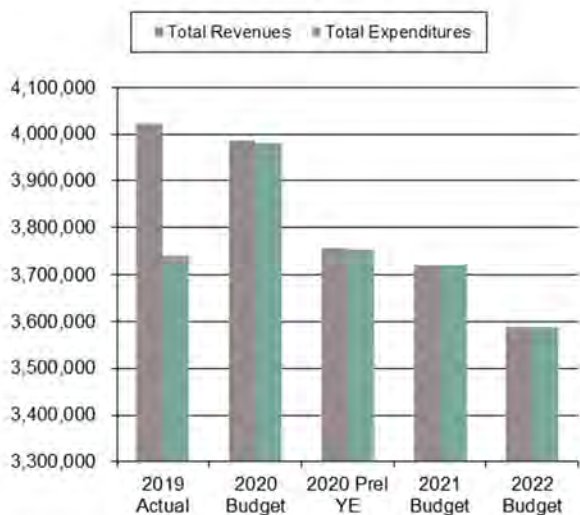
NON VOTED DEBT

REVENUES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
361	Interest and Other Earnings	29,239	4,930	1,069	0	0
397	Transfers In	3,994,030	3,980,340	3,753,721	3,722,070	3,588,780
	Total Revenues	4,023,269	3,985,270	3,754,790	3,722,070	3,588,780
EXPENDITURES		2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
	Summary by Object					
54*	Services	626	0	3,261	0	0
57*	Debt Service Principal	3,047,357	3,353,560	3,103,557	3,179,510	3,142,210
58*	Debt Service Interest	692,636	626,780	625,552	542,560	446,580
59*	Other Financial Uses	0	0	19,436	0	0
	Total Expenditures By Object	3,740,619	3,980,340	3,751,807	3,722,070	3,588,790

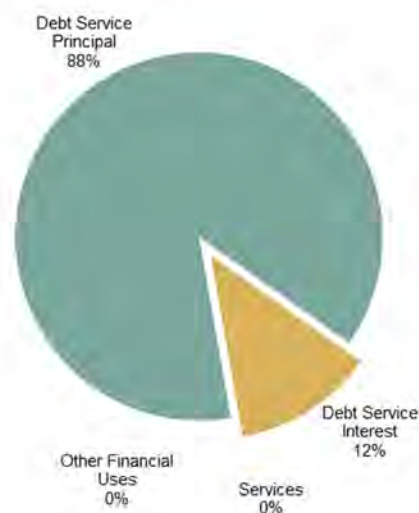
Debt Service Funds

NON VOTED DEBT

Revenues and Expenditures



Expenditures by Object excluding Reimbursements



	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
EXPENDITURES BY DEBT ISSUE					
1995 Revenue Bonds	8,758	0	19,450	0	0
PW Trust Fund Loan #3	335,388	333,760	333,752	332,120	330,490
2004 LTGO Bonds	990,225	996,180	995,775	990,230	993,100
2007 LTGO Bonds	1,702,899	1,700,750	1,700,330	1,700,070	1,561,000
2008 LTGO Bonds	703,350	699,650	702,500	699,650	704,200
2014 HIA Loan	0	250,000	0	0	0
Total Expenditures	3,740,619	3,980,340	3,751,807	3,722,070	3,588,790
Net Operating Income	282,650	4,930	2,983	0	(10)
280 Beginning Cash Balance	(34,904)	247,746	252,676	5,659	5,658
900 Ending Cash Balance	247,746	252,676	5,659	5,659	5,648

Debt Service Funds

CITY-WIDE DEBT

The following pages are meant to provide elected officials, staff and residents with information regarding the City's outstanding debt obligations.

The City can issue many types of debt, subject to City Council approval by ordinance or resolution. While not a complete list, the following outlines the major types that are typically utilized by most local governments.

- ◆ **Limited Tax General Obligation Bonds (LTGO):** LTGO debt is backed by the full faith and credit of the City. Also called councilmanic bonds, issuance is authorized solely by Council and do not require voter approval. Debt service payments are paid from existing City resources.
- ◆ **Unlimited Tax General Obligation Bonds (UTGO):** UTGO debt is backed by the full faith and credit of the City. Also called voted debt, these bonds can only be issued if authorized by a 60 percent majority vote in an election meeting minimum turnout requirements. When such a bond measure passes, voters have approved an excess property tax levy that provides the funding for debt service payments.
- ◆ **Revenue Bonds:** Revenue bonds are typically issued to fund improvements to the City's utility systems. The debt is secured by and paid from a specific revenue stream, such as utility user fees.
- ◆ **Other Debt:** This category includes other financing options, such as Public Works Trust fund loans or other financing contracts issued through the State of Washington, bank qualified loans and other legal debt issues as allowed by law. Similar to LTGO bonds, debt service payments are paid from existing City resources.

Total outstanding debt as of December 31, 2020 is just under \$21.2 million and is made up of:

LTGO Bonds	\$17,435,000
Revenue Bonds	2,265,000
Other Debt	1,487,193
Total Outstanding Debt	\$21,187,193

After the 2021-22 budgeted principal payments are made, the remaining debt is down to \$13.9 million from a high of \$91.1 million in 2009 and is scheduled to be fully paid by year end 2028.

Debt Service Funds

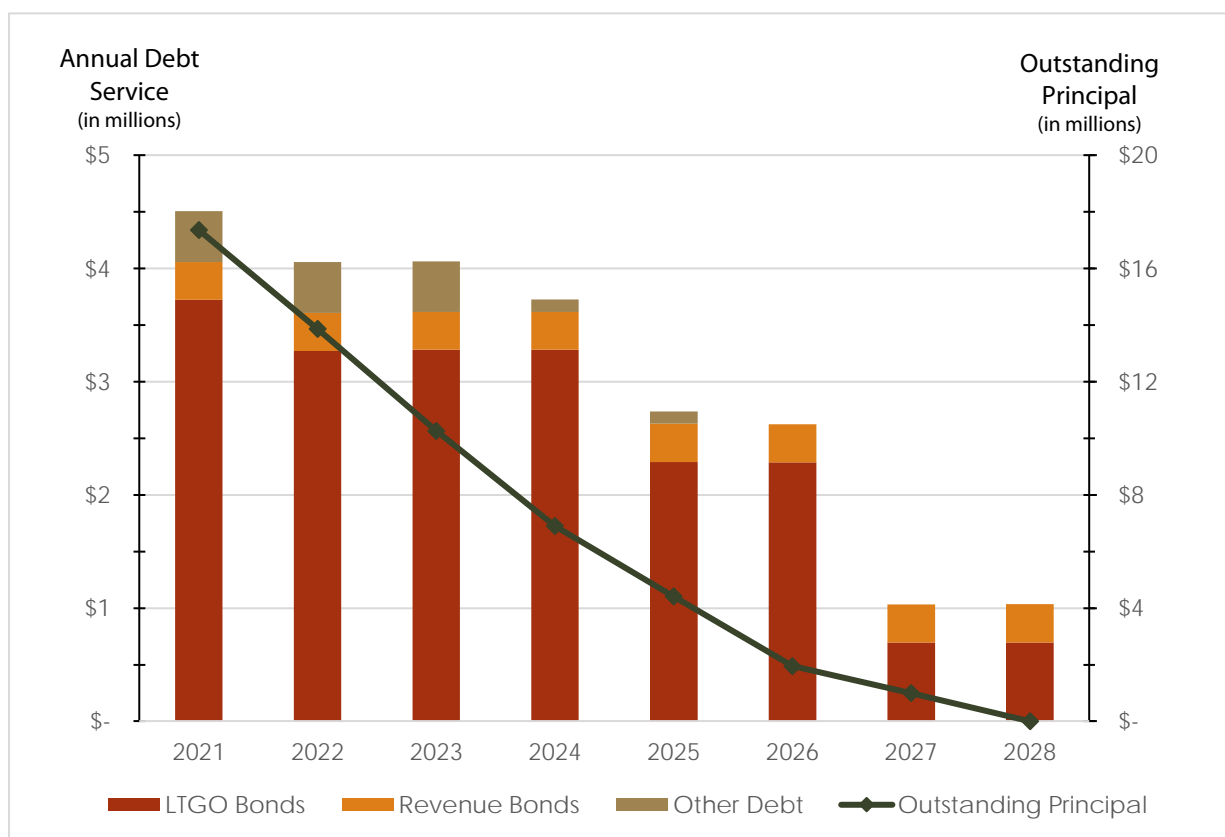
The following table provides details of the outstanding balances and scheduled debt payments required for 2021 and 2022. The debt service payments listed include both the interest and principal amounts due on a specific debt for each year of the biennium.

Issued	Description	Outstanding		Debt Service		Outstanding
		Principal	Final	Payments	Payments	Principal
		12/31/2020	Payment	2021	2022	12/31/2022
LTGO Bonds						
2012	2012 Refunding LTGO Bonds Construction of the Activity Center and City Hall, paid by the General	\$ 3,700,000	2024	\$ 990,230	\$ 993,100	\$ 1,905,000
2013 2014	2013/2014 Refunding LTGO Bonds Construction of City Hall and 800 MHz radio system, paid by the General Fund and IT & C Funds	9,015,000	2026	2,037,750	1,578,670	5,885,000
2015	2015 Refunding LTGO Bonds Shaw Road Ext, 23rd Ave & Shaw Road Signal and 39th Ave SE Ext, paid by the Arterial Street Fund	4,720,000	2028	699,650	704,200	3,670,000
Revenue Bonds						
2016	2016 Refunding Revenue Bonds Utility capital improvements, paid by the Wastewater Utility Fund	2,265,000	2028	334,150	336,800	1,765,000
Other Debt						
2004 2007	Public Works Trust Fund Loan 39th Ave & Meridian Improvements, paid by the Arterial Street & Stormwater Funds	1,015,728	2023	343,670	341,980	338,576
2015	Local Option Capital Asset Lending (LOCAL) Loan Citywide Energy Efficiency Project, paid by the Facilities Maintenance	471,466	2025	106,360	108,250	295,845
Total City-Wide Debt		\$ 21,187,193		\$ 4,511,810	\$ 4,063,000	\$ 13,859,420

Debt Service Funds

The City is on-track to fully pay off it's current outstanding debt obligations by the end of 2028. Tackling debt has been a priority since 2009, when the City's outstanding debt totaled \$91.1 million. Through 2020, three-quarters of that debt has been paid, leaving \$21.2 million to be paid off over the next few years.

The graph shown below demonstrates the relationship between annual debt service payments and the outstanding principal left at the end of each year. As the debt is paid off, the Budget Stability policy states that funds previously allocated to debt service will be directed toward cash funding of infrastructure projects.



Debt Capacity

The City's debt capacity, also referred to as its legal debit limit, applies to the general obligation debt of the city (debt for which the full faith and credit of the city is pledged to repay the loan). Importantly, the legal debt limit applies only to the principal balance outstanding and does not consider interest costs. While the City has capacity under the legal debit limit to incur more debt, a careful evaluation of the City's current and forecasted revenue and expense trends are analyzed to ensure the City has the financial means to repay any debt, both principal and interest.

The table below provides legal debt limit calculations for the past four years.

	2017	2018	2019	2020
Total Assessed Property Value	\$ 5,148,032,791	\$ 5,666,549,214	\$ 6,261,273,631	\$ 6,928,321,607
General Purpose Council Approved				
Debt Limit (1.5% of Assessed Value)	\$ 77,220,492	\$ 84,998,238	\$ 93,919,104	\$ 103,924,824
Total Debt Applicable to the Limit	30,241,424	26,169,791	22,760,621	20,601,725
Legal Debt Margin	\$ 46,979,068	\$ 58,828,447	\$ 71,158,483	\$ 83,323,099
Total Debt Applicable to the Limit (as a Percentage of Debt Limit)	39.16%	30.79%	24.23%	19.82%
General Purpose Voter Approved				
Debt Limit (2.5% of Assessed Value)	\$ 128,700,820	\$ 141,663,730	\$ 156,531,841	\$ 173,208,040
Council Approved				
Debt Applicable to the Limit	30,241,424	26,169,791	22,760,621	20,601,725
Voter Approved				
Debt Applicable to the Limit	1,510,000	760,000	-	-
Total Debt Applicable to the Limit	31,751,424	26,929,791	22,760,621	20,601,725
Legal Debt Margin	\$ 96,949,396	\$ 114,733,939	\$ 133,771,220	\$ 152,606,315
Total Debt Applicable to the Limit (as a Percentage of Debt Limit)	24.67%	19.01%	14.54%	11.89%
Parks and Open Space Voter Approved				
Debt Limit (2.5% of Assessed Value)	\$ 128,700,820	\$ 141,663,730	\$ 156,531,841	\$ 173,208,040
Total Debt Applicable to the Limit	-	-	-	-
Utility Purposes Voter Approved				
Debt Limit (2.5% of Assessed Value)	\$ 128,700,820	\$ 141,663,730	\$ 156,531,841	\$ 173,208,040
Total Debt Applicable to the Limit	-	-	-	-

Capital Projects Funds

Street Capital Projects Fund

FUND DESCRIPTION

This fund includes the Streets Capital Facility Plan (CFP) as identified in the City's Comprehensive Plan. The purpose of the CFP is to ensure City Council's adopted level of service standards are maintained for both existing and new citizens. The taxes and other revenues received in this Fund are designated for use on the City's streets. The Motor Vehicle Excise Tax (MVET) was pledged for the repayment of the 2014 State Highway Infrastructure Account (HIA) Loan per the City's agreement with the State of Washington. The non-debt related expenditures in this fund include administration, repairs, and construction of the streets.

FUND COMMENTS

Annual funding sources for 2021 and 2022 include General Fund Tier 1 (\$1.1 million), Real Estate Excise Tax (\$2.2 million), Lift grant (\$1 million) and an estimated \$1.2 million of Traffic Impact Fees. Combined, these revenues provide funding for debt service and capital projects. Additionally, there are numerous state and federal grants that provide critical funding for many of the city's street projects.

Projects totaling \$6 million for the biennium are listed later in this section.

Street Capital Projects Fund

ALL DIVISIONS

	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
280 Beginning Cash Balance	13,669,997	17,108,515	9,108,522	10,389,457	10,457,367
REVENUES					
330 Direct Federal Grants	0	1,134,698	1,109,698	0	0
333 Indirect Federal Grants	2,152,904	11,212,154	566,592	0	0
334 State Grants	2,823,119	255,238	256,059	0	0
336 State Entitlements	429,491	413,300	385,937	429,490	433,220
341 General Government Services	395	0	0	0	0
344 Transportation Services	2,578,390	1,124,530	662,116	1,200,000	1,200,000
361 Interest and Other Earnings	239,797	21,410	63,163	53,000	53,000
390 Other Financing Sources	100,381	599,560	0	0	0
395 Disposition Capital Assets	0	0	350,000	0	0
397 Transfers In	17,112,573	19,496,286	11,180,342	6,105,000	6,495,000
Total Revenues	25,437,050	34,257,176	14,573,907	7,787,490	8,181,220
TOTAL SOURCES	39,107,047	51,365,691	23,682,429	18,176,947	18,638,587
EXPENDITURES					
Summary by Object					
	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
50? Reclasses and Cost Alloc	2,277,155	2,194,085	1,784,997	2,050,630	2,082,910
53? Supplies	52	0	0	0	0
54? Services	2,135,406	1,730,673	1,831,301	852,180	652,180
56? Capital Outlay	5,674,242	26,038,062	3,171,506	1,980,000	2,570,000
59? Other Financial Uses	11,911,676	12,294,349	6,505,168	2,836,770	3,229,680
Total Expenditures By Object	21,998,532	42,257,169	13,292,972	7,719,580	8,534,770
Encumbered for Capital Projects				0	
900 Ending Cash Balance	17,108,515	9,108,522	10,389,457	10,457,367	10,103,817
TOTAL USES	39,107,047	51,365,691	23,682,429	18,176,947	18,638,587

Street Capital Projects Fund

CAPITAL PROJECTS

REVENUES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
ST Development Agreement	0	934,698	909,698	0	0
Indirect Federal Grants	2,152,904	11,212,154	566,592	0	0
State Grants	2,823,119	255,238	256,059	0	0
General Government Services	395	0	0	0	0
Other Financing Sources	100,381	599,560	0	0	0
Transfers In	7,514,310	15,170,919	5,278,341	2,805,000	3,195,000
Total Revenues	12,591,108	28,172,569	7,010,691	2,805,000	3,195,000
PROJECT EXPENDITURES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
WSU Frontage Impvmt Phase 4B	0	0	0	0	600,000
Inter Ave Road Rehabilitation	0	0	0	0	200,000
21st St SE Road Improvements	0	0	0	0	100,000
9th St SW; 15th to 31st	0	0	0	100,000	100,000
43rd Ave SE - Meridian Overlay	0	0	0	300,000	0
13th St SE Widening-31st AveSE	0	0	0	50,000	0
Local Repair & Replacement	1,779,161	1,732,900	1,100,000	750,000	550,000
39th Ave SW;11th-17th Const	27,934	780,223	814,541	0	0
26th St NW Main Rplcm	0	0	0	35,000	0
8th Ave NW LID Retrofit	0	100,000	1,678	0	0
5th Ave NW LID Retrofit	0	200,000	0	0	0
23rd Ave SE (Meridian-9th)	475,347	284,338	106,606	265,000	0
Shaw & 23rd Intersection Impvmt	193,111	840,885	794,229	0	0
Downtown Rehab & Restoration	0	325,000	0	500,000	1,000,000
Operational Radio Replacement	0	3,000	0	0	0
Safe Routes 7th Ave SE (7th-21st)	565	1,181,000	3,938	0	0
City Entrance Sign; N Meridian	0	55,000	0	0	0
ST 7th St NW/3rd Ave NW-NW	0	14,900	14,900	0	0
ST Sound Transit ADA Accss Imp	0	117,500	117,500	0	0
ST Tree Replantings	0	4,950	4,950	0	0
ADA Transition Plan (Facil)	0	0	0	75,000	75,000
Milwaukee Bridge Replacement	653,224	13,516,035	2,258,754	0	0
9th Ave SW; Meridian 5th St SW	1,373,999	2,519,738	0	0	0
9th St SW; Safety Cap Impvmnts	622,755	381,076	0	0	0
Shaw Rd; 23rd to 39th	3,256,175	255,238	256,059	0	0
15th St NW/SW;4th SW-Stewart	26,671	0	0	0	0
WSU Frontage Impvmnts Phase 1	355,519	15,000	4,137	0	0
Traffic Calming Program	1,565	390,291	0	0	50,000
Annual Sidewalk Link & Repair	1,256,319	1,039,845	34,844	0	70,000
WSU Frontage Impvmnts Phase 3	1,284	26,312	800	0	0
Trans Impact Fee Update	0	80,000	0	0	0
Safe Routes	17,113	0	0	0	0
14th Street Improvements	0	50,000	0	0	0
5th Ave SE - E Main Signal	0	1,482	0	0	0
5th St SW/NW Adapt Sign Control	695,341	344,376	290,320	0	0
27th Ave SE; 5th-7th Sidewalk	474,815	24,663	24,662	0	0
14th St SW; 10th-15th Sidewalk	18,437	23,556	23,556	0	0
11th Ave NW; 21st-21st Sidewalk	1,534	3,915	3,915	0	0
City Wide Bridge Maintenance	0	139,116	0	0	0
Streetscaping	0	60,000	0	0	0
N Levee Rd Overlay	1,334,081	282	282	0	0
WSU Frontage Imprvmnts Phase 4	0	829,481	3,444	500,000	0
SR 167 & Meridian Interchange	0	670,000	20,000	0	450,000
Wildwood Park Dr (31st-25th)	0	500,000	0	230,000	0
6th & 7th Ave NW Alleys	35,219	0	0	0	0
Shaw Rd; 12th to 23rd	6	824,994	359,228	0	0
5th St & Main Curb Widening	9,875	837,473	772,348	0	0
Total Project Expenditures	12,610,050	28,172,569	7,010,691	2,805,000	3,195,000

Parks Capital Improvement Fund

FUND DESCRIPTION:

This fund reflects expenditures relating to capital additions or improvements for parks facilities. This fund includes the Parks Capital Facility Plan (CFP) as identified in the City's Comprehensive Plan. The purpose of the CFP is to ensure City Council's adopted level of service standards are maintained for both existing and future citizens. These projects are financed by 1/10th of 1% dedicated sales tax revenue, impact fees, and grant proceeds.

ALL DIVISIONS

	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
280 Beginning Cash Balance	6,905,172	4,929,819	2,904,086	2,948,859	3,172,279
REVENUES					
313 Retail Sales And Use Taxes	458,081	429,340	464,845	428,060	440,900
333 Indirect Federal Grants	122,548	660,602	660,602	0	0
334 State Grants	485,000	0	0	0	0
345 Economic Environment Services	283,525	303,600	412,430	283,520	283,520
361 Interest and Other Earnings	108,572	5,550	17,336	19,180	19,180
362 Rents Leases and Concessions	8,570	0	1,625	0	0
367 Contr Donations Private	0	95,500	85,000	0	0
397 Transfers In	4,122,820	3,918,770	1,879,976	505,000	210,000
Total Revenues	5,589,116	5,413,362	3,521,814	1,235,760	953,600
TOTAL SOURCES	12,494,288	10,343,181	6,425,900	4,184,619	4,125,879
EXPENDITURES					
Summary by Object					
50? Reclasses and Cost Alloc	218,058	45,453	141,487	2,340	53,290
53? Supplies	30,177	0	460	0	0
54? Services	306,017	18,800	124,189	0	0
55? Intergovernmental Services	16,950	0	17,007	0	0
56? Capital Outlay	3,650,267	4,656,072	2,312,143	505,000	210,000
59? Other Financial Uses	3,343,000	2,718,770	881,755	505,000	210,000
Total Expenditures By Object	7,564,469	7,439,095	3,477,041	1,012,340	473,290
Encumbered for Capital Projects				0	
900 Ending Cash Balance	4,929,819	2,904,086	2,948,859	3,172,279	3,652,589
TOTAL USES	12,494,288	10,343,181	6,425,900	4,184,619	4,125,879

Parks Capital Improvement Fund

CAPITAL PROJECTS

REVENUES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Indirect Federal Grants	122,548	660,602	660,602	0	0
State Grants	485,000	0	0	0	0
Contr Donations Private	0	95,500	85,000	0	0
Transfers In	3,765,570	3,918,770	1,794,976	505,000	210,000
Total Revenues	4,373,117	4,674,872	2,540,578	505,000	210,000

PROJECT EXPENDITURES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Parks Equipment	60,783	50,000	22,572	50,000	50,000
Rec Center Building Exterior	0	497,413	0	0	0
Clarks Creek N Fitness Station	0	85,000	85,000	0	0
Riverwalk Trail Future Devlpmt	426,836	123,268	16,131	0	0
CC Tennis Court Improvements	20,738	109,272	62,291	0	0
Bradley Lake Trail Connections	0	280,000	1,535	0	0
Green City-Tree City USA	14,850	45,150	24,801	30,000	30,000
PRC/PAC Equip Replace	0	20,000	0	0	0
Rainier Woods Dog Park	2,100	0	0	0	0
Rainier Woods Park Restrooms	78,710	150,604	141,370	0	0
Van Lierop Park Phase I	485,000	0	0	0	0
Trail Loop Improvements	11,726	83,498	500	0	0
Pioneer Park Restrooms	0	650,000	0	0	0
Puyallup Valley Sports Fields	3,243,175	2,001,732	1,922,052	0	0
Puy Valley Sports Cplx Gen Imp	0	160,000	40,494	0	0
Puy Valley Sports Cplx Playgnd	0	100,000	101,944	0	0
Van Lierop Park Trail Connect	0	150,135	106,878	0	0
Parks, Rec & Open Space Plan	29,200	18,800	15,010	0	0
Wildwood Prk Ballfield Parking	0	100,000	0	0	0
Bradley Lake Park Elec Outlets	0	50,000	0	0	0
Skate Park Improvements	0	0	0	0	20,000
Van Lierop Park Playground	0	0	0	300,000	0
Wildwood Pk Parking Lot Lightg	0	0	0	0	50,000
Veteran's Park Irrigation	0	0	0	0	60,000
Peach Pk Playground Replacemnt	0	0	0	125,000	0
Total Project Expenditures	4,373,117	4,674,872	2,540,578	505,000	210,000

Facilities Capital Projects Fund

FUND DESCRIPTION

The intention of this fund is to account for all projects related to the development of the City's Governmental Facility Projects.

ALL DIVISIONS

	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
280 Beginning Cash Balance	724,474	2,206,576	1,984,322	1,961,283	1,870,453
REVENUES					
361 Interest and Other Earnings	45,587	1,130	12,752	9,170	9,170
369 Other	55,917	0	0	0	0
397 Transfers In	1,926,062	652,984	49,278	362,000	0
Total Revenues	2,027,566	654,114	62,030	371,170	9,170
TOTAL SOURCES	2,752,040	2,860,690	2,046,352	2,332,453	1,879,623
EXPENDITURES					
Summary by Object	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
54? Services	147,659	73,384	49,278	0	0
56? Capital Outlay	125,073	579,600	0	362,000	0
59? Other Financial Uses	272,732	223,384	35,791	100,000	0
Total Expenditures By Object	545,464	876,368	85,069	462,000	0
Encumbered for Capital Projects				0	
900 Ending Cash Balance	2,206,576	1,984,322	1,961,283	1,870,453	1,879,623
TOTAL USES	2,752,040	2,860,690	2,046,352	2,332,453	1,879,623

Facilities Capital Projects Fund

CAPITAL PROJECTS

REVENUES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Transfers In	272,732	652,984	49,278	362,000	0
Total Revenues	272,732	652,984	49,278	362,000	0

PROJECT EXPENDITURES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Public Safety Building	149,778	17,280	35,791	0	0
Council Chambers A/V Upgrade	119,058	0	0	0	0
Library Master Plan	3,896	56,104	0	0	0
Meridian Cross Street Banner	0	191,600	13,487	0	0
Activity Center HVAC	0	388,000	0	262,000	0
Parks Yard Gate & Card Reader	0	0	0	100,000	0
Total Project Expenditures	272,732	652,984	49,278	362,000	0

Enterprise Funds

Sanitation Fund

FUND DESCRIPTION

This Fund is responsible for the operations, maintenance, and debt service expenses of the gas migration system at the inactive landfill. Revenues of \$21.78 per utility account per year support these expenses.

FUND COMMENTS

The City issued nearly \$2.6 million of Combined Utility Revenue Bonds in 2011. to reimburse the City for the costs of settlement of claims against the Solid Waste utility for environmental remediation. Rates were increased in 2011 to cover the associated debt service payments and the bonds will be paid off in 2020.

Rates have not been reduced for 2021-22, in anticipation of additional environmental remediation requirements expected from the Department of Ecology.

ALL DIVISIONS

	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
280 Beginning Cash Balance	375,210	375,957	271,223	297,353	520,423
REVENUES					
343 Utilities and Environment	436,084	432,460	434,645	448,000	452,450
361 Interest and Other Earnings	9,301	1,170	2,273	2,330	2,330
Total Revenues	445,385	433,630	436,918	450,330	454,780
TOTAL SOURCES	820,595	809,587	708,141	747,683	975,203
EXPENDITURES					
Summary by Object					
50? Reclasses and Cost Alloc	34,486	42,704	31,988	42,500	43,290
51? Salaries and Wages	25,058	28,110	28,790	29,700	30,810
52? Personnel Benefits	13,183	14,990	13,851	14,300	14,760
53? Supplies	48	22,520	660	22,520	22,520
54? Services	42,042	113,830	19,985	113,830	113,830
55? Intergovernmental Services	1,150	1,750	1,150	1,750	1,750
57? Debt Service Principal	303,330	300,000	300,000	0	0
58? Debt Service Interest	24,150	12,500	12,403	500	500
59? Other Financial Uses	1,190	1,960	1,960	2,160	2,160
Total Expenditures By Object	444,638	538,364	410,788	227,260	229,620
Encumbered for Capital Projects				0	
900 Ending Cash Balance	375,957	271,223	297,353	520,423	745,583
TOTAL USES	820,595	809,587	708,141	747,683	975,203

Water Fund

FUND DESCRIPTION

This Fund accounts for the operating of the City's water utility. Activities of the fund include administration, billing and collections, operations, maintenance, repairs, engineering, and construction. The expenses are completely funded by user charges and system development charges.

FUND COMMENTS

The 2021-22 adopted budget incorporates the cost of ongoing operations, including routine baseline adjustments for contractual and other non-discretionary costs. Also included is \$3.8 million for capital projects, which are listed later in this section.

Rates are scheduled to increase in February 2021 by 1.5% based on the June 2020 Engineering News Record Construction Cost Index.

A utility rate study is currently underway and includes the Water Utility. The conclusions will inform the City of rates needed to provide sufficient funding for operations, payment of debt and adequately maintain and replace water infrastructure.

Water Fund

ALL DIVISIONS

	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
280 Beginning Cash Balance	6,542,057	6,589,370	3,588,192	3,951,787	4,035,527
REVENUES					
321 Business Licenses and Permits	22,956	19,410	24,158	23,000	23,000
333 Indirect Federal Grants	0	0	8,752	0	0
341 General Government Services	3,558	0	0	0	0
343 Utilities and Environment	6,628,840	6,801,613	6,633,714	6,929,240	7,104,310
361 Interest and Other Earnings	79,094	10,500	25,918	20,000	20,000
362 Rents Leases and Concessions	117,756	95,940	123,838	107,330	107,330
369 Other	16,184	0	1	0	0
379 Capital Contributions	289,860	406,278	453,856	305,430	311,530
397 Transfers In	1,784,230	4,814,037	2,008,059	1,838,000	2,000,000
Total Revenues	8,942,479	12,147,778	9,278,296	9,223,000	9,566,170
TOTAL SOURCES	15,484,536	18,737,148	12,866,488	13,174,787	13,601,697
EXPENDITURES					
Summary by Object	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
50? Reclasses and Cost Alloc	712,247	761,166	699,934	753,540	773,150
51? Salaries and Wages	1,454,554	1,482,980	1,383,670	1,516,430	1,554,150
52? Personnel Benefits	817,326	871,270	803,889	857,630	880,320
53? Supplies	313,156	303,060	320,720	303,060	303,060
54? Services	729,789	807,030	658,673	694,030	697,320
55? Intergovernmental Services	807,342	844,830	817,223	844,830	844,830
56? Capital Outlay	1,528,662	4,691,037	1,761,984	1,838,000	2,000,000
57? Debt Service Principal	251,928	79,480	79,476	0	0
58? Debt Service Interest	6,461	1,300	877	500	500
59? Other Financial Uses	2,273,701	5,306,803	2,388,256	2,331,240	2,468,730
Total Expenditures By Object	8,895,166	15,148,956	8,914,701	9,139,260	9,522,060
Encumbered for Capital Projects				0	
900 Ending Cash Balance	6,589,370	3,588,192	3,951,787	4,035,527	4,079,637
TOTAL USES	15,484,536	18,737,148	12,866,488	13,174,787	13,601,697

Water Fund

CAPITAL PROJECTS

REVENUES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
General Government Services	260	0	0	0	0
Transfers In	1,782,540	4,814,037	2,008,059	1,838,000	2,000,000
Total Revenues	1,782,800	4,814,037	2,008,059	1,838,000	2,000,000
PROJECT EXPENDITURES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
System Improvements Water	0	250,424	0	250,000	250,000
Rate Analysis-Water	0	120,000	1,171	0	0
Salmon Springs Main Replacemnt	0	8,305	0	0	0
15th St NW/SW;4th SW-Stewart	14,817	0	0	0	0
Shaw Rd; 23rd to Manorwood	1,555	0	0	0	0
Bridge St Wat Main Relocation	0	55,000	46,472	0	0
Salmon Springs Ph 2 Main Repl	226,081	0	631	0	0
Water Comprehensive Plan	8,527	0	0	0	0
Monitored Security System	0	343	0	0	0
Milwaukee Bridge Replacement	594	799,406	55	0	0
23rd Ave SE Reservoir Coating	1,369,859	229,388	138,616	0	0
20th St & 12th Ave Main Rplcmt	27,930	484,070	315,289	0	0
14th St SW Phase 2 Main Rplcmt	0	350,000	0	0	0
Parkwood Phase 1 Main Rplcmt	0	74,104	0	0	0
Maplewood Main Rplcmt	0	500,000	0	0	0
26th St NW Main Rplcmt	0	125,000	11,660	0	0
SR 410 Overpass At East Main	63,811	536,189	408,122	0	0
Meter Reading Operating System	17,765	59,327	59,326	0	0
Future Water Supply Assessment	0	7,000	0	0	0
Manorwood Phase 1 Main Rplcmt	51,861	966,321	900,386	0	0
Operational Radio Replacement	0	3,000	0	0	0
Salmon Spring PH 3 Main Repl	0	246,160	125,695	1,458,000	0
Risk & Resiliency Certificatio	0	0	638	30,000	0
10th St SE Line Replacement	0	0	0	100,000	400,000
Reservoir Recoating-39th Ave	0	0	0	0	150,000
Seismic Retrofit Reservoir39th	0	0	0	0	1,200,000
Total Project Expenditures	1,782,800	4,814,037	2,008,059	1,838,000	2,000,000

Wastewater Fund

FUND DESCRIPTION

This Fund accounts for the operating of the City's wastewater utility. Activities of the Fund include administration, billing and collections, operations, maintenance, repairs, engineering, and construction. The expenses are completely funded by user charges and system development charges.

FUND COMMENTS

The 2021-22 adopted budget incorporates the cost of ongoing operations, including routing baseline adjustments for contractual and other non-discretionary costs. Also included is \$7.2 million for capital projects, which are listed later in this section.

Rates are scheduled to increase 1.5% in February 2021 based on the June 2020 Engineering News Record Construction Cost Index.

A utility rate study is currently underway and includes the Wastewater Utility. The conclusions will inform the City of rates needed to provide sufficient funding for operations, payment of debt and adequately maintain and replace water infrastructure.

Wastewater Fund

ALL DIVISIONS

	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
280 Beginning Cash Balance	29,494,513	30,844,516	16,437,194	16,595,187	17,224,756
REVENUES					
322 Other Licenses and Permits	536	540	536	540	540
333 Indirect Federal Grants	0	0	10,465	0	0
341 General Government Services	3,366	0	560	0	0
343 Utilities and Environment	11,341,708	11,808,389	11,542,333	11,929,020	12,166,330
361 Interest and Other Earnings	377,957	45,590	112,611	90,000	90,000
362 Rents Leases and Concessions	6,264	6,260	6,264	6,000	6,000
367 Contr Donations Private	0	77,000	0	0	0
379 Capital Contributions	871,974	1,777,284	752,169	918,800	937,180
395 Disposition Capital Assets	3,450	0	0	0	0
397 Transfers In	2,498,753	18,897,022	3,956,655	3,540,000	3,700,000
Total Revenues	15,104,007	32,612,085	16,381,593	16,484,360	16,900,050
TOTAL SOURCES	44,598,520	63,456,601	32,818,787	33,079,547	34,124,806
EXPENDITURES					
Summary by Object	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
50? Reclasses and Cost Alloc	1,785,824	2,048,713	1,800,042	1,865,230	1,909,700
51? Salaries and Wages	1,801,754	1,851,780	1,860,339	2,031,770	2,092,060
52? Personnel Benefits	991,841	1,080,520	1,054,816	1,126,720	1,158,540
53? Supplies	557,065	591,970	564,518	586,970	586,970
54? Services	1,822,538	1,631,574	1,526,682	1,027,590	1,027,590
55? Intergovernmental Services	1,191,138	1,335,420	1,199,949	1,335,420	1,335,420
56? Capital Outlay	1,511,688	18,461,038	3,253,829	3,540,000	3,700,000
57? Debt Service Principal	984,560	534,340	534,340	245,000	255,000
58? Debt Service Interest	118,354	96,950	96,882	89,150	81,800
59? Other Financial Uses	2,989,242	19,387,102	4,332,202	4,006,940	4,154,650
Total Expenditures By Object	13,754,004	47,019,407	16,223,600	15,854,790	16,301,730
Encumbered for Capital Projects				0	
900 Ending Cash Balance	30,844,516	16,437,194	16,595,187	17,224,757	17,823,076
TOTAL USES	44,598,520	63,456,601	32,818,787	33,079,548	34,124,806

Wastewater Fund

CAPITAL PROJECTS

REVENUES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
General Government Services	0	0	560	0	0
Transfers In	2,498,753	18,897,022	3,956,655	3,540,000	3,700,000
Total Revenues	2,498,753	18,897,022	3,957,215	3,540,000	3,700,000
PROJECT EXPENDITURES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
System Improvements Sewer	99	678,048	5,031	500,000	500,000
Treatment Plant Upgrades	0	16,632	0	0	0
Rate Analysis-Sewer	0	120,000	0	0	0
8th Ave NW LID Retrofit	0	25,500	420	0	0
Inflow/Infiltration Reduction	0	900,000	0	300,000	300,000
Corrosion Prevention Projects	0	21,183	0	0	0
Aging Equipment Replacement	5,630	1,486,567	112,085	500,000	500,000
Corp Yards Decant Facility	0	238,051	0	0	0
15th St NW/SW;4th SW-Stewart	15,052	0	0	0	0
W Pioneer Line Repl; 18th-19th	0	565,376	223	0	205,000
12th Ave SE Line Replacement	0	327,017	0	0	0
N Levee Lift Station Upgrade	0	1,700,000	119,270	0	0
4th-River Rd LS Elect Upgrades	495,019	70,000	3,692	0	0
6th Ave NW Alley N	907,539	16,485	16,485	0	0
Flood Wall WPCP	432,582	0	242	0	0
20 Year Facilities Plan	68,830	156,170	25,407	0	0
Sand Shed Pole Barn	0	115,350	0	0	0
39th Ave SW; 11th-17th	0	199,814	199,813	0	0
Biosolids Premise Isolation	0	94,366	0	0	0
Aeration Basin #4	0	2,200,000	0	0	0
9th Ave NE Main Replacement	0	1,800,000	155,507	0	0
E Main; 18th To 23rd-Main Repl	0	840,000	61,793	0	0
E Main; 23rd-Riv Ls-Main Repl	0	660,000	0	0	0
UV Disinfectant System	207,501	3,722,499	3,158,351	0	0
New Headworks Odor System	0	200,000	0	0	0
Secondary Clarifier No. 3	0	0	831	940,000	1,000,000
Shaw Rd; 23rd to Manorwood	4,465	0	0	0	0
Aeration Blower Replacement	0	588,000	0	0	0
Cross Valley Interconnection	0	175,000	0	175,000	0
Replace PLC & Scada Systems	0	300,000	0	0	0
Replace Generator Bldg Blowers	0	190,000	0	0	0
Cooper Precipitant Metering Rm	0	650,000	0	0	0
WSU Frontage Impvmnts Phase 2	0	135,000	0	0	0
9th Ave SW; Meridian-5th St SW	362,036	12,964	0	0	0
Clarks Crk Pump Station Replac	0	640,000	98,066	550,000	0
WSU Frontage Impvmnts Phase 4A	0	50,000	0	0	0
Operational Radio Replacement	0	3,000	0	0	0
10th St SE Line Replacement	0	0	0	400,000	0
SR512 Crsng 14thAve SE to 5th	0	0	0	175,000	1,195,000
Total Project Expenditures	2,498,753	18,897,022	3,957,215	3,540,000	3,700,000

Stormwater Fund

FUND DESCRIPTION

This Fund accounts for the operating of the City's stormwater utility. Activities of the Fund include administration, billing and collections, operations, maintenance, repairs, engineering, and construction. The expenses are completely funded by user charges and system development charges.

FUND COMMENTS

The 2021-22 adopted budget incorporates the cost of ongoing operations, including routine baseline adjustments for contractual and other non-discretionary costs. Also included is \$4.2 million for capital projects, which are listed later in this section.

Rates are scheduled to increase in February 2021 by 1.5% based on the June 2020 Engineering News Record Construction Cost Index.

A utility rate study is currently underway and includes the Stormwater Utility. The conclusions will inform the City of rates needed to provide sufficient funding for operations, payment of debt and adequately maintain and replace water infrastructure.

Stormwater Fund

ALL DIVISIONS

	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
280 Beginning Cash Balance	11,215,019	11,462,453	6,224,240	8,375,615	6,480,685
REVENUES					
333 Indirect Federal Grants	67,259	69,984	68,163	70,000	70,000
334 State Grants	1,007,820	5,237,884	368,654	0	0
341 General Government Services	225,562	0	1,106	0	0
343 Utilities and Environment	5,003,084	5,112,194	5,138,473	5,171,760	5,334,280
361 Interest and Other Earnings	117,392	26,460	36,703	45,000	45,000
379 Capital Contributions	671,382	950,774	739,297	707,430	721,580
397 Transfers In	1,212,439	4,773,888	2,119,193	3,290,000	952,500
Total Revenues	8,304,937	16,171,184	8,471,589	9,284,190	7,123,360
TOTAL SOURCES	19,519,956	27,633,637	14,695,829	17,659,805	13,604,045
EXPENDITURES					
Summary by Object	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
50? Reclasses and Cost Alloc	1,597,581	1,829,618	1,436,944	1,397,810	1,434,990
51? Salaries and Wages	1,065,263	1,145,400	1,048,586	1,160,510	1,191,200
52? Personnel Benefits	582,353	640,280	589,056	631,350	648,350
53? Supplies	47,535	73,470	44,592	68,470	68,470
54? Services	1,176,854	1,342,306	972,930	427,080	427,080
55? Intergovernmental Services	550,852	528,160	571,699	550,160	550,160
56? Capital Outlay	1,289,731	10,661,945	155,574	3,290,000	952,500
57? Debt Service Principal	164,810	12,560	12,552	11,370	11,370
58? Debt Service Interest	7,116	750	291	680	620
59? Other Financial Uses	1,575,407	5,174,908	2,298,489	3,641,690	1,296,810
Total Expenditures By Object	8,057,503	21,409,397	7,130,714	11,179,120	6,581,550
Encumbered for Capital Projects				0	
900 Ending Cash Balance	11,462,453	6,224,240	8,375,615	6,480,685	7,022,495
TOTAL USES	19,519,956	27,633,637	15,506,329	17,659,805	13,604,045

Stormwater Fund

CAPITAL PROJECTS

REVENUES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Direct Federal Grants	0	1,621,000	810,500	0	0
State Grants	1,007,820	5,237,884	368,654	0	0
General Government Services	223,721	0	0	0	0
Capital Contributions	0	49,200	0	0	0
Transfers In	1,159,349	4,712,987	926,100	3,290,000	952,500
Total Revenues	2,390,889	11,621,071	2,105,253	3,290,000	952,500
PROJECT EXPENDITURES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
E. Main - Deer Creek	0	673,419	0	0	0
Rate Analysis-Storm	0	120,000	0	0	0
Puy Contrib/Usace/GI Study	34,550	25,450	0	0	0
Meeker Cr Channel Restoration	826	45,844	9,000	0	0
Wapato Creek Diversion Repair	0	96,882	0	0	0
Toscanos Storm Repair	0	55,828	1,591	0	0
12th Ave SE-Prop Adj Flaherty	1,034	104,706	0	0	0
Clarks Creek Elodea Mgmt	224,257	230,000	121,553	150,000	150,000
39th Ave SW;11th to 17th Const	0	379,238	379,237	0	0
System Improvements Storm	147,269	248,031	27,735	250,000	250,000
15th St NW/SW;4th SW-Stewart	65,342	0	0	0	0
LID Incentive Program	71,016	163,000	153,094	0	0
LID Retrofit Program	0	19,106	0	0	0
Impl Puy River Fecal Tmdl	0	50,000	0	0	0
Impl Req Fecal Tmdl	0	100,000	0	0	0
Impl Req Disslv Oxygen Tmdl	0	324,291	54,640	0	0
Monitoring Sites (Four)	5,449	0	0	0	0
Shaw Rd; 23rd to Manorwood	26,367	0	0	0	0
Shaw Rd; 12th to 23rd	0	42,756	0	0	0
Horsley Property House Demo	370,155	0	0	0	0
Upper CC Channel Stabilization	26,893	77,426	4,800	0	0
WSU Frontage Impvmts Phase 1	974,015	137,185	77,184	0	0
9th Ave SW; Meridian 5th St SW	48,725	6,098	175	0	0
Silver Creek Chan Stab Up Pr08	0	100,000	0	0	0
WSU Frontage Impvmts Phase 4A	136,763	1,567,499	84,816	0	0
WSU Frontage Impvmts Phase 4B	140,433	2,167,513	71,518	0	0
Meeker Cr S Pump Sta Upgrades	4,893	0	0	0	0
Corp Yards Decant Facility	102,553	1,713,380	226,379	0	0
Clark's Creek Sediment Removal	5,280	74,720	39,621	0	0
City-Wide Storm Pond Fencing	0	20,000	0	20,000	20,000
27th ST SE Culvert Repairs	0	300,000	847	0	0
23rd Ave SE (Meridian-9Th)	0	150,000	0	0	0
11th ST SW Meeker Creek Culvert	0	1,004,700	42,561	0	0
Operational Radio Replacement	0	3,000	0	0	0
ST 4th St Storm Extension	0	1,621,000	810,500	2,830,000	532,500
19th Ave SE Culvert Modifica	0	0	0	40,000	0
Shaw & 23rd Intersection Impr	5,070	0	0	0	0
Total Project Expenditures	2,390,889	11,621,072	2,105,253	3,290,000	952,500

Pioneer Park Pavilion Fund

FUND DESCRIPTION

This Fund accounts for the operating of the City's Pioneer Park Pavilion building. The building is divided into two spaces. The pavilion portion of the building (10,100 square feet) is used for wedding receptions, reunions, and other contracted events. The leased portion of the building (1,808 square feet) is a restaurant. The goal is that both buildings are completely funded by user charges. Activities of the fund include administration, billing and collections, operations, maintenance, repairs, construction and debt service. The construction was funded by debt proceeds and related debt service was paid from designated revenues of the Motel Tax Fund and lease revenue.

FUND COMMENTS

The Pavilion serves as home to the Puyallup Farmer's Market, the NW Sinfonietta and many city sponsored community events, and as a rental facility for large group functions such as: weddings, receptions, staff trainings, birthday parties, auctions, memorial services, and craft fairs. Community events include the Holiday Market, Memorial Day Ceremony, Veteran's Day Ceremony, the Puyallup Fair Wrangler's Breakfast and the Daffodil Princess Promenade.

2020 activities have been severely limited, due to the response to the COVID-19 pandemic. As a result, the fund shows significant revenue losses for the year and will receive a transfer from the General Fund to maintain a positive cash balance.

The 2021-22 adopted budget reflects the cost of ongoing operations. Overall, the facility continues to move toward self-supporting status.

Pioneer Park Pavilion Fund

ALL DIVISIONS

	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
280 Beginning Cash Balance	177,774	175,767	95,158	88,777	22,987
REVENUES					
347 Culture and Recreation Svcs	61	0	0	0	0
361 Interest and Other Earnings	2,825	270	599	750	750
362 Rents Leases and Concessions	329,085	274,310	54,549	284,000	284,000
367 Contr Donations Private	0	0	4,933	0	0
369 Other	4,500	3,750	4,500	4,500	4,500
397 Transfers In	0	0	137,580	0	0
Total Revenues	336,472	278,330	202,161	289,250	289,250
TOTAL SOURCES	514,246	454,097	297,319	378,027	312,237
EXPENDITURES					
Summary by Object					
	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
50? Reclasses and Cost Alloc	19,819	23,242	11,432	21,660	21,600
51? Salaries and Wages	102,337	104,940	42,528	105,660	106,470
52? Personnel Benefits	36,460	44,270	21,137	43,690	44,340
53? Supplies	9,642	14,300	1,982	14,300	14,300
54? Services	44,290	47,790	17,467	47,790	47,790
55? Intergovernmental Services	4,442	3,270	308	3,270	3,270
59? Other Financial Uses	121,489	121,127	113,688	118,670	119,690
Total Expenditures By Object	338,479	358,939	208,542	355,040	357,460
900 Ending Cash Balance	175,767	95,158	88,777	22,987	(45,223)
TOTAL USES	514,246	454,097	297,319	378,027	312,237

Internal Service Funds

Equipment Rental and Replacement Fund

FUND DESCRIPTION

Accounts for the costs of maintaining and replacing City vehicles and auxiliary equipment. Assessments are paid by City departments based on the number and types of vehicles and equipment used.

FUND COMMENTS

The 2021-22 adopted budget reflects the cost of ongoing operations and vehicle replacement program. It a capital budget of \$1.7 million for vehicle replacements per the 10-year replacement schedule.

ALL DIVISIONS

	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
280 Beginning Cash Balance	1,994,395	2,316,204	2,128,183	1,500,714	1,321,564
REVENUES					
333 Indirect Federal Grants	0	0	1,380	0	0
348 Internal Svc Sales	1,550,858	1,736,660	1,463,196	1,575,000	1,575,000
361 Interest and Other Earnings	47,892	6,180	12,991	12,500	12,500
365 Internal Svc Fund Misc	1,085,330	1,147,360	0	803,290	803,290
369 Other	880	0	0	0	0
395 Disposition Capital Assets	46,080	14,320	33,760	0	0
397 Transfers In	395,000	0	0	0	0
Total Revenues	3,126,040	2,904,520	1,511,327	2,390,790	2,390,790
TOTAL SOURCES	5,120,435	5,220,724	3,639,510	3,891,504	3,712,354
EXPENDITURES					
Summary by Object					
	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
50? Reclasses and Cost Alloc	152,231	110,015	126,053	142,160	142,150
51? Salaries and Wages	364,732	358,400	354,649	377,010	386,040
52? Personnel Benefits	214,516	231,290	226,261	234,150	240,280
53? Supplies	583,838	697,400	457,048	614,860	614,860
54? Services	177,692	152,490	207,608	166,910	166,910
56? Capital Outlay	1,130,639	1,368,000	681,838	864,000	864,000
57? Debt Service Principal	8,370	0	0	0	0
58? Debt Service Interest	377	0	3	0	0
59? Other Financial Uses	171,838	174,946	85,337	170,850	167,500
Total Expenditures By Object	2,804,231	3,092,541	2,138,796	2,569,940	2,581,740
Encumbered for Capital Projects				0	
900 Ending Cash Balance	2,316,204	2,128,183	1,500,714	1,321,564	1,130,614
TOTAL USES	5,120,435	5,220,724	3,639,510	3,891,504	3,712,354

Insurance Fund

FUND DESCRIPTION

The Insurance Fund accounts for liability and property insurance, and unemployment and workers' compensation (L&I) claims. This Fund pays for the related premiums, claims, and deductibles. Assessments are made to other City Funds based on the number of worked hours, which is the same method upon which the premiums are calculated. If actual expenditures are less than departmental assessments, the difference remains in the Fund to build a reserve.

ALL DIVISIONS

	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
280 Beginning Cash Balance	1,143,813	1,233,934	1,262,136	1,252,912	1,305,452
REVENUES					
333 Indirect Federal Grants	0	0	32,368	0	0
361 Interest and Other Earnings	36,577	4,640	11,211	10,500	10,500
365 Internal Svc Fund Misc	1,318,400	1,459,000	1,459,000	1,619,000	1,668,000
366 Interfund Interdept Misc	72,100	74,000	74,000	74,000	74,000
367 Contr Donations Private	0	0	1,500	0	0
369 Other	746,462	650,000	682,557	650,000	650,000
Total Revenues	2,173,539	2,187,640	2,260,637	2,353,500	2,402,500
TOTAL SOURCES	3,317,352	3,421,574	3,522,773	3,606,412	3,707,952
EXPENDITURES					
Summary by Object					
50? Reclasses and Cost Alloc	110,286	121,224	125,515	120,800	122,580
51? Salaries and Wages	77,796	79,740	79,752	81,180	82,800
52? Personnel Benefits	293,781	48,010	383,389	48,770	50,030
53? Supplies	13,142	7,820	1,232	7,820	7,820
54? Services	1,570,343	1,888,794	1,662,931	2,027,770	2,076,770
59? Other Financial Uses	18,071	13,850	17,042	14,620	14,620
Total Expenditures By Object	2,083,418	2,159,438	2,269,861	2,300,960	2,354,620
900 Ending Cash Balance	1,233,934	1,262,136	1,252,912	1,305,452	1,353,332
TOTAL USES	3,317,352	3,421,574	3,522,773	3,606,412	3,707,952

Information Technology and Communications Fund

FUND DESCRIPTION

This fund accounts for the technology & communications needs of the City. Assessments made to departments are largely based on the number computers and laptops used, with some exceptions for department specific items.

The 2021-2022 adopted budget reflects the cost of ongoing operations, including baseline adjustments for the increasing cost of software support.

ALL DIVISIONS

	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
280 Beginning Cash Balance	2,059,691	2,276,886	1,256,413	908,482	495,922
REVENUES					
334 State Grants	6,690	0	0	0	0
337 Interlocal Grants	164,430	0	197,028	0	0
338 Intergovernmental Services	125,670	60,810	161,333	198,000	198,000
341 General Government Services	90	1,690	1,263	0	0
348 Internal Svc Sales	3,416,200	3,106,710	3,234,825	3,411,100	3,091,080
361 Interest and Other Earnings	25,933	3,820	6,564	39,000	39,000
365 Internal Svc Fund Misc	392,280	407,100	0	190,060	190,060
397 Transfers In	345,044	1,653,151	732,040	0	0
Total Revenues	4,476,337	5,233,281	4,333,053	3,838,160	3,518,140
TOTAL SOURCES	6,536,029	7,510,167	5,589,466	4,746,642	4,014,062
EXPENDITURES					
Summary by Object	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
50? Reclasses and Cost Alloc	191,100	207,728	209,121	201,510	202,890
51? Salaries and Wages	614,027	748,490	724,209	740,110	767,530
52? Personnel Benefits	321,718	388,840	365,171	399,510	412,150
53? Supplies	538,154	374,510	268,393	361,770	361,770
54? Services	1,781,685	1,898,380	2,223,068	2,013,990	2,013,990
55? Intergovernmental Services	66,022	78,110	121,508	16,000	16,000
56? Capital Outlay	82,973	1,089,591	6,514	70,000	70,000
57? Debt Service Principal	293,220	298,650	298,650	298,650	0
58? Debt Service Interest	44,698	38,940	38,942	38,940	17,670
59? Other Financial Uses	325,546	1,130,515	425,407	110,240	110,720
Total Expenditures By Object	4,259,143	6,253,754	4,680,984	4,250,720	3,972,720
Encumbered for Capital Projects				0	
900 Ending Cash Balance	2,276,886	1,256,413	908,482	495,922	41,342
TOTAL USES	6,536,029	7,510,167	5,589,466	4,746,642	4,014,062

Information Technology and Communications Fund

CAPITAL PROJECTS

REVENUES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Transfers In-IT Services Projects	219,601	1,019,591	324,616	0	0
Total Revenues	219,601	1,019,591	324,616	0	0
PROJECT EXPENDITURES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
IFAS Upgrade	2,880	67,501	0	0	0
Fiber Optic Network	3,000	264,292	8,489	0	0
Security Strategic Plan	123,088	0	0	0	0
Cloud Migration	0	32,308	0	0	0
Video Arraign System	0	6,123	0	0	0
OCourts	74,879	0	0	0	0
ArcGIS Project	15,754	33,367	8,704	0	0
Permit System & Implementation	0	616,000	307,423	0	0
Total IT Services Projects	219,601	1,019,591	324,616	0	0
Total Project Expenditures	219,601	1,019,591	324,616	0	0

Healthcare Fund

FUND DESCRIPTION

The City became self-insured (with stop loss) for medical, dental and vision benefits January 1, 2006. This Fund pays for the related claims, stop loss premiums, and administrative costs for these benefits. Actuaries help to establish rates for employees and dependents. These rates then become the assessments made to all city departments and funds. If actual expenditures are less than departmental assessments, the difference remains in the Fund to build a reserve.

FUND COMMENTS

An actuarial assessment of the fund indicates that current 2020 rates are sufficient for 2021. A strong indicator is that the fund continues to have sufficient reserves to cover four to six months of claims paid. A tentative 3% increase is included for 2022, which will be re-evaluated during the mid-biennium review.

Historically, premiums were increased by 5% in 2012 - 2017, 3% in 2018 & 2019, and 5% in 2020.

	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Beginning Cash Balance	4,705,243	4,583,747	4,149,905	4,361,920	4,184,310
REVENUES					
Interest and Other Earnings	101,867	13,090	28,243	25,000	25,000
Other	7,920,212	8,081,250	8,298,029	8,329,550	8,579,440
Total Revenues	8,022,079	8,094,340	8,326,272	8,354,550	8,604,440
TOTAL SOURCES	12,727,321	12,678,087	12,476,177	12,716,470	12,788,750
EXPENDITURES					
Summary by Object	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Reclasses and Cost Alloc	539,732	639,672	551,027	643,650	644,610
Personnel Benefits	6,650,038	6,484,630	6,526,688	6,484,630	6,484,630
Supplies	2,357	42,160	2,762	42,160	42,160
Services	947,561	1,361,720	1,031,623	1,361,720	1,361,720
Intergovernmental Services	3,886	0	2,156	0	0
Total Expenditures By Object	8,143,574	8,528,182	8,114,256	8,532,160	8,533,120
Ending Cash Balance	4,583,747	4,149,905	4,361,920	4,184,310	4,255,630
TOTAL USES	12,727,321	12,678,087	12,476,177	12,716,470	12,788,750

Facility Maintenance Fund

FUND DESCRIPTION

Facility maintenance and custodial staff are accounted for in this internal service fund established in 2011. The fund was established to improve accounting and reporting, and to begin providing for long-term, systematic repair and replacement of mechanical equipment and physical plant assets located in City buildings and facilities.

FUND COMMENTS

In 2020, Facilities was moved from Public Works to Parks & Recreation. During this transition, the existing Parks Supervisor became the Parks & Facilities Supervisor, thereby eliminating the need for the vacant Facilities Supervisor position. Facility and building operations costs are recovered through internal user charges.

	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
280 Beginning Cash Balance	93,863	64,516	88,413	78,206	100,146
REVENUES					
348 Internal Svc Sales	2,339,011	2,520,670	2,177,922	2,442,990	2,468,410
361 Interest and Other Earnings	2,942	530	0	300	300
369 Other	0	0	1,306	0	0
Total Revenues	2,341,953	2,521,200	2,179,228	2,443,290	2,468,710
TOTAL SOURCES	2,435,816	2,585,716	2,267,641	2,521,496	2,568,856
EXPENDITURES					
Summary by Object					
50? Reclasses and Cost Alloc	132,444	154,623	127,914	136,260	136,860
51? Salaries and Wages	537,981	572,800	520,119	528,860	542,880
52? Personnel Benefits	321,296	372,190	354,557	357,360	366,870
53? Supplies	247,301	508,470	172,519	379,230	379,230
54? Services	895,175	645,070	785,907	774,310	774,310
55? Intergovernmental Services	42,997	44,580	46,189	44,580	44,580
57? Debt Service Principal	76,804	83,770	83,764	84,750	90,880
58? Debt Service Interest	29,129	25,790	25,288	21,610	17,370
59? Other Financial Uses	88,173	90,010	73,179	94,390	88,530
Total Expenditures By Object	2,371,300	2,497,303	2,189,435	2,421,350	2,441,510
900 Ending Cash Balance	64,516	88,413	78,206	100,146	127,346
TOTAL USES	2,435,816	2,585,716	2,267,641	2,521,496	2,568,856

Facility Maintenance Fund

CAPITAL PROJECTS

REVENUES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Transfers In	272,732	652,984	49,278	362,000	0
Total Revenues	272,732	652,984	49,278	362,000	0

PROJECT EXPENDITURES	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
Public Safety Building	149,778	17,280	35,791	0	0
Council Chambers A/V Upgrade	119,058	0	0	0	0
Library Master Plan	3,896	56,104	0	0	0
Meridian Cross Street Banner	0	191,600	13,487	0	0
Activity Center HVAC	0	388,000	0	262,000	0
Parks Yard Gate & Card Reader	0	0	0	100,000	0
Total Project Expenditures	272,732	652,984	49,278	362,000	0

All Funds

	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
280 Beginning Cash Balance	97,391,717	103,691,963	65,396,218	70,134,942	68,710,610
REVENUES					
311 General Property Taxes	9,652,894	9,178,350	9,228,725	9,370,130	9,563,830
313 Retail Sales And Use Taxes	26,233,295	25,213,070	24,890,347	26,291,140	27,079,430
314 Interfund Taxes	1,891,633	1,832,020	1,960,452	1,836,610	1,873,330
316 Business and Occupation Taxes	3,358,101	3,152,970	2,160,004	3,216,560	3,275,890
317 Excise Taxes	2,840,213	1,935,580	2,365,514	2,152,990	2,152,990
319 Penalties Interest Del Taxes	2,199	1,080	131	1,080	1,080
320 Licenses and Permits	2,495	2,440	1,675	2,440	2,440
321 Business Licenses and Permits	1,099,183	987,880	1,226,771	1,072,810	1,072,810
322 Other Licenses and Permits	836,647	1,022,710	874,489	836,650	836,650
330 Intergovt Revenues	2,287	2,766,698	1,920,198	0	0
331 Direct Federal Grants	30,057	20,970	23,840	16,760	16,760
333 Indirect Federal Grants	2,422,020	14,338,434	3,595,643	70,000	70,000
334 State Grants	5,377,160	6,615,467	1,636,389	1,002,620	1,002,620
336 State Entitlements	1,788,959	1,571,790	1,731,108	1,605,410	1,636,710
337 Interlocal Grants	165,345	3,000	208,479	0	0
338 Intergovernmental Services	895,682	782,880	867,242	751,290	760,500
340 Charges for Service	0	0	4,640	0	0
341 General Government Services	260,488	29,060	15,341	25,460	25,460
342 Public Safety Services	716,611	549,330	502,847	521,030	521,030
343 Utilities and Environment	24,784,410	25,416,344	24,785,060	25,625,760	26,205,110
344 Transportation Services	2,578,390	1,124,530	662,116	1,200,000	1,200,000
345 Economic Environment Services	990,646	1,231,930	1,131,926	960,080	960,080
347 Culture and Recreation Svcs	682,909	694,780	160,452	653,980	653,980
348 Internal Svc Sales	7,306,069	7,364,040	6,875,943	7,429,090	7,134,490
357 Court Fines and Forfeits	3,596,742	3,478,800	2,970,587	3,414,410	3,499,770
367 Insurance Premiums and Other	14,249,234	14,026,100	11,757,264	12,961,280	13,267,380
379 Capital Contributions	1,833,216	3,134,336	1,945,322	1,931,660	1,970,290
390 Other Financing Sources	100,381	599,560	0	0	0
395 Disposition Capital Assets	49,530	14,320	383,760	0	0
397 Transfers In	37,896,424	62,157,228	29,803,256	20,215,070	17,799,280
Total Revenues	151,643,220	189,245,697	133,689,521	123,164,310	122,581,910
TOTAL SOURCES	249,034,937	292,937,660	199,085,739	193,299,252	191,292,520
EXPENDITURES					
Summary by Object					
	2019 Actual	2020 Budget	2020 Prel YE	2021 Budget	2022 Budget
50? Reclasses and Cost Alloc	0	0	0	60	40
51? Salaries and Wages	27,772,445	29,279,754	27,092,312	29,954,190	31,022,471
52? Personnel Benefits	21,067,926	22,134,146	21,337,861	22,355,620	22,929,190
53? Supplies	3,995,280	4,972,887	3,418,949	4,061,990	4,071,460
54? Services	17,927,461	20,275,056	17,076,392	16,144,150	15,850,550
55? Intergovernmental Services	4,446,365	4,835,610	4,777,992	4,688,130	4,688,130
56? Capital Outlay	15,209,604	67,907,241	11,441,520	12,534,000	10,429,500
57? Debt Service Principal	5,890,380	4,662,360	4,412,340	3,819,280	3,499,460
58? Debt Service Interest	937,817	803,010	800,365	693,940	565,040
59? Other Financial Uses	48,095,696	72,671,378	38,228,229	30,337,280	27,626,890
Total Expenditures By Object	145,342,974	227,541,442	128,585,961	124,588,640	120,682,731
Encumbered for Capital Projects				0	
900 Ending Cash Balance	103,691,963	65,396,218	70,134,943	68,710,610	70,609,790
TOTAL USES	249,034,937	292,937,660	198,720,904	193,299,250	191,292,520