

# EDGEWOOD EXPERIENCE 2021

## MUNICIPAL GOVERNMENT FINANCE

### FOR PROFIT, NOT FOR PROFIT, GOVERNMENT

- PROFIT = SALES - COST (\$ IN SHAREHOLDERS POCKETS)
- NOT FOR PROFIT = SALES @ COST - COST (HAPPY RECIPIENTS OF GIFT)
- GOVERNMENT = TAKE \$ OUT OF CONSTITUENTS POCKET TO PAY FOR SERVICES

### GOVERNMENT IS DIFFERENT

- TAXING AUTHORITY
- NOT ALLOWED TO MAKE A PROFIT, ONLY RECOVER COSTS
- OF THE PEOPLE, FOR THE PEOPLE, BY THE PEOPLE (LEVEL OF SERVICE)

# WASHINGTON STATE MUNICIPAL GOVERNMENT FINANCES

## SOURCES (REVENUE) AND USES (EXPENSES)

### ➤ SOURCES

- TAXES
- FEES FOR SERVICES
- GRANTS (FEDERAL, STATE, LOCAL GOVERNMENT, PRIVATE FUNDING)

### ➤ USES

- LABOR
- GOODS & SERVICES
- PROGRAMS
- DEBT SERVICE
- CAPITAL PROJECTS



**2021 APPROPRIATED BUDGET  
ORDINANCE 20-0593**

# BUDGET ORDINANCE

## IT'S A LAW FOR EDGEWOOD

### ORDINANCE NO. 20-0593

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF EDGEWOOD, PIERCE COUNTY, WASHINGTON, ADOPTING THE BUDGET AND SALARY SCHEDULE FOR THE 2021 FISCAL YEAR PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE**

**WHEREAS**, State law, Chapter 35A.33 RCW, requires the City of Edgewood adopt an annual budget and provides procedures for such; and

**WHEREAS**, a preliminary budget for the fiscal year 2021 has been prepared and filed in the Office of the City Clerk for the City of Edgewood; and

**WHEREAS**, the City Council of the City of Edgewood held public hearings on November 10<sup>th</sup> and November 24<sup>th</sup>, 2020 regarding the proposed budget and revenues and has deliberated and made adjustments and changes deemed necessary and proper;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF EDGEWOOD, WASHINGTON, DO ORDAIN AS FOLLOWS:**

**Section 1. 2021 Budget Adoption and Funds Appropriated.** The 2021 Annual Budget for the City of Edgewood, Washington, on file in the Office of the City Clerk, covering the period of January 1, 2021 through December 31, 2021, with regular revenues and unencumbered fund balances of \$39,621,527 and expenditures and ending fund balances of \$39,621,527, is hereby approved and adopted. The respective amounts for the several funds of the City of Edgewood are hereby fixed and adopted as follows:

<i>Fund Name</i>	<i>Fund</i>	<i>Appropriated</i>
General Fund	001	\$13,849,336
Strategic Reserve Fund	005	\$1,350,473
Street Fund	101	\$1,119,271
Park Impact Fee Fund	110	\$3,004,578
Traffic Impact Fee Fund	111	\$4,203,836
Municipal Capital Reserve (REET1) Fund	130	\$711,415
Municipal Capital Reserve (REET2) Fund	132	\$726,318
Civic Center Debt Service Fund	201	\$412,587
LID No. 1 Debt Service Fund	202	\$1,188,924
LID No. 1 Reserve Fund	203	\$600,000
Capital Parks Fund	310	\$3,120,984
Capital Roads Fund	340	\$3,555,467
Sewer Utility Fund	401	\$584,373
Sewer Capital Fund	402	\$135,000
Surface Water Utility Fund	410	\$2,924,603
Surface Water Capital Fund	411	\$1,720,000
Equip. & Facility Reserve Fund	501	\$414,362
<b>Total</b>		<b>\$39,621,527</b>

**Section 1. 2021 Salary Schedule.** The 2021 Salary Schedule for authorized positions, attached hereto as Exhibit A of this Ordinance, is hereby adopted by reference.

**Section 2. Transmittal.** The City Clerk is hereby authorized and directed to transmit a certified copy of this ordinance to the Association of Washington Cities, the Auditor of the State of Washington, and Municipal Research Services Center.

**Section 3. Severability.** If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

**Section 4. Effective Date.** A summary of this Ordinance consisting of its title shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of final passage. The full text of this Ordinance shall be mailed without charge, upon request.

**PASSED BY THE CITY COUNCIL ON THE 8TH DAY OF DECEMBER, 2020**

\_\_\_\_\_  
Mayor Daryl Eiding

ATTEST/AUTHENTICATED:

\_\_\_\_\_  
Rachel Pitzel, CMC  
City Clerk

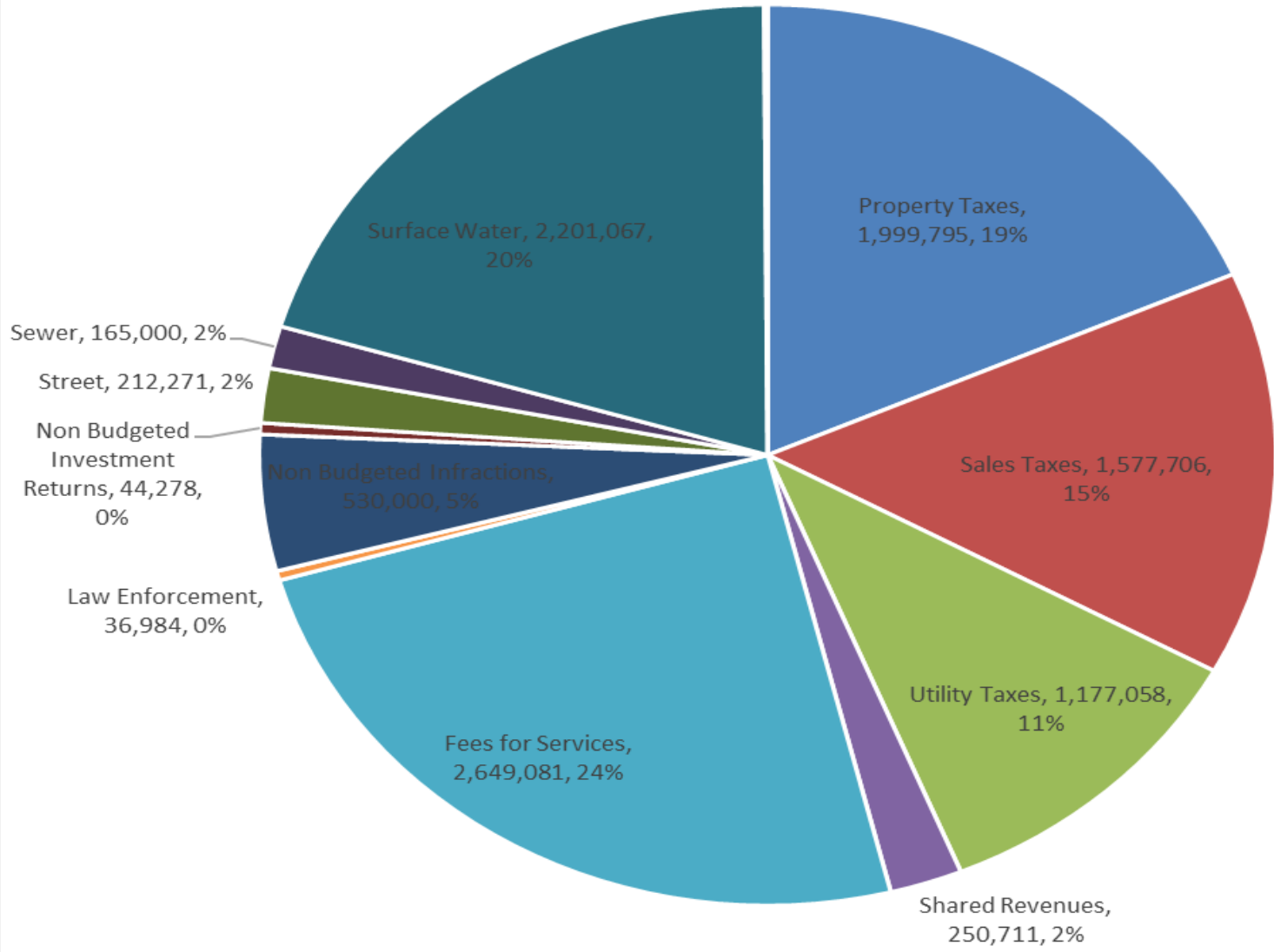
APPROVED AS TO FORM:

\_\_\_\_\_  
City Attorney, Ann Marie J. Soto

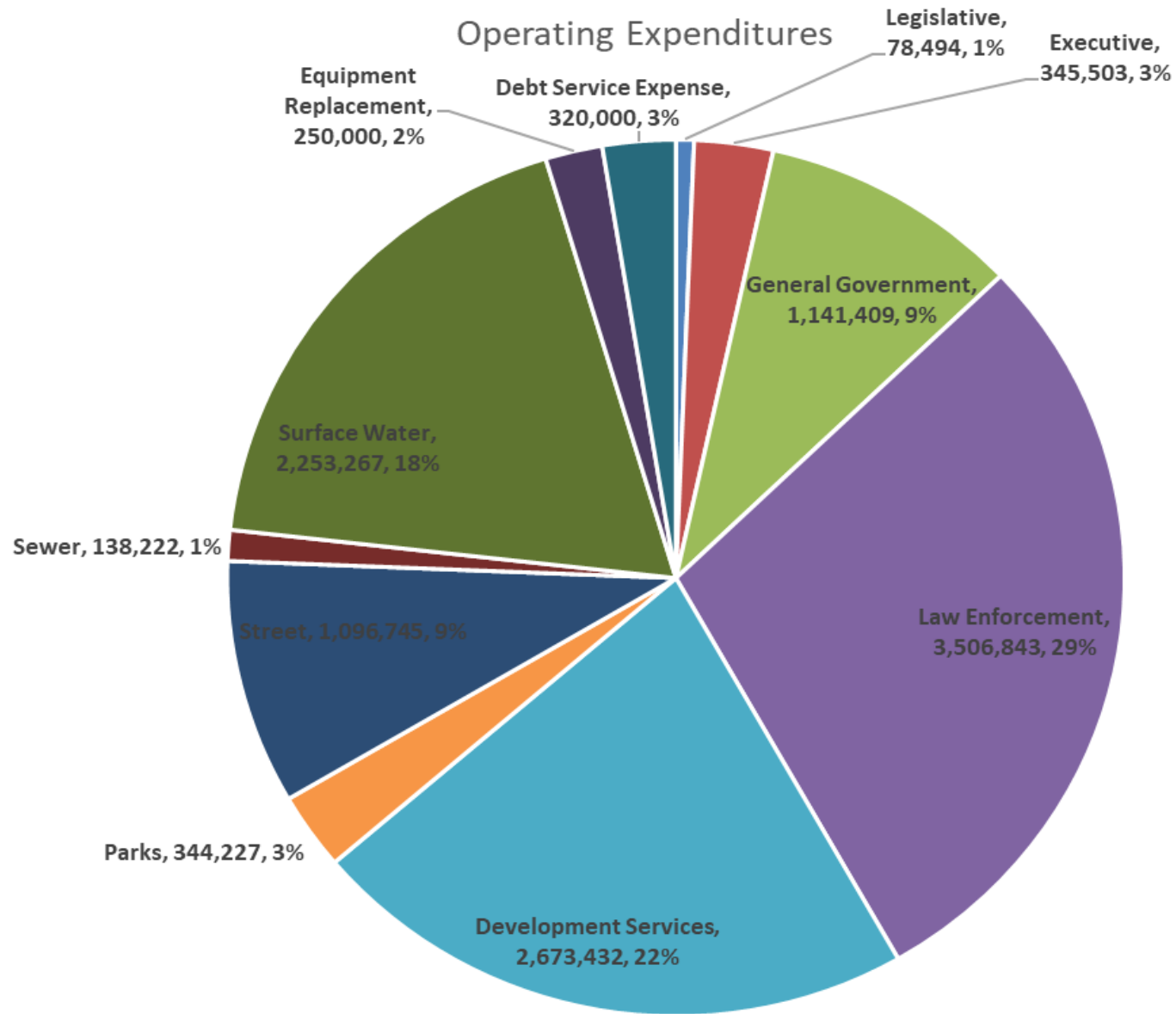
*Date of Publication: December 10, 2020*  
*Effective Date: December 15, 2020*

# Operating Revenues

Equipment Replacement,  
12,000, 0%



# Operating Expenditures



# SOURCES (REVENUE)

CITY OF EDGEWOOD			Ord 20-0593			
2021 FINAL BUDGET		Model (b)	11/24/2020			
Description	Budget 2019	Actual 2019	Budget 2020	Actual 2020	Estimated 2020 Actual	Budget 2021
Property Tax	\$1,796,735.00	\$1,800,557.37	\$1,871,134.00	\$1,030,170.07	\$1,999,795.18	\$1,999,795
Sale of Tax Title Property	\$0.00	\$6.21	\$6.00	\$615.43	\$615.43	\$0
Sales & Use Tax	\$1,022,873.00	\$1,428,477.97	\$1,272,331.00	\$1,090,417.69	\$1,453,890.25	\$1,453,890
Local Parks - Sales/Use Tax	\$106,838.00	\$123,815.43	\$9,144.00	\$92,427.33	\$123,815.43	\$123,815
Local Criminal Justice	\$150,000.00	\$218,378.78	\$150,000.00	\$165,011.57	\$220,015.43	\$220,015
Utility Tax - Natural Gas	\$153,184.00	\$109,729.13	\$121,172.00	\$106,052.52	\$141,403	\$141,403
Utility Tax - Electricity	\$509,068.00	\$427,042.13	\$456,064.00	\$342,637.68	\$456,850	\$456,850
Utility Tax - Telephone	\$431,200.00	\$159,425.80	\$179,127.00	\$99,034.46	\$159,426	\$159,426
Utility Tax - Cable	\$211,680.00	\$213,273.62	\$239,512.00	\$161,793.91	\$215,725	\$215,725
Utility Tax - Garbage	\$75,264.00	\$98,089.68	\$92,174.00	\$87,468.54	\$116,625	\$116,625
Utility Tax - Water	\$82,800.00	\$87,029.01	\$82,438.00	\$62,876.82	\$87,029	\$87,029
Timber Excise Tax	\$10.00	\$0.00	\$5.00	\$0.00	\$0	\$0
Leasehold Excise Tax	\$846.00	\$248.35	\$176.00	\$359.68	\$360	\$360
Revenue						
<b>Tax Revenue</b>	<b>\$4,540,498.00</b>	<b>\$4,666,073.48</b>	<b>\$4,473,283.00</b>	<b>\$3,238,865.70</b>	<b>\$4,975,550</b>	<b>\$4,974,934</b>
Conditional Use Permit	\$4,298.00	(\$1,373.00)	(\$2,060.00)	\$0.00	\$0.00	\$0
Temporary Use Permit	\$1,628.00	\$305.00	\$458.00	\$0.00	\$0.00	\$0
Sign Permit	\$53.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
Cable Franchise Fees	\$206,535.00	\$179,594.70	\$202,435.00	\$134,828.62	\$179,771.49	\$179,771
Business Licensing	\$41,855.00	\$39,760.06	\$42,755.00	\$28,543.35	\$39,760.06	\$53,013

# USES (EXPENSES)

ORDINANCE 20-0593	<b>CITY OF EDGEWOOD</b>						
11/24/2020	<b>2021 FINAL BUDGET</b>						1.019
Account Number	Description	Budget	Actual	2020 Budget		Forecast Model	2021 Budget
		2019	2019			2020 Y/E	CPI = 1.9%
001-018-000-514-30-42-06	Website Services	4,500	2,280	4,581	2,280	2,736	2,788
001-018-000-518-20-11-01	Salaries & Wages	2,006,406	1,917,533	2,466,308	2,082,347	2,498,817	2,879,808
001-018-000-518-20-21-01	Medicare	29,093	27,801	35,761	30,180	36,216	41,757
001-018-000-518-20-21-02	Social Security Replacement	117,674	113,397	142,904	119,009	142,811	175,461
001-018-000-518-20-21-05	PERS	237,410	224,863	283,386	236,583	283,900	344,929
001-018-000-518-20-21-07	Labor & Industries	20,914	13,207	26,164	16,530	19,836	20,061
001-018-000-518-20-21-08	Unemployment	11,388	11,363	13,829	12,583	15,100	16,310
001-018-000-518-20-21-10	Medical	493,353	411,436	545,463	388,585	466,302	608,640
001-018-000-518-20-31-01	Office & Operational Supplies	15,000	17,748	16,970	26,875	32,250	32,862
001-018-000-518-20-31-02	Computer Supplies	0	105	0	0	0	0
001-018-000-518-20-31-08	Wellness Supplies	0	653	1,500	576	691	704
001-018-000-518-20-31-13	Safety Equipment	0	539	604	0	0	0
001-018-000-518-20-35-01	Small Tools/Minor Equipment	0	126	192	1,983	2,380	2,425
001-018-000-518-20-35-02	Office Furniture	40,000	9,492	40,720	13,191	15,830	16,130
001-018-000-518-20-39-11	Teambuilding-Supplies	0	782	0	698	837	853
001-018-000-518-20-41-01	Professional Service	0	2,244	2,136	1,672	2,007	2,045
001-018-000-518-20-42-02	Postage	7,000	4,781	7,000	5,095	6,114	6,230
001-018-000-518-20-42-03	Copy Machine Charges	0	0	0	1,742	2,091	2,131
001-018-000-518-20-43-01	Travel/Training Costs	0	1,554	2,355	0	0	0



# COE 2021 Budget Salary and Benefit Model (a)

2019 AWC Steps 6 & 7 Added + 1.9% 2019 COLA All Stpes

Position	% Total FTE	1st Base Salary/Rate	No of Months/Hours	2nd Base Salary	No of Months	Yearly Salary	COLA	Total Salary	Social Security Replace	Medicare .0145	Pension	Unempl	Wkmn Comp	Med	Dent	Vision	LTD	Total Ben	TCC (TOTAL WAGE & BENEFIT)
Administrative Assistant	1.00	4,782	6	4,929	6	58,266	0	58,266	3,612	845	7,528	350	283	27,018	2,013	307	350	42,305	100,571
Accounting/Administrative Tech	1.00	5,256	6	5,419	6	64,050	0	64,050	3,971	929	8,275	384	283	3,600	0	0	0	17,442	81,492
Public Works Maintenance Tech 2	1.00	5,480	6	5,649	6	66,774	0	66,774	4,140	968	8,627	401	1,888	16,069	2,013	307	363	34,776	101,550
Public Works Maintenance Tech 2	1.00	5,480	6	5,649	6	66,774	0	66,774	4,140	968	8,627	401	1,888	17,108	1,286	204	363	34,986	101,760
Planning Tech	1.00	5,772	4	5,950	8	70,688	0	70,688	4,383	1,025	9,133	424	283	8,518	680	102	350	24,898	95,586
Development Review Coordinator	1.00	6,677	6	6,884	6	81,366	0	81,366	5,045	1,180	10,512	488	283	12,750	2,013	204	419	32,894	114,260
Associate Planner/Community Engagement	1.00	6,677	6	6,884	6	81,366	0	81,366	5,045	1,180	10,512	488	283	8,518	680	102	419	27,227	108,593
Field Supervisor	1.00	6,677	6	6,884	6	81,366	0	81,366	5,045	1,180	10,512	488	1,888	21,340	2,013	204	442	43,112	124,478
Engineering Tech	1.00	6,884	6	7,096	6	83,880	0	83,880	5,201	1,216	10,837	503	1,888	21,340	2,013	307	0	43,304	127,184
Associate Planner/GIS	1.00	7,096	6	7,316	6	86,472	0	86,472	5,361	1,254	11,172	519	283	8,518	680	102	470	28,359	114,831
Combination Inspector	1.00	7,324	6	7,551	6	89,250	0	89,250	5,534	1,294	11,531	536	1,888	27,018	2,013	307	499	50,618	139,868
Communication Coordinator/Deputy Clerk	1.00	7,551	6	7,784	6	92,010	0	92,010	5,705	1,334	11,888	552	283	21,340	2,013	307	499	43,919	135,929
Code Compliance Manager	1.00	7,637	6	7,873	6	93,060	0	93,060	5,770	1,349	12,023	558	283	17,108	2,013	204	470	39,779	132,839
Accounting Manager	1.00	7,637	6	7,873	6	93,060	0	93,060	5,770	1,349	12,023	558	283	27,018	2,013	307	504	49,825	142,885
Office Manager	1.00	7,637	6	7,873	6	93,060	0	93,060	5,770	1,349	12,023	558	283	8,518	2,013	204	504	31,223	124,283
Plans Examiner/Inspector	1.00	8,117	6	8,368	6	98,910	0	98,910	6,132	1,434	12,779	593	1,888	17,108	1,286	204	537	41,963	140,873
Plans Examiner/Inspector	1.00	8,117	6	8,368	6	98,910	0	98,910	6,132	1,434	12,779	593	1,888	21,340	2,013	307	537	47,023	145,933
Senior Planner	1.00	8,433	6	8,694	6	102,762	0	102,762	6,371	1,490	13,277	617	283	27,018	2,013	307	559	51,933	154,695
Planning Manager	1.00	9,253	6	9,539	6	112,752	0	112,752	6,991	1,635	14,568	677	283	12,750	2,013	204	593	39,713	152,465
Building Official	1.00	9,539	6	9,834	6	116,238	0	116,238	7,207	1,685	15,018	697	283	27,018	2,013	307	611	54,838	171,076
Associate/Senior Engineer	1.00	9,157	6	9,440	6	111,582	0	111,582	6,918	1,618	14,416	669	283	27,018	2,013	307	590	53,832	165,414
Public Works Superintendent	0.43	56.15	867	0	0	48,682	0	48,682	3,018	706	0	292	812	17,108	1,286	204	231	23,657	72,339
City Engineer	1.00	9,844	6	10,148	6	119,952	0	119,952	7,437	1,739	15,498	720	283	27,018	2,013	307	650	55,663	175,615
City Clerk/HR Director	1.00	10,856	6	11,192	6	132,288	0	132,288	8,202	1,918	17,092	794	283	21,340	2,013	307	717	52,663	184,951
Com. & Econ Development Director	1.00	11,538	6	11,895	6	140,598	0	140,598	8,717	2,039	18,165	844	283	27,018	2,013	307	762	60,146	200,744
Public Works Director/PE	1.00	11,538	6	11,895	6	140,598	0	140,598	8,717	2,039	18,165	844	283	17,108	1,286	204	764	49,409	190,007
Information Technology Director	1.00	11,538	6	11,895	6	140,598	0	140,598	8,717	2,039	18,165	844	283	27,018	2,013	307	762	60,146	200,744
ACA/Finance Director	1.00	12,564	6	12,952	6	153,096	0	153,096	9,492	2,220	19,780	919	283	8,518	680	102	829	42,822	195,918
<b>Staff Total</b>	<b>27.43</b>					<b>2,718,408</b>	<b>0</b>	<b>2,718,408</b>	<b>168,541</b>	<b>39,417</b>	<b>344,929</b>	<b>16,310</b>	<b>19,679</b>	<b>523,159</b>	<b>46,105</b>	<b>6,541</b>	<b>13,796</b>	<b>1,178,477</b>	<b>3,896,885</b>
Mayor	1.00	8,200	12	0	0	98,400	0	98,400	6,101	1,427			283	17,108	1,286	204	441	26,849	125,249
7 Members of Council	7.00	750	12	0	0	63,000		63,000	819	914			99					1,831	64,831
<b>Elected Total</b>	<b>8.00</b>					<b>161,400</b>	<b>0</b>	<b>161,400</b>	<b>6,920</b>	<b>2,340</b>	<b>0</b>	<b>0</b>	<b>381</b>	<b>17,108</b>	<b>1,286</b>	<b>204</b>	<b>441</b>	<b>28,680</b>	<b>190,080</b>
<b>City Grand Total</b>						<b>2,879,808</b>	<b>0</b>	<b>2,879,808</b>	<b>175,461</b>	<b>41,757</b>	<b>344,929</b>	<b>16,310</b>	<b>20,061</b>	<b>540,267</b>	<b>47,391</b>	<b>6,745</b>	<b>14,236</b>	<b>1,207,158</b>	<b>4,086,966</b>

2021 COST ALLOCATION TO DEPARTMENTS		Legislative	Admin/Exec	Gen Gov't	Planning	Building	Permitting	Parks	Street	Surface Water
		1.6%	7.1%	18.8%	14.0%	20.1%	12.2%	5.6%	8.0%	12.6%
001-018-000-518-20-31-01	31 Office & Operational Supplies	\$521	\$2,328	\$6,192	\$4,617	\$6,608	\$4,004	\$1,827	\$2,634	\$4,131
001-018-000-518-20-31-02	31 Computer Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001-018-000-518-20-31-08	31 Wellness Supplies	\$11	\$50	\$133	\$99	\$142	\$86	\$39	\$56	\$89
001-018-000-518-20-31-13	31 Safety Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001-018-000-518-30-31-01	31 Office & Operational Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001-018-000-518-30-35-01	35 Small Tools/Minor Equip.	\$22	\$98	\$260	\$194	\$278	\$168	\$77	\$111	\$174
001-018-000-518-20-39-11	39 Teambuilding-Supplies	\$14	\$60	\$161	\$120	\$172	\$104	\$47	\$68	\$107
	<b>Goods</b>	<b>\$1,755</b>	<b>\$7,838</b>	<b>\$20,848</b>	<b>\$15,545</b>	<b>\$22,248</b>	<b>\$13,479</b>	<b>\$6,151</b>	<b>\$8,867</b>	<b>\$13,908</b>
001-018-000-514-30-42-06	40 Website Services	\$44	\$198	\$525	\$392	\$561	\$340	\$155	\$223	\$350
001-018-000-518-90-40-99	40 Allocated Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001-018-000-518-20-41-01	41 Professional Service	\$32	\$145	\$385	\$287	\$411	\$249	\$114	\$164	\$257
001-018-000-518-30-41-01	41 Professional Services	\$395	\$1,766	\$4,696	\$3,501	\$5,011	\$3,036	\$1,385	\$1,997	\$3,133
001-018-000-518-30-41-02	41 Professional Services-Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001-018-000-518-20-49-01	49 Memberships	\$173	\$773	\$2,055	\$1,532	\$2,193	\$1,329	\$606	\$874	\$1,371
001-018-000-518-20-49-05	49 Printing & Binding-Magazine	\$555	\$2,480	\$6,595	\$4,917	\$7,038	\$4,264	\$1,946	\$2,805	\$4,400
001-018-000-518-20-49-11	49 City Employee Team Building	\$2	\$11	\$28	\$21	\$30	\$18	\$8	\$12	\$19
001-018-000-518-85-49-03	49 Computer Subscriptions	\$1,584	\$7,076	\$18,820	\$14,032	\$20,083	\$12,168	\$5,552	\$8,004	\$12,555
001-018-000-518-90-49-51	49 Puget Sound Clean Air Dues	\$156	\$697	\$1,853	\$1,381	\$1,977	\$1,198	\$547	\$788	\$1,236
001-018-000-518-90-49-52	49 Puget Sound Regional Council	\$85	\$382	\$1,015	\$757	\$1,083	\$656	\$299	\$432	\$677
001-018-000-518-90-49-53	49 AWC Dues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001-018-000-518-90-49-55	49 Pierce County Regional Council	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001-018-000-518-90-49-57	49 Chamber Dues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001-018-000-518-90-49-57	49 National League of Cities	\$29	\$128	\$339	\$253	\$362	\$219	\$100	\$144	\$226
001-018-000-594-18-64-01	64 Cap Exp-Office Furniture	\$102	\$457	\$1,216	\$907	\$1,297	\$786	\$359	\$517	\$811
001-018-000-594-18-64-02	64 Cap Exp-Computer Hardware	\$1,264	\$5,647	\$15,019	\$11,199	\$16,028	\$9,711	\$4,431	\$6,388	\$10,020
001-018-000-594-18-64-03	64 Cap Exp-Computer Software	\$11	\$50	\$134	\$100	\$143	\$86	\$39	\$57	\$89
001-018-000-594-18-64-04	64 Cap Exp-Communication Equipment	\$23	\$105	\$278	\$207	\$297	\$180	\$82	\$118	\$186
	<b>Services</b>	<b>10,234</b>	<b>45,708</b>	<b>121,571</b>	<b>90,645</b>	<b>129,732</b>	<b>78,601</b>	<b>35,867</b>	<b>51,705</b>	<b>81,103</b>

# City of Edgewood

## 2020 ANNUAL REPORT

### City of Edgewood Fund Resources and Uses Arising from Cash Transactions For the Year Ended December 31, 2020

		Total for All Funds (Memo Only)	001 Current Expense Fund	101 Street Fund
<b>Beginning Cash and Investments</b>				
308	Beginning Cash and Investments	15,366,939	4,473,146	52,107
388 / 588	Net Adjustments	-	-	-
<b>Revenues</b>				
310	Taxes	6,338,351	4,867,902	130,830
320	Licenses and Permits	779,641	779,141	500
581, 582, 589	Other Uses	319,848	319,848	-
Total Other Decreases in Fund Resources:		4,232,749	757,449	46,052
<b>Increase (Decrease) in Cash and Investments:</b>		<b>1,707,673</b>	<b>462,834</b>	<b>30,383</b>
<b>Ending Cash and Investments</b>				
50821	Nonspendable	-	-	-
50831	Restricted	9,304,847	-	82,490
50841	Committed	4,184,258	1,350,473	-
50851	Assigned	236,213	236,213	-
50891	Unassigned	3,349,294	3,349,294	-
<b>Total Ending Cash and Investments</b>		<b>17,074,612</b>	<b>4,935,980</b>	<b>82,490</b>



Office of the Washington State Auditor

Pat McCarthy

Financial Statements Audit Report

**City of Edgewood**

For the period January 1, 2019 through December 31, 2019