



CITY OF CARNATION

BIENNIAL BUDGET

FISCAL YEAR 2023: \$7,609,613

FISCAL YEAR 2024: \$7,756,193

TOTAL: 15,365,806.00



ADOPTED 12.6.2022 - CARNATION WA. 98014

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City Manager's Message

In November last year, the City Council entrusted me to manage Carnation. In order to do so, I started with an evaluation of operations and personnel. While I found a city rich with wonderful traditions, passion, and dedicated staff, I also discovered systems and infrastructure in need of attention. At the inception of the FY 2023 budget process, the City Council asked for five strategic deliverables:

- A biennial budget for our municipal corporation for FY 2023 and FY 2024.
- Segregation of general government services from restricted funds.
- Organizational realignment to support the growth of Carnation.
- Allocation of funds to reserves and contingencies.
- A balanced budget where expenses do not exceed revenues.

I have the honor of delivering a balanced FY 2023 and FY 2024 biennial. This budget reflects the creation of a more complex organizational structure that relies on a new management classification with the skills, experience and professional discretion consistent with the complexities of municipal government in our region.

Furthermore, Carnation's first biennial budget allocates a modest amount to reserves and contingencies by cutting costs and capitalizing on savings. This biennial budget not only respects available resources, but it also finds savings and strategic cuts. Carnation's first biennial budget is balanced not by overestimating future revenues, but by carefully analyzing past expenditures, taking a conservative revenue forecast approach and making smart allocations. To prepare this biennial document, we used a zero-budgeting approach. Instead of taking past expenditure levels and assuming a percentage increase, the Deputy City Manager, his team and the City Manager looked at actual expenditures from previous years to make educated forecasts about future revenues and to make smart cuts that ensures the city lives within its means.

Through careful analysis, staff identified and corrected elements that were taking the City into a deficit at the end of 2022. It is important to understand that this deficit was born from overly optimistic revenue forecasts instead of actual trends.

This budget is lean. Expenses are based on revenues-not the other way around. Revenues are based on trends, not optimism. Expenses have been and will continue to be scrutinized. Position analysis and recognition of the Council's goals is the impetus for placing the right person in the right job.

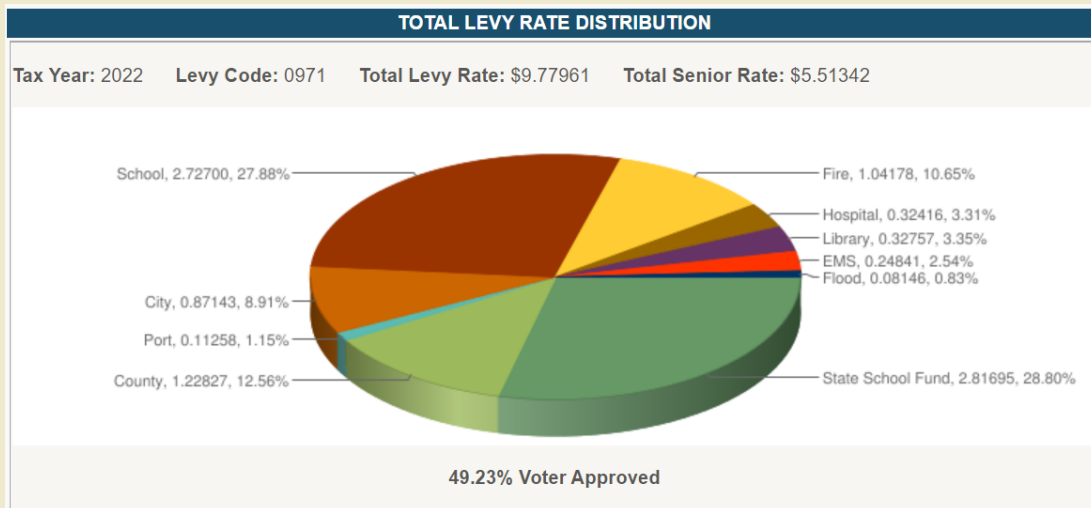
For revenues, we aggressively seek cost recovery wherever possible and avoid proposing new taxes. For expenses, we are lean: Salaries for represented positions are kept at the same level until a Memorandum of Understanding is reached with Teamsters. Salary increases for unrepresented positions will be merit-based with six months evaluations. We are not eliminating any represented positions; we are expanding executive level positions to ensure that the city is sustainable.

If this budget is accepted, we project humble increases to the Revenue Stabilization Fund and to the General Fund balance. Finally, this budget appropriates resources to Economic Development, Stormwater, EOC and Organizational Realignment- the four council priorities selected in 2022:

1. Development of the CBD to attract new businesses, retain current businesses, promote walkability, gathering and community building.
2. Inaugurate the new Emergency Operation Center in 2024.
3. Ensure the sustainability of all rate-driven utilities through performance and accounting evaluations that will outline rates from 2025-2030 (3 biennials).
4. Create a sustainable organization that delivers essential services, achieves economic development, attracts highly skilled individuals, and sets high standards of performance, accountability and transparency.

By adopting this document, the City Council authorizes the City Manager to appropriate revenues in all the funds and CIPP; furthermore, the City Council adopts all fees and rates presented to Council on November 15, 2022, effective December 7, 2022.

Lastly, it is important to understand the distribution of property taxes. Contrary to the myth that property tax revenues are adequate for parks, streets, events and other services, the reality is different. The Washington State Constitution limits the annual rate of property taxes that may be imposed on an individual parcel of property to 1% of its true and fair value. Since tax rates are stated in terms of dollars per \$1,000 of value, the 1% limit is the same as \$10 per \$1,000. For every \$10.00, Carnation receives \$0.89 or 9%.



With all the limitations and challenges, this Biennial sets a new path that seeks lean operations, strategic investments, accountability, and transparency.

AMA CORTES

CITY MANAGER



2023-24 COUNCIL PRIORITIES

Goals accomplished in 2022:

- 1- Tolt Avenue renovation.
- 2- Organizational realignment.
- 3- Proposal for re-use of Schefer Property.
- 4- EOC continues on schedule.
- 5- Created Stormwater Utility.



The City Council adopted four specific priorities for the Biennial. It is likely that these priorities will be further updated in 2023.

This budget appropriates resources to Economic Development, Stormwater, EOC and Organizational Realignment—the four council priorities selected in 2022:

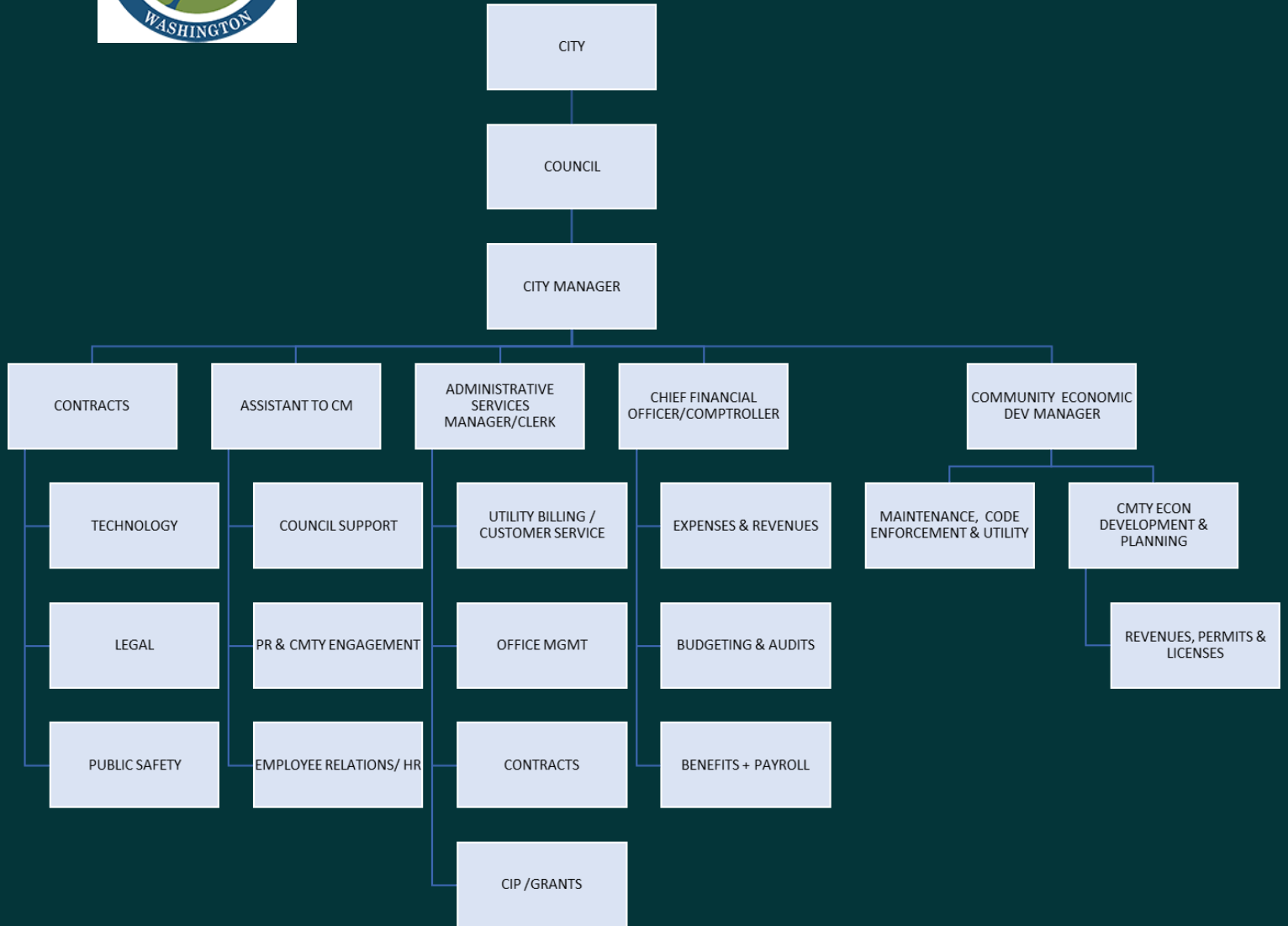
1-Development of the CBD to attract new businesses, retain current businesses, promote walkability, gathering and community building.

2-Inaugurate in 2024 the new Emergency Operation Center.

3-Ensure the sustainability of all rate driven utilities through performance and accounting evaluations that will outline rates from 2025- 2030 (3 biennials).

4-Create a sustainable organization that delivers essential services, achieves economic development, attracts highly skilled individuals, promotes from within and sets high standards of performance, accountability and transparency.

FY 23-24 Organizational Chart- By Function



POSITIONS LIST

Employee Compensation; Fiscal Year 2023			
Employee ID	Base Wages/Salary	Total Benefits	Total Compensation
Mayor	\$ 9,600	\$ 141	\$ 9,741
Deputy Mayor	\$ 8,400	\$ 124	\$ 8,524
Councilmembers (1)	\$ 7,200	\$ 106	\$ 7,306
Councilmembers (2)	\$ 7,200	\$ 106	\$ 7,306
Councilmembers (3)	\$ 7,200	\$ 106	\$ 7,306
City Manager	\$ 153,750	\$ 39,314	\$ 193,064
Community and Economic Development Manager	\$ 115,500	\$ 33,336	\$ 148,836
Administrative Services Manager/City Clerk	\$ 107,100	\$ 34,274	\$ 141,374
Assistant to the City Manager	\$ 69,300	\$ 29,117	\$ 98,417
CED TECH	\$ 75,299	\$ 29,107	\$ 104,406
Accounting Technician II	\$ 64,272	\$ 28,914	\$ 93,186
Accounting Technician III	\$ 61,421	\$ 30,207	\$ 91,628
Accounting Technician II	\$ 63,881	\$ 28,580	\$ 92,461
CED PLANNER	\$ 84,000	\$ 28,580	\$ 112,580
Business Manager- Utilities	\$ 84,000	\$ 31,404	\$ 115,404
Public Works Lead	\$ 75,000	\$ 28,000	\$ 103,000
Maintenance Worker III	\$ 69,205	\$ 29,493	\$ 98,698
Maintenance Worker II	\$ 66,625	\$ 29,190	\$ 95,815
Maintenance Worker II	\$ 55,600	\$ 27,898	\$ 83,498
Public Works- On Call	\$ 20,000		\$ 20,000
Chief Financial Officer (Contract)	\$ 94,500	\$ -	\$ 94,500
Revenue Offset	\$ (214,487)	\$ (69,637)	\$ (284,124)
TOTAL	\$ 1,084,565	\$ 358,361	\$ 1,442,926



CITY OF CARNATION FUNDS

The City of Carnation's Budget uses funds or cost centers to track expenditures and account for revenues. The following pages show appropriation by fund. Here is a list of funds.

Each fund lists all line items that are funding for the Biennial. Each fund has to balance. This means that expenses and revenues have to match. The City Council has indicated that expenditures may not exceed revenues.

Beginning with this biennial, revenues will determine expenditure levels- not the other way around.

Paid by Property,
Sales Taxes, B&O.

FUND 001- GENERAL FUND
FUND 101 - STREET OPERATIONS
FUND 106- CEMETARY OPERATIONS
FUND 107- EQUIPMENT REPLACEMENT
FUND 108- PARK CAPITAL IMPROVEMENTS- IMPACT FEE
FUND 109- TRAFFIC CAPITAL IMPROVEMENT - IMPACT FEE
FUND 201- LTGO BOND
FUND 301- STREET CAPITAL IMPROVEMENT
FUND 302- CAPITAL FACILITIES
FUND 633- TRUST AND AGENCY PASS THROUGH

Paid through rates

FUND 401- WATER OPS
FUND 402- WATER CIP
FUND 404- WATER BOND
FUND 406- LANDFILL ASSURANCE
FUND 407- SEWER DEBT
FUND 408- SEWER CIP
FUND 409- STORMWATER OPS
FUND 410- STORMWATER CIP
FUND 411 - SEWER OPS



FY23+FY24 BUDGET BY FUND

GENERAL FUND- 001

Purpose: The General Fund accounts for general government activities.

Source: Revenues are received from Taxes, Regulatory Licenses & Permits, Intergovernmental Revenues & Grants, Charges for Goods & Services, Fines & Forfeitures and Investment Earnings.

The highest appropriation in the General Fund is Public Safety followed by Salaries and Wages.



BIENNIAL BUDGET: FISCAL YEAR 2023 AND 2024			
		PROPOSED BUDGET	PROPOSED BUDGET
BARS CODE:	Description	FY 2023	FY 2024
001-000-514-20-41-01	Bank Fees	\$ 2,533	\$ 2,557
001-000-518-10-48-00	City Hall Repairs/Maintenance	\$ 3,491	\$3,491
001-000-518-10-42-05	Communications	\$ 12,144	\$ 12,484
001-000-518-10-41-04	Computer Hardware/Software	\$19,275	\$20,672
001-000-558-60-41-07	Community/Eco Development	\$276,125	\$275,945
001-000-511-30-41-01	Legal Fees/Notices	\$70,848	\$ 75,611
001-000-558-50-46-00	General Liability Insurance	\$23,000	\$23,000
001-000-518-10-31-00	Office Expenses/Supplies	\$4,094	\$4,314
001-406-521-10-41-19	Police/Public Safety	\$580,318	\$580,318
001-000-518-10-45-01	Printing/Postage	\$6,316	\$6,081
001-000-576-80-48-00	Small Repairs and Maintenance	\$5,881	\$5,405
001-000-558-50-20-00	Payroll Taxes and Benefits	\$177,151	\$181,580
001-000-558-50-10-00	Salaries and Wages	\$405,405	\$405,541
001-000-558-50-35-00	Small Tools & Equipment	\$ 2,349	\$1,816
001-000-511-60-49-03	Events/Sponsorships	\$ 75,334	\$75,666
001-000-513-10-49-01	Training/Travel/Meals/Dues	\$11,623	\$13,132
001-000-597-44-00-01	Transfers Out	\$220,000	\$220,000
001-000-558-50-47-05	Utilities	\$ 7,272	\$ 7,418
001-000-514-23-41-19	Non-Departmental Expenses	\$25,000	\$25,000
General Fund Appropriations		\$1,928,158	\$ 1,940,029

STREET OPERATIONS FUND- 101



Purpose: The Street Ops Fund accounts for general streets operations; this may include alleys, sidewalks and other related assets.

Source: Funds come from gas tax allocations, franchise fees and the General Fund.

The highest appropriation in the General Fund is Salaries and Wages

BIENNIAL BUDGET: FISCAL YEAR 2023 AND 2024			
		PROPOSED BUDGET	PROPOSED BUDGET
BARS CODE:	Description	FY 2023	FY 2024
101-000-514-20-41-01	Banks Fees	\$701	\$701
101-000-594-18-64-04	City Hall Repairs and Maint.	\$1,137	\$1,153
101-000-543-30-42-05	Communications Services	\$3,060	\$3,060
101-000-543-10-41-04	Computer Hardware/Software	\$2,910	\$2,910
101-000-542-40-41-01	Legal Fees/Notices	\$5,000	\$5,000
101-000-543-30-46-00	General Liability Insurance	\$6,100	\$6,100
101-250-542-30-31-00	Office Expenses/Supplies	\$13,900	\$13,900
101-000-542-40-41-02	Professional Services	\$34,790	\$39,428
101-000-542-70-48-01	Small Repairs and Maintenance	\$10,825	\$ 10,521
101-000-543-10-20-00	Payroll Taxes and Benefits	\$75,274	\$77,155
101-000-542-90-10-00	Salaries and Wages	\$139,811	\$143,306
101-250-542-30-35-00	Small Tools & Equipment	\$3,707	\$3,765
101-000-542-63-47-00	Other Maintenance and Repairs	\$54,413	\$56,631
101-000-542-40-20-01	Training/Travel/Meals/Dues	\$2,395	\$2,395
101-000-542-40-47-03	Utilities	\$1,500	\$1,500
101-000-542-40-48-03	Non-Departmental Expenses	\$25,492	\$25,634
Street Operating Fund Appropriations		\$381,014	\$393,158

CEMETARY FUND 106 AND EQUIPMENT FUND 107

Purpose: Cemetary Fund 106 accounts for operations and maintenance of the City of Carnation cemetery.

Source: Fees and General Fund.

Purpose: The Equipment Replacement Fund 107 is used to accumulate resources for the replacement or repair of the City equipment.

Source: General Fund.



BIENNIAL BUDGET: FISCAL YEAR 2023 AND 2024			
		PROPOSED BUDGET	PROPOSED BUDGET
BARS CODE:	Description	FY 2023	FY 2024
CEMETARY FUND: FUND 106			
106-000-514-20-41-01	Banks Fees	\$100	\$100
106-000-536-10-41-04	Computer Hardware/Software	\$129	\$129
106-000-536-50-48-02	Small Repairs and Maintenance	\$363	\$458
106-000-536-10-46-00	General Liability Insurance	\$318	\$318
106-000-536-20-41-01	Professional Services	\$6,800	\$6,842
106-000-536-50-20-00	Payroll Taxes and Benefits	\$2,728	\$2,756
106-000-536-10-10-00	Salaries and Wages	\$3,289	\$4,012
106-000-536-50-35-00	Small Tools & Equipment	\$170	\$156
106-000-536-20-20-01	Training/Travel/Meals/Dues	\$ 24	\$ 12
106-000-597-64-00-05	Transfers Out	\$3,676	\$4,349
106-000-536-20-47-01	Utilities	\$501	\$472
106-000-536-10-41-19	Non-Departmental Expenses	\$786	\$980
Cemetary Fund Appropriations		\$18,883	\$20,585
EQUIPMENT REPLACEMENT FUND: FUND 107			
107-000-594-18-46-02	Small Tools & Equipment	\$7,478	\$6,973
107-000-594-18-64-03	Computer Hardware/Software	\$5,620	\$4,833
107-000-594-18-64-38	Other Equipment/Tools	\$21,876	\$18,439
Equipment Replacement Fund Appropriations		\$34,974	\$30,245

PARKS MITIGATION FUND 108 & TRAFFIC MITIGATION FUND 109

Purpose: The Parks Development Fund 108 is used to accumulate all park mitigation fees and other funds authorized for deposit into the fund. All appropriate disbursements from the fund shall be authorized by the City Council in the Annual City Budget.

Purpose: Traffic Fund 109 is a repository for the transportation impact fees collected pursuant to Chapter 3.50 of the CMC. Funds withdrawn shall be used in accordance with the provisions of Chapter 3.50 of the CMC and applicable State law. Interest earned on the fees shall be allocated to the Transportation Impact Fee Fund and expended in furtherance of the purposes for which the impact fees were collected.

BIENNIAL BUDGET: FISCAL YEAR 2023 AND 2024			
		PROPOSED BUDGET	PROPOSED BUDGET
BARS CODE:	Description	FY 2023	FY 2024
PARK DEVELOPMENT FUND: FUND 108			
108-000-581-20-00-01	Capital Improvement Plan	\$116,682	\$116,600
Park Development Fund Appropriations		\$116,682	\$116,600
TRAFFIC DEVELOPMENT FUND: FUND 109			
109-251-594-31-41-01	Capital Improvement Plan	\$75,000	\$75,000
Traffic Development Fund Appropriations		\$75,000	\$75,000



LTGO FUND 201, STREET CIP FUND 301 & FACILITIES CIP FUNDS 302

201 receives Interfund Transfers-In from the General Fund to pay the debt service on the Long Term General Obligation (LTGO) Bonds .

The primary purpose of the Street Capital Improvement Fund 301 is to accumulate Real Estate Excise Tax (REET) 2 revenues imposed under CMC Section 3.29.010. Monies in this fund are accumulated year to year and may be expended upon direction of the City Council for the purpose of making capital improvements to the City's street infrastructure for the public benefit.

Capital Facilities Fund 302 is to accumulate Real Estate Excise Tax (REET) 1 revenues imposed under CMC Section 3.29.010. Monies in this fund are accumulated year to year and may be expended upon direction of the City Council for the purpose of making capital improvements to the City's public facilities for the public benefit.

BIENNIAL BUDGET: FISCAL YEAR 2023 AND 2024			
		PROPOSED BUDGET	PROPOSED BUDGET
BARS CODE:	Description	FY 2023	FY 2024
LTGO BOND FUND: FUND 201			
201-000-591-95-00-20	Principal Payment On Debt 201	\$ 161,828	\$ 161,828
201-000-592-95-00-21	Interest Payment on Debt - 201	\$53,735	\$ 53,735
LTGO Bond Fund Appropriations		\$215,563	\$ 215,563
STREET CAPITAL IMPROVEMENT FUND: FUND 301			
301-259-594-58-63-01	Construction Management	\$10,929	\$48,447
301-251-595-30-63-01	Design/Engineering	\$77,153	\$33,270
Street Capital Improvement Fund Appropriations		\$88,082	\$81,717
CAPITAL FACILITIES IMPROVEMENT FUND (REET 1): FUND 302			
302-000-597-89-99-03	Transfers Out	\$ 100,000	\$ 100,000
Capital Facilities Improvement Fund (REET 1) Appropriations		\$ 100,000	\$ 100,000



WATER FUND 401

Purpose:
Waterworks Fund 401 accounts for the activities associated with the operations, repair & maintenance of the City's Water Utilities.

Source: revenues for this fund are received from service based fees charged to the utility users.

Note: Fund 401 is restricted and it is an Enterprise Fund. Revenues can only be spent to support Water.



BIENNIAL BUDGET: FISCAL YEAR 2023 AND 2024			
		PROPOSED BUDGET	PROPOSED BUDGET
BARS CODE:	Description	FY 2023	FY 2024
SEWER AND WATER OPERATING FUND: FUND 401			
401-000-534-10-41-35	Banks Fees	\$12,532	\$12,298
401-000-594-38-64-04	City Hall Repairs and Maint.	\$5,118	\$6,000
401-000-538-10-42-05	Communications Services	\$10,740	\$13,627
401-000-535-10-41-13	Computer Hardware/Software	\$46,211	\$48,377
401-000-535-60-41-20	Small Repairs and Maintenance	\$72,547	\$77,433
401-000-534-10-46-00	General Liability Insurance	\$22,000	\$22,000
401-000-538-10-31-00	Office Expenses/Supplies	\$15,534	\$15,583
401-000-535-80-31-00	Utility Operation Supplies	\$474,878	\$723,461
401-000-538-10-41-17	Professional Services	\$10,420	\$ 8,486
401-000-534-10-20-00	Payroll Taxes and Benefits	\$278,837	\$285,680
401-000-535-80-10-00	Salaries and Wages	\$573,635	\$587,976
401-000-535-80-35-00	Small Tools & Equipment	\$30,776	\$30,436
401-000-538-18-49-01	Training/Travel/Meals/Dues	\$214,591	\$213,981
401-000-597-34-64-04	Transfers Out	\$342,000	\$342,000
401-000-535-80-47-02	Utilities	\$52,619	\$57,580
401-000-534-10-41-19	Non-Departmental Expenses	\$29,505	\$25,325
Sewer and Water Operating Fund Appropriations		\$2,191,944	\$2,470,242

WATER CIP FUND 402, BOND FUND 404 & LANDFILL FUND 406.

Waterworks Fund 402 is the Water Capital Replacement fund. It accumulates monies to be expended for capital improvement projects for the water supply system.

Fund 404-this fund is utilized to pay long term debt issued to improve the City's water supply system.

The Landfill Financial Assurance Fund 406 was created pursuant to the State of Washington Administrative Code, Section 173304-467, Paragraphs (3)(a)(i)(A) & (B) to be a nonexpendable trust fund held, invested & administered as set forth in the WAC to account for the dump closure fee revenues and post-closure maintenance costs of the Closed Carnation Landfill.

Source: revenues for this fund are received from service based fees charged to the utility users. These Funds are restricted.

BIENNIAL BUDGET: FISCAL YEAR 2023 AND 2024			
		PROPOSED BUDGET	PROPOSED BUDGET
BARS CODE:	Description	FY 2023	FY 2024
WATER CAPITAL REPLACEMENT FUND: FUND 402			
402-000-591-34-70-01	Debt Service Expenses	\$25,898	\$25,898
402-000-534-10-41-19	Pre-Construction Costs	\$171,837	\$257,195
402-000-594-34-64-04	Construction	\$728,120	\$473,382
402-534-60-63	CIP-23-15		
402-241-594-34-41-02	Construction Management	\$17,432	\$7,185
402-245-594-34-41-01	Design/Engineering	\$19,107	\$38,689
402-000-534-20-41-06	Professional Services	\$86,887	\$65,220
Water Capital Improvement Fund Appropriations		\$1,049,282	\$867,569
WATER BOND REDEMPTION FUND: FUND 404			
404-000-591-34-72-13	Debt Service Expenses	\$104,198	\$104,198
Water Bond Redemption Fund Appropriations		\$ 104,198	\$104,198
LANDFILL ASSURANCE FUND: FUND 406			
406-000-514-20-41-01	Banks Fees	\$2,000	\$2,000
406-000-537-30-45-02	Computer Hardware/Software	\$7,000	\$7,000
406-000-537-30-46-00	General Liability Insurance	\$678	\$678
406-000-537-30-31-00	Office Expenses/Supplies	\$858	\$744
406-000-553-70-41-08	Professional Services	\$26,174	\$26,766
406-000-537-30-35-01	Small Tools & Equipment	\$2,716	\$3,877
406-000-537-30-20-00	Payroll Taxes and Benefits	\$220	\$248
406-000-553-70-10-00	Salaries and Wages	\$5,228	\$5,316
406-000-537-30-20-01	Non-Departmental Expenses	\$750	\$869
Landfill Assurance Fund Appropriations		\$45,623	\$47,497

SEWER DEBT FUND 407, SEWER CIP FUND 408, STORMWATER OPS FUND 409, STORMWATER CIP FUND 410 & SEWER OPS FUND 411.

Fund 407 pays long term debt issued to construct the City's Sewer Conveyance System & Vacuum Station. Revenues for this fund are from Sewer GFC & Debt Service revenues, as part of the cost of service, on consumers' utility bills.

Fund 408 accumulates monies for capital improvements to the sewer collection system & vacuum station.

Fund 409 accumulates monies for capital improvements to the sewer collection system & vacuum station.

Fund 410 is a new fund created in FY 23- FY 24 Biennial. It accumulates funds for this new utility.

Fund 411 is a new fund created in FY 23-24 to segregate and better monitor sewer operations appropriations.

BIENNIAL BUDGET: FISCAL YEAR 2023 AND 2024			
		PROPOSED BUDGET	PROPOSED BUDGET
BARS CODE:	Description	FY 2023	FY 2024
SEWER DEBT SERVICE FUND: FUND 407			
407-000-591-35-70-04	Other Debt Costs	\$226,941	\$226,941
407-000-592-35-80-01	Debt Interest Payment	\$53,861	\$53,861
407-000-591-35-70-01	Debt Principal Payments	\$69,018	\$69,018
Sewer Debt Service Fund Appropriations		\$ 349,820	\$ 349,820
SEWER CAPITAL PROJECTS FUND: FUND 408			
408-271-594-35-63-01	Pre-Construction Costs	\$106,748	\$180,496
408-000-594-35-64-01	Capital Improvement Costs	\$39,035	\$35,489
408-000-597-35-94-27	Transfers Out	\$26,382	\$12,946
Sewer Capital Improvement Fund Appropriations		\$172,165	\$228,931
STORM WATER MAINTENANCE FUND: FUND 409			
409-000-531-31-30-01	Repairs and Maintenance	\$ 86,000	\$ 86,000
Storm Water Maintenance Fund Appropriations		\$86,000	\$86,000
STORM WATER CAPITAL FUND: FUND 410			
410-000-531-31-94-01	Capital Rehab and Replacement	\$ -	\$ -
Storm Water Capital Fund Appropriations		\$ -	\$ -
SEWER OPERATING FUND: FUND 411			
THIS BUDGET DATA IS INCLUDED IN FUND 401. THE BUDGET WILL SPLIT FOR WATER AND SEWER IN FISCAL YEAR 2023.			
Sewer Operating Fund Appropriations		\$ -	\$ -

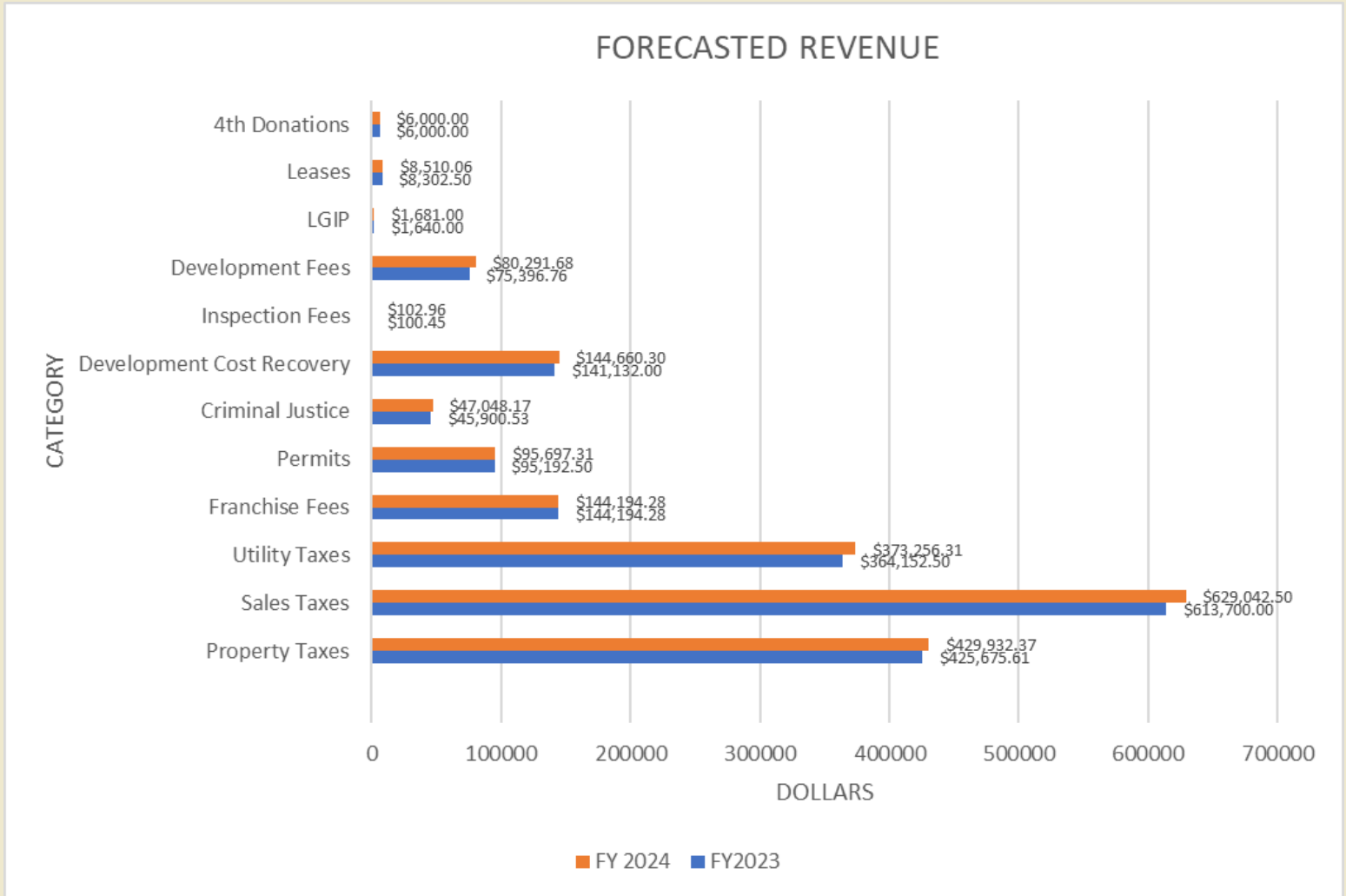


TRUST AND AGENCY FUND 633

This fund was established to receipt monies received on behalf of other governmental entities such as the State of Washington’s Building Code Surcharge, Leasehold Excise Tax and King County Animal Control (Pet License Revenues). These are not real revenues for the City but rather monies received in Trust which are later remitted to the appropriate agency.

BIENNIAL BUDGET: FISCAL YEAR 2023 AND 2024			
		PROPOSED BUDGET	PROPOSED BUDGET
BARS CODE:	Description	FY 2023	FY 2024
TRUST AND AGENCY FUND (PASS-THROUGH): FUND 633			
633-000-589-30-11-00	Special Departmental Expense	\$ 1,522	\$ 17,985
633-000-589-30-00-01	Trust Fee Remittance	\$187,395	\$109,853
633-000-589-90-01-00	Refunds	\$197,835	\$287,688
Trust and Agency Fund (Pass-Through) Appropriations		\$386,752	\$415,525

SUMMARY OF GENERAL FUND REVENUES



9%

Of every \$10 dollars in property taxes, the City receives about \$0.89

FUND BALANCES

Fund	Estimated Beginning Fund Balance 1/1/23	Estimated Ending Fund Balance FY 2023	Reserve Percentage (Est. Ending Fund Balance/. Expenditures)	Estimated Ending Fund Balance FY 2024	Reserve Percentage (Est. Ending Fund Balance/Expenditures)
General Fund 001	68,773	80,247	4.2%	119,336	6.2%
Revenue Stabilization Fund	43,167	166,270	8.6%	289,375	14.9%
Street Fund 101	29,161	59,288	15.6%	78,798	20.0%
ARPA 103	309,284	309,284		309,284	
Contingency Fund 105	61,515	61,515		61,515	
Cemetery Fund 106	9,326	9,470	50.2%	8,388	40.7%
Equipment Replacement Fund 107	121,712	137,818	394.1%	159,555	527.5%
Parks Development Fund 108	3,120	26,127	22.4%	52,709	45.2%
Traffic Impact Fee Fund 109	128,457	302,526	403.4%	482,821	643.8%
LTGO Bond Redemption Fund 201	79,423	113,860	52.8%	148,297	68.8%
Capital Street Improvement Fund 301	82,000	125,148	142.1%	174,692	213.8%
Capital Facilities Improvement Fund 302	2,805,821	2,836,129	2836.1%	2,866,444	2866.4%
Waterworks Fund 401	105,473	212,307	9.7%	98,311	4.0%
Water Capital Replacement Fund 402	1,617,621	1,385,052	132.0%	1,344,458	155.0%
Water Revenue Bond Redemption Fund 404	117,189	117,991	113.2%	118,794	114.0%
Water Revenue Reserve Fund 405	105,473	105,473		105,473	
Landfill Financial Assurance 406	247,000	284,812	624.3%	322,836	679.7%
Sewer Debt Service Fund 407	547,000	546,500	156.2%	554,733	158.6%
Sewer Capital Improvement Fund 408	308,000	357,235	207.5%	355,239	155.2%
Cemetery Perpetual Care Fund 601	134,347	135,372		136,423	
Non-Revenue/Non-Expense Trust Fund 633	63,039	88,849	23.0%	96,201	23.2%
TOTAL ALL FUNDS	6,986,901	7,461,271		7,883,681	

GENERAL GOVERNMENT

Project Name	FY 2023	FY 2024
Furniture	\$3,000.00	\$40,000.00
Equipment	\$3,000.00	\$30,000.00
Heavy Equipment	\$3,000.00	\$40,000.00
Vehicles	\$5,000.00	\$5,000.00
Technology	\$8,000.00	\$30,000.00
TOTAL PER YEAR	\$22,000.00	\$145,000.00

PUBLIC FACILITIES

Project Name	FY 2023	FY 2024
Community Space Phase I	\$3,000,000.00	
PW Yard Phase II		\$2,000,000.00
TOTAL PER YEAR	\$3,000,000.00	\$2,000,000.00

PARKS

Project Name	FY 2023	FY 2024
Valley Memorial Park	\$70,000.00	\$70,000.00
River's Edge Park	\$100,000.00	\$100,000.00
Tolt Commons	\$30,000.00	\$30,000.00
City-wide	\$20,000.00	\$20,000.00
Cemetery- COLUMBERIUM	\$30,000.00	\$15,000.00
TOTAL PER YEAR	\$220,000.00	\$235,000.00

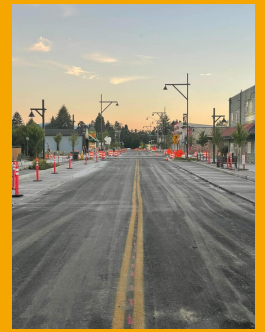
STORMWATER

Project Name	FY 2023	FY 2024
W Rutherford St Reconstruction		\$8,358.00
E. Entwistle/NE 45th St. Sidewalk	\$45,000.00	\$66,246.00
McKinley Ave Sidewalk	\$110,000.00	
CIP- TOTAL	\$170,000.00	\$132,585.00

WATER

Project Name	FY 2023	FY 2024
Brumbaugh water main	\$600,000.00	\$1,000,000.00
SR-203 WSDOT culvert	\$400,000.00	
Well generator 75KW	\$71,514.00	
Source Meter Replacement	\$38,582.00	
KC County Park Trail		\$600,000.00
2025 Water Comp Plan		\$40,000.00
Alley J		\$250,000.00
Existing PRV replacement		\$150,000.00
NE 24th Street water main relocation	\$250,000.00	
CIP TOTAL	\$1,360,096.00	\$2,040,000.00





Project Name	FY2023	FY 2024
Larson Avenue Connector (NE 40th to Entwistle St.)	\$-	\$209,700
E Bird St. Reconstruction (Commercial to Milwaukee - 950 LF)	\$100,000	\$100,000
W Rutherford St. Reconstruction (Tolt to Stewart - 1,050 LF)	\$-	\$76,770
W Bird St. Overlay (Tolt to Stephens Ave - 280 LF)	\$7,175	\$52,613
W Commercial St. Overlay (Tolt to Stephens Ave - 400 LF)	\$8,030	\$58,883
Myrtle St. Overlay (Tolt to King/Stossel Ave - 820 LF)	\$16,490	\$120,890
Stossel Ave. Overlay (Entwistle to Rutherford - 1,180 LF)	\$-	\$18,300
Regal Glen Cul-de-Sacs Overlay (1,531 LF)	\$-	\$35,800
Preventative Street Repair & Maintenance (crack sealing, pothole filling)	\$12,000	\$12,000
McKinley Ave. Sidewalk (Eugene to Blanche St.)	\$300,000	\$500,000
E Entwistle/NE 45th Sidewalk (329th to 332nd Ave - 880 LF)	\$100,000	\$600,000
TOTAL ALL PROJECTS	\$543,695	\$1,784,956

ADDITIONAL RESOURCES

1. Biennial FY23-FY24 Detail and Fee Schedule

www.carnationwa.budget.com

2. Finance Committee: Mayor Ribail and Councilman Harris.

3. For more information: Ana Cortez, City Manager (425) 419-3697



LIST OF AMENDMENTS

Amendment #1 Date: _____

Amendment #2 Date: _____