

A low-angle photograph of a tall, white lattice water tower against a dramatic sunset sky. The sky is filled with orange and red clouds, transitioning to a purple and blue hue at the top. The water tower has a large white tank at the top with a yellow band and a large letter 'M' on it. The tower's structure is made of white metal lattice. In the foreground, the dark silhouettes of evergreen trees are visible.

2023-2024 Biennial Budget

City of Yelm, WA

TEAM YELM

MAYOR



Joe DePinto

EXECUTIVE DEPARTMENT

Todd Stancil, City Administrator
Karen Bennett, Human Resources
Manager
Kathy Linnemeyer, City Clerk

FINANCE DEPARTMENT

Stephanie Dice, Director

MUNICIPAL COURT

Sonia Ramirez, Court Administrator

POLICE DEPARTMENT

Rob Carlson, Chief

PUBLIC SERVICE DEPARTMENT

Cody Colt, Director
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Mayor's Budget Message

In the City of Yelm we utilize a biennial budget which gives us a budgetary roadmap over the next two years. As Mayor, it is my pleasure to present the City Council and our community with a balanced, forward thinking, fiscally responsible 2023/24 budget that positively impacts all facets of our local government with an emphasis on increasing public safety, enhancing our transportation capabilities, and modernizing services. The City of Yelm has taken a listen first approach in developing this budget and gathered input from the City Council, city staff, city commissions/committees and the community.

We continue to make improvements on how we develop a budget in the City of Yelm. This includes creating a long-term revenue forecast to proactively balance revenue and expenditures, establishing sound financial policies and dedicated reserve accounts for unanticipated expenditures/emergencies, increasing transparency and equity by requiring all outside agency funding requests to be public, and to locate and eliminate unnecessary spending. This proposed budget adheres to our financial policies which require us to live within our means and making sure revenues support our proposed expenditures. As Mayor, I am a steward of the people's tax dollars and am entrusted to spend it wisely on their behalf. I take that responsibility very seriously.

Increasing public safety is the highest priority for my administration. In many places around our state and country, there has been a shift to defund or reduce public safety. We are going against that trend in Yelm and funding public safety to historic levels for our city. A few public safety investments that I want to highlight in this budget include;

- *Increasing the number of Commissioned Police Officers*
- *Enhancing our partnerships with our school district to provide additional School Resource Officers*
- *Increased training budget for our Public Safety Personnel*
- *Additional portable speed/message signs that provide data to improve enforcement efforts*
- *Funding for additional jail space to increase offender accountability*
- *New partnerships for Mental Health and Veteran's court*

This proposed budget also prioritizes transportation related needs including:

- *Widening and adding sidewalks to Rhoton Road in anticipation of increased traffic due to the Yelm Loop*
- *Increased ability to fix/repair potholes*
- *Hiring of additional positions within our street department to improve the cleanliness and appearance of our community*
- *Improving walkability from Yelm City Park to Cochrane park with more sidewalks*
- *Creating additional parking for our downtown businesses and those using Yelm City Park*
- *Partnering with our school district to improve crosswalk safety throughout our community, particularly in school zones*

The people who work for the city include those who grew up here and graduated from Yelm High School, former government employees from larger and smaller jurisdictions, former employees of private sector businesses, and young professionals who recently graduated from a college and universities. As Mayor, I place high importance on professionalism for those employed with the City of Yelm and how they interact with the public. Increased trainings for both management and anyone who interacts with public has been funded throughout this budget. We will continue to look for ways to improve the overall experience for our residents and the business community who utilize our services and contribute to our amazing community.

Utility rates will not increase even though the vast majority of our utility revenue will be going towards our nearly \$33 million water treatment plant upgrade. This was due to the foresight and planning of the Yelm City Council nearly 6 years ago who understood that we must prepare for future growth. Today we are on track to ensure we have the infrastructure to support those who in the future that wish to call Yelm home. While we weren't able to lower utility rates this biennium, it will be a priority of mine to get them lowered in our next budget. I believe this will be possible due to anticipated growth, distributing the costs of providing services to more rate payers.

Lastly, while this is referred to as the "Mayor's Budget" I would be quite remiss if I forgot to mention that this budget was created through the close collaboration of multiple departments and led by Yelm Finance Director, Stephanie Dice. Creating a multi-million dollar biennial budget is no easy feat. She has spent countless hours beginning in early summer to ensure we developed a responsible budget that increased our reserve funds, transparency, followed state and federal requirements, and enhanced services to the public. I am very appreciative and proud of Director Dice, our staff, and our city council for all the work they put into this budget process.

Please read on to see how your tax-payer dollars are being spent and all the projects planned for our community!

Yours Truly,

Joe DePinto, Mayor

2021/2022 SIGNIFICANT ACCOMPLISHMENTS

PUBLIC SAFETY AND KEY INFRASTRUCTURE

- Completed ADA improvements and sidewalk repairs throughout the City
- Constructed installed crosswalks at key intersections.
- Constructed Mosman Ave extension.
- Promoted the Assistant Chief to Police Chief resulting in a seamless transition due to a well thought out succession plan.
- As a result of a productive and effective relationship with the Yelm School District, the Police Department and YSD agreed to a future School Resource Officer Program that will result in three (3) officers being assigned to the school instead of one.
- Added additional public defense resources to reduce case load impacts and improve customer service.
- Established the first ever Police Advisory Board that represents the interests of our diverse community.
- Installed technology to allow virtual court with the Nisqually Jail.
- Updated police policies and protocols.
- Installed metal detectors in Municipal Court.



SUSTAINABLE, COST EFFECTIVE PUBLIC INFRASTRUCTURE

- Completed essential improvements to Cochrane Park.
- Maintained public rights of way in historic areas.
- Worked with WSDOT to continue design and construction of the Yelm Loop.
- Received legislative funding for WSDOT to construct three roundabouts on SR507 NB.
- Developed, submitted and received approval for the first pilot water rights mitigation plan in the state of Washington.
- Completed and opened fitness court at Yelm City Park.
- Installed offices for Planning and Building Division at Public Works.
- Contracted with Enterprise for fleet replacements and upgrades, added the first fully electric vehicle to the City fleet.

STRONG, DIVERSE ECONOMY

- Partnered with Yelm Community Schools to create a Youth Council.
- Opened the Yelm Community Center for use by South Puget Sound Community College for extension classes.
- Instituted Financial Education Classes.
- Finalized the Yelm Economic Development Strategy.
- Completed the Downtown Corridor Study.
- Partnered with the Boys & Girls Club of Thurston County to add space to further their program goals.



VIBRANT PUBLIC PLACES WITH AN ENDURING CONNECTION TO OUR HISTORY

- Updated policies in the Comprehensive Plan and Unified Development Code.
- Worked with a private organization, community partners, and our legislative delegation to restore Yelm's historic water tower.

BEST RUN AND TRANSPARENT GOVERNMENT

- Deployed a new and improved website to enhance citizen's access to information and services.
- Created and filled the Communications and Recreation Coordinator Position.
- Restructured the organizational structure to improve accountability and reduce unnecessary road blocks.
- Extended the ability to pay for city services by credit card, debit card, or EFT at Public Services.
- As soon as was practical and safe, brought all employees back to their work sites and brought public meetings back in person.

CITY OF YELM 2023-2024 “BIG ROCKS”

- Continue upgrading the Water Reclamation Facility to achieve state and federal permit compliance, and provide sewer and waste water management for current and future residents and businesses.
- Continue working with WSDOT and Nisqually Tribe to complete the Yelm Loop.
- Encourage a pro-active timeline to complete design work and construction of the three roundabouts approved in the 2022 Legislative transportation package.
- Complete the Habitat Conservation Plan to address endangered species in the area, identifying conservation areas to mitigate the impacts of land development.
- Implement the next phase of our community visioning initiative for the Education and Innovation Center on land near the current City Hall to help train our workforce, support local businesses, and enhance education opportunities in collaboration with South Puget Sound Community College, Chamber, Economic Development Council and Thurston County Regional Library.
- Plan for future growth and federal regulatory requirements by becoming National Pollutant Discharge Elimination System Phase II compliant.



CITY OF YELM ORGANIZATIONAL FRAMEWORK

OUR MISSION

To provide essential public services and infrastructure to keep Yelm a desirable place to live, work, and learn.

OUR VISION

To keep the City of Yelm a safe and vibrant community, with:

- Safe neighborhoods and schools
- Sustainable, cost effective public infrastructure
- Strong, diverse economy
- Vibrant public places with an enduring connection to our history
- Best run government

OUR VALUES

We believe in and strive for collaboration, innovation, and excellence in everything we do. These values guide our individual and collective actions across all city operations.

- **Collaboration** - We cultivate lasting relationships with residents, businesses, co-workers, and community organizations. We listen and understand each other's needs and priorities to ensure public services and resources are appropriately aligned. We take collective responsibility and treat everyone with unconditional, positive respect.
- **Innovation** - We embrace a culture of continuous improvement that institutes best management practices, fosters creativity, maintains and sustains the best workforce, and strives for customer service that is second-to-none.
- **Excellence** – We are proactive and forward thinking, setting the standard for excellence by managing and safeguarding public resources in ways that strengthen our community.

OUR GUIDING BUDGET PRINCIPLES

In developing the 2023-2024 biennial budget, Mayor DePinto and the executive leadership team established a set of core budget principles that guide our thinking in developing responsible, aligned, sustainable budgets across the organization. This proposed budget is founded on the following principles:

- Don't spend more than you take in.
- Don't spend one-time money on ongoing expenses.
- Establish and maintain prudent budget reserves.
- Maintain strict controls on hiring and spending.
- Fund the highest priority services first.

We continue to work diligently to control the cost of City government while investing in citizen's top priorities, resulting in an even safer, smarter and more sustainable City of Yelm. The development of the 2023-2024 Biennial Budget was guided by the City's three primary strategic objectives by investing in infrastructure, personnel, equipment and training. These objectives are crucial to creating a brighter future for all of us, now and for generations to come.



BUDGET DOCUMENT OVERVIEW

POLICY DOCUMENT

The budget functions as a policy document in that the decisions made within the budget will reflect the general principles or plans that guide the actions taken for the future. As a policy document, the budget makes specific attempts to link desired goals and policy direction to the actual day-to-day activities of the City staff.

OPERATIONAL GUIDE

The budget of the City reflects its operations. Activities of each City function and organization have been planned, discussed, formalized, and described in the following sections. This process will help to maintain an understanding of the various operations of the City and how they relate to each other and to the attainment of the policy issues and goals of the City Council.

LINK WITH THE GENERAL PUBLIC

The budget provides a unique opportunity to allow and encourage public review of City operations. The budget describes the activities of the City, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.

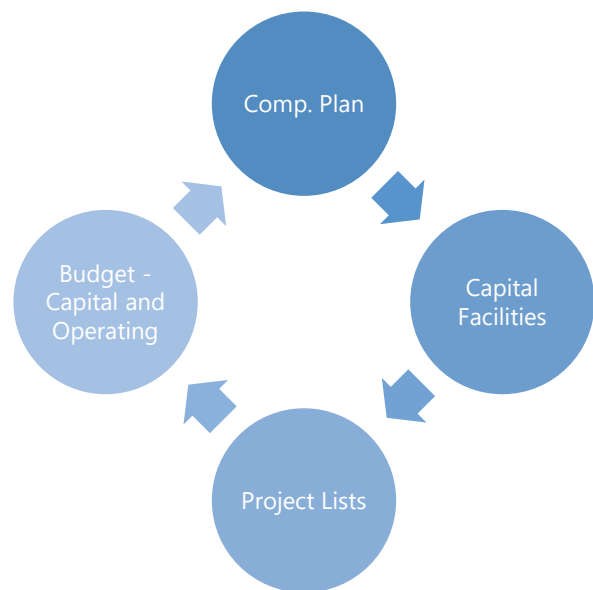
LEGALLY REQUIRED FINANCIAL PLANNING TOOL

The budget as a financial planning tool has been its most traditional use. Preparing and adopting a budget is a State law requirement of all cities as stated in Title 35A of the Revised Code of Washington (RCW). The budget must be adopted as a balanced budget and must be in place prior to the beginning of the City's fiscal year. The budget is the legal authority to expend public moneys and controls those expenditures by limiting the amount of the appropriation at the fund level. The revenues of the City are estimated, along with available cash carry-forward, to indicate funds available.

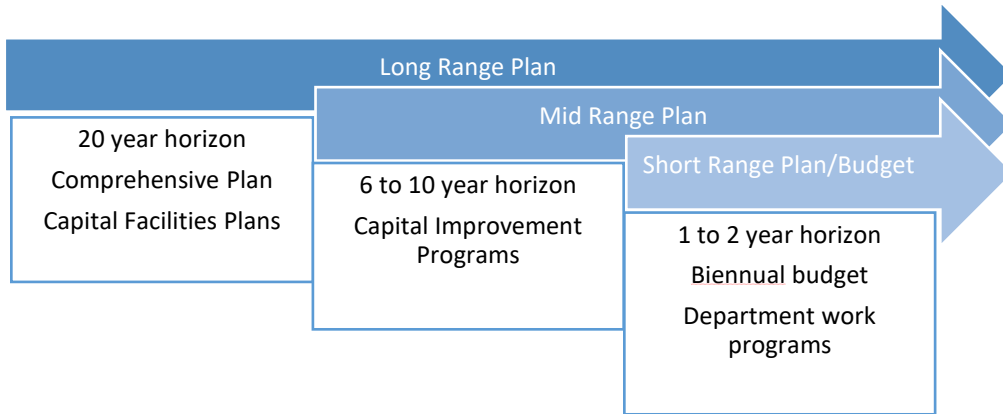
BUDGET PROCESS

The City of Yelm operates on a biennial basis. It utilizes an incremental budgeting approach that assumes, for most functions of government, that the current biennium budget is indicative of the base required for the following biennium. Any increases are incremental and are based on need, emerging issues, Council goals, and available resources.

The budget process ideally begins in late spring with departments preparing requests for new staff, programs, or significant increases to their current biennial budget that will address emerging issues and other operational needs. The Finance Director and City Administrator conduct an analysis of the departmental base budgets and the revenue outlook for the coming year to determine the availability of funds for any new initiatives. During the summer, the departments also prepare their base budgets. These budget requests are submitted to the Finance Director for review and by late summer, the Mayor reviews each department's budget requests and develops a preliminary budget recommendation.

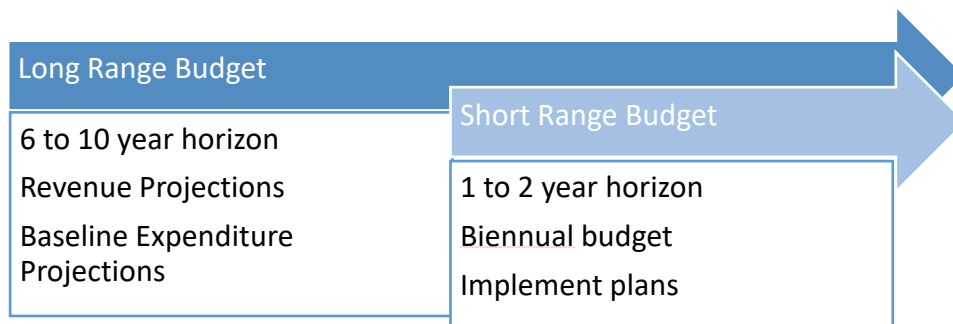


As mandated by RCW 35A.33.135, the first requirement is that the Mayor submit estimated revenues and expenditures to the City Council on or before the first Monday in October. The Mayor's proposed budget is presented to the City Council in early October. Public hearings are held to obtain taxpayer's comments, and Council budget workshops are held throughout October. The Council makes its adjustments to the Mayor's proposed budget and adopts by ordinance a final balanced budget prior to the last Council meeting in December.



After the budget is adopted, the City enters a budget implementation and monitoring stage. Throughout the year, expenditures are monitored by the finance team and department directors to ensure that funds are within the approved budget. Finance provides financial updates to the City Council to keep them current with the City's financial condition. Any budget amendments made during the year are adopted by City Council ordinance. These amendments allow for necessary adjustments to the budget that could not have been planned for during the normal budgeting process. Typical amendments include administrative adjustments, carry forward appropriations resulting from projects that were not completed at year end, and new grant revenues awarded after the budget adoption.

The Mayor is authorized to transfer budgeted amounts within a fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, or other conditions of employment must be approved by the City Council.



Budget Calendar

April 22, 2022	Council Retreat – Set Upcoming Biennial Budget Priorities
June 1, 2022	<ol style="list-style-type: none"> 1. Finance Director Issues Official Budget Call Letter 2. Applications on Website for Outside Agency Request (RCW 35.34.050/RCW 35A.34.050 2nd Monday in September)
June 30, 2022	Staff Request Due To Finance Director For Budget Development (RCW 35.34.050/RCW 35A.34.050 4th Monday in September)
July 29, 2022	<ol style="list-style-type: none"> 1. Departmental Budgets Submitted to City Administrator for Review 2. Outside Agency Application Due 3. Council Member Budget Requests Due (form to be provided)
August	<ol style="list-style-type: none"> 1. Mayor, City Administrator, and Finance Director Meet With Departments To Review Budget Requests 2. Capital Requests/Carryovers Finalized
September 1, 2022	Preliminary Budget Presented to City Administrator (RCW 35.34.070/RCW 35A.34.070 First Business Day of October)
September 6, 2022	Council Study Session <ol style="list-style-type: none"> 1. Outside Agency Budget Presentations 2. Budget 101 and Estimates of Revenues and Property Tax YTD and Projections (RCW 35.34.070/RCW 35A.34.070 First Business Day of October)
September 13, 2022	Regular Council Meeting <ol style="list-style-type: none"> 1. Preliminary Budget Presented to Council
September 27, 2022	Regular Council Meeting <ol style="list-style-type: none"> 1. Preliminary Budget Presented to Council
October 4, 2022	Council Study Session <ol style="list-style-type: none"> 1. Department Budget Presentations
October 11, 2022	Regular Council Meeting
October 25, 2022	Regular Council Meeting - <ol style="list-style-type: none"> 1. Public Hearing on Ad Valorem (Property) Tax 2. Public Hearing on Preliminary Biennial Budget 3. Capital Budget
November 8, 2022	Regular Council Meeting – Cancelled
November 22, 2022	Regular Council Meeting <ol style="list-style-type: none"> 1. Public Hearing and Adoption Ad Valorem Property Tax and Adoption 2. Public Hearing and Adoption 2023-2024 Biennial Budget and Adoption
December 13, 2022	Regular Council Meeting

MAJOR BUDGET ASSUMPTIONS

BUDGET TRENDS

The community has significantly grown in recent years and that growth is assumed to continue increasing in line with projections of the City of Yelm Comprehensive Plan. This growth has increased the need for City services, including water and sewer, public safety, planning, and economic development. These service demands require administrative and financial support. Growth also brings new revenues which have allowed the budget to trend upward in recent years while maintaining balance between revenues and expenses.

The City of Yelm is projected to continue to grow in population during the upcoming biennium, but is also facing an uncertain future after an eventful 2020 in which the City, State, Country, and World dealt and continues to deal with a global pandemic. Accordingly, the proposed budget does not include any new on-going General Fund expenses except for cost of living adjustments for union employees, but does expend one time revenues on projects.

This planning is based on several assumptions.

REVENUES

City revenues were very stable during the economic shutdown of 2020, which can be directly attributed to the demographics of our citizens and businesses. Our population fared better than many communities as a large percentage of our residents are employed in areas where remote and ongoing work was possible or in essential positions (State and School employees, Joint Base Lewis-McChord).

- increase in property tax collected due to new construction.
- Modest growth in sales tax.
- 120 new housing starts during the biennium.

EXPENDITURES

- Maintain levels of service while adding no new regular staff positions in the General Fund.
- Assumes negotiated and estimated cost of living increases for 2021 only.
- Reflects a 4% increase each year in the cost of employee medical benefits
- Reflects an 8% increase each year in property and liability insurance

GOVERNMENTAL FUND TYPES

Governmental funds account for activities associated with local government operations.

GOVERNMENTAL FUNDS

GENERAL FUND

This fund is the primary fund of the City of Yelm. It accounts for all financial resources except those required or elected to be accounted for in another fund. It is used to meet the basic services that your local government provides.

Major revenue sources include taxes, fees, licenses and permits, and intergovernmental revenues (Federal, State and County).

SPECIAL REVENUE FUNDS

These funds account for revenues that are legally restricted or designated to finance particular activities. The Street Fund is a Special Revenue Fund. Gas taxes are collected into the Street Fund and must be used for the maintenance of our arterial streets, sidewalks, and trails. Other Special Revenue funds include the Tourism Promotion Fund and the Yelm Police Department School Resource Fund.

DEBT SERVICE FUNDS

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt. The Long Term General Obligation Fund, Killion Road Local Improvement District (LID) Fund and Yelm's Water/Sewer Revenue Bonds and Loans are Debt Service Funds.

CAPITAL PROJECT FUNDS

These funds account for financial resources which are designated for the acquisition or construction of general government capital projects. A portion of the revenues received into this fund (such as Real Estate Excise Taxes or REET) are restricted by law to be used for capital improvements. Major street/sidewalk projects are tracked through the Capital Projects fund.

PROPRIETARY FUND TYPES

Proprietary Funds are used to account for services to the general public where all or most of the costs are to be financed or recovered from users of such services. There are two generic fund types in this category:

ENTERPRISE FUNDS

These funds account for operations that provide goods or services to the general public and are supported primarily by user charges. The Water Utility Fund and the Stormwater Fund are Enterprise funds. These Utility Funds cover the City's water utility, as well as the maintenance and costs of the City's stormwater system.

INTERNAL SERVICE FUND

This fund accounts for operations that provide goods or services to other departments or funds of the City on a cost-reimbursement basis. The Equipment Rental & Replacement (ER&R) Fund is an internal service fund. The ER&R Fund collects user fees from those departments with vehicles and major equipment. These fees are used to replace the vehicles or equipment based on a predetermined schedule. With the exception of the General Fund, money within each fund cannot be used in other funds. Many of the revenues received in each fund are restricted in use by law and/or by legislative action.



BASIS OF ACCOUNTING/BUDGETING

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The City of Yelm uses a cash basis of accounting. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by state law.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

BUDGETS AND BUDGETARY ACCOUNTING

The budget authorizes and provides for control of financial operations. Upon adoption, the expenditure levels in the comprehensive budget are enacted into law through the budget ordinance.

Budget level refers to the level of detail as well as the level of legal authority that is authorized for expenditure during the budget period. Budget levels may vary depending upon local policy, management practices, and the needs of your entity. These budget levels of appropriation typically come in two different levels: the fund level budget and the department level budget.

Fund Level – This refers to an appropriation level at the broadest level of authority. A fund level budget allows for the greatest amount of flexibility and therefore requires monitoring throughout the budget cycle to ensure that actual expenditures fall within the various program or department projections established during the budget process. Yelm uses fund level appropriations for special revenue, capital project, and Enterprise funds.



Department Level appropriations limit expenditures to department activities. During the budget development process, the department heads prepare budget proposals that fall within the General fund for example. These departments are appropriated at this level as a tool for managing the budget. Departments that are appropriated at the department level are:

- Legislative
- Municipal Court
- Executive
- Finance
- Police
- Community Development
- Public Works - Parks
- Public Works – Streets

The City of Yelm also adopts an annual appropriated budget for 26 funds at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the end of the biennium. Appropriated budgets are adopted on the same basis of accounting as used for financial reporting. When council determines that it is in the best interest of the City to increase or decrease the appropriation for a particular fund or department, it may do so by ordinance approved by a simple majority.

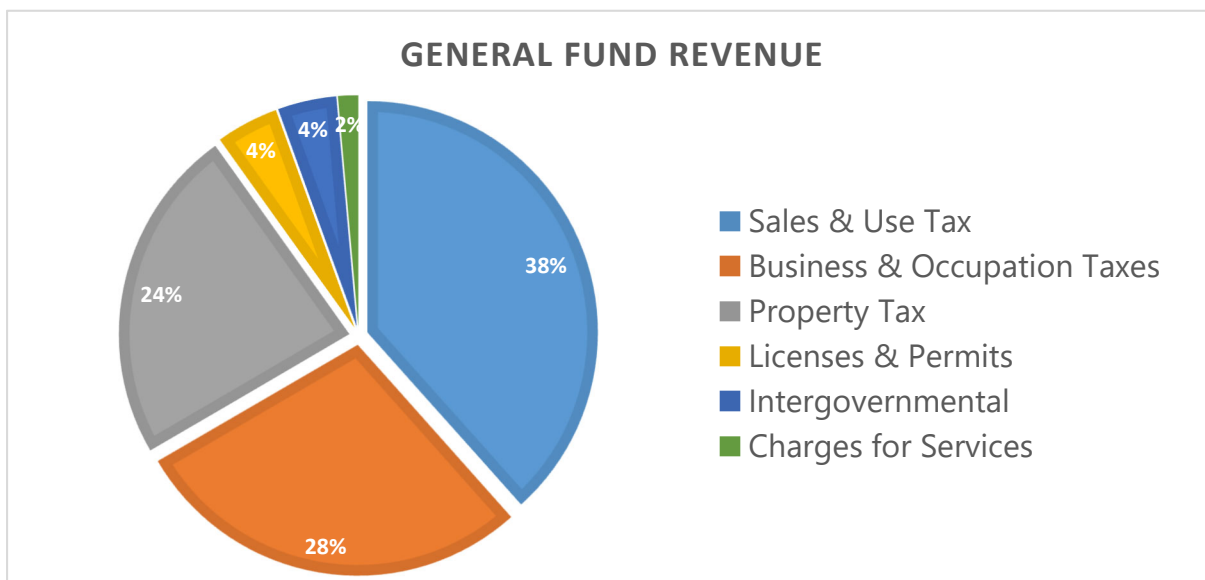
Budgeted amounts are authorized to be transferred between (departments within any fund/object classes within departments); however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City of Yelm's legislative body. These values EXCLUDE estimated ending cash, there are for actual expenditures, capital uses/debt payments and transfers only.

BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund has a specific role and responsibility. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. Revenues and expenditures within each fund are closely monitored to ensure accuracy, accountability, and efficiency. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose.

CITY REVENUE SUMMARY

Revenue comes from taxes, fees and charges, and intergovernmental revenues. The services provided include public safety, street maintenance, development services, parks and recreation and human services. The non-operating part of the budget accounts for principal and interest payments on outstanding debt, capital improvements, and reserves. Revenues in 2021-2022 will continue to be reviewed throughout the year and will be adjusted accordingly.



Each of the funds detailed within the 2021-2022 Biennial Budget have a specific purpose and responsibility. The funds act much like the separate checking accounts maintained by family members. Each fund accounts for all revenues and all expenditures/expense transactions that occur throughout the year. This allows the City to accurately record revenues and authorize and monitor expenditures as to source and purpose for greater accountability and improved efficiency.

Most traditional local government functions, including police, parks and recreation, finance, administration, planning, engineering, legal, building inspection, and legislative services, are budgeted within the General Fund. Following is a listing of many of the funding sources for the City. This list is not meant to be all-inclusive, but is meant to assist in understanding how and where much of the money comes from in the support of general services of the City.

TAXES

PROPERTY TAX

Property taxes are the largest source of revenue in the General Fund. All real and personal property (except where exempt by law) is assessed by the Thurston County Assessor at 100 percent of the property's fair market value. Assessed values are adjusted each year based on market value changes. The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities, including Yelm.

Although property taxes represent a major source of funding for City services, the portion of each property owner's total tax bill allocated to the City is relatively small.

For every \$100 dollars paid in property taxes, the City of Yelm receives \$15.28. Property taxes are the primary source of revenue for education in Washington State, and here \$51 of every \$100 in property taxes goes to schools, \$27.48 of which directly to Yelm Community Schools to fund operations and maintenance and building new schools, as approved by the voters.

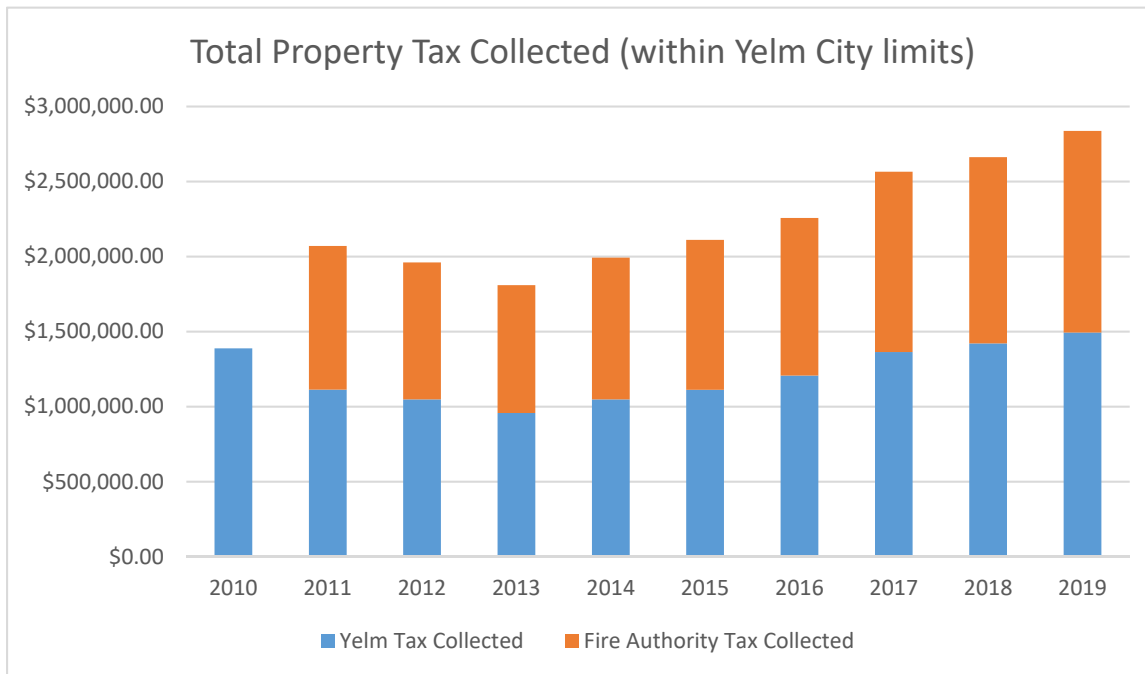
\$13.73 goes to the SE Thurston Fire Authority for fire protection services, and \$11.26 goes to Thurston County for general government services. Remaining property taxes go to Timberland Library District, the Port of Olympia, the Yelm Cemetery District, and the Thurston Public Utility District.



Total property taxes collected can only go up 1% a year, although tax revenue generated by new construction does not count against the cap. The new construction levy does not increase the overall tax rate paid by property owners.

The annual tax impact on a property owner is usually different than the percent increase of the levy, since it depends on several factors such as changes in the assessed valuation of the property, growth in the City's overall assessed valuation, and levy increases by other taxing districts.

Voters approved the creation of a Regional Fire Authority in 2011 that replaced the regular levies for Fire Districts #2 and #4. Residences in the City of Yelm now pay directly to the RFA. These funds must be used for fire protection purposes, and are not part of the City Budget.



RETAIL SALES AND USE TAX

Sales tax is levied on the sale of consumer goods (except most food products and services) and construction. The amount of revenue generated by sales tax fluctuates from year to year due to changes in the economy, buying habits of consumers, and the level of construction taking place in the City.

The combined sales tax rate for Yelm, WA is 9.2%. This is the total of state, county and city sales tax rates. The Washington state sales tax rate is currently 6.5% and Thurston County receives 0.15%. The City's effective rate is 0.8415%.



UTILITY TAXES

Utility taxes are levied on the gross operating revenues that public and private utilities earn from operations within the boundaries of the City. This applies to electric, natural gas, water, sewer, surface water, solid waste, and telephone.

Legislation passed in 1982 limits the tax rate on electric, gas, steam, and telephone utilities to six percent. While there are no restrictions on the rates for water, sewer, surface water, and solid waste utilities, the City intends to keep rates as low as possible while keeping up with population growth and infrastructure needs.

REAL ESTATE EXCISE TAX (REET)

The Real Estate Excise Tax is levied on all sales of real estate, measured by the full selling price, including the amount of any liens, mortgages, and other debts given to secure the purchase. The State levies this tax at the rate of 1.28 percent. Cities are also authorized to impose a local tax of 0.50 percent. The first 0.25 percent tax must be used primarily to implement the capital facilities and maintenance plan elements of the City's Comprehensive Plan. The second 0.25 percent, which is optional, must also be used solely on capital projects. Capital projects are defined as those public works projects of a local government for the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and parks. The acquisition of land for parks is not a permitted use of the second quarter percent funds.

BUSINESS & OCCUPATION (B&O) TAX

The City of Yelm currently has a Business & Occupation (B&O) Tax ordinance which requires all businesses conducting business within the City limits to pay a business and occupation tax. This tax applies to the gross revenues of most businesses with a rate of one-tenth of one percent.

HOTEL/MOTEL TAX

Hotel/Motel tax is levied upon charges made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp and other transient accommodations in the City. Most cities may impose a "basic" two percent tax under RCW 67.28.180 on all charges for furnishing lodging at hotels, motels, and similar establishments (including bed & breakfasts and RV parks) for a continuous period of less than one month. The tax is taken as a credit against the state sales tax, so that

what a patron pays in retail sales tax and the hotel/motel tax combined is equal to the retail sales tax in the jurisdiction. It is collected and administered by the Washington State Department of Revenue. State law requires that these taxes be credited to a special revenue fund with limitations on use, principally to generate tourism/convention activities that bring new visitors to our area, as prescribed by RCW 67.28.310. The City of Yelm has created the Tourism Promotion Fund for this purpose. Cities with over 5,000 population are required to have a "Lodging Tax Advisory Committee" of at least five members appointed by the City Council. The City of Yelm created this committee in 2006.

LICENSES & PERMITS

BUILDING PERMITS

This category consists primarily of revenue collected by the Community Development Department. Included in this category are building permits, plumbing permits, and mechanical permits. Fees imposed for permits are typically subject to a base charge determined by the type of permit, plus additional fees determined by either the dollar value or size (square foot or number of units) of the project.

PLANNING PERMITS

Approvals for the use of property, including subdivisions, special use permits, and site plan reviews comprise this category of revenue and also includes civil plan review charges. Fees are typically set to reflect the relative cost to process the application, with permits that require a public hearing having higher fees due to the cost of the Hearing Examiner and public notices.

BUSINESS LICENSES

This category includes the issuance of business licenses. The fee structure for business licenses is typically an annual fee or one-time charge depending on the particular type of license. The City of Yelm also requires businesses with no physical presence in Yelm that are doing business in the City (e.g. contractors) to obtain a business license.

FRANCHISE FEES

Franchise fees are charges levied on private utilities for the right to use city streets, alleys and other public properties. Cable TV franchise fees are governed by federal rather than state law and may be levied at a rate of five percent of gross revenues,

regardless of the cost of managing the franchise process. The Federal Communication Commission ruled in 2002 that cable companies do not have to pay franchise fees on cable modem services.

INTERGOVERNMENTAL REVENUES - STATE SHARED

The State of Washington shares revenues from several sources with counties, cities, and towns across the state. These revenues come from a variety of sources and are often distributed on a per capita basis, although some shared revenues are distributed according to other criteria. State shared revenues are collected by the State of Washington and shared with local governments based on population. State shared revenues are distributed on either a monthly or quarterly basis, although not all quarterly revenues are distributed in the same month of the quarter.

The population figure used in the 2021-2022 biennial Budget is 9,400 as determined by the Office of Financial Management for Washington State. This figure is important when determining distribution of state shared revenues on a per capita basis.

State shared revenues also used to include motor vehicle excise tax and local vehicle license fees.

LIQUOR RECEIPTS PROFITS AND TAXES

Liquor revenue is received by the cities from two sources - liquor excise taxes and liquor profits.

The Liquor Control Board (LCB) collects revenue in the form of license fees from retailers and distributors. These "liquor profits" are distributed to cities and counties on a quarterly basis.

CRIMINAL JUSTICE REVENUES

The Washington State Legislature approved the Criminal Justice Funding Act July 1990 with the principal focus being to provide funding for county and city criminal justice systems, including police protection, mitigation of congested court systems, and relief of over-crowded jails. The City of Yelm currently qualifies in two of the five possible funding areas for cities: Special Programs and Population.

MOTOR VEHICLE FUEL TAX (GAS TAX)

In Washington State, cities receive a portion of the state-collected gasoline tax. The State collects \$0.494 for every gallon of gas sold, a portion of which is forwarded to the City, based on population.

MULTI-MODAL DISTRIBUTION

The state provides a set amount of revenue deposited into the Multimodal Transportation Account to counties, cities and towns. One-half of the funds are to be distributed to cities as provided under RCW 46.68.110(4). This money is used solely for transportation purposes.

MARIJUANA EXCISE TAX

The Legislature amended the state's marijuana regulatory and taxation system in 2013, providing for revenue sharing with cities and counties. The state distributes a portion of the marijuana excise taxes to the Liquor and Cannabis Board (LCB) and various state agencies and programs on a quarterly basis. The City will also receive revenue from Business and Occupations licensing and planning and Development Fees from marijuana retailers.

Note that this represents only the state shared excise tax and does not include anticipated sales tax revenue to the City.

CHARGES FOR SERVICES

WATER UTILITY RATES

Water revenues fund costs associated with the operations of the water system, repairs and maintenance to the system, and fund needed capital improvements to the utility for growth and overall system operations. Revenues are garnered through rate charges to customers, system development charges to new customers, interest earnings on investments, and other connection charges.

WASTEWATER UTILITY RATES

Wastewater revenues fund costs associated with the operations of the wastewater system, repairs and maintenance to the system, and fund needed capital improvements to the utility as needed for growth and overall system operations. Revenues are garnered through rate charges to customers, system development charges to new customers, interest earnings on investments, and other connection charges and fees.

STORMWATER UTILITY RATES

Stormwater rates collected from customers are used to fund operations and maintenance of the stormwater collection system, support capital improvements to the system, assist with education and outreach, and financially support street infrastructure capital improvements that have stormwater elements.

MISCELLANEOUS REVENUE

INVESTMENT INCOME

In the City of Yelm, available cash is invested with the Local Government Investment Pool and Time Value Investments. The amount of interest received will vary with interest rates and the amount of cash available for investment during any particular budget year. Interest income is allocated to City funds according to average cash balance.

RENTALS AND LEASES

Sources of rental and lease income include the rental of City owned facilities for events, and the leasing of City owned land for cell-tower usage. In 2016 the City began renting the new Community Center for community events.

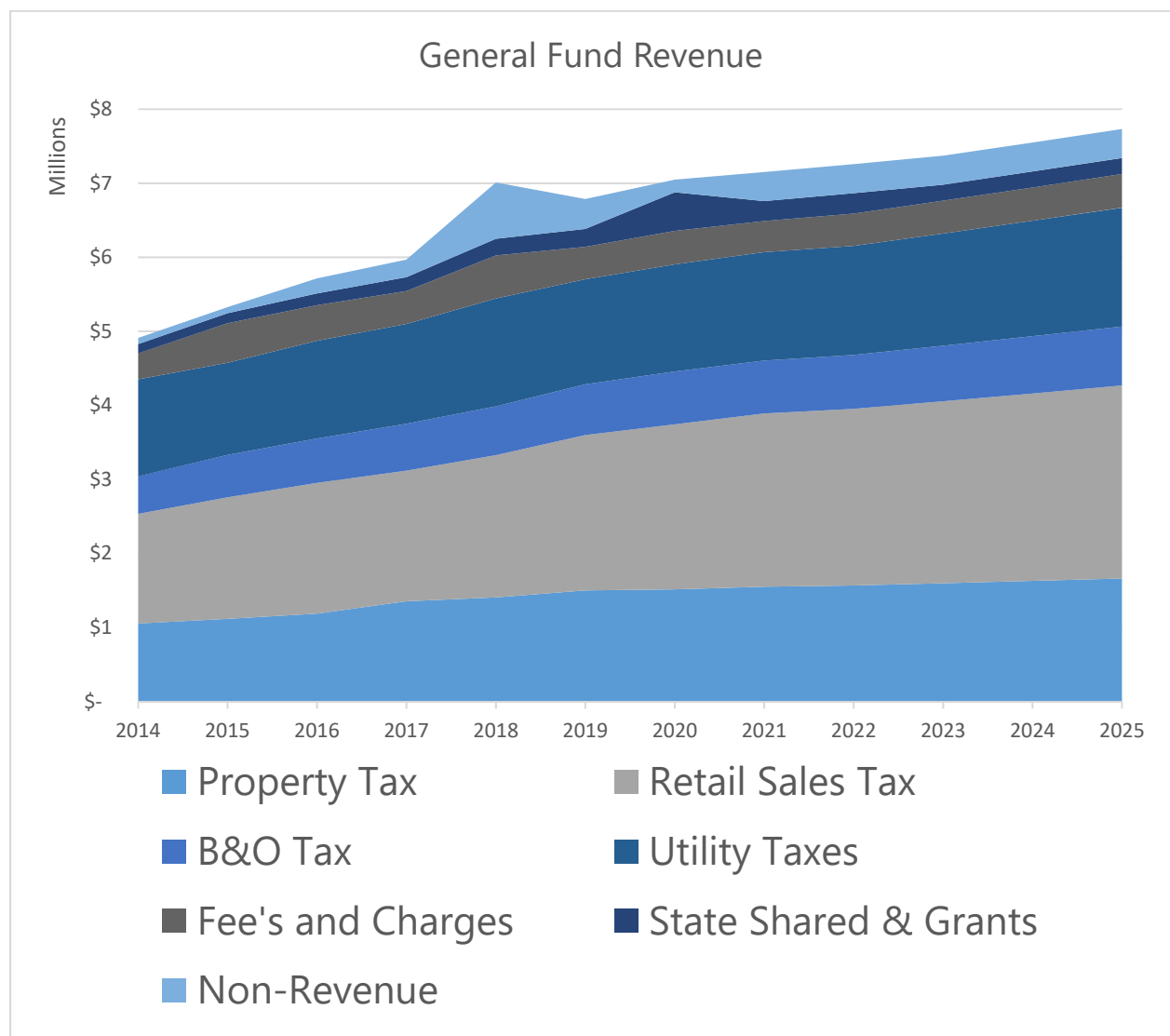
OTHER FINANCING SOURCES

Other financing sources represent those funding sources that are one-time or non-recurring in nature. Examples include general long-term debt such as General Obligation Bonds, Local Improvement District (LID) financing, interfund transfers, insurance proceeds, restitution, and grants.

INTERFUND TRANSFERS

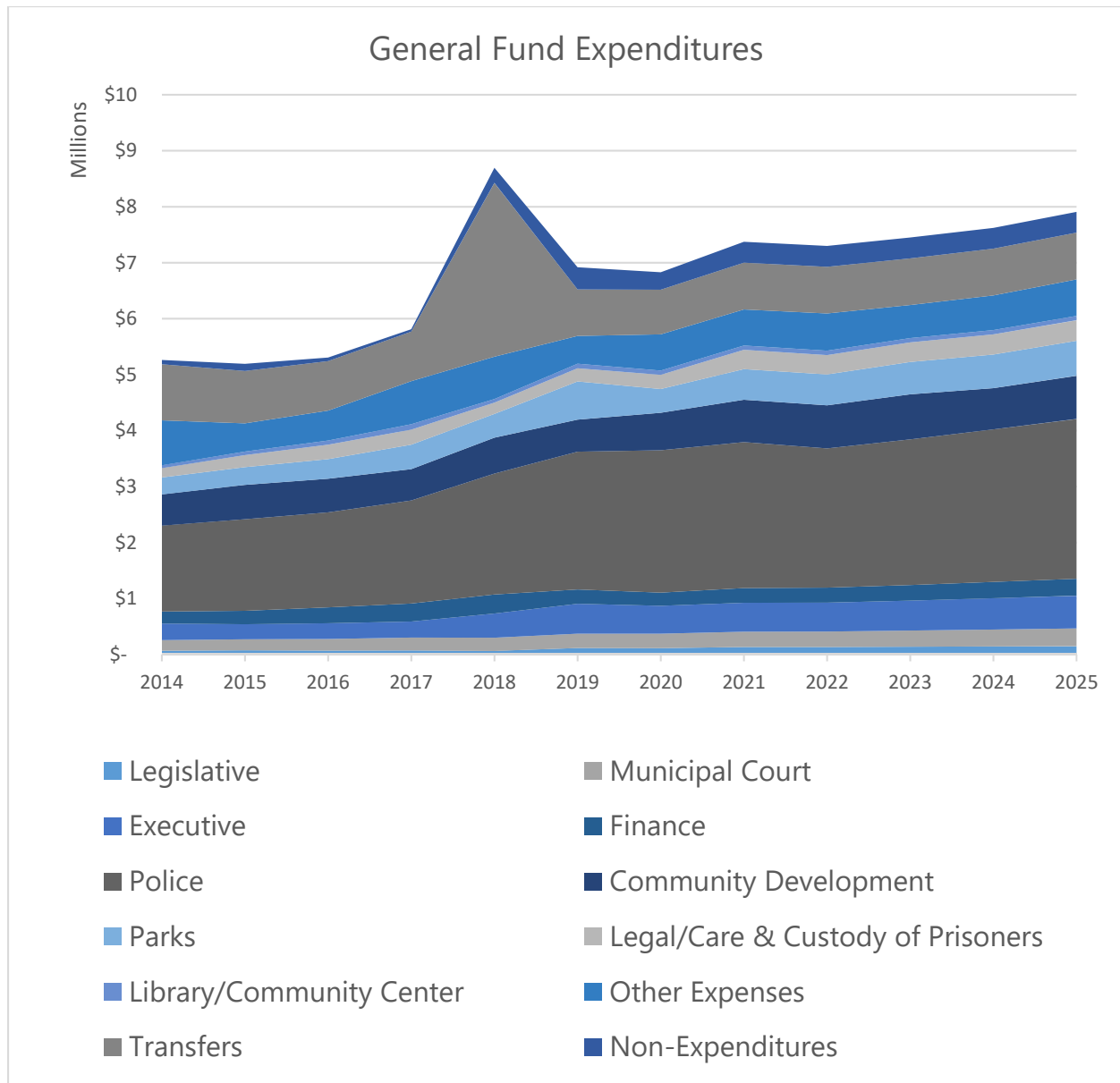
Some funds receive revenues from other funds in the form of an interfund transfer. These transfers may represent payments for service, an operating transfer, or a concentration of revenues for a specific project.

LONG-TERM GENERAL FUND REVENUE FORECAST



The revenue forecast, based on historic trends, assumes

- Property Tax 2%
- Sales & Use Tax 3%
- B&O Tax 3%
- Business Licenses & Permits 2%
- Non-business Licenses & Permits 2%
- State Shared Revenue 2%
- General Government 2%
- Planning Fees 2%



The expenditure forecast, based on historic trends, assumes:

- Salaries & Wages 5%
- Overtime 2%
- FICA 5%
- Retirement 6%
- L&I 9%
- Unemployment 5%
- Medical Benefits 5.5%
- Other Benefits 8%
- Supplies 2%
- Professional & Other Services 2 %
- Internal Services 2%
- Property & Liability 8%
- Utility Services 2%
- Repairs & Maintenance 1.5



City of Yelm
EST. 1924
WASHINGTON

Meeting Date: _____

CITY COUNCIL AGENDA ITEM SUMMARY

City of Yelm, Washington

AGENDA ITEM: **Ordinance No 1088 2023-2024 Biennium Budget Amendment**

PROPOSED MOTION:

Motion to adopt the 2023-2024 Biennial Budget Ordinance

KEY FACTS AND INFORMATION SUMMARY:

Staff presented the preliminary biennial budget to Council on October 25th and held two public hearings on October 25th and November 22nd on the proposed Ad Valorem Tax and the proposed biennial budget. The attached ordinance provides a balanced budget and reflects a conservative approach to revenue projections and a thorough analysis of planned expenditures.

The budget includes the following staffing changes; add Street Worker (2), add Collections Crew (1), add Operations Manager (1), add Construction Inspector (1), add City Engineer (1), add Police Officer (2) and remove Seasonal Workers from the Parks Department.

ATTACHMENTS:

- Ordinance No. 1088 2023-2024 Biennial Budget Ordinance

Respectfully Submitted:

Stephanie Dice
Finance Director

ORDINANCE NO. 1088

AN ORDINANCE OF THE CITY OF YELM, WASHINGTON ADOPTING THE YELM MUNICIPAL BUDGET FOR THE 2023-2024 BIENNIUM.

WHEREAS, the City Council held public hearings on October 25, 2022 and November 22, 2022, following required public notification, on the proposed biennial budget; now, therefore,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF YELM AS FOLLOWS:

Section 1. Funds Appropriated The monies in the funds of the City as identified in Appendix I are hereby budgeted and appropriated for the 2023-2024 Biennial Budget to be used for the purposes for which said funds have been established and maintained.

Section 2. Position Adjustments This ordinance authorizes the addition of the following positions; Street Worker (2), Collections Crew (1), Operations Manager (1), Construction Inspector (1), City Engineer (1), Police Officer (2) and removes Seasonal Workers from the Parks Department.

Section 3. Transmittal A copy of this ordinance shall be transmitted by the City Clerk to the State Auditor's Office and such other governmental agencies as provided by law.

Section 4. Effective Date This Ordinance shall take effect five days following publication.

Section 5. Severability Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be preempted by State or Federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Adopted by the Yelm City Council at the regular meeting this 22nd day of November, 2022.

Joe DePinto, Mayor

ATTEST:

Kathy Linnemeyer, City Clerk

PUBLISHED:

EFFECTIVE DATE:

City of Yelm
2023-2024 Budget
Appendix 1

	2023 Beginning Fund Balance	Total 2023-2024 Budgeted Revenue	Total 2023-2024 Budgeted Expenditures	2024 Ending Fund Balance
<u>General Fund</u>				
City of Yelm General Fund (001)	3,971,750	16,811,917	17,728,856	3,054,811
Total for General Fund	3,971,750	16,811,917	17,728,856	3,054,811
<u>Utility Enterprise Funds</u>				
Stormwater Enterprise Fund (400)	470,733	880,807	776,715	574,825
Water Enterprise Fund (401)	4,580,144	6,387,921	10,396,173	571,892
Wastewater Enterprise Fund (412)	2,986,793	7,269,001	9,289,352	966,442
Total for Enterprise Funds	8,037,670	14,537,729	20,462,240	2,113,159
<u>Special Purpose Funds</u>				
City Streets Fund (101)	23,998	1,444,070	1,336,652	131,416
Tourism Promotion Fund (107)	309,484	51,000	80,000	280,484
Affordable Housing Sales Tax Fund (112)	-	50,000	50,000	-
Transportation Facilities Fund (120)	130,489	176,500	-	306,989
Total for Special Purpose Funds	463,971	1,721,570	1,466,652	718,889
<u>ER&R Funds</u>				
IT Services ER&R Fund (501)	400,321	1,171,560	999,624	572,257
Capital Equipment ER&R Fund (502)	1,451,047	749,570	522,991	1,677,626
Total for ER&R Funds	1,851,368	1,921,130	1,522,615	2,249,883
<u>Capital Project Funds</u>				
Municipal Building Projects Fund (302)	427,632	1,821,321	1,164,158	1,084,795
Road & Street Construction Fund (316)	1,597,376	820,000	2,410,373	7,003
Water Improvements Fund (404)	1,911,162	5,017,009	6,730,000	198,171
Sewer / Reuse Improvements Fund (413)	826,133	36,052,188	36,878,321	-
Total for Capital Project Funds	4,762,303	43,710,518	47,182,852	1,289,969
<u>Debt Service Funds</u>				
LTGO Bond Fund (200)	26,330	938,656	938,152	26,834
Sewer Debt Service (203)	111,505	346,552	346,052	112,005
Sewer Debt Service Reserve (204)	446,704	1,000	-	447,704
Water Revenue Bond Debt Service (405)	105,713	1,194,836	1,194,336	106,213
Sewer Bond Debt Service & Reserve (415)	128,065	600	-	128,665
Total for Debt Service Funds	818,317	2,481,644	2,478,540	821,421
<u>Fiduciary Funds</u>				
Fiduciary Fund (630)	-	155,280	107,880	47,400
Total for Fiduciary Funds	-	155,280	107,880	47,400
<u>Reserve Funds</u>				
Cumulative Reserve (104)	410,937	61,000	-	471,937
Deposits & Retainage (119)	8,413	-	-	8,413
Utility Consumer Deposits (402)	95,969	10,000	10,000	95,969
Total for Reserve Funds	515,319	71,000	10,000	576,319
Total City of Yelm Funds	20,420,698	81,255,508	90,851,755	10,871,849

2023 - 2024 BUDGET

City Of Yelm

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Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 31 00 0-001 BEGINNING CASH - RESTRICTED	78,333.69	31,686.00	31,686.00	922,008.00	922,008.00	
308 41 00 0-001 BEGINNING CASH - COMMITTED	0.00	1,320,189.00	1,320,189.00	1,463,824.00	1,551,116.00	
308 91 00 0-001 BEGINNING CASH - UNASSIGNED	1,582,350.00	2,256,795.41	2,256,795.41	1,585,918.00	924,521.00	
308 BEGINNING CASH	1,660,683.69	3,608,670.41	3,608,670.41	3,971,750.00	3,397,645.00	
311 10 00 0-001 REAL & PERSONAL PROPERTY TAX	1,535,540.49	884,987.27	1,574,292.00	1,616,517.00	1,665,000.00	SD
313 11 00 0-001 LOCAL SALES & USE TAX	2,820,631.85	2,271,040.75	2,500,000.00	2,750,000.00	2,884,000.00	SD
313 71 00 0-001 LOCAL CRIMINAL JUSTICE	232,169.53	192,609.27	188,586.00	230,000.00	247,200.00	SD
316 10 00 0-001 BUSINESS & OCCUPATION TAX	915,225.00	991,618.55	900,000.00	1,000,000.00	1,000,000.00	SD
316 11 00 0-001 B&O PENALTIES/INTEREST	22,748.66	15,400.80	16,028.00	15,000.00	15,000.00	SD
316 41 00 0-001 ELECTRIC UTILITY TAX	307,340.14	412,686.01	366,645.00	450,000.00	450,000.00	4
316 42 00 0-001 WATER UTILITY TAX	185,622.66	146,798.30	225,000.00	175,000.00	185,400.00	SD
316 43 00 0-001 NATURAL GAS UTILITY TAX	100,068.12	165,321.52	127,570.00	175,000.00	175,000.00	SD
316 44 00 0-001 SEWER UTILITY TAX	190,685.17	150,657.21	190,000.00	206,910.00	215,000.00	SD
316 45 00 0-001 GARBAGE/SOLID WASTE UTILITY	0.00	0.00	2,430.00	0.00	0.00	Zero
316 46 00 0-001 TELEVISION/CABLE TAX	106,851.49	104,077.97	105,485.00	105,000.00	108,150.00	SD
316 47 00 0-001 TELEPHONE TAX	69,521.36	51,139.78	75,000.00	75,000.00	77,250.00	SD
316 49 00 0-001 STORMWATER UTILITY TAX	26,269.44	20,261.73	28,822.00	28,000.00	28,840.00	SD
316 81 00 0-001 PUNCH BOARD AND PULL	12,890.09	11,977.77	5,949.00	15,000.00	15,000.00	SD
316 82 00 0-001 BINGO & RAFFLE TAX RECEIPTS	0.00	0.00	250.00	0.00	0.00	
316 83 00 0-001 AMUSEMENT GAMES RECEIPTS	67.53	184.98	245.00	150.00	100.00	SD
317 20 00 0-001 FOREST EXCISE TAX	5.40	5.81	0.00	0.00	0.00	
318 34 00 0-001 LOCAL REAL ESTATE EXCISE TAX	8,226.93	5,295.61	1,000.00	5,000.00	5,000.00	
310 TAXES	6,533,863.86	5,424,063.33	6,307,302.00	6,846,577.00	7,070,940.00	
321 50 00 0-001 PUBLIC UTILITIES	21,125.00	15,250.00	15,060.00	15,000.00	15,512.00	SD
321 60 00 0-001 PROFESSIONAL & OCCUPATIONS	234.00	186.00	600.00	500.00	618.00	SD
321 91 00 0-001 FRANCHISE FEES	96,376.76	92,911.39	110,000.00	95,000.00	103,000.00	SD
321 99 00 0-001 BUSINESS LICENSES &	32,417.49	29,576.66	27,269.00	35,000.00	35,000.00	SD
322 10 00 0-001 BUILDING PERMITS & INSPECTIONS	191,934.81	509,534.37	150,000.00	250,000.00	250,000.00	CC
322 10 00 1-001 FINES/PENALTIES - BLDG DEPT	21.47	59.10	0.00	0.00	0.00	
322 10 01 0-001 MECHANICAL PERMIT	9,161.75	18,952.50	5,000.00	7,500.00	7,500.00	CC

2023 - 2024 BUDGET

City Of Yelm

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Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
320 LICENSES AND PERMITS	351,271.28	666,470.02	307,929.00	403,000.00	411,630.00	
332 92 10 0-001 COVID-19 NON-GRANT ASSISTANCE	1,321,477.67	1,321,101.00	0.00	0.00	0.00	
333 02 50 1-001 HABITAT CONSERVATION PLAN GRANT - DEPT. OF F&W	0.00	55,746.25	844,000.00	0.00	0.00	
333 21 19 0-001 FEDERAL INDIRECT GRANT FROM DEPARTMENT OF TREASURY	0.00	0.00	1,320,188.67	0.00	0.00	
334 03 50 0-001 WASH TRAFFIC SAFETY COMMISSION	2,505.00	0.00	2,250.00	2,250.00	2,250.00	SD
334 04 20 1-001 EDUCATION AND INNOVATION CENTER GRANT - DEPT. OF COMMERCE	0.00	0.00	231,750.00	0.00	0.00	
334 04 20 2-001 HOUSING ACTION PLAN - DEPT. OF COMMERCE	0.00	0.00	75,000.00	0.00	0.00	
335 04 01 0-001 LE & CJ LEG ONE TIME COST	37,400.00	0.00	0.00	0.00	0.00	
336 00 98 0-001 CITY-COUNTY ASSISTANCE	42,193.56	55,157.98	16,500.00	25,000.00	25,000.00	SD
336 06 20 0-001 CJ-HIGH CRIME	13,506.23	0.00	22,000.00	0.00	0.00	
336 06 21 0-001 CRIMINAL JUSTICE-POP	3,185.42	2,713.77	3,247.00	3,845.00	3,708.00	SD
336 06 26 0-001 CRIMINAL JUSTICE-SPECIAL SVCS	11,341.95	9,629.89	11,078.00	13,564.00	12,360.00	SD
336 06 42 0-001 MARIJUANA EXCISE TAX DISTRIB	42,573.31	39,717.96	30,600.00	50,000.00	51,500.00	SD
336 06 51 0-001 MUNICIPAL CRIMINAL JUSTICE AST	1,585.99	867.24	1,000.00	1,000.00	2,060.00	SD
336 06 94 0-001 LIQUOR EXCISE TAX	67,897.05	55,056.62	55,390.00	73,265.00	66,950.00	SD
336 06 95 0-001 LIQUOR BOARD PROFITS	74,268.02	61,894.78	74,299.00	81,702.00	82,400.00	SD
337 00 00 0-001 TIMBERLAND LIBRARY ANNUAL O&M	0.00	50,211.37	25,104.00	25,000.00	25,857.00	SD
337 00 00 1-001 LOCAL GRANTS, ENTI, OTHER PMTS	5,798.88	0.00	9,758.00	0.00	0.00	
337 00 00 2-001 WELLNESS GRANTS	560.00	0.00	500.00	500.00	500.00	
337 00 00 3-001 NISQUALLY TRIBE GRANT	0.00	20,000.00	22,425.00	0.00	0.00	
337 00 00 4-001 LOSS PREVENTION GRANT	0.00	9,960.00	9,960.00	0.00	0.00	
330 INTERGOVERNMENTAL	1,624,293.08	1,682,056.86	2,755,049.67	276,126.00	272,585.00	
341 43 00 0-001 Credit Credit Fee	4,415.93	33,952.45	3,298.00	30,000.00	6,180.00	SD
341 99 00 0-001 PASSPORT FEE COLLECTION	29,915.15	25,255.73	31,000.00	35,000.00	40,000	
342 10 00 0-001 LAW ENFORCEMENT SERVICES	10,825.21	71,416.81	94,000.00	150,000.00	225,000.00	
342 11 00 0-001 PUBLIC SAFETY OTHER	0.00	0.00	2,238.00	0.00	0.00	Zero
342 33 00 0-001 ADULT PROBATION FEES	17,428.05	18,967.69	8,000.00	22,000.00	25,000.00	SD

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Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
345 81 00 0-001 PLANNING DEP. FEES,ZONING ETC.	21,475.00	28,289.80	15,000.00	15,000.00	15,000.00	
345 81 00 4-001 POLICE MITIGATION FEES - TAHOMA TERRA	0.00	2,790.00	0.00	0.00	0.00	
345 83 00 0-001 BLDG DEPT PLAN REVIEW FEES	77,592.70	184,148.27	65,000.00	80,000.00	80,000.00	SD
345 83 01 0-001 CIVIL PLAN REVIEW FEES	11,578.16	6,088.79	15,000.00	15,000.00	15,000.00	
345 85 00 0-001 FIRE DISTRICT IMPACT FEES	80,398.81	195,198.73	86,446.00	86,446.00	86,446.00	
345 85 00 1-001 SCHOOL DISTRICT IMPACT FEES	257,955.19	735,582.90	220,667.00	220,667.00	220,667.00	
347 30 00 0-001 PARK RENTAL FEES	2,143.13	3,435.00	2,500.00	4,000.00	5,150.00	SD
340 CHARGES - GOODS/SERVICES	513,727.33	1,305,126.17	543,149.00	658,113.00	718,443.00	
357 37 00 0-001 MUNICIPAL COURT RECEIPTS	59,577.41	19,118.60	85,214.00	35,000.00	35,000.00	SD
357 37 01 0-001 DISTRICT COURT RECEIPTS	62.22	291.22	770.00	0.00	0.00	Zero
350 FINES AND PENALTIES	59,639.63	19,409.82	85,984.00	35,000.00	35,000.00	
361 11 00 0-001 INVESTMENT INTEREST	-28,442.94	-767.64	25,663.00	6,000.00	6,000.00	
361 40 00 0-001 INTEREST ON CONTRACTS/AR/NOTES	1,896.78	1,565.08	3,700.00	1,000.00	1,000.00	SD
362 40 00 0-001 YCC-RENTAL FEE	8,325.00	22,300.00	23,875.00	20,000.00	20,000.00	SD
367 00 00 0-001 CONTRIBUTIONS PRIVATE SOURCES	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
367 00 00 2-001 DONATIONS-POLICE DEPT	5,000.00	0.00	0.00	0.00	0.00	
367 00 00 3-001 MEMORIAL CONTRIBUTIONS(PARK,ET	6,000.00	2,000.00	0.00	0.00	0.00	
367 00 00 4-001 VETERANS MEMORIAL WALL DONATIONS	250.00	0.00	0.00	0.00	0.00	
367 00 05 0-001 CHRISTMAS DECORATIONS/PARK	1,315.00	0.00	0.00	0.00	0.00	
367 00 06 0-001 YELM PRAIRIE DAYS DONATIONS	0.00	1,750.00	0.00	0.00	0.00	
367 11 00 0-001 GRANTS-AWC & PRIVATE SOURCES	8,273.62	4,235.40	0.00	0.00	0.00	
367 11 00 2-001 TREE: MEMORIAL CONTRIBUTIONS	150.00	50.00	0.00	0.00	0.00	
369 10 00 0-001 SALE OF SURPLUS/SCRAP PROP	0.00	0.00	5,000.00	5,000.00	5,150.00	SD
369 20 00 0-001 YPD-UNCLM/SALE/IMPOUND/S U	528.00	530.71	0.00	0.00	0.00	
369 91 00 0-001 MISCELLANEOUS OTHER	11,580.97	5,016.73	5,000.00	5,000.00	5,150.00	
369 91 01 0-001 YPD MISCELLANEOUS REVENUE	1,371.95	259.50	1,350.00	1,500.00	1,500.00	SD
369 91 02 0-001 CIVIL SERVICE REVENUE/APPL.FEE	20.00	0.00	100.00	100.00	103.00	
369 91 04 0-001 NSF FEES	180.00	329.00	0.00	0.00	0.00	

2023 - 2024 BUDGET

City Of Yelm

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Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
369 91 06 0-001 OTHER MISCELLANEOUS REVENUE	873.05	372.50	0.00	0.00	0.00	
360 MISCELLANEOUS REVENUES	19,321.43	39,641.28	66,688.00	40,600.00	40,903.00	
345 81 00 1-001 BUILDING CODE FEE	210.78	331.11	500.00	500.00	500.00	
345 85 00 2-001 LATE COMERS FEE	31,685.44	0.00	0.00	0.00	0.00	
380 NON-REVENUES	31,896.22	331.11	500.00	500.00	500.00	
397 20 49 0-001 T/I Close 109	87,217.21	0.00	0.00	0.00	0.00	
397 21 49 0-001 T/I Close 430	439.43	0.00	0.00	0.00	0.00	
397 TRANSFERS IN	87,656.64	0.00	0.00	0.00	0.00	
398 10 00 0-001 INSURANCE RECOVERIES	0.00	18,160.00	1,000.00	1,000.00	1,000.00	
398 OTHER FINANCING SOURCES	0.00	18,160.00	1,000.00	1,000.00	1,000.00	
TOTAL REVENUES:	10,882,353.16	12,763,929.00	13,676,272.08	12,232,666.00	11,948,646.00	

2023 - 2024 BUDGET

City Of Yelm

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001 General Fund

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
511 10 42 0-001 LEGISLATIVE COMMUNICATIONS	0.00	0.00	500.00	500.00	500.00	
511 10 44 1-001 PUBLIC RELATIONS	0.00	0.00	200.00	200.00	200.00	
511 20 41 0-001 LOBBYIST PROFESSIONAL SERVICES	0.00	0.00	15,000.00	0.00	0.00	
511 30 41 0-001 ADVERTISING/CHAMBER CONTRACT	0.00	0.00	6,500.00	0.00	0.00	
511 30 44 0-001 OFFICIAL PUBLICATIONS SERVIC	2,015.66	1,337.70	5,500.00	5,500.00	5,500.00	
511 60 10 0-001 SALARIES/WAGES	67,348.67	55,915.64	68,924.00	68,712.00	68,712.00	
511 60 20 0-001 F.I.C.A.	5,152.42	4,277.74	5,256.00	5,256.00	5,256.00	
511 60 23 0-001 PFMLA LIABILITY	96.07	86.91	238.00	238.00	238.00	
511 60 31 0-001 OFFICE & OPERATING	215.15	2,237.40	500.00	500.00	500.00	
511 60 40 0-001 TRAVEL/TRAINING/MTGS	774.54	3,033.32	7,000.00	7,000.00	7,000.00	
511 60 49 0-001 IT ALLOC - COUNCIL	0.00	20,141.70	24,170.00	22,800.00	22,800.00	Per JH
511 60 49 1-001 MISCELLANEOUS SERVICES - LEGISLATIVE	0.00	67.28	0.00	0.00	0.00	
511 LEGISLATIVE	75,602.51	87,097.69	133,788.00	110,706.00	110,706.00	
TOTAL EXPENDITURES:	75,602.51	87,097.69	133,788.00	110,706.00	110,706.00	
FUND GAIN/LOSS:	-75,602.51	-87,097.69	-133,788.00	-110,706.00	-110,706.00	

MUNICIPAL COURT

SONIA RAMIREZ, MUNICIPAL COURT ADMINISTRATOR

MISSION

The mission of the Yelm Municipal Court is to promptly, fairly, and accurately resolve legal matters that come before the court, to be open and accessible to all court users, and to instill public trust and confidence in the operation of the court.

VISION

The Court currently has one appointed Judge, one Court Administrator and one Court Clerk. We have two contract Public Defenders, one contract Prosecuting Attorney and one contract Adult Probation Clerk.

THE ORGANIZATION

We are a Court of Limited Jurisdiction that handles only gross misdemeanors, misdemeanors and infractions cases. Note: The only significant difference between simple misdemeanors and gross misdemeanors is the maximum punishments a judge could impose: Misdemeanor: Up to 90 days in jail and up to a \$1,000 fine. Gross misdemeanor: Up to 364 days in jail and up to a \$5,000 fine.

The Court Administrator, under the direction of the presiding Judge, oversees the daily functions of the court and maintains administrative court records. With the support of the one Court Clerk, the court is responsible for assisting the public with telephone and front counter inquiries regarding court procedures, maintain court files in order and prepare court calendars, dockets and histories for upcoming court proceedings. The Court Clerk assists the Judge with courtroom clerk functions for various types of hearings and performs court dockets in Judicial Information System (JIS) of what transpired in each individual case. Daily/monthly/yearly accounting reports are prepared by the administrator. The court staff currently monitors all defendants for compliance of court ordered conditions for any treatment, jail time, fines, and any new violations as well as monitor collection assignments of court fines.

The court also provides the Public Defenders and Prosecuting Attorney any assistance they may need to help with the process of court cases to include preparation of files and

discovery and have any case history available to them. Our Court provides a neutral forum for the resolution of legal disputes within the scope of our limited jurisdiction and does individual justice in individual cases.

Since 2006, the Yelm Municipal Court has been providing passport-processing services to the public. We are the only passport agency in Yelm and only one of three to provide this service in Thurston County. Judge Meyer is empowered to perform marriage ceremonies under the laws of the State of Washington, provides this service, and is available to those interested.

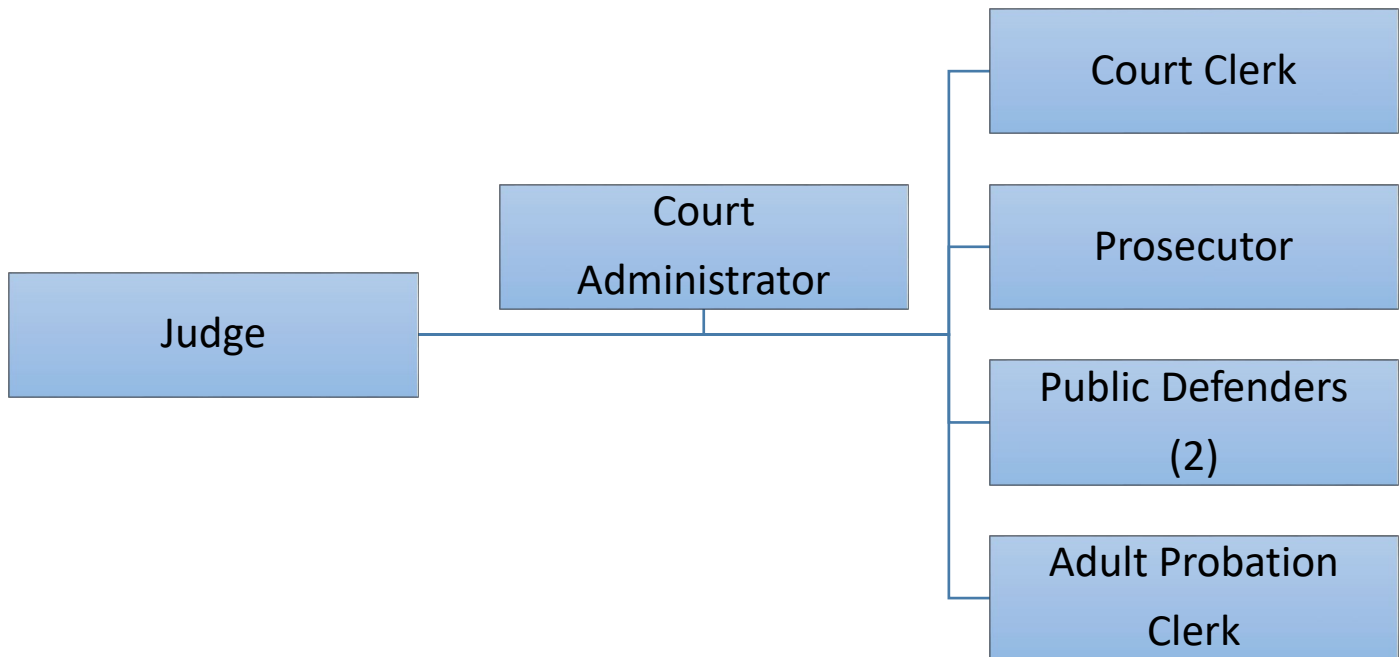
2021-2022 MAJOR ACCOMPLISHMENTS

- Started implementation process for paper-less court by using Laserfiche, which the city currently already uses and will not add additionally costs. It has modernized our court processes, created consistency in forms and improved Access to Justice.
- Implemented the Adult Probation Clerk Services; the probation clerk provides guidance and direction for defendants to stay on track with court ordered obligations such as treatment, electronic home monitoring and community service hours. This service has also helped with a reduction of court proceedings for non-compliance.
- Collaborated with Love Abounds Here, a 501(c) charity to provide resources for court defendants in areas such as addiction counseling, job search/career counseling, free legal advice, access to healthcare, housing and court appearances assistance.
- Implemented the FileZilla SFTP (file share) to provide electronic discovery with Prosecutor and Public Defenders.
- Worked together with Administrative Office of the Courts (AOC,) to update the Local Law Table.

2023-2024 MAJOR GOALS

- Complete implementation of paper-less court.
- Reconfigure office space for better workflow.
- Convert the Adult Probation Clerk services to a full-time position.
- Work together with the Yelm Police Department to provide training for court staff and officers for better understanding of court and police processes.
- Purchase and implement GovQA Portal for Public Records Requests processing.

ORGANIZATION CHART



2023 - 2024 BUDGET

City Of Yelm

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Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
512 50 10 0-001 SALARIES/WAGES	181,414.00	162,288.83	202,768.00	216,374.00	222,957.00	
512 50 20 0-001 F.I.C.A.	13,685.55	12,144.20	14,163.00	16,553.00	17,056.00	
512 50 21 0-001 RETIREMENT	17,468.01	13,636.22	17,396.00	22,481.00	23,165.00	
512 50 22 0-001 INDUSTRIAL INSURANCE	534.72	449.99	744.00	593.00	593.00	
512 50 23 0-001 UNEMPLOYMENT INSURANCE	668.31	886.30	643.00	751.00	774.00	
512 50 24 0-001 MEDICAL INSURANCE	27,461.88	24,057.00	32,875.00	34,308.00	34,426.00	
512 50 31 0-001 OFFICE/OPERATING SUPPLIES	1,487.48	1,010.12	2,250.00	5,000.00	5,000.00	
512 50 41 0-001 PROFESSIONAL SERVICES	1,709.03	1,212.91	1,800.00	1,800.00	1,800.00	
512 50 43 0-001 TRAVEL/TRAINING/DUES	130.00	385.00	2,000.00	3,000.00	3,000.00	
512 50 45 1-001 IT ALLOC - JUDICIAL	20,079.99	16,733.30	20,080.00	26,730.00	26,730.00	Per JH
512 50 48 0-001 CONTRACTED REPAIRS/MAINT	0.00	0.00	100.00	100.00	100.00	
512 50 49 0-001 MISCELLANEOUS/DUES	16.50	16.50	350.00	500.00	500.00	
512 JUDICIAL	264,655.47	232,820.37	295,169.00	328,190.00	336,101.00	
TOTAL EXPENDITURES:	264,655.47	232,820.37	295,169.00	328,190.00	336,101.00	
FUND GAIN/LOSS:	-264,655.47	-232,820.37	-295,169.00	-328,190.00	-336,101.00	

EXECUTIVE DEPARTMENT

KATHY LINNEMEYER, CITY CLERK/EXECUTIVE ASSISTANT

CORE FUNCTIONS

The City Clerk/Executive Assistant preserves the legislative history of the City and is responsible for the management and preparation of Council meeting agendas, packets, meeting notices, and the recording of meetings and actions taken; maintains official minutes of all proceedings, records ordinances, resolutions and other City documents and public records. The City Clerk also serves as the primary contact with Association of Washington Cities and insures compliance with requirements of membership in programs, accepts and manages claims. The City Clerk provides executive support to the City Administrator and Mayor and organization in support of their management and policy making functions associated with the city's mission.

2021 - 2022 MAJOR ACCOMPLISHMENTS

- Supported Council in reviewing and updating all Advisory Boards and Commissions, and launched an active recruitment process to increase citizen engagement and participation.
- Onboarding for five new Councilmembers
- Created and distributed Councilmember handbooks that serves as a reference guide for the mayor and councilmembers. It provides information on where to go for information, assistance and advice as well as the Open Public Meetings Act, Local Government Policy-Making Process, Budget Process, Mayor and City Council Protocol Manual and external committee and liaison assignments.
- Helped create and administer the new Yelm Community Beautification Grant Program (YCBP)
- Helped administer the new Outside Agency Funding Request program
- Worked with the IT and Communications Departments to make Ordinances, Resolutions and meeting minutes available to the public on the City of Yelm website.
- Attended Washington Municipal Clerks and International Institute of Municipal Clerks conferences to work towards my Master Municipal Clerks Certification

2023 - 2024 GOALS

- Develop Standard Operating Procedures for City Clerk duties
- Create a new elected officials training to help onboard new Councilmembers after an election.
- Continue to attend appropriate training and work towards earning a Master Municipal Clerks Certification
- Develop Standard Operating Procedures for staff to submit agenda items
- Continue to make additional public records available to the residents of the City of Yelm website
- Work towards creating an email retention policy and train staff on the policy

EXECUTIVE DEPARTMENT

KAREN BENNETT, HUMAN RESOURCES MANAGER

CORE FUNCTIONS

The Human Resources Department is responsible for policies, programs, activities, and functions that support the work of our dedicated team of employees. We support personnel, management, recruitment, on-boarding, training, succession planning, wellness programs, accident prevention programs, insurance and liability management, claim management, coordinating personnel changes and we are the primary contact for employees with benefit questions. Human Resources is connected to every department in the City.

2021 - 2022 MAJOR ACCOMPLISHMENTS

- Hiring and On-Boarding of 34 employees which included: Associate Planner, 2 Assistant Planners, Custodian, 2 Administrative Assistants, Planning & Building Manager, Building Inspector, 5 Council Members, Communications & Rec Coordinator, Collections Technician, 2 Public Services Maintenances Workers, 7 Police Officers, Accounting Assistant, 7 Public Services Seasonal Workers, Waste Water Treatment Plant Operator, Finance Director, and Utility Clerk.
- Achieved “Well City” status by increasing employee participation in healthy activities and received a 2% medical premium discount.
- Negotiated 3 Union Contracts: FOP, AFSCME, and Teamsters.

2023 - 2024 GOALS

- Develop and implement Management Training Programs.
- Update Personnel Policies.
- Achieve “Well City” status to continue to receive a 2% medical premium discount each year.

2023 - 2024 BUDGET

City Of Yelm

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001 General Fund

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
513 10 10 0-001 EXECUTIVE SALARY	316,923.59	258,603.88	342,246.00	317,222.00	329,911.00	
513 10 12 0-001 OVERTIME	380.71	111.29	902.00	902.00	902.00	
513 10 20 0-001 F.I.C.A.	23,645.47	19,516.29	23,947.00	24,268.00	25,238.00	
513 10 21 0-001 RETIREMENT	35,360.30	20,849.63	36,343.00	32,959.00	34,278.00	
513 10 22 0-001 INDUSTRIAL INSURANCE	985.33	594.98	1,066.00	1,185.00	1,185.00	
513 10 23 0-001 UNEMPLOYMENT INSURANCE	1,147.80	1,432.99	1,086.00	1,101.00	1,145.00	
513 10 24 0-001 MEDICAL INSURANCE	62,947.70	40,449.15	64,489.00	63,295.00	63,574.00	
513 10 31 0-001 OFFICE/OPERATING SUPPLIES	4,729.70	6,582.08	4,600.00	4,600.00	4,600.00	
513 10 31 1-001 EMPLOYEE APPRECIATION SUPPLIES	0.00	469.46	0.00	0.00	0.00	
513 10 32 0-001 FUEL CONSUMED	96.23	40.00	0.00	0.00	0.00	
513 10 35 0-001 SMALL TOOLS/MINOR EQUIPMENT	517.38	93.86	1,500.00	1,500.00	1,500.00	
513 10 40 0-001 EXECUTIVE TRAVEL/TRAINING	7,552.22	8,168.51	19,000.00	12,000.00	12,000.00	
513 10 40 1-001 MANAGEMENT DEVELOPMENT	0.00	0.00	0.00	7,000.00	7,000.00	
513 10 41 0-001 EXECUTIVE CONTRACT	130.00	0.00	0.00	0.00	0.00	
513 10 41 1-001 Planning/Design Prof Svcs	0.00	7,500.00	0.00	0.00	0.00	
513 10 44 0-001 ADVERTISING/CHAMBER CONTRACT	4,345.98	0.00	4,250.00	4,250.00	4,250.00	
513 10 44 1-001 PUBLIC RELATIONS	5,323.58	382.20	10,000.00	0.00	0.00	
513 10 45 1-001 IT ALLOC - EXEC	31,580.01	26,316.70	31,580.00	29,700.00	29,700.00	Per JH
513 10 49 0-001 EXECUTIVE MISCELLANEOUS EXP.	723.48	876.41	0.00	15,000.00	15,000.00	
513 10 49 1-001 WELLNESS PROGRAM	2,516.77	685.74	2,500.00	2,500.00	2,500.00	
513 10 49 2-001 SSM&C PARTNERSHIP	6,500.00	6,500.00	6,500.00	8,500.00	8,500.00	
513 EXECUTIVE	505,406.25	399,173.17	550,009.00	525,982.00	541,283.00	
TOTAL EXPENDITURES:	505,406.25	399,173.17	550,009.00	525,982.00	541,283.00	
FUND GAIN/LOSS:	-505,406.25	-399,173.17	-550,009.00	-525,982.00	-541,283.00	

FINANCE DEPARTMENT

STEPHANIE DICE, FINANCE DIRECTOR

MISSION

To protect the City's financial assets through implementation of sound financial policies and procedures and to provide stakeholders with meaningful financial data.

PURPOSE

The Finance Department is responsible for providing accurate, transparent and timely information regarding the City's financial affairs. The Finance Department also serves as the primary advisor to the Mayor and City Council about financial issues.

CORE FUNCTIONS

To achieve this, the department provides the following services:

Revenue Collection – Revenue is collected from a variety of sources. These including but are not limited to; varying taxes (sales tax, property tax, and utility use taxes), permitting fees and business and occupation revenues. Other sources of revenue include grant funds, charges for services, interest and investment earnings, and intergovernmental transfers.

Distribution of funds – Payments are made to vendors for services and material received through our Accounts Payable process. An improved system of issuing checks made the release of funds a reality on a weekly basis. Employee payroll checks and related benefits are paid on a bi-weekly basis.

Proper transaction recording – Detailed accounting is achieved by recording all financial transactions in the City's financial system using the statewide Budget, Accounting and Reporting System coding structure. Each of these General Ledger Numbers are unique, are individually budgeted, and performance against these budgets are tracked. Our team has been trained to recognize these specific codes and ensure proper usage of each code in compliance with the Washington State Auditor's Office regulations.

Financial reporting – Specially designed reports are prepared and distributed monthly. Reports identify items such as the approved budget for line items and performance relative to that budget.

Budget administration – A budget is prepared for Council review and approval on a bi-annual basis. The approved budget is distributed and made available for public review and reference via the internet. Internally, the City's team of directors manages their department's respective budgets.

Debt management – Administer outstanding debt in accordance with the Official Statements of the City's bond issuances and loan agreements. Accordingly, principal and interest payments

are made based on the amortization Schedules and all Disclosure Statements are regularly prepared and issued. Outstanding City debt is analyzed and opinions are provided to Council regarding possible refunding efforts.

Investment of City funds – the City’s idle cash is invested with the Local Government Investment Pool (LGIP) and other investments as authorized by RCW 39.59.040. These investments are monitored on a monthly basis.

Risk Management – Policies and procedures are established and stringently followed to identify and minimize the City’s exposure to risk and potential financial loss. All contracts are reviewed for adequacy and compliance with these policies, and special training classes are held to heighten City employee’s and volunteer’s awareness of certain high-risk issues.

2021/2022 MAJOR ACCOMPLISHMENTS

- Maintained financial policies to ensure sound management of the City’s finances, including debt management, city investments, reserve and other financial compliance policies.
- Implemented additional internal controls based on recommendations from the 2019 - 2020 audit that resulted in a clean audit report for fiscal year 2021.
- Hired a part-time accounting assistant to focus on accounts payable and provide back up to our front counter staff. This position allowed the current accounting assistant to focus on B&O tax reporting, which is reflected in the increase in B&O tax revenue.
- Paid off the Killion Road LID early, saving \$52 thousand in interest
- Completed the purchase of 640 Acres formerly owned by the Killion Road LID.
- Continued offering revenue neutral Senior and Disabled Utility Rate Discount for water, sewer & storm water, equalizing the effect of the discounts on the Enterprise Funds.
- Began work on an updating Financial Policies, beginning with a purchasing policy and travel reimbursement policy.
- Utilized recently purchased financial management and utility billing software to the fullest extent all while cross training employees on multiple facets of the technology.

2023/2024 GOALS

- Continue updating all Financial policies, including capital and small asset policies, reserve policy, cost-allocation and budget policies.
- We will continue to provide regular financial updates at scheduled City Council meetings for the edification of the general public and elected officials.
- Continue to optimize the use of technology to enhance public services. This includes further employee cross training, allowing for employee growth and further productivity.
- Continue to engage the City Council Finance Committee concerning all financial matters deemed to be in the best interest of the City.

2023 - 2024 BUDGET

City Of Yelm

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001 General Fund

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
514 23 10 0-001 SALARIES/WAGES	123,665.13	136,081.90	169,113.00	213,072.00	221,672.00	
514 23 11 0-001 ACCRUED VACATION/HOLIDAY/SIC	0.00	0.00	-7,878.00	0.00	0.00	
514 23 12 0-001 OVERTIME	1,009.88	1,050.71	3,224.00	3,500.00	3,500.00	
514 23 20 0-001 F.I.C.A.	9,170.44	10,117.02	9,739.00	16,300.00	16,958.00	
514 23 21 0-001 RETIREMENT	13,557.08	13,974.86	14,780.00	22,138.00	23,032.00	
514 23 22 0-001 INDUSTRIAL INSURANCE	378.19	406.95	372.00	711.00	711.00	
514 23 23 0-001 UNEMPLOYMENT INSURANCE	260.39	773.09	442.00	739.00	769.00	
514 23 24 0-001 MEDICAL INSURANCE	32,318.26	30,545.51	36,339.00	49,771.00	49,982.00	
514 23 31 0-001 OFFICE/OPERATING SUPPLIES	1,918.01	5,231.83	1,650.00	2,000.00	2,000.00	
514 23 35 0-001 SMALL TOOLS/MINOR EQUIPMENT	0.00	3,542.97	2,000.00	2,000.00	2,000.00	
514 23 41 0-001 PROFESSIONAL SVCS/LEGAL	28,746.74	3,882.27	8,028.00	5,000.00	5,000.00	
514 23 41 1-001 PROFESSIONAL SRVCS BANKING	10,451.74	432.00	1,000.00	1,500.00	1,500.00	SD
514 23 43 0-001 TRAVEL/TRAINING/DUES	4,309.73	5,023.64	8,000.00	8,000.00	8,000.00	
514 23 44 0-001 PRINTING/ADVERTISING	1,419.40	142.39	800.00	1,500.00	1,500.00	SD
514 23 45 1-001 IT ALLOC - FINANCE	12,009.99	10,008.30	12,010.00	18,480.00	18,480.00	PER JH
514 23 49 0-001 MISCELLANEOUS	1,747.51	667.07	100.00	1,000.00	1,000.00	SD
514 23 49 1-001 AUDITOR/PROFESSIONAL EXPENSE	23,015.85	18,657.27	34,000.00	34,000.00	34,000.00	SD
514 23 49 2-001 TAXES & ASSESSMENTS EXTERNAL	0.00	491.56	75.00	75.00	75.00	
514 40 41 0-001 ELECTION COSTS	6,180.92	8,673.69	6,000.00	6,000.00	6,000.00	SD
514 50 41 1-001 SOFTWARE MAINT	0.00	0.00	5,000.00	0.00	0.00	Zero
514 81 49 0-001 BUS. LICENSE BACKGROUND CHECKS	0.00	0.00	110.00	150.00	150.00	SD
514 90 41 0-001 VOTER REGISTRATION COSTS	23,220.50	0.00	15,000.00	15,000.00	15,000.00	SD
514 FINANCE & ADMINISTRATION	293,379.76	249,703.03	319,904.00	400,936.00	411,329.00	
515 30 41 0-001 LEGAL SERVICES/CRIMINAL	0.00	36,000.00	0.00	48,000.00	48,000.00	
515 30 41 1-001 LEGAL SERVICES/CIVIL	0.00	15,896.25	0.00	58,000.00	58,000.00	
515 41 41 0-001 LABOR RELATIONS CONSULTANT	34,004.00	34,074.48	15,000.00	15,000.00	15,000.00	
515 45 41 0-001 LEGAL SERVICES/CRIMINAL	51,000.00	1,716.09	36,000.00	0.00	0.00	
515 45 41 1-001 LEGAL SERVICES/CIVIL	44,433.73	1,828.59	70,000.00	0.00	0.00	
515 91 41 0-001 INDIGENT DEFENSE COSTS	83,750.00	46,216.08	97,500.00	100,000.00	100,000.00	
515 LEGAL	213,187.73	135,731.49	218,500.00	221,000.00	221,000.00	

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001 General Fund

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
517 60 49 0-001 L&I RETRO PROGRAM	3,394.87	3,423.53	4,100.00	4,100.00	4,100.00	
517 EMPLOYEE BENEFIT PROGRAM	3,394.87	3,423.53	4,100.00	4,100.00	4,100.00	
518 10 32 0-001 FUEL CONSUMED	0.00	54.39	0.00	0.00	0.00	
518 10 41 0-001 FLEET ALLOCATION - CITY HALL	14,600.00	0.00	0.00	0.00	0.00	
518 10 44 2-001 HR EMPLOYMENT SERVICES	0.00	1,510.00	0.00	0.00	0.00	
518 10 49 0-001 TAXES & ASSESSMENTS EXTERNAL	527.16	284.97	0.00	0.00	0.00	
518 20 48 0-001 BUILDING MAINT/REPAIRS	0.00	21,053.95	10,000.00	0.00	0.00	
518 23 46 0-001 RMSA INSURANCE	257,227.38	254,772.15	278,202.00	319,932.00	367,921.00	
518 30 10 0-001 SALARIES/WAGES Maint. Staff	37,888.68	34,350.87	40,077.00	42,197.04	43,830.92	
518 30 20 0-001 F.I.C.A.	2,626.34	4,390.38	2,928.00	3,228.07	3,353.03	
518 30 21 0-001 RETIREMENT	4,088.30	5,909.22	4,443.00	4,384.27	4,554.03	
518 30 22 0-001 INDUSTRIAL INSURANCE	1,344.65	1,747.92	1,345.00	1,705.22	1,824.58	
518 30 23 0-001 UNEMPLOYMENT INSURANCE	136.71	330.05	133.00	146.42	152.09	
518 30 24 0-001 MEDICAL INSURANCE	4,561.52	4,980.93	19,850.00	691.02	691.02	
518 30 35 0-001 BLDG/GROUNDS MAINT. SUPPLIES	1,523.55	1,398.12	0.00	15,000.00	15,000.00	
518 30 35 1-001 CUSTODIAL/JANITORIAL SUPPLIES	0.00	5,627.09	0.00	0.00	0.00	
518 30 41 0-001 ER&R ALLOCATION - CITY HALL	0.00	0.00	0.00	24,977.82	24,977.82	SD
518 30 48 0-001 CUSTODIAL/JANITORIAL SERVICE	24,311.84	13,085.30	25,000.00	0.00	0.00	
518 30 48 1-001 BLDG MAINT/REPAIRS	70,265.98	35,082.82	40,000.00	25,000.00	25,000.00	
518 35 00 1-001 SMALL EQUIPMENT-SAFETY	554.78	0.00	1,000.00	1,000.00	1,000.00	
518 40 41 0-001 FLEET ALLOCATION - CITY HALL	0.00	12,166.70	14,600.00	0.00	0.00	
518 63 41 0-001 CARES Act Distributions - Community Support	29,094.96	0.00	0.00	0.00	0.00	
518 65 40 0-001 SCHOOL DISTRICT IMPACT FEES	251,526.54	335,428.65	220,667.00	220,667.00	220,667.00	
518 65 40 1-001 FIRE DISTRICT IMPACT FEES	80,398.29	100,324.60	86,446.00	86,446.00	86,446.00	
518 81 42 2-001 COMMUNICATIONS: POSTAGE	8,582.73	6,610.00	11,000.00	10,000.00	10,000.00	
518 81 42 3-001 COMMUNICATION: COPIERS	0.00	12.97	0.00	0.00	0.00	
518 81 45 1-001 IT ALLOC - CENTRAL SERVICES	14,490.00	12,075.00	14,490.00	960.00	960.00	PER JH
518 90 40 0-001 PUBLIC UTILITIES (WTR/SWR/PWR)	52,621.53	43,582.96	40,000.00	50,000.00	40,000.00	
518 CENTRAL SERVICE	856,370.94	894,779.04	810,181.00	806,334.86	846,377.49	
TOTAL EXPENDITURES:	859,765.81	898,202.57	814,281.00	810,434.86	850,477.49	

POLICE DEPARTMENT

ROB CARLSON, CHIEF OF POLICE

MISSION

The mission of the Police Department is to be proactive, accountable and responsive to the needs of the community through professional police services to enhance the quality of life for the City of Yelm.

VISION

The Yelm Police Department strives to be a leader in the law enforcement community and provide excellent customer service to the citizens we serve. Our vision is to create an environment throughout the City of Yelm in which residents can carry on with the priorities in their lives without the stress of criminal behavior in their neighborhoods and businesses.

THE ORGANIZATION

The Yelm Police Department is organized into two divisions: Administration and Operations/Specialty Division. We currently have a Chief, (2) Sergeants, Detective, School Resource Officer, (10) Patrol Officers (two are on L&I leave, two on F.T.O status and one in the academy) and we have (2) Administrative Assistants.

Administration – The Administration Division consists of the Chief of Police and two Administrative Assistants. The Chief is responsible for the overall management and administration of the Police Department. The Administrative Assistants handle all administrative items and all records related matters. The expenditures in this division are used to fund these positions, necessary materials and services for administrating the department, and some overall departmental expenses. The Chief of Police also serves as the City of Yelm Emergency Management Director for the City of Yelm and is responsible for the maintenance and operations of the Comprehensive Emergency Management Plan as well as educating the citizens on awareness and preparedness.

Operations - The Assistant Chief position when filled is responsible for the overall operations of the Operations/Specialty Division which consists of (3) Sergeants (1 unfilled), (8) Patrol Officers, School Resource Officer, Community Resource Officer and Detective when fully staffed. The Assistant Chief has supervisory responsibility over the two Sergeants, School Resource Officer, Community Resource Officer and Detective in the current absence of the Specialty Unit Sergeant. In addition, the Assistant Chief oversees the Crime Prevention and Community Education within

the community.

Patrol Sergeants - are responsible for the direct supervision of the (8) Patrol Officers, Reserve Program and the Field Training Program. The Sergeants are also tasked with administering Internal Investigations when needed and responding to emergency service calls to assist Patrol. The Specialty Unit Sergeant is directly responsible for the Detective/Investigation, School Resource Officer and the Community Resource Officer.

Detective - is responsible for overseeing and conducting criminal investigations, follow-up investigations, and for the dissemination of criminal information. The Detective is also responsible for conducting background investigations on new hires as well as the direct oversight of the Department Evidence Room.

Patrol Officers - are responsible for general patrol, responding to calls for service, initial case investigation community policing and traffic enforcement. The School Resource Officer is assigned to the Yelm School District during the school year to enforce laws, educate staff and students and to serve as a liaison between the Police and Schools. The Community Resource Officer/SRO is assigned to various tasks that meet the needs of the community and Yelm School District. This includes serving as the Homeless Liaison, Crime Prevention functions and Nuisance related issues.

2021/22 MAJOR ACCOMPLISHMENTS

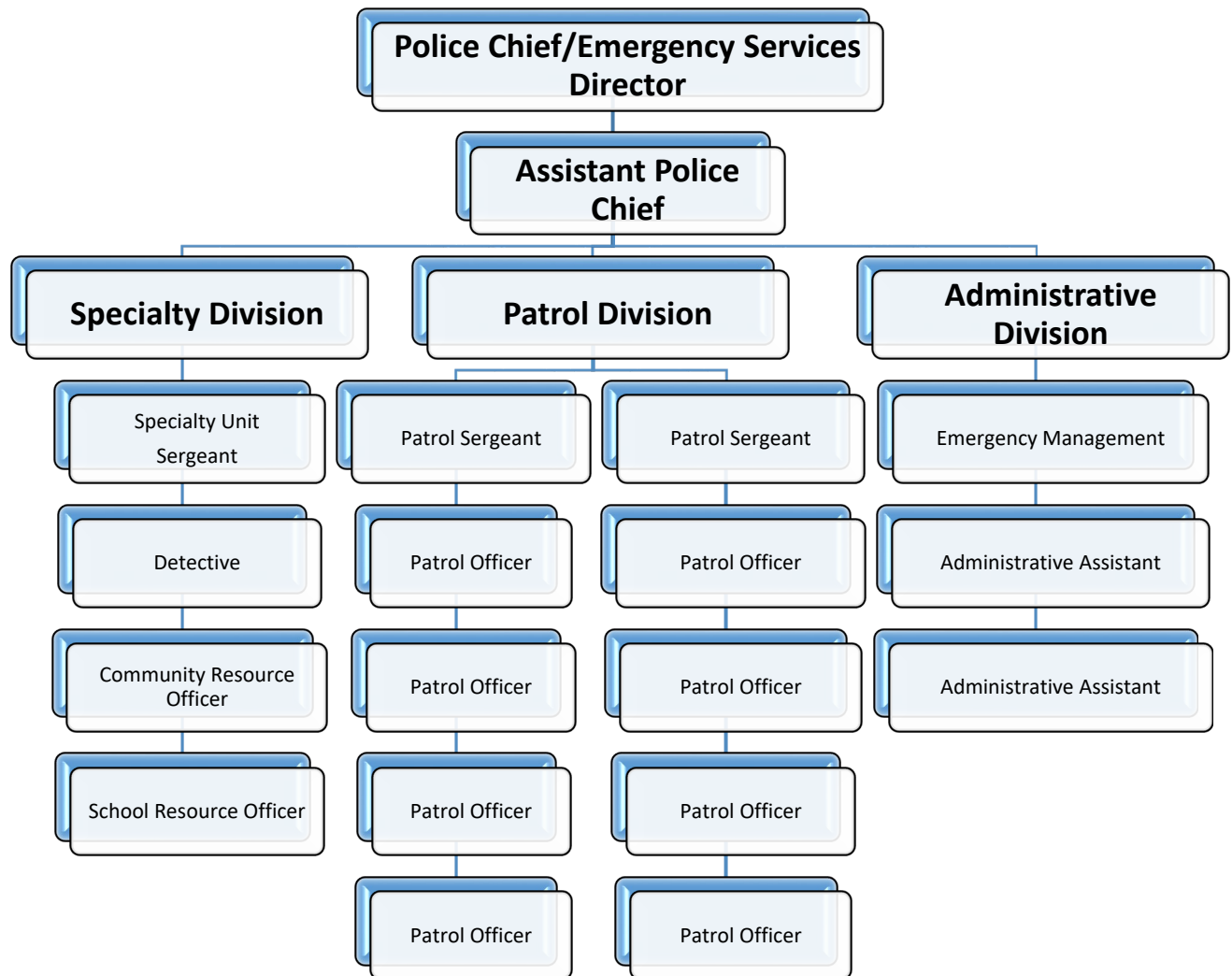
- All Officers went home at the end of every shift.
- Successfully transitioned through the new Legislative Law changes.
- Promoted one Patrol Officer to vacant Sergeant Position.
- Filled vacant Administrative Assistant Position.
- Filled vacant positions due to retirements with quality Officers.
- The well-deserved retirement of Chief Todd Stancil after 27 years.
- The Assistant Chief moving up to fill the Chief position fulfilling Chief Stancil's administrative progression plan.
- The addition of new personnel has established a positive, energetic working environment.
- Began a new era of policing in Yelm with the addition of body and vehicle camera systems.
- Added new less lethal options to provide more de-escalation tools for the Officers.
- Successfully established the Police Citizen Advisory Board.
- Yelm Officers, who are members of the Capital Metro Independent Investigation Team, were deployed to two different Officer involved shooting investigations performing important rolls for both investigations solidifying our place among the other member agencies.
- Exceeded all training requirements from the WSCJTC.
- Successfully located, Purchased and outfitted two patrol cars to replace two that were damaged.
- Recognized the Officer of the Year.
- Participated in Community Events – Prairie Days, Christmas in Park, Benefit Runs and S.T.P.
- Coming to an agreement with the Yelm Community Schools to have (3) School Resource Officers serving the Yelm School District.

2023/24 MAJOR GOALS

- Add additional commissioned personnel to keep up with population, housing and business growth.
- Meet the needs of our Yelm Community Schools with providing three School Resource Officers strengthening relationships, providing a safer work and learning environment.
- Develop a training program to help advance the education of a younger Police Department as well as meeting the demands of the changing legislation.
- Fill vacant and newly established supervisory positions to increase mentorship with better one on one supervision.
- Add additional non-lethal options to adhere to new national standards and changes.
- Continue work and development on the Comprehensive Emergency Management Plan.

- Continue to build open communication with supervisors and staff to help create a sustained culture built upon unity and transparency.
- Expand Community Resource program to meet the needs of the growing community.
- Reduce criminal activity and meet the expectations of our citizens.
- Work with local and regional groups to reduce and assist with the unsheltered population as well as citizens dealing with drug addiction and mental illness.

ORGANIZATION CHART



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Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
521 10 10 0-001 SALARIES/WAGES	1,588,926.77	1,466,843.49	1,907,622.00	1,854,711.00	1,931,422.00	SD
521 10 12 0-001 OVERTIME	67,002.52	76,550.18	67,656.00	71,874.00	71,874.00	Sd
521 10 16 0-001 CIVIL SERVICE SALARIES	2,553.43	1,220.32	1,100.00	1,100.00	1,100.00	SD
521 10 20 0-001 FICA/MEDICARE	129,341.87	122,952.13	133,440.00	148,898.00	154,767.00	SD
521 10 21 0-001 RETIREMENT	117,884.47	85,295.41	96,557.00	117,218.00	121,846.00	SD
521 10 22 0-001 INDUSTRIAL INSURANCE	48,263.73	41,784.39	51,010.00	79,537.00	95,325.00	SD
521 10 23 0-001 UNEMPLOYMENT INSURANCE	6,381.02	8,809.51	6,005.00	6,754.00	7,020.00	SD
521 10 24 0-001 MEDICAL/DISABILITY INSURANCE	338,928.70	272,541.51	381,888.00	536,477.00	538,136.00	SD
521 10 25 0-001 UNIFORMS	21,403.87	22,387.98	18,100.00	22,800.00	22,800.00	Sd
521 10 25 1-001 RESERVE UNIFORMS	44.03	0.00	3,000.00	0.00	0.00	Zero
521 10 31 0-001 OFFICE/OPERATING SUPPLIES	3,412.19	5,018.16	6,000.00	6,000.00	6,000.00	
521 10 32 0-001 FUEL CONSUMED/OIL	35,928.45	30,027.74	43,500.00	43,500.00	43,500.00	
521 10 40 0-001 CIVIL SERVICE/OTHER CHARGES	934.00	1,277.50	2,000.00	2,000.00	2,000.00	
521 10 41 0-001 PROFESSIONAL SERVICES	3,070.15	6,123.18	4,700.00	7,000.00	7,000.00	
521 10 41 3-001 ER&R ALLOCATION - LAW ENFORCEMENT	60,000.00	25,000.00	30,000.00	115,000.00	115,000.00	SD
521 10 42 1-001 COMMUNICATION: PHONES	1,803.30	0.00	0.00	0.00	0.00	
521 10 42 2-001 COMMUNICATION: POSTAGE	0.00	8.69	0.00	0.00	0.00	
521 10 43 0-001 TRAVEL/TRAINING FEES	4,431.27	1,112.74	8,000.00	17,000.00	17,000.00	
521 10 43 1-001 POLICE ACADEMY	0.00	13,293.00	8,862.00	9,000.00	9,000.00	
521 10 44 0-001 PRINTING & ADVERTISING	195.00	449.00	200.00	200.00	200.00	
521 10 45 1-001 IT ALLOC - PUBLIC SAFETY	132,425.01	110,354.20	132,425.00	157,330.00	157,330.00	PER JH
521 10 48 0-001 VEHICLE REPAIRS & MTCE.	16,932.14	14,278.29	17,000.00	17,000.00	17,000.00	
521 10 48 1-001 OFFICE/RADIO EQPT. REPAIR/MT	5,466.40	3,602.45	8,825.00	8,825.00	8,825.00	
521 10 49 0-001 FEES/DUES	32,012.64	31,494.31	36,325.00	36,325.00	36,325.00	
521 10 53 1-001 TAXES & ASSESSMENTS EXTERNAL	0.00	0.00	14.00	14.00	14.00	
521 30 31 0-001 CRIME PREVENTION	0.00	178.67	3,000.00	3,000.00	3,000.00	
521 31 35 0-001 SMALL TOOLS/MINOR EQUIPMENT	23,440.11	28,674.90	30,000.00	30,000.00	30,000.00	
521 40 31 0-001 TRAINING SUPPLIES/AMMUNITION	8,767.03	4,113.86	9,500.00	9,500.00	9,500.00	
521 LAW ENFORCEMENT	2,649,548.10	2,373,391.61	3,006,729.00	3,301,063.00	3,405,984.00	
523 30 41 0-001 CONTRACTOR - ADULT PROBATION OFFICER	3,360.00	5,460.00	0.00	10,000.00	10,000.00	SR
523 60 40 0-001 CARE & CUSTODY OF PRISONERS	117,595.43	77,505.61	127,727.00	150,000.00	150,000.00	PER TS
523 DETENTION/CORRECTION	120,955.43	82,965.61	127,727.00	160,000.00	160,000.00	

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539 30 10 0-001 SALARIES/WAGES	988.79	0.00	0.00	0.00	0.00	
539 30 13 0-001 STAND BY PAY	594.00	0.00	0.00	0.00	0.00	
539 30 20 0-001 F.I.C.A.	74.69	0.00	0.00	0.00	0.00	
539 30 21 0-001 RETIREMENT	130.83	0.00	0.00	0.00	0.00	
539 30 22 0-001 INDUSTRIAL INSURANCE	18.56	0.00	0.00	0.00	0.00	
539 30 23 0-001 UNEMPLOYMENT INSURANCE	4.13	0.00	0.00	0.00	0.00	
539 30 24 0-001 MEDICAL INSURANCE	238.58	0.00	0.00	0.00	0.00	
539 30 41 0-001 ANIMAL CONTROL/CARE & CUSTOD	34,308.29	33,750.00	45,000.00	45,000.00	45,000.00	
539 ANIMAL CONTROL	36,357.87	33,750.00	45,000.00	45,000.00	45,000.00	
TOTAL EXPENDITURES:	2,806,861.40	2,490,107.22	3,179,456.00	3,506,063.00	3,610,984.00	
FUND GAIN/LOSS:	-2,806,861.40	-2,490,107.22	-3,179,456.00	-3,506,063.00	-3,610,984.00	

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Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
552 10 49 0-001 OMWBE OPERATING COSTS	0.00	0.00	100.00	100.00	100.00	
552 EMP. OPPORTUNITY & DEV.	0.00	0.00	100.00	100.00	100.00	
553 70 41 0-001 POLLUTION CONTROL	7,717.03	8,050.40	7,400.00	7,400.00	7,400.00	
553 POLLUTION CONTROL	7,717.03	8,050.40	7,400.00	7,400.00	7,400.00	
558 10 10 0-001 SALARIES/WAGES	0.00	369,545.29	506,905.00	494,128.00	513,893.00	
558 10 12 0-001 OVERTIME	0.00	0.00	312.00	312.00	312.00	
558 10 20 0-001 F.I.C.A.	31,124.19	28,546.66	34,391.00	37,801.00	39,313.00	
558 10 21 0-001 RETIREMENT	44,383.18	38,155.52	52,194.00	51,340.00	53,393.00	
558 10 22 0-001 INDUSTRIAL INSURANCE	414,118.23	4,113.75	4,371.00	1,674.00	1,674.00	
558 10 23 0-001 UNEMPLOYMENT INSURANCE	1,490.07	2,074.31	1,560.00	1,715.00	1,783.00	
558 10 24 0-001 MEDICAL INSURANCE	62,829.00	57,992.11	117,746.00	84,267.00	84,640.00	
558 10 31 0-001 OFFICE/OPERATING SUPPLIES	5,002.53	9,683.36	8,250.00	7,000.00	7,000.00	
558 10 31 1-001 TREE: SUPPLIES	0.00	1,140.73	1,000.00	0.00	0.00	
558 10 32 0-001 FUEL	376.32	744.62	2,000.00	1,000.00	1,000.00	
558 10 35 0-001 SMALL TOOLS/MINOR EQUIPMENT	2,255.34	1,476.46	5,300.00	4,000.00	4,000.00	
558 10 41 1-001 CONSULTANT SVCS/PLAN REVIEW	0.00	29,648.77	8,000.00	8,000.00	8,000.00	
558 10 41 3-001 TREE: PROFESSIONAL SERVICES	2,174.00	0.00	2,000.00	2,000.00	2,000.00	
558 10 43 0-001 TRAVEL/TRAINING/DUES	4,554.09	2,839.58	6,300.00	6,300.00	6,300.00	
558 10 43 1-001 TREE: TRAVEL/TRAINING/DUES	0.00	400.00	200.00	0.00	0.00	Zero
558 10 44 0-001 PRINTING & ADVERTISING	4,805.95	1,551.02	6,000.00	6,000.00	6,000.00	
558 10 44 1-001 TREE: EVENTS/ADVERTISING	0.00	154.29	1,500.00	1,500.00	1,500.00	
558 10 45 1-001 IT ALLOC - PLANNING	39,485.01	32,904.20	39,485.00	57,540.00	57,540.00	PER JH
558 10 48 0-001 VEHICLE/EQUIPMENT	739.31	776.03	1,400.00	500.00	500.00	
558 10 48 1-001 TREE: CITY REPAIRS/ MAINT	5,464.16	587.16	500.00	1,500.00	1,500.00	
558 10 49 0-001 MISC/RECORD ORDINANCES	604.71	200.00	1,000.00	1,000.00	1,000.00	
558 60 10 0-001 INDUSTRIAL INSURANCE	4,266.49	0.00	0.00	0.00	0.00	
558 60 41 0-001 REGIONAL PLANNING	91,490.06	42,129.83	35,000.00	30,000.00	30,000.00	
558 60 41 1-001 LOCAL PLANNING	0.00	0.00	0.00	100,000.00	100,000.00	UDC
558 60 41 2-001 CONSULTANT SVCS/PLAN REVIEW	11,442.61	10,456.16	0.00	0.00	0.00	
558 60 41 3-001 HABITAT CONSERVATION PLANNING	0.00	100,092.50	844,000.00	0.00	0.00	
558 60 41 4-001 PROTHMAN CONSULTANT FOR BUILDING AND PLANNING MANAGER	0.00	0.00	75,000.00	0.00	0.00	
558 70 41 1-001 EDUCATION AND INNOVATION CENTER EXPENDITURES	0.00	46,275.91	231,750.00	0.00	0.00	

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558 80 48 0-001 AMTRAK STATION OPERATION/MAI	2,022.86	3,038.00	1,400.00	1,400.00	1,400.00	
558 PLANNING/COMMUNITY DEV.	728,628.11	784,526.26	1,987,564.00	898,977.00	922,748.00	
TOTAL EXPENDITURES:	736,345.14	792,576.66	1,995,064.00	906,477.00	930,248.00	
FUND GAIN/LOSS:	-736,345.14	-792,576.66	-1,995,064.00	-906,477.00	-930,248.00	

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Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
565 10 49 0-001 SENIOR CENTER	13,000.00	9,000.00	15,000.00	18,000.00	18,000.00	P
565 10 49 1-001 OUTSIDE AGENCY SUPPORT	0.00	0.00	0.00	10,000.00	10,000.00	
565 10 49 2-001 BEAUTIFICATION GRANT PROGRAM	0.00	5,666.28	0.00	25,000.00	25,000.00	
565 MENTAL & PHYSICAL HEALTH	13,000.00	14,666.28	15,000.00	53,000.00	53,000.00	
566 00 41 0-001 SUBSTANCE ABUSE/SOCIAL SVCS.	3,019.29	2,477.64	1,700.00	1,700.00	1,700.00	
566 SUBSTANCE ABUSE	3,019.29	2,477.64	1,700.00	1,700.00	1,700.00	
572 10 41 0-001 LIBRARY SERVICES O&M	48,997.94	40,810.75	50,000.00	50,000.00	50,000.00	
572 LIBRARY SERVICES	48,997.94	40,810.75	50,000.00	50,000.00	50,000.00	
572 10 41 1-001 LIBRARY SERVICES MAINTENANCE RESERVE	94.10	0.00	3,528.00	3,528.00	3,528.00	
573 20 41 0-001 CITY SPONSORED ART	0.00	0.00	0.00	12,000.00	5,000.00	
573 60 31 0-001 PARTICIPANT RECREATION SVCS	0.00	0.00	1,000.00	10,000.00	10,000.00	
573 90 00 0-001 YELM PRAIRIE DAYS	0.00	2,339.79	0.00	5,000.00	5,000.00	
573 90 00 1-001 CHRISTMAS IN THE PARK	0.00	236.22	4,000.00	6,500.00	6,500.00	
573 90 31 0-001 OPERATING SUPPLIES/PLAQUES	0.00	0.00	500.00	500.00	500.00	
573 HISTORIC PRESERVATION	94.10	2,576.01	9,028.00	37,528.00	30,528.00	
575 30 40 0-001 MUSEUM - OTHER SERVICES	4,392.94	3,302.19	0.00	0.00	0.00	
575 50 10 0-001 Salaries/Wages	507.59	0.00	2,600.00	0.00	0.00	
575 50 20 0-001 F.I.C.A	38.83	0.00	0.00	0.00	0.00	
575 50 21 0-001 Retirement	52.25	0.00	0.00	0.00	0.00	
575 50 22 0-001 INDUSTRIAL INSURANCE	17.48	0.00	0.00	0.00	0.00	
575 50 23 0-001 UNEMPLOYMENT INSURANCE	1.55	0.00	0.00	0.00	0.00	
575 50 30 0-001 YCC- SUPPLIES	221.49	0.00	500.00	500.00	500.00	
575 50 40 0-001 YELM CC-GARBAGE	2,478.24	2,330.37	1,800.00	1,800.00	1,800.00	
575 50 40 1-001 YCC-PHONE/ALARM/INTERNET	825.25	524.91	800.00	800.00	800.00	
575 50 40 2-001 YCC- WATER/SEWER/STORM	6,402.89	4,965.11	9,990.00	9,990.00	9,990.00	
575 50 40 3-001 YCC ELECTRIC/GAS	7,040.52	29,540.86	6,600.00	30,000.00	30,000.00	
575 50 40 4-001 YCC - OTHER SERVICES	2,378.09	2,013.22	0.00	2,000.00	2,000.00	CC
575 50 41 0-001 IT ALLOC - YCC	0.00	0.00	0.00	0.00	2,300.00	
575 CULTURE RECREATION	24,357.12	42,676.66	22,290.00	45,090.00	47,390.00	
573 90 00 1-001 CHRISTMAS IN THE PARK	4,641.89	0.00	0.00	0.00	0.00	

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576 10 53 0-001 TAXES & ASSESSMENTS EXTERNAL	0.00	0.00	92.00	92.00	92.00	
576 80 10 0-001 SALARIES/WAGES	272,275.95	247,016.63	313,207.00	334,724.00	347,208.00	
576 80 12 0-001 OVERTIME	510.67	291.47	0.00	0.00	0.00	
576 80 13 0-001 STAND BY PAY	4,112.00	4,803.01	5,700.00	5,735.98	5,735.00	
576 80 20 0-001 F.I.C.A.	20,462.26	17,455.27	19,886.00	24,076.00	23,184.00	
576 80 21 0-001 RETIREMENT	29,205.30	20,349.98	30,180.00	32,700.00	31,487.00	
576 80 22 0-001 INDUSTRIAL INSURANCE	8,239.08	6,062.02	7,644.00	9,598.00	10,259.00	
576 80 23 0-001 UNEMPLOYMENT INSURANCE	963.17	1,272.97	902.00	1,092.00	1,052.00	
576 80 24 0-001 MEDICAL INSURANCE	44,752.42	32,461.62	60,100.00	47,580.00	47,755.00	
576 80 25 0-001 UNIFORMS/SAFETY EQUIPMENT	3,941.48	4,321.44	2,020.00	3,000.00	3,000.00	
576 80 31 0-001 OFFICE/OPERATING SUPPLIES	1,036.99	687.78	1,000.00	1,000.00	1,000.00	
576 80 32 0-001 FUEL CONSUMED	13,108.78	9,814.96	4,500.00	4,500.00	4,500.00	
576 80 35 0-001 SMALL TOOLS & MINOR EQUIPMEN	6,089.10	13,266.22	7,500.00	7,500.00	7,500.00	
576 80 41 0-001 PROFESSIONAL SERVICES	210.00	7,620.00	300.00	0.00	0.00	Zero
576 80 41 1-001 ER&R ALLOCATION - PARKS	0.00	19,110.80	22,933.00	46,180.48	46,180.48	SD
576 80 43 0-001 TRAVEL/TRAINING/DUES	1,333.17	278.50	1,000.00	1,000.00	1,000.00	
576 80 45 1-001 IT ALLOC - PARKS	15,999.99	13,333.30	16,000.00	29,610.00	29,610.00	PER JH
576 80 47 0-001 PUBLIC UTILITY SERVICES	4,340.92	78,962.03	76,001.00	20,200.00	20,200.00	
576 80 48 0-001 REPAIRS/MTCE VEHICLES & EQUI	7,483.40	415.44	7,500.00	6,000.00	6,000.00	
576 80 48 2-001 BLDG/GROUNDS/MTCE - SKATEBD	4,691.12	814.36	4,200.00	3,000.00	3,000.00	
576 80 48 3-001 BLDG/GROUNDS/MTCE-LONGM IR	36,277.01	38,401.50	40,000.00	40,000.00	40,000.00	
576 80 48 4-001 BLDG/GROUNDS/MTCE-COCHR AN	8,673.00	5,615.53	8,000.00	9,000.00	9,000.00	
576 80 48 5-001 BLDG/GROUNDS/MTCE- CITY	32,714.30	12,937.05	12,000.00	14,000.00	14,000.00	
576 80 48 6-001 BLDG/GROUNDS/MTCE-TRAIL	1,784.06	1,657.66	2,100.00	1,500.00	1,500.00	
576 80 49 0-001 MISCELLANEOUS	0.00	42.04	0.00	0.00	0.00	
576 80 49 1-001 TAXES & ASSESSMENTS EXTERNAL	160.60	151.80	0.00	0.00	0.00	
576 80 63 1-001 FLEET ALLOCATION - PARKS	22,933.00	0.00	0.00	0.00	0.00	
576 90 30 0-001 BLDG/GROUND/MTCE-SPLASH PAD	17,754.57	6,635.96	16,500.00	16,500.00	16,500.00	
576 90 40 0-001 RAILROAD TRAIL MAINT.	1,549.60	0.00	0.00	0.00	0.00	
576 90 47 0-001 PUBLIC UTILITIES SERVICES - SPLASH PAD	0.00	5,804.86	0.00	0.00	0.00	
576 PARKS	565,243.83	549,584.20	659,265.00	658,588.46	669,762.48	

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001 General Fund

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
588 10 00 0-001 PRIOR PERIOD ADJUSTMENT	-72,195.25	0.00	0.00	0.00	0.00	
589 02 00 0-001 BUILDING CODE FEE	0.00	0.00	500.00	500.00	500.00	
589 99 00 2-001 PAYROLL CLEARING	15,205.66	-2,144.11	0.00	0.00	0.00	
589 99 00 3-001 DRAW CLEARING	12,726.83	-2,276.80	0.00	0.00	0.00	
580 NON-EXPENDITURES	-44,262.76	-4,420.91	500.00	500.00	500.00	
594 13 64 0-001 MACHINERY/EQUIPMENT/SOFT W	0.00	0.00	0.00	20,000.00	0.00	CH READER BOARD
594 21 64 0-001 MACHINERY & EQUIPMENT	0.00	206,430.00	66,259.00	155,000.00	0.00	TWO POLICE VEHICLES, SPEED SIGNS TS
594 72 62 0-001 BLDGS/STRUCTURES/GROUNDS	0.00	4,469.28	33,741.00	100,000.00	100,000.00	
594 CAPITAL EXPENSES	0.00	210,899.28	100,000.00	275,000.00	100,000.00	
597 10 00 0-001 T/O TO CUMULATIVE RESERVE	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	Zero
597 10 00 1-001 T/O TO 200 LIBRARY DEBT PMT	186,252.00	134,563.00	134,563.00	134,563.00	134,563.00	
597 18 64 0-001 T/O To Fund 501	0.00	55,000.00	55,000.00	0.00	0.00	Zero
597 21 00 1-001 T/O PSB LTGO BOND #200	330,910.00	330,183.00	330,183.00	332,263.00	332,263.00	
597 44 00 0-001 T/O STREET #101	361,449.98	295,833.30	355,000.00	407,000.00	432,000.00	
597 76 63 4-001 T/O to Fund 302 Muni Bldg Fund	0.00	0.00	-15,000.00	0.00	0.00	Zero
597 76 63 5-001 T/O To Killion Rd. LID Fund 202	0.00	2,194,322.00	2,194,322.00	0.00	0.00	Zero
597 TRANSFERS OUT	908,611.98	3,039,901.30	3,084,068.00	903,826.00	928,826.00	
TOTAL EXPENDITURES:	864,349.22	3,246,379.67	3,184,568.00	1,179,326.00	1,029,326.00	
FUND GAIN/LOSS:	-864,349.22	-3,246,379.67	-3,184,568.00	-1,179,326.00	-1,029,326.00	

SPECIAL REVENUE FUNDS

Special revenue funds required by state law to account for dedicated state shared revenue and used to record those proceeds for which usage is restricted. Examples of special revenue funds are those used for the funding of street maintenance, reserves, and tourism promotion. The use of a special revenue fund makes it easier to track cash inflows and outflows related to special-purpose activities.

STREET OPERATING AND ARTERIAL STREET FUNDS (101)

The Street Fund receives state motor vehicle fuel tax and support from the General Fund from business license fees, electric and cable franchise fees, and garbage utility fees and taxes. Funds are used primarily by the Public Works Department for street maintenance.

CUMULATIVE RESERVE FUND (104)

Used for revenue stabilization in the event of temporary revenue losses due to economic cycles or other time-related causes.

TOURISM PROMOTION FUND (107)

Used to promote eligible tourism and cultural activities within the City of Yelm. The sole source of revenue is the Hotel/Motel tax. This fund is administered by the Finance Department and the use of these funds are directed by the Lodging Tax Advisory Committee (LTAC).

CUSTODIAL FUNDS (119)

TRANSPORTATION FACILITIES CHARGE (120)

A fee charged to new construction in Yelm. The Transportation Facilities Charge Fund collects traffic mitigation fees from new development projects that add traffic to the City Transportation system to ensure that the impacts of new development are assessed to that development and not current residents.

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101 Municipal Street Fund

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
542 66 30 0-101 Roads/Streets Maintenance - Snow & Ice Control	2,810.51	443.71	2,500.00	2,500.00	2,500.00	
542 80 49 0-101 MISCELLANEOUS	0.00	0.00	250.00	250.00	250.00	
542 90 48 0-101 STREET REPAIRS/MAINTENANCE	35,675.34	64,863.51	35,000.00	50,000.00	50,000.00	SD requested by Cody
542 ROAD/STREET MAINTENANCE	452,354.59	438,026.59	519,216.00	652,610.01	664,242.03	
543 30 40 0-101 BIENNIAL TRAFFIC COUNTS	5,810.00	0.00	0.00	7,000.00	7,000.00	SD requested by Cody
543 30 44 0-101 PRINTING/ADVERTISING	0.00	0.00	500.00	500.00	500.00	
543 50 47 0-101 PUBLIC UTILITY SERVICES	2,218.33	928.49	2,400.00	2,400.00	2,400.00	
543 ROAD/STREET GEN. ADMIN.	8,028.33	928.49	2,900.00	9,900.00	9,900.00	
594 44 64 0-101 MACHINERY & EQUIPMENT	0.00	1,259.14	0.00	0.00	0.00	
594 CAPITAL EXPENSES	0.00	1,259.14	0.00	0.00	0.00	
597 95 63 0-101 Operating Allocation - ER&R (Street Fleet)	0.00	23,266.00	23,266.00	0.00	0.00	Zero
597 TRANSFERS OUT	0.00	23,266.00	23,266.00	0.00	0.00	
TOTAL EXPENDITURES:	460,382.92	463,480.22	545,382.00	662,510.01	674,142.03	
FUND GAIN/LOSS:	119,462.07	49,353.67	54,549.07	71,023.19	131,416.16	

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101 Municipal Street Fund

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 51 00 0-101 BEGINNING CASH - ASSIGNED	100,317.84	119,462.07	119,462.07	23,998.20	71,023.19	
308 BEGINNING CASH	100,317.84	119,462.07	119,462.07	23,998.20	71,023.19	
336 00 71 0-101 MULTIMODAL TRANSPORATION- MTA	8,549.80	6,587.06	7,564.00	13,884.00	13,884.00	SD
336 00 87 0-101 MOTOR VEHICLE FUEL TAX	110,875.55	91,095.49	117,064.00	288,551.00	288,551.00	SD
330 INTERGOVERNMENTAL	119,425.35	97,682.55	124,628.00	302,435.00	302,435.00	
361 11 00 0-101 INVESTMENT INTEREST	-1,348.18	-144.03	841.00	100.00	100.00	SD
360 MISCELLANEOUS REVENUES	-1,348.18	-144.03	841.00	100.00	100.00	
397 44 00 0-101 T/I FRM 001	361,449.98	295,833.30	355,000.00	407,000.00	432,000.00	CC
397 TRANSFERS IN	361,449.98	295,833.30	355,000.00	407,000.00	432,000.00	
TOTAL REVENUES:	579,844.99	512,833.89	599,931.07	733,533.20	805,558.19	
542 30 10 0-101 SALARIES/WAGES	145,236.07	180,261.29	204,902.00	230,795.00	240,009.00	
542 30 12 0-101 OVERTIME	250.32	0.00	0.00	0.00	0.00	
542 30 13 0-101 STAND BY PAY	4,094.00	4,803.05	0.00	5,735.98	5,735.00	
542 30 20 0-101 F.I.C.A.	11,279.76	13,710.18	14,424.00	17,656.00	18,361.00	
542 30 21 0-101 RETIREMENT	17,809.38	18,507.96	21,890.00	23,980.00	24,937.00	
542 30 22 0-101 INDUSTRIAL INSURANCE	3,685.25	3,854.91	4,686.00	6,287.00	6,717.00	
542 30 23 0-101 UNEMPLOYMENT INSURANCE	572.37	999.86	654.00	801.00	853.00	
542 30 24 0-101 MEDICAL INSURANCE	29,747.96	31,497.31	48,580.00	62,533.00	62,808.00	
542 30 25 0-101 UNIFORMS/SAFETY EQUIPMENT	2,472.79	3,473.48	2,600.00	2,600.00	2,600.00	
542 30 31 0-101 OFFICE/OPERATING SUPPLIES	507.50	351.83	600.00	500.00	500.00	CC
542 30 32 0-101 FUEL CONSUMED	3,190.01	2,674.34	4,500.00	4,000.00	4,000.00	CC
542 30 35 0-101 SMALL TOOLS & MINOR EQUIPMEN	4,320.91	3,676.62	5,000.00	5,000.00	5,000.00	
542 30 43 0-101 TRAVEL/TRAINING	201.94	206.69	1,500.00	1,500.00	1,500.00	
542 30 45 1-101 IT ALLOC - STREETS	15,600.00	13,000.00	15,600.00	17,005.00	17,005.00	PER JH
542 30 45 2-101 ER&R ALLOCATION	23,266.00	0.00	0.00	54,967.03	54,967.03	
542 30 46 0-101 PROPERTY/EQPT/LIABILITY INS	0.00	0.00	30.00	0.00	0.00	Zero
542 30 48 0-101 VEHICLE REPAIR/MAINTENANCE	3,594.56	1,745.05	2,500.00	2,500.00	2,500.00	
542 63 40 0-101 STREET LIGHTING	109,204.14	78,817.97	120,000.00	100,000.00	100,000.00	
542 64 31 0-101 TRAFFIC CONTROL DEVICES	8,186.00	15,138.83	4,000.00	4,000.00	4,000.00	
542 64 48 0-101 SIDEWALK REPAIR MAINTENANCE	30,649.78	0.00	30,000.00	60,000.00	60,000.00	

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104 Cumulative Reserve

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 91 00 0-104 BEGINNING CASH - UNASSIGNED	0.00	380,894.56	380,894.56	410,937.11	441,437.00	SD
308 BEGINNING CASH	0.00	380,894.56	380,894.56	410,937.11	441,437.00	
361 11 00 0-104 INVESTMENT INTEREST	-4,250.36	42.55	0.00	500.00	500.00	SD
360 MISCELLANEOUS REVENUES	-4,250.36	42.55	0.00	500.00	500.00	
397 76 63 1-104 T/I FROM 001	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	Zero sd
397 TRANSFERS IN	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	
308 41 00 0-104 BEGINNING CASH - COMMITTED	355,144.92	0.00	0.00	0.00	0.00	Zero
999 ENDING CASH	355,144.92	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	380,894.56	410,937.11	410,894.56	441,437.11	471,937.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	380,894.56	410,937.11	410,894.56	441,437.11	471,937.00	

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107 Tourism Promotion

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 31 00 0-107 BEGINNING CASH - RESTRICTED	324,762.99	325,484.08	325,484.08	309,484.08	294,984.08	
308 BEGINNING CASH	324,762.99	325,484.08	325,484.08	309,484.08	294,984.08	
313 31 00 0-107 TAXES RECEIVED	29,243.55	24,040.67	25,000.00	25,000.00	25,000.00	
310 TAXES	29,243.55	24,040.67	25,000.00	25,000.00	25,000.00	
361 11 00 0-107 INVESTMENT INTEREST	-3,748.85	43.28	308.00	500.00	500.00	
360 MISCELLANEOUS REVENUES	-3,748.85	43.28	308.00	500.00	500.00	
TOTAL REVENUES:	350,257.69	349,568.03	350,792.08	334,984.08	320,484.08	
557 30 41 0-107 TOURISM/PROMOTION	24,773.61	6,500.00	80,000.00	40,000.00	40,000.00	SD
557 COMMUNITY SERVICE	24,773.61	6,500.00	80,000.00	40,000.00	40,000.00	
TOTAL EXPENDITURES:	24,773.61	6,500.00	80,000.00	40,000.00	40,000.00	
FUND GAIN/LOSS:	325,484.08	343,068.03	270,792.08	294,984.08	280,484.08	

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112 Affordable Housing Support

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
313 11 00 0-112 Local Retail Sales And Use Tax	0.00	0.00	0.00	25,000.00	25,000.00	Sd
313 27 00 0-112 AFFORDABLE & SUPPORTING HOUSING TAX	0.00	9,164.52	0.00	0.00	0.00	
310 TAXES	0.00	9,164.52	0.00	25,000.00	25,000.00	
TOTAL REVENUES:	0.00	9,164.52	0.00	25,000.00	25,000.00	
551 00 41 0-112 Public Housing Support	0.00	6,765.06	0.00	25,000.00	25,000.00	SD
565 MENTAL & PHYSICAL HEALTH	0.00	6,765.06	0.00	25,000.00	25,000.00	
TOTAL EXPENDITURES:	0.00	6,765.06	0.00	25,000.00	25,000.00	
FUND GAIN/LOSS:	0.00	2,399.46	0.00	0.00	0.00	

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119 Deposts & Retainage

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 31 00 0-119 BEGINNING CASH - RESTRICTED	8,507.46	8,411.46	8,411.46	8,413.00	8,413.00	
308 BEGINNING CASH	8,507.46	8,411.46	8,411.46	8,413.00	8,413.00	
361 11 00 0-119 INTEREST EARNED	-96.00	1.74	0.00	0.00	0.00	
360 MISCELLANEOUS REVENUES	-96.00	1.74	0.00	0.00	0.00	
TOTAL REVENUES:	8,411.46	8,413.20	8,411.46	8,413.00	8,413.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	8,411.46	8,413.20	8,411.46	8,413.00	8,413.00	

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120 Transportation Facility Charge

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 31 00 0-120 BEGINNING CASH - RESTRICTED	0.00	50,725.86	50,725.86	130,489.86	218,739.86	SD Est
308 91 00 0-120 BEGINNING CASH - UNASSIGNED	-44,299.98	0.00	0.00	0.00	0.00	Zero
308 BEGINNING CASH	-44,299.98	50,725.86	50,725.86	130,489.86	218,739.86	
345 85 00 0-120 TRANSPORTATION IMPACT FEES	94,987.72	44,905.80	89,820.00	88,000.00	88,000.00	SD
340 CHARGES - GOODS/SERVICES	94,987.72	44,905.80	89,820.00	88,000.00	88,000.00	
361 11 00 0-120 INTEREST	38.12	-250.55	2,000.00	250.00	250.00	SD
360 MISCELLANEOUS REVENUES	38.12	-250.55	2,000.00	250.00	250.00	
TOTAL REVENUES:	50,725.86	95,381.11	142,545.86	218,739.86	306,989.86	
595 60 65 0-120 RESERVE - COATES RD EXTENSION	0.00	0.00	8,486.00	0.00	0.00	Zero
TOTAL EXPENDITURES:	0.00	0.00	8,486.00	0.00	0.00	
FUND GAIN/LOSS:	50,725.86	95,381.11	134,059.86	218,739.86	306,989.86	

DEBT SERVICE FUNDS

The City currently has approximately \$3.0 million in non-voted general obligation debt and will issue approximately \$28M in low interest loans 2023-2024 for the WRF upgrade project. This debt is the direct obligation of the City and pledged by its full faith and credit. Principal and interest are paid from debt service funds as well as from utility funds. The City does not currently have any voted general obligation debt.

LIMITED TAX GENERAL OBLIGATION BOND REDEMPTION FUND (200)

Accounts for the accumulation of resources for and payment of general long-term obligation principal and interest. Revenues for this purpose include Ad Valorem property taxes on voted bond issues. Expenditures from this fund include scheduled principal and interest payments, debt issuance costs, fiscal agent fees, and other debt-related costs. This debt is the direct obligation of the City and pledged by its full faith and credit.

Under RCW 39.36.020(2), the public may vote to approve bond issues for general government in an amount not to exceed 2.5% of the assessed valuation. Within the 2.5% limit, the City Council may approve bond issues not to exceed 1.5% of the City's assessed valuation.

Under RCW 39.36.020(4), the public may vote to approve bond issues for park facilities and utilities, each of which is limited to 2.5% of the City's assessed valuation. A total of 7.5% of the City's assessed valuation may be issued in bonds. All voted bonds require a 60% majority approval. To validate the election, the total votes cast must equal at least 40% of the total votes cast in the last general election.

Debt service for voted bond issues is funded with special property tax levies. The 1.5% can be used for any municipal purpose, including using the entire amount for bonds. Currently, the City's remaining debt capacity within the 1.5% limit is estimated to be approximately \$9.4 million as of October 1, 2018. City does not currently have any voted general obligation debt.

Debt service currently scheduled for payment from this fund includes the 2018 Public Safety Refunding General Obligation Bonds, as well as the remaining 2009 Certificates of Participation for the financing of the Civic Center project.

Debt service for voted bond issues is funded with special property tax levies. The 1.5%

can be used for any municipal purpose, including using the entire amount for bonds. Currently, the City's remaining debt capacity within the 1.5% limit is estimated to be approximately \$9.4 million as of October 1, 2018.

WATER REVENUE BOND DEBT SERVICE FUND (405) DEBT SERVICE

Accounts for the accumulation of resources for and payment of general long-term obligation principal and interest. Revenues for this purpose include Ad Valorem property taxes on voted bond issues. Expenditures from this fund include scheduled principal and interest payments, debt issuance costs, fiscal agent fees, and other debt-related costs. This debt is the direct obligation of the City and pledged by its full faith and credit.

Under RCW 39.36.020(2), the public may vote to approve bond issues for general government in an amount not to exceed 2.5% of the assessed valuation. Within the 2.5% limit, the City Council may approve bond issues not to exceed 1.5% of the City's assessed valuation.

Under RCW 39.36.020(4), the public may vote to approve bond issues for park facilities and utilities, each of which is limited to 2.5% of the City's assessed valuation. A total of 7.5% of the City's assessed valuation may be issued in bonds. All voted bonds require a 60% majority approval. To validate the election, the total votes cast must equal at least 40% of the total votes cast in the last general election.

Debt service for voted bond issues is funded with special property tax levies. The 1.5% can be used for any municipal purpose, including using the entire amount for bonds. Currently, the City's remaining debt capacity within the 1.5% limit is estimated to be approximately \$9.4 million as of October 1, 2018. City does not currently have any voted general obligation debt.

Debt service currently scheduled for payment from this fund includes the 2018 Public Safety Refunding General Obligation Bonds, as well as the remaining 2009 Certificates of Participation for the financing of the Civic Center project.

WATER REUSE DEBT SERVICE FUND (203)

Debt service obligations for sewer infrastructure are met through the use of this fund. The use of is limited to principal and interest payments on sewer revenue bonds and revolving fund loans. To meet these needs and ensure proper accounting of dedicated funds.

SEWER BOND DEBT SERVICE & RESERVE FUND (415)

Debt service obligations for sewer infrastructure are met through the use of this fund. The use of is limited to principal and interest payments on sewer revenue bonds and revolving fund loans. To meet these needs and ensure proper accounting of dedicated funds, Sewer Bond Refinance & Reserve Accounts also roll up to these funds.

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200 LTGO Bond Redemption

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 51 00 0-200 BEGINNING CASH - ASSIGNED	0.00	25,830.15	25,830.15	26,330.15	26,582.15	SD
308 91 00 0-200 BEGINNING CASH - UNASSIGNED	-23,134.47	0.00	0.00	0.00	0.00	Zero
308 BEGINNING CASH	-23,134.47	25,830.15	25,830.15	26,330.15	26,582.15	
361 11 00 0-200 INTEREST EARNED	25.12	0.00	500.00	250.00	250.00	SD
360 MISCELLANEOUS REVENUES	25.12	0.00	500.00	250.00	250.00	
397 10 62 0-200 T/I FROM 001 LIBRARY PAYMENT	186,252.00	134,563.00	134,563.00	136,815.00	136,815.00	SD
397 21 62 1-200 T/I FROM 001 PSB LTGO	330,910.00	330,183.00	330,183.00	332,263.00	332,263.00	SD
397 TRANSFERS IN	517,162.00	464,746.00	464,746.00	469,078.00	469,078.00	
TOTAL REVENUES:	494,052.65	490,576.15	491,076.15	495,658.15	495,910.15	
591 21 70 0-200 PSB BOND PRINCIPAL	281,000.00	0.00	288,000.00	298,000.00	298,000.00	SD
591 72 71 0-200 LIBRARY BOND - PRINCIPAL	100,000.00	0.00	100,000.00	105,000.00	105,000.00	SD
592 21 83 0-200 PSB BOND INTEREST	49,610.00	20,941.25	41,883.00	33,963.00	33,963.00	SD
592 21 86 0-200 PSB BOND MISCELLANEOUS COSTS	300.00	600.00	300.00	300.00	300.00	SD
592 72 83 0-200 LIBRARY BOND- INTEREST	37,312.50	17,281.25	34,563.00	31,813.00	31,813.00	SD
591 DEBT SERVICE	468,222.50	38,822.50	464,746.00	469,076.00	469,076.00	
TOTAL EXPENDITURES:	468,222.50	38,822.50	464,746.00	469,076.00	469,076.00	
FUND GAIN/LOSS:	25,830.15	451,753.65	26,330.15	26,582.15	26,834.15	

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203 Sewer Revenue Bonds

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 31 00 0-203 BEGINNING CASH - RESTRICTED	0.00	106,005.19	106,005.19	111,505.19	111,755.19	SD
308 51 00 0-203 BEGINNING CASH - ASSIGNED	105,951.82	0.00	0.00	0.00	0.00	Zero
308 BEGINNING CASH	105,951.82	106,005.19	106,005.19	111,505.19	111,755.19	
361 11 00 0-203 INTEREST EARNED	53.37	0.00	249.00	250.00	250.00	SD
360 MISCELLANEOUS REVENUES	53.37	0.00	249.00	250.00	250.00	
397 00 00 0-203 TRANSFER IN - SEWER OPS 412	173,026.00	173,026.00	173,026.00	173,026.00	173,026.00	SD
397 TRANSFERS IN	173,026.00	173,026.00	173,026.00	173,026.00	173,026.00	
TOTAL REVENUES:	279,031.19	279,031.19	279,280.19	284,781.19	285,031.19	
591 35 72 2-203 DOE 1998 WTR REUSE DES (P)	93,680.94	48,583.24	97,682.00	100,883.00	100,883.00	SD
592 35 83 1-203 DOE 1998 WTR REUSE DES (I)	79,345.06	37,929.76	75,344.00	72,143.00	72,143.00	
591 DEBT SERVICE	173,026.00	86,513.00	173,026.00	173,026.00	173,026.00	
TOTAL EXPENDITURES:	173,026.00	86,513.00	173,026.00	173,026.00	173,026.00	
FUND GAIN/LOSS:	106,005.19	192,518.19	106,254.19	111,755.19	112,005.19	

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204 Sewer Revenue Bond Reserve

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 31 00 0-204 BEGINNING CASH - RESTRICTED	0.00	445,954.55	445,954.55	446,704.55	447,204.55	SD
308 51 00 0-204 BEGINNING CASH - ASSIGNED	451,042.44	0.00	0.00	0.00	0.00	Zero
308 BEGINNING CASH	451,042.44	445,954.55	445,954.55	446,704.55	447,204.55	
361 11 00 0-204 INVESTMENT INTEREST	-5,087.89	91.20	1,000.00	500.00	500.00	Sd
360 MISCELLANEOUS REVENUES	-5,087.89	91.20	1,000.00	500.00	500.00	
TOTAL REVENUES:	445,954.55	446,045.75	446,954.55	447,204.55	447,704.55	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	445,954.55	446,045.75	446,954.55	447,204.55	447,704.55	

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405 Water Revenue Debt Redemption

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 41 00 0-405 BEGINNING CASH - COMMITTED	97,547.30	105,563.46	105,563.46	105,713.46	105,963.44	SD
308 51 00 0-405 BEGINNING CASH - ASSIGNED	8,428.00	310.00	310.00	0.00	0.00	
308 BEGINNING CASH	105,975.30	105,873.46	105,873.46	105,713.46	105,963.44	
361 11 00 0-405 INTEREST	309.81	97.36	2,500.00	250.00	250.00	SD
360 MISCELLANEOUS REVENUES	309.81	97.36	2,500.00	250.00	250.00	
397 80 72 0-405 T/I FROM 401 for 2003 WTR BOND	175,263.00	175,263.00	175,263.00	0.00	0.00	
397 80 72 1-405 T/I FROM 401 for DWSRL DEBT	9,072.00	8,941.00	8,941.00	8,811.00	8,811.00	SD
397 80 72 2-405 T/I FROM 401 for DOE RCLMD WTR	51,857.00	51,857.00	51,857.00	51,857.00	51,857.00	SD
397 80 72 5-405 T/I FROM 405 for 2010 WTR BOND	538,000.00	539,750.00	539,750.00	536,500.00	536,500.00	SD
397 TRANSFERS IN	774,192.00	775,811.00	775,811.00	597,168.00	597,168.00	
TOTAL REVENUES:	880,477.11	881,781.82	884,184.46	703,131.46	703,381.44	
591 34 72 0-405 2003 WTR REV BOND - PRIN	165,000.00	0.00	170,000.00	0.01	0.01	Paid off
591 34 72 1-405 DOE RECLAIM WTR - PRINCIPAL	48,292.86	49,022.25	49,023.00	49,763.00	49,763.00	SD
591 34 72 2-405 2020 WATER REV BOND FEDI OF 2010 BONDS (PRINCIPLE)	275,000.00	0.00	285,000.00	290,000.00	290,000.00	SD
591 34 75 0-405 WELL #1 REHAB DWSRF PRIN	8,668.71	8,668.71	8,681.00	8,681.00	8,681.00	SD
592 34 80 3-405 2020 WATER REV BOND REFI OF 2010 BONDS ADMINISTRATION FEE	125.75	843.29	0.00	0.00	0.00	
592 34 83 0-405 2003 WTR REV BOND - INT	10,262.50	2,656.25	5,063.00	0.01	0.01	Paid off
592 34 83 1-405 DOE RECLAIM WTR - INTEREST	3,563.74	2,834.35	2,834.00	2,094.00	2,094.00	SD
592 34 83 2-405 WELL #1 REHAB DWSRF INT	390.09	260.06	260.00	130.00	130.00	SD
592 34 83 3-405 2020 WATER REV BOND REFI OF 2010 BONDS (INTEREST)	263,000.00	127,375.00	254,750.00	246,200.00	246,200.00	SD
592 34 84 0-405 '03 WtrRev Bond/13 Refi Costs	300.00	426.58	300.00	300.00	300.00	SD
591 DEBT SERVICE	774,603.65	192,086.49	775,911.00	597,168.02	597,168.02	
TOTAL EXPENDITURES:	774,603.65	192,086.49	775,911.00	597,168.02	597,168.02	
FUND GAIN/LOSS:	105,873.46	689,695.33	108,273.46	105,963.44	106,213.42	

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415 Sewer Bond Refi & Reserve

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 51 00 0-415 BEGINNING CASH - ASSIGNED	129,196.73	127,729.01	127,729.01	128,065.00	128,364.98	SD
308 BEGINNING CASH	129,196.73	127,729.01	127,729.01	128,065.00	128,364.98	
361 11 00 0-415 INTEREST EARNED	-1,468.18	-131.59	350.00	300.00	300.00	SD
360 MISCELLANEOUS REVENUES	-1,468.18	-131.59	350.00	300.00	300.00	
397 35 70 0-415 T/I FROM 412 For Swr Debt	97,101.00	97,101.00	97,101.00	0.00	0.00	Zero
397 TRANSFERS IN	97,101.00	97,101.00	97,101.00	0.00	0.00	
TOTAL REVENUES:	224,829.55	224,698.42	225,180.01	128,365.00	128,664.98	
591 35 72 0-415 DOE - SEWER BOND REFI 2003 (P)	94,587.03	96,015.45	96,015.00	0.01	0.01	Paid off in 22
592 35 83 0-415 DOE - SEWER BOND REFI (I)	2,513.51	1,084.91	1,085.00	0.01	0.01	Paid off
591 DEBT SERVICE	97,100.54	97,100.36	97,100.00	0.02	0.02	
TOTAL EXPENDITURES:	97,100.54	97,100.36	97,100.00	0.02	0.02	
FUND GAIN/LOSS:	127,729.01	127,598.06	128,080.01	128,364.98	128,664.96	

CAPITAL PROJECT FUNDS

The definition of capital projects includes, but is not limited to, public works of a local government for the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, parks, recreational facilities, law enforcement facilities, fire protection facilities, trails, libraries, and administrative and judicial facilities. The Capital Project Funds account for receipts and disbursements related to acquisition, design, construction and any other expenditures related to capital projects including public buildings, facilities, road and street construction and parks. City park projects, capital facility construction and improvements, road and street construction projects, and general governmental projects make up the activity in these funds.

THE CAPITAL IMPROVEMENT PLAN

These projects are outlined in the City's 6-year Capital Improvement Plan (CIP). The CIP contains all the individual capital projects, equipment purchases, and major studies for the City in conjunction with construction and completion schedules, and in consort with financing plans. The plan provides a working blueprint for sustaining and improving the community's infrastructures. It coordinates strategic planning, financial capacity, and physical development and stands at the epicenter of a government's Planning, Public Works, and Finance departments. The 2021-2026 CIP is incorporated into this budget by reference and is accessible via the City's website under 2021-2022 budget documents

CAPITAL PROJECT FUND REVENUES

The primary funding sources are state and federal grants, Real Estate Excise Tax (REET), and interest earnings from investments. This tax is levied on all sales of real estate, measured by the full selling price, including any liens, mortgages, and other debts given to secure the purchase. The first .25% of REET proceeds must be spent solely on capital projects that are listed in the Capital Facilities Plan. The second .25% of REET proceeds can only be levied by cities that are required to plan under the regulations of the Growth Management Act (GMA) to help defray the costs of implementing GMA. The definition of capital projects which qualify for use by these proceeds includes, public works of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water

systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.

Additionally REET 1 can use the greater of 35% of the available funds or \$100,000 on Operations and Maintenance of existing capital projects as defined above.

MUNICIPAL BUILDING FUND (302)

This fund is used for capital projects such as park construction and improvements and building acquisition and improvements. The major sources of revenue to the Municipal Building Fund are REET 1, grants from state and local entities, and transfers from the General Fund (001). Fund balances in this account are invested in short-term government bonds to augment income to the City.

ROAD AND STREET CONSTRUCTION FUND (316)

Used to pay for road and street construction projects in the City of Yelm. Major sources of revenue include REET 2, grants from federal and state transportation agencies, and transfers from Traffic Facilities Charges (120).

WATER CAPITAL IMPROVEMENT FUND (404)

The Water Capital Improvement Fund is used to pay for capital improvements to the City's water system, including the Water Treatment Plant, water sources, and storage facilities.

SEWER CAPITAL IMPROVEMENT FUND (413)

The Sewer Capital Improvement Fund is used to pay for capital improvements to the City's sewer system, including the Wastewater Reuse Facility and the STEP tank system.



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302 Municipal Building Fund

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 31 00 0-302 BEGINNING CASH - RESTRICTED	374,184.35	431,842.07	431,842.07	427,632.00	682,295.00	SD
308 BEGINNING CASH	374,184.35	431,842.07	431,842.07	427,632.00	682,295.00	
318 34 00 0-302 LOCAL REAL ESTATE EXCISE TAX	463,661.54	407,511.15	367,262.25	400,000.00	400,000.00	SD
310 TAXES	463,661.54	407,511.15	367,262.25	400,000.00	400,000.00	
333 14 21 2-302 GRANT CDBG DOG PARK	0.00	0.00	0.00	509,250.00	0.00	DOG PARK AND WRF ACCESS
334 02 40 0-302 State Direct/Indirect Grant From Parks And Recreation Commission	0.00	0.00	0.00	456,631.00	0.00	RCO Grant Yelm Prairie Line
334 04 20 0-302 GRANT- WASTATE DEPT COMMERCE	0.00	0.00	0.00	50,440.00	0.00	Dog Park Grant per CC
337 07 00 0-302 GRANT-PORT OF OLYMPIA	0.00	20,000.00	10,000.00	0.00	0.00	ZERO
330 INTERGOVERNMENTAL	0.00	20,000.00	10,000.00	1,016,321.00	0.00	
361 11 00 0-302 INVESTMENT INTEREST	1,665.01	0.00	2,191.00	2,500.00	2,500.00	SD
367 00 00 0-302 DONATIONS - NATIONAL FITNESS CAMPAIGN - NON GOV'T ENTITY	0.00	9,500.00	6,000.00	0.00	0.00	ZERO
367 00 00 1-302 DONATIONS - SIDEWALK PROJECT - NON GOV'T ENTITY	0.00	12,000.00	0.00	0.00	0.00	
367 11 00 2-302 PARK DONATIONS	0.00	10,000.00	0.00	0.00	0.00	
360 MISCELLANEOUS REVENUES	1,665.01	31,500.00	8,191.00	2,500.00	2,500.00	
397 10 00 0-302 TRANS-IN CURENT 001	0.00	0.00	15,000.00	0.00	0.00	Zero
TOTAL REVENUES:	839,510.90	890,853.22	832,295.32	1,846,453.00	1,084,795.00	
594 18 63 0-302 City Hall Building	9,418.64	0.00	0.00	0.00	0.00	
594 20 63 0-302 City Hall Building	0.00	907.17	50,000.00	50,000.00	0.00	CITY HALL UPDATES
594 76 60 6-302 DOG PARK & WRF ACCESS-CONSTRUCTION	379,494.19	99,618.24	200,000.00	650,000.00	0.00	Dog Park and WRF Access Rd
594 76 62 4-302 YELM PRAIRIE LINE TRAIL	0.00	0.00	150,000.00	114,158.00	0.00	Per CC
594 76 63 0-302 YELM CITY PARK - MASTER PLAN	18,756.00	342,776.01	300,000.00	350,000.00	0.00	Stage & Pavilion,LIGHTS, BENCHES, REKEY COMMUNITY CENTER CC
594 CAPITAL EXPENSES	407,668.83	443,301.42	700,000.00	1,164,158.00	0.00	
TOTAL EXPENDITURES:	407,668.83	443,301.42	700,000.00	1,164,158.00	0.00	

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302 Municipal Building Fund

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
FUND GAIN/LOSS:	431,842.07	447,551.80	132,295.32	682,295.00	1,084,795.00	

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316 Road & Street Construction

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 31 00 0-316 BEGINNING CASH - RESTRICTED	115,485.84	1,107,436.89	1,107,436.89	1,597,376.77	22,003.77	SD
308 BEGINNING CASH	115,485.84	1,107,436.89	1,107,436.89	1,597,376.77	22,003.77	
318 35 00 0-316 REAL ESTATE EXCISE TAX	463,661.53	407,511.15	311,355.00	400,000.00	400,000.00	SD
310 TAXES	463,661.53	407,511.15	311,355.00	400,000.00	400,000.00	
333 20 20 0-316 FHWA CONST GRANTS (MOSMAN PH. 2)	310,029.44	958,562.87	634,608.00	0.00	0.00	Zero
333 20 20 1-316 TAP GRANT FORT STEVENS	10,272.65	0.00	0.00	0.00	0.00	
334 03 81 8-316 TIB MILL ROAD SIDEWALK PROJECT	454,496.32	0.00	0.00	0.00	0.00	
330 INTERGOVERNMENTAL	774,798.41	958,562.87	634,608.00	0.00	0.00	
361 11 00 0-316 INVESTMENT INTEREST	25,799.26	0.00	2,016.00	10,000.00	10,000.00	SD
369 91 00 0-316 MISCELLANEOUS OTHER	0.00	23,361.60	0.00	0.00	0.00	
360 MISCELLANEOUS REVENUES	25,799.26	23,361.60	2,016.00	10,000.00	10,000.00	
397 95 60 7-316 T/I FROM 102	0.00	0.00	190,000.00	0.00	0.00	Zero
397 95 62 3-316 T/I FRFOM FUND 400 (FOR MILL RD WALK)	0.00	0.00	200,000.00	0.00	0.00	Zero
TOTAL REVENUES:	1,379,745.04	2,496,872.51	2,445,415.89	2,007,376.77	432,003.77	
595 10 40 0-316 GENERAL SIDEWALK CONSTRUCTION	0.00	0.00	50,000.00	50,000.00	60,000.00	
595 10 40 6-316 DESIGN ENGINEERING - MILL RD SIDEWALKS	4,123.10	0.00	0.00	0.00	0.00	
595 10 61 0-316 ENGINEERING & ENVIRONMENTAL (MOSMAN PH. 2)	16,128.19	246,398.63	0.00	0.00	0.00	
595 20 61 4-316 MOSMAN ROW - CONSULTANT	66,501.97	-3,760.00	0.00	0.00	0.00	
595 30 63 4-316 MOSMAN PHASE 2 CONSTRUCTION	3,078.46	1,108,165.17	1,595,000.00	0.00	0.00	Zero
595 30 63 5-316 CONSTRUCTION - MILL RD SIDEWALK	611.12	0.00	0.00	0.00	0.00	
595 30 63 6-316 COCHRAN PARK PATH - CONSTRUCTION	0.00	0.00	125,000.00	0.00	0.00	
595 30 63 7-316 CONSTRUCTION - 2ND ST SIDEWALK	0.00	0.00	80,000.00	80,000.00	0.00	
595 40 63 0-316 ANNUAL PAVEMENT PRESERVATION - CONST.	84,709.39	0.00	365,000.00	365,000.00	365,000.00	
595 40 63 1-316 PMS City Wide Evalutaion	0.00	0.00	21,000.00	20,000.00	0.00	Zero

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316 Road & Street Construction

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
595 61 63 6-316 ADA COMPLIANCE - SIDEWALK RAMP	97,117.01	119,277.71	110,000.00	110,000.00	0.00	
595 61 63 8-316 FORT STEVENS ELEM SAFETY PROJECT CONST MGMT	38.91	0.00	0.00	0.00	0.00	
595 61 63 9-316 ONE-WAY COUPLETS DOWNTOWN CORRIDOR	0.00	0.00	0.00	1,360,373.00	0.00	REQUESTED BY CC
594 CAPITAL EXPENSES	272,308.15	1,470,081.51	2,346,000.00	1,985,373.00	425,000.00	
TOTAL EXPENDITURES:	272,308.15	1,470,081.51	2,346,000.00	1,985,373.00	425,000.00	
FUND GAIN/LOSS:	1,107,436.89	1,026,791.00	99,415.89	22,003.77	7,003.77	

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404 Water Capital Improvements

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 51 00 0-404 BEGINNING CASH - ASSIGNED	3,101,152.77	4,081,321.44	4,081,321.44	1,911,162.00	1,659,666.00	SD
308 BEGINNING CASH	3,101,152.77	4,081,321.44	4,081,321.44	1,911,162.00	1,659,666.00	
343 40 34 1-404 SYSTEM DEVELOPMENT CHARGES	584,783.76	1,535,645.97	403,504.00	403,504.00	403,504.00	
340 CHARGES - GOODS/SERVICES	584,783.76	1,535,645.97	403,504.00	403,504.00	403,504.00	
361 11 00 0-404 INVESTMENT INTEREST	1,889.54	0.00	5,000.00	5,000.00	5,000.00	
360 MISCELLANEOUS REVENUES	1,889.54	0.00	5,000.00	5,000.00	5,000.00	
397 22 49 0-404 T/I Close 431	776.66	0.00	0.00	0.00	0.00	
397 34 63 1-404 T/I FROM 401 WTR SYS INVEST	2,100,000.00	0.00	2,100,000.00	2,100,000.00	2,100,000.00	
397 TRANSFERS IN	2,100,776.66	0.00	2,100,000.00	2,100,000.00	2,100,000.00	
TOTAL REVENUES:	5,788,602.73	5,616,967.41	6,589,825.44	4,419,666.00	4,168,170.00	
594 21 62 0-404 Buildings/Structures/Grou	187,304.66	1,348,015.01	1,780,000.00	350,000.00	0.00	
594 34 41 0-404 WATER RIGHTS-PROFESSIONAL	65,378.85	30,957.16	20,000.00	0.00	0.00	
594 34 63 0-404 AC WTRMAIN REPLACE - ENGINEERING	97,654.69	0.00	0.00	0.00	0.00	
594 34 63 1-404 WATER CONSERVATION PROGRAM	88,423.00	63,577.63	0.00	0.00	0.00	
594 34 63 4-404 WATER MAIN IMPVTS - CONSTRUCTION	1,019,123.75	1,701,668.74	400,000.00	0.00	1,800,000.00	
594 34 63 5-404 WATER MAIN IMPVTS - ENGINEERING	203,596.17	3,466.25	185,000.00	280,000.00	0.00	Per CC
594 34 63 8-404 SE RESERVOIR - CONSTRUCTION	0.00	0.00	1,802,000.00	2,000,000.00	2,000,000.00	Per CC
594 34 63 9-404 SE RESERVOIR - LAND ACQUISITION	1,784.86	18,382.55	0.00	0.00	0.00	
594 34 65 1-404 WATER MAIN IMPVTS - CONST. INSP.	11,463.75	174,017.11	130,000.00	0.00	170,000.00	Zero
594 34 65 5-404 SE RESERVOIR-SITING & ENGINEERING	32,551.56	54,440.37	230,000.00	130,000.00	0.00	Per CC
594 CAPITAL EXPENSES	1,707,281.29	3,394,524.82	4,547,000.00	2,760,000.00	3,970,000.00	
TOTAL EXPENDITURES:	1,707,281.29	3,394,524.82	4,547,000.00	2,760,000.00	3,970,000.00	

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404 Water Capital Improvements

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
FUND GAIN/LOSS:	4,081,321.44	2,222,442.59	2,042,825.44	1,659,666.00	198,170.00	

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413 Sewer/Reuse Capital Reserve

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 51 00 0-413 BEGINNING CASH - ASSIGNED	1,685,062.25	45,491.05	45,491.05	826,133.05	40,576.00	SDM
308 BEGINNING CASH	1,685,062.25	45,491.05	45,491.05	826,133.05	40,576.00	
334 03 10 0-413 DEPT. OF ECOLOGY - STATE GRANT	0.00	0.00	838,000.00	0.00	838,000.00	Zero
330 INTERGOVERNMENTAL	0.00	0.00	838,000.00	0.00	838,000.00	
343 50 35 1-413 SYSTEM DEVELOPMENT CHARGES	464,646.55	1,446,642.50	251,965.00	552,000.00	552,000.00	Per CC
340 CHARGES - GOODS/SERVICES	464,646.55	1,446,642.50	251,965.00	552,000.00	552,000.00	
334 01 10 0-413 LOAN DEPT OF ECOLOGY (WRF PH 2)	0.00	0.00	17,700,000.00	15,166,510.00	15,166,510.00	Per CC
350 FINES AND PENALTIES	0.00	0.00	17,700,000.00	15,166,510.00	15,166,510.00	
361 11 00 0-413 INVESTMENT INTEREST	604.12	0.00	15,375.00	1,000.00	1,000.00	SD
369 91 00 0-413 MISCELLANEOUS OTHER	5,083.00	0.00	0.00	0.00	0.00	
360 MISCELLANEOUS REVENUES	5,687.12	0.00	15,375.00	1,000.00	1,000.00	
381 10 00 0-413 Interfund Loans Received	0.00	0.00	0.00	0.00	720,424.00	SD
380 NON-REVENUES	0.00	0.00	0.00	0.00	720,424.00	
397 35 63 0-413 T/I TO 412	0.00	0.00	1,390,000.00	2,354,093.95	700,651.00	SD
397 TRANSFERS IN	0.00	0.00	1,390,000.00	2,354,093.95	700,651.00	
TOTAL REVENUES:	2,155,395.92	1,492,133.55	20,240,831.05	18,899,737.00	18,019,161.00	
594 35 41 0-413 COCHRANE PARK-REBUILD RIBS, PONDS	557,914.17	0.00	160,000.00	600,000.00	0.00	Per CC
594 35 41 2-413 COCHRANE PARK RIBS - ENGINEERING	91,342.25	21,850.71	100,000.00	120,000.00	0.00	Per CC
594 35 63 3-413 COCHRANE PARK RIBS - ENGR INSPECTION	88,001.61	-12,469.61	60,000.00	120,000.00	0.00	Per CC
594 35 63 4-413 WRF PHASE 2 UPGRADES - ENGINEERING	1,291,574.74	381,877.27	0.00	0.00	0.00	
594 39 60 0-413 WRF PHASE 2 UPGRADES-EQUIPMENT (SCH A)	0.00	0.00	5,500,000.00	1,450,000.00	1,450,000.00	Per CC

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413 Sewer/Reuse Capital Reserve

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
594 39 60 1-413 WRF PHASE 2 UPGRADES-CONSTRUCTION - (SCH A)	81,072.10	6,368.26	11,500,000.00	12,433,415.00	12,433,415.00	Per CC
594 39 60 2-413 WRF PHASE 2 UPGRADES-CONST INSP (SCH	0.00	0.00	3,300,000.00	1,283,095.00	1,283,095.00	Per CC
594 39 60 3-413 WRF PHASE 2 UPGRADES-CONSTRUCTION (SCH B)	0.00	0.00	400,000.00	1,465,886.00	1,465,886.00	Per CC
594 39 60 4-413 WRF PHASE 2 UPGRADES CONST INSP (SCH B)	0.00	0.00	70,000.00	236,765.00	236,765.00	Per CC
594 39 60 5-413 WRF PHASE 2 UPGRADES-EQUIPMENT (SCH	0.00	0.00	453,600.00	1,150,000.00	1,150,000.00	Per CC
594 CAPITAL EXPENSES	2,109,904.87	397,626.63	21,543,600.00	18,859,161.00	18,019,161.00	
TOTAL EXPENDITURES:	2,109,904.87	397,626.63	21,543,600.00	18,859,161.00	18,019,161.00	
FUND GAIN/LOSS:	45,491.05	1,094,506.92	-1,302,768.95	40,576.00	0.00	

PROPRITARY FUNDS

Some activities of a government, such as operation of a municipal water system, are similar to those of commercial enterprises. The objective of the government is to recover its costs in these operations through a system of user charges. Proprietary funds are used to account for such operations. There are two types of proprietary funds: 1) Enterprise funds, and 2) Internal Service funds. The City of Yelm currently uses several Enterprise funds for utilities operation and maintenance, as well as two internal service funds for maintenance of fleet and information technology assets.

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City is that the costs and expenses of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges.

STORMWATER UTILITY FUND (400)

Provides for the maintenance and operation of the City's storm drainage facilities. This fund receives its revenues mostly from user fees. Good maintenance of the drainage facilities reduces the impact of heavy rain or prolonged wet weather conditions.

WATER UTILITY FUND (401)

Used to operate, maintain and improve the water distribution system that provides for the delivery of safe, high quality water for all water users. Charges for services, system development and investment interest make up nearly all of the revenue in these funds. Water rate fees and specific water-related utility revenues are deposited to the Water Utility Fund. These revenues are used to operate and maintain the city's drinking water system, including storage, treatment, and transmission of drinking water to the people of Yelm.

SEWER UTILITY FUND (412)

Used to operate, maintain and improve the City's sewer system and provides for the safe disposal and treatment of wastewater of the residents of Yelm's sewer service area. Charges for services, Sale of Reclaimed Water and Investment Earnings make up nearly all of the revenue in these funds.

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400 Stormwater Utility Fund

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 51 00 0-400 BEGINNING CASH - ASSIGNED	323,903.56	549,517.21	549,517.21	470,733.21	513,824.74	SD
308 BEGINNING CASH	323,903.56	549,517.21	549,517.21	470,733.21	513,824.74	
334 03 11 0-400 DOE GRANT - STORMWATER MAPPING	50,650.85	0.00	0.00	0.00	0.00	
330 INTERGOVERNMENTAL	50,650.85	0.00	0.00	0.00	0.00	
343 10 00 0-400 STORMWATER FEES	437,704.44	376,106.38	435,053.00	439,403.53	439,403.53	Population growth
340 CHARGES - GOODS/SERVICES	437,704.44	376,106.38	435,053.00	439,403.53	439,403.53	
361 11 00 0-400 INVESTMENT INTEREST	-3,167.90	-567.70	1,000.00	1,000.00	1,000.00	SD
360 MISCELLANEOUS REVENUES	-3,167.90	-567.70	1,000.00	1,000.00	1,000.00	
TOTAL REVENUES:	809,090.95	925,055.89	985,570.21	911,136.74	954,228.27	
531 10 41 1-400 Storm Drainage - Professional Services	88.37	16.68	0.00	0.00	0.00	
531 POLLUTION CONTROL	88.37	16.68	0.00	0.00	0.00	
531 30 10 0-400 SALARIES/WAGES	136,980.82	120,584.13	153,173.00	219,877.00	204,490.00	
531 30 12 0-400 OVERTIME	197.86	43.32	223.00	5,400.00	5,400.00	
531 30 20 0-400 F.I.C.A.	10,431.69	9,265.56	10,621.00	16,821.00	15,643.00	
531 30 21 0-400 RETIREMENT	16,337.41	12,229.72	16,119.00	22,845.00	21,247.00	
531 30 22 0-400 INDUSTRIAL INSURANCE	2,219.40	1,674.81	2,203.00	2,569.00	2,720.00	
531 30 23 0-400 UNEMPLOYMENT INSURANCE	510.04	674.30	482.00	763.00	710.00	
531 30 24 0-400 MEDICAL INSURANCE	25,557.07	19,851.32	40,504.00	37,910.00	38,066.00	
531 30 25 0-400 UNIFORMS	1,011.67	292.34	2,700.00	2,500.00	2,500.00	
531 30 31 0-400 SUPPLIES	2,130.35	263.67	4,600.00	4,500.00	4,500.00	
531 30 42 0-400 COMMUNICATIONS/PHONE/POS T	3,193.46	3,601.75	0.00	0.00	0.00	
531 30 43 0-400 TRAVEL/TRAINING/DUES	76.69	32.69	7,000.00	3,000.00	3,000.00	
531 30 45 1-400 IT ALLOC-STORMWATER	15,655.02	13,045.80	15,655.00	19,570.00	19,570.00	PER JH
531 30 46 0-400 LIABILITY INSURANCE	5,591.90	5,538.52	5,600.00	5,600.00	5,600.00	
531 30 48 0-400 REPAIRS/MAINTENANCE	2,614.96	0.00	20,000.00	20,000.00	20,000.00	
531 30 49 1-400 PRINTING	3,193.49	3,657.44	3,500.00	3,500.00	3,500.00	
534 31 49 1-400 CITY UTILITY TAX	0.00	0.00	0.00	28,257.00	28,257.00	
534 31 49 2-400 TAXES & ASSESSMENTS EXTERNAL	34.36	34.36	0.00	0.00	0.00	
534 31 49 3-400 UTILITY EXCISE TAX	6,576.71	5,909.65	4,200.00	4,200.00	4,200.00	
538 31 49 1-400 CITY UTILITY TAX	27,172.47	20,261.73	28,257.00	0.00	0.00	

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400 Stormwater Utility Fund

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
538 OTHER UTILITIES	259,485.37	216,961.11	314,837.00	397,312.00	379,403.00	
597 95 62 0-400 T/O ROAD STEEET CONSTRUCTION	0.00	0.00	200,000.00	0.00	0.00	Zero
TOTAL EXPENDITURES:	259,573.74	216,977.79	514,837.00	397,312.00	379,403.00	
FUND GAIN/LOSS:	549,517.21	708,078.10	470,733.21	513,824.74	574,825.27	

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401 Municipal Water Utility Fund

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 51 00 0-401 BEGINNING CASH - ASSIGNED	6,151,303.97	4,517,067.45	4,517,067.45	4,580,144.00	2,540,039.00	SD
308 BEGINNING CASH	6,151,303.97	4,517,067.45	4,517,067.45	4,580,144.00	2,540,039.00	
343 40 00 0-401 WATER SALES	3,169,001.53	2,809,699.31	3,044,622.00	3,135,960.66	3,135,960.66	Reflects growth and no rate increase
343 40 00 1-401 OTHER UTILITY CHARGES	-201.81	21,241.64	5,000.00	5,000.00	5,000.00	
343 40 01 0-401 WATER METER FEE	11,700.00	42,700.00	19,000.00	50,000.00	50,000.00	Projected growth
343 40 03 0-401 HYDRANT LOCKS	7,875.00	9,750.00	0.00	0.00	0.00	
340 CHARGES - GOODS/SERVICES	3,188,374.72	2,883,390.95	3,068,622.00	3,190,960.66	3,190,960.66	
361 11 00 0-401 INVESTMENT INTEREST	-48,921.16	-3,726.22	20,000.00	3,000.00	3,000.00	SD
361 40 00 0-401 OTHER INTEREST	-2,147.69	530.75	0.00	0.00	0.00	
360 MISCELLANEOUS REVENUES	-51,068.85	-3,195.47	20,000.00	3,000.00	3,000.00	
TOTAL REVENUES:	9,288,609.84	7,397,262.93	7,605,689.45	7,774,104.66	5,733,999.66	
534 10 10 0-401 SALARIES/WAGES	770,464.54	671,422.19	842,017.00	857,724.00	867,807.00	Reflects new contract
534 10 12 0-401 OVERTIME	1,137.53	1,705.13	2,252.00	2,252.00	2,252.00	
534 10 13 0-401 STANDBY PAY	10,400.00	8,860.33	10,400.00	11,471.85	10,800.00	
534 10 20 0-401 F.I.C.A.	58,887.82	51,550.20	59,289.00	66,442.00	67,213.00	
534 10 21 0-401 RETIREMENT	89,842.35	66,514.30	89,979.00	90,240.00	91,287.00	
534 10 22 0-401 INDUSTRIAL INSURANCE	12,008.46	9,362.66	12,053.00	13,859.00	14,734.00	Reflects required CEU
534 10 23 0-401 UNEMPLOYMENT INSURANCE	2,862.72	3,741.32	2,689.00	3,014.00	3,049.00	
534 10 24 0-401 MEDICAL INSURANCE	122,709.08	101,729.43	168,724.00	149,287.00	149,929.00	
534 10 25 0-401 UNIFORMS/SAFETY EQUIPMENT	3,247.53	3,779.46	4,000.00	4,000.00	4,000.00	
534 10 31 0-401 GEN SVC OFFICE/OPR SUPPLIES	43,460.82	115,758.81	102,000.00	200,000.00	200,000.00	
534 10 35 0-401 GEN SVCS TOOLS/EQUIPMENT	6,893.73	4,287.92	10,200.00	0.00	0.00	PER JH
534 10 42 1-401 COMMUNICATIONS: PHONE	180.67	0.00	250.00	250.00	250.00	
534 10 42 2-401 COMMUNICATIONS: POSTAGE	6,701.90	7,467.56	8,500.00	8,500.00	8,500.00	
534 10 42 4-401 COMMUNICATIONS: RADIO	95.00	0.00	0.00	0.00	0.00	
534 10 43 0-401 TRAVEL/TRAINING	3,062.82	3,525.54	3,000.00	6,000.00	6,000.00	
534 10 44 0-401 PRINTING/ADVERTISING	6,804.90	7,314.92	6,020.00	6,020.00	6,020.00	PER JH
534 10 45 1-401 IT ALLOC WATER	77,559.99	64,633.30	77,560.00	98,890.00	98,890.00	
534 10 46 0-401 PROPERTY/CASUALTY/LIABILI	54,384.93	53,539.08	60,000.00	60,000.00	60,000.00	
534 10 47 0-401 PUBLIC UTILITIES SERVICES	77,658.05	58,506.03	50,100.00	50,100.00	50,100.00	
534 10 49 0-401 MISCELLANEOUS	16,323.86	28,322.93	13,500.00	13,500.00	13,500.00	
534 10 49 1-401 UTILITY EXCISE TAX	147,625.10	123,041.40	195,000.00	195,000.00	195,000.00	
534 10 49 2-401 CITY UTILITY TAX	199,929.96	146,798.30	225,000.00	225,000.00	225,000.00	
534 10 49 3-401 TAXES & ASSESSMENTS EXTERNAL	47.70	47.70	0.00	0.00	0.00	

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401 Municipal Water Utility Fund

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534 20 41 0-401 ENGINEERING PLANS & SERVICES	67,990.46	37,486.49	100,000.00	60,000.00	60,000.00	Water System Plan will be complete allowing us to lower this number
534 30 41 0-401 LOBBIST CONTRACT SVCS	0.00	0.00	5,000.00	5,000.00	5,000.00	
534 48 40 0-001 OPERATING ALLOCATION - ER&R 502	24,700.00	0.00	0.00	0.00	0.00	
534 48 40 0-401 ER&R ALLOCATION	0.00	20,583.30	24,700.00	51,192.98	51,192.98	SD
534 50 35 0-401 BLDG MAINT/SUPPLIES	46.88	4,549.98	1,000.00	1,000.00	1,000.00	
534 50 41 0-401 CUSTODIAL CLEANING/SUPPLIES	0.00	0.00	1,000.00	0.00	0.00	Zero
534 50 48 0-401 SYSTEM GEN REPAIRS/MTCE	45,293.67	49,522.55	110,000.00	110,000.00	110,000.00	
534 50 48 1-401 VEHICLE REPAIRS/MTCE	2,263.89	711.10	5,000.00	5,000.00	5,000.00	
534 80 32 0-401 FUEL/OIL CONSUMED	7,856.47	6,084.19	6,200.00	5,500.00	5,500.00	Fuel Efficiency
534 80 47 0-401 UTILITY LOCATES/LEAK CHECKS	1,310.56	905.58	750.00	750.00	750.00	
534 80 48 0-401 WATER SAMPLING FEES	10,088.00	5,583.00	10,200.00	10,200.00	10,200.00	
534 80 49 0-401 ANNUAL/WAIVER FEES	811.00	10,229.35	6,500.00	6,500.00	6,500.00	
534 WATER UTILITIES	1,872,650.39	1,667,564.05	2,212,883.00	2,316,692.83	2,329,473.98	
594 00 00 1-401 DESCHUTES PROPERTY MITIGATION	0.00	0.00	0.00	260,000.00	0.00	
594 CAPITAL EXPENSES	0.00	0.00	0.00	260,000.00	0.00	
597 34 63 2-401 T/O 404 WATER/SYSTEM PLAN UPDATE	2,100,000.00	0.00	2,100,000.00	2,100,000.00	2,100,000.00	
597 48 00 0-401 T/O TO FUN 502 ERR&R	24,700.00	0.00	24,700.00	0.00	0.00	
597 80 72 0-401 Transfers-Out - 405 Revenue Bonds	175,263.00	175,263.00	175,263.00	0.00	175,263.00	
597 80 72 1-401 Transfers-Out - DWSRF Revenue Debt	9,072.00	8,941.00	8,941.00	8,811.00	8,811.00	SD
597 80 72 2-401 Transfers-Out - DOE Reclaimed Water	51,857.00	51,857.00	51,857.00	8,811.00	8,811.00	SD
597 80 72 5-401 Transfers-Out - Water Revenue Bond Debt	538,000.00	539,750.00	539,750.00	539,750.00	539,750.00	
597 TRANSFERS OUT	2,898,892.00	775,811.00	2,900,511.00	2,657,372.00	2,832,635.00	
TOTAL EXPENDITURES:	4,771,542.39	2,443,375.05	5,113,394.00	5,234,064.83	5,162,108.98	
FUND GAIN/LOSS:	4,517,067.45	4,953,887.88	2,492,295.45	2,540,039.83	571,890.68	

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402 Utility Consumer Deposits

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 31 00 0-402 BEGINNING CASH - RESTRICTED	2,506.00	93,944.00	93,944.00	93,982.61	93,982.61	SD
308 51 00 0-402 BEGINNING CASH - ASSIGNED	0.00	38.61	38.61	1,987.00	1,987.00	
308 91 00 0-402 BEGINNING CASH - UNASSIGNED	90,600.85	0.00	0.00	0.00	0.00	
308 BEGINNING CASH	93,106.85	93,982.61	93,982.61	95,969.61	95,969.61	
361 11 00 0-402 INTEREST	38.91	0.00	0.00	0.00	0.00	
360 MISCELLANEOUS REVENUES	38.91	0.00	0.00	0.00	0.00	
389 30 40 0-402 WATER CONSUMER DEPOSITS	0.00	0.00	0.00	5,000.00	5,000.00	
380 NON-REVENUES	0.00	0.00	0.00	5,000.00	5,000.00	
TOTAL REVENUES:	93,145.76	93,982.61	93,982.61	100,969.61	100,969.61	
589 30 00 0-630 CONSUMER DEPOSITS NON-EXPENS	0.00	890.00	5,000.00	5,000.00	5,000.00	
580 NON-EXPENDITURES	0.00	890.00	5,000.00	5,000.00	5,000.00	
TOTAL EXPENDITURES:	0.00	890.00	5,000.00	5,000.00	5,000.00	
FUND GAIN/LOSS:	93,145.76	93,092.61	88,982.61	95,969.61	95,969.61	

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412 Sewer Utility Fund

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308 51 00 0-412 BEGINNING CASH - ASSIGNED	2,419,143.28	2,747,517.90	2,747,517.90	2,986,793.90	1,088,061.00	SD
308 BEGINNING CASH	2,419,143.28	2,747,517.90	2,747,517.90	2,986,793.90	1,088,061.00	
343 50 00 0-412 SEWER SERVICE SALES	3,177,188.35	2,805,766.18	3,084,937.00	3,511,275.30	3,651,726.00	5% Growth/Rates
343 50 00 1-412 SEWER PERMIT FEES	2,755.00	12,470.00	7,500.00	7,500.00	7,500.00	
343 50 02 0-412 SALE OF RECLAIMED WATER	41,830.24	143,621.96	60,000.00	40,000.00	40,000.00	
340 CHARGES - GOODS/SERVICES	3,221,773.59	2,961,858.14	3,152,437.00	3,558,775.30	3,699,226.00	
361 11 00 0-412 INVESTMENT INTEREST	-25,387.59	-4,474.25	5,500.00	5,500.00	5,500.00	
369 90 00 0-412 OTHER MISCELLANEOUS REVENUE	0.00	0.00	1,056,661.00	0.00	0.00	
360 MISCELLANEOUS REVENUES	-25,387.59	-4,474.25	1,062,161.00	5,500.00	5,500.00	
TOTAL REVENUES:	5,615,529.28	5,704,901.79	6,962,115.90	6,551,069.20	4,792,787.00	
535 10 10 0-412 SALARIES/WAGES	698,813.50	636,399.04	801,958.00	913,658.00	926,042.00	
535 10 12 0-412 OVERTIME	858.75	747.80	6,027.00	6,027.00	6,027.00	
535 10 13 0-412 STANDBY PAY	10,600.00	9,500.35	10,400.00	11,471.95	11,471.00	This reflects the new contract
535 10 20 0-412 F.I.C.A.	53,593.31	48,543.43	56,535.00	69,895.00	70,842.00	
535 10 21 0-412 RETIREMENT	81,890.22	63,393.74	85,800.00	94,929.00	96,216.00	
535 10 22 0-412 INDUSTRIAL INSURANCE	12,584.26	10,386.39	13,420.00	19,246.00	20,511.00	
535 10 23 0-412 UNEMPLOYMENT INSURANCE	2,647.09	3,571.13	2,564.00	3,170.00	3,213.00	
535 10 24 0-412 MEDICAL INSURANCE	130,804.99	123,066.27	190,593.00	213,058.00	213,913.00	
535 10 25 0-412 UNIFORMS	5,282.60	6,399.74	6,000.00	6,000.00	6,000.00	
535 10 31 0-412 OFFICE SUPPLIES	1,231.89	1,787.79	5,000.00	5,000.00	5,000.00	
535 10 35 0-412 SMALL TOOLS/MINOR EQUIPMENT	3,753.76	3,705.96	15,000.00	15,000.00	15,000.00	
535 10 42 1-412 COMMUNICATIONS: PHONE	92.59	0.00	600.00	600.00	600.00	
535 10 42 2-412 COMMUNICATIONS: POSTAGE	6,701.90	7,735.70	8,000.00	8,000.00	8,000.00	
535 10 43 0-412 TRAVEL/TRAINING	3,972.87	5,895.02	5,000.00	5,000.00	5,000.00	
535 10 44 0-412 PRINTING/ADVERTISING	10,354.90	7,314.96	13,500.00	13,500.00	13,500.00	
535 10 45 1-412 IT ALLOC -SEWER	83,439.99	69,533.30	83,440.00	106,015.00	106,015.00	PER JH
535 10 45 2-412 ER&R ALLOCATION	56,500.00	0.00	0.00	81,466.69	81,466.69	SD
535 10 46 0-412 PROPERTY/CASUALTY/LIABILI	55,919.00	55,385.25	60,000.00	60,000.00	60,000.00	
535 10 47 0-412 PUBLIC UTILITIES SERVICES	125,204.22	110,163.73	100,000.00	100,000.00	100,000.00	
535 10 49 0-412 MISCELLANEOUS/DUES/FEES	29,373.58	38,658.57	22,000.00	22,000.00	22,000.00	
535 10 49 2-412 UTILITY EXCISE TAX	79,524.23	68,550.90	80,000.00	80,000.00	80,000.00	
535 10 49 3-412 CITY UTILITY TAX	197,204.11	151,006.97	122,450.00	122,450.00	122,450.00	
535 10 49 4-412 TAXES & ASSESSMENTS EXTERNAL	51.41	51.41	0.00	0.00	0.00	

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412 Sewer Utility Fund

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535 20 41 0-412 ENGINEER/PROFESSIONAL SERVIC	10,112.50	2,752.59	50,000.00	100,000.00	100,000.00	Boost for WRF upgrades
535 50 35 0-412 BLDG MAINT/SUPPLIES	3,155.86	9,104.35	4,000.00	4,000.00	4,000.00	
535 50 41 0-412 CUSTODIAL CLEANING/SUPPLIES	0.00	0.00	600.00	0.00	0.00	Zero
535 50 48 0-412 TRMT. PLANT MTCE	74,214.76	136,647.81	150,000.00	250,000.00	250,000.00	Boost for construction time
535 50 48 1-412 SYSTEM TESTING/OUTSIDE	542.91	959.62	5,547.00	0.00	0.00	Zero
535 50 48 2-412 EQUIP/VEH REPAIRS & MTCE	3,235.10	1,925.37	6,500.00	6,500.00	6,500.00	
535 50 48 3-412 CONTRACTED REPAIRS/MAINT	1,065.80	115.20	0.00	0.00	0.00	
535 80 31 0-412 OPERATING SUPPLIES/LAB ETC.	155,392.76	195,639.30	100,000.00	120,000.00	120,000.00	Combine this at 50 48
535 80 32 0-412 FUEL CONSUMED	4,341.94	4,565.54	5,000.00	5,000.00	5,000.00	
535 80 47 0-412 UTILITY LOCATES	0.00	0.00	300.00	300.00	300.00	
535 80 48 0-412 COLLECTION REPAIRS/MAINT/SPT	211,881.76	173,699.00	50,200.00	100,000.00	100,000.00	
535 80 48 2-412 WASTE ACTIVATED SLUDGE DISPO	147,019.76	192,146.88	200,000.00	90,000.00	90,000.00	
535 80 48 3-412 SEPTAGE DISPOSAL	304,612.46	272,898.55	271,600.00	100,000.00	100,000.00	
535 85 41 0-412 Computer & Software O&M	0.00	2,555.91	10,000.00	0.00	0.00	Zero
535 90 40 0-412 CENTRALIA POWER AND LIGHT	31,909.60	32,172.00	50,000.00	50,000.00	50,000.00	
535 SEWER UTILITIES	2,597,884.38	2,446,979.57	2,592,034.00	2,782,286.64	2,799,066.69	
594 35 64 0-412 MACHINERY & EQUIPMENT	0.00	12,659.41	0.00	0.00	0.00	
594 CAPITAL EXPENSES	0.00	12,659.41	0.00	0.00	0.00	
597 00 00 0-412 TRANSFER OUT TO SEWER CAPITAL	0.00	0.00	1,390,000.00	2,354,093.95	0.00	SD
597 35 63 0-412 T/O TO 413	0.00	0.00	0.00	0.00	700,651.00	
597 35 70 1-412 T/O TO 415	97,101.00	97,101.00	97,101.00	97,101.00	97,101.00	
597 48 00 0-412 T/O To Fund 502 ER&R	0.00	56,500.00	56,500.00	56,500.00	56,500.00	
597 80 72 0-412 T/O TO 203	173,026.00	173,026.00	173,026.00	173,026.00	173,026.00	
597 TRANSFERS OUT	270,127.00	326,627.00	1,716,627.00	2,680,720.95	1,027,278.00	
TOTAL EXPENDITURES:	2,868,011.38	2,786,265.98	4,308,661.00	5,463,007.59	3,826,344.69	
FUND GAIN/LOSS:	2,747,517.90	2,918,635.81	2,653,454.90	1,088,061.61	966,442.31	

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City, or to other governmental units on a cost-reimbursement basis.

TECHNOLOGY FUND (501)

Accounts for the replacement of all City information technology equipment. The major source of revenue is user charges to other departments within the City. The replacement rates are established to create a reserve for the necessary replacement of City information technology equipment.

EQUIPMENT RENTAL & REPLACEMENT FUND (502)

Accounts for the replacement of all City vehicles and equipment. The major source of revenue is user charges to other departments within the City. The replacement rates are established to create a reserve for the necessary replacement of City equipment and vehicles.

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501 IT Equipment Rental & Repair

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 41 00 0-501 BEGINNING CASH - COMMITTED	364,827.05	290,265.47	290,265.47	400,321.00	489,731.00	SD
308 BEGINNING CASH	364,827.05	290,265.47	290,265.47	400,321.00	489,731.00	
348 80 00 1-501 OPERATING ALLOCATION CHARGES	458,325.00	348,770.90	418,525.00	584,630.00	586,930.00	PER JH
340 CHARGES - GOODS/SERVICES	458,325.00	348,770.90	418,525.00	584,630.00	586,930.00	
361 11 00 1-501 INVESTMENT INTEREST	-3,583.98	60.96	0.00	0.00	0.00	
362 10 00 1-501 REPLACEMENT CHARGES	0.00	13,545.20	16,254.00	0.00	0.00	ZERO
362 10 40 1-501 CELL PHONE CHARGES	0.00	26,775.50	32,131.00	0.00	0.00	ZERO
362 10 40 2-501 COPIER CHARGES	0.00	12,987.50	15,585.00	0.00	0.00	ZERO
369 10 00 0-501 SALE OF SURPLUS	0.00	380.00	0.00	0.00	0.00	
360 MISCELLANEOUS REVENUES	-3,583.98	53,749.16	63,970.00	0.00	0.00	
397 10 00 0-501 FEDERAL GRANT RECEIVED - TRANSFER	0.00	0.00	55,000.00	0.00	0.00	ZERO
397 21 00 1-501 501 T/I FROM 001	0.00	55,000.00	55,000.00	0.00	0.00	
397 TRANSFERS IN	0.00	55,000.00	110,000.00	0.00	0.00	
TOTAL REVENUES:	819,568.07	747,785.53	882,760.47	984,951.00	1,076,661.00	
518 81 10 0-501 SALARIES DUE	196,715.05	149,803.29	220,399.00	192,902.00	200,618.00	Est
518 81 12 0-501 OVERTIME	2,152.61	3,113.98	6,750.00	3,000.00	3,000.00	Est
518 81 20 0-501 FICA	15,177.91	11,666.89	15,951.00	14,757.00	15,347.00	
518 81 21 0-501 RETIREMENT	22,323.40	15,695.47	24,208.00	20,042.00	20,844.00	
518 81 22 0-501 IND INSURANCE	570.87	442.05	578.00	592.00	592.60	
518 81 23 0-501 UNEMPLOYMENT INS	744.66	857.82	724.00	669.00	696.00	
518 81 24 0-501 MEDICAL INSURANCE	13,743.58	10,312.50	15,829.00	13,258.00	13,307.00	Est
518 81 31 0-501 OPERATING SUPPLIES	3,401.19	2,533.45	4,000.00	4,000.00	4,000.00	
518 81 42 1-501 COMMUNICATION: PHONES	64,892.60	52,253.42	64,000.00	65,000.00	65,000.00	
518 81 42 3-501 COMMUNICATIONS: COPIERS	21,181.24	15,298.56	23,000.00	23,000.00	23,000.00	
518 81 42 4-501 NETWORK	1,436.22	12,567.04	30,000.00	30,000.00	30,000.00	
518 81 43 0-501 TRAINING	1,133.98	108.98	4,000.00	4,000.00	4,000.00	
518 81 49 0-501 MISCELLANEOUS SERVICES - IT	0.00	41.16	0.00	0.00	0.00	
518 85 35 0-501 IT INFRASTRUCTURE	9,584.58	3,212.43	10,000.00	10,000.00	10,000.00	
518 85 35 1-501 EQUIPMENT REPLACEMENT	21,191.27	7,234.72	13,500.00	24,000.00	24,000.00	
518 85 41 0-501 SOFTWARE MAINT	109,107.63	102,694.03	57,500.00	90,000.00	90,000.00	
518 CENTRAL SERVICE	483,356.79	387,835.79	490,439.00	495,220.00	504,404.60	

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501 IT Equipment Rental & Repair

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
594 21 64 0-501 MACHINERY AND EQUIPMENT	7,000.00	0.00	0.00	0.00	0.00	
594 48 30 0-501 MACHINERY AND EQUIPMENT - PUBLIC WORKS	38,945.81	1,125.92	0.00	0.00	0.00	
594 CAPITAL EXPENSES	45,945.81	1,125.92	0.00	0.00	0.00	
TOTAL EXPENDITURES:	529,302.60	388,961.71	490,439.00	495,220.00	504,404.60	
FUND GAIN/LOSS:	290,265.47	358,823.82	392,321.47	489,731.00	572,256.40	

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502 Equipment Rental & Repair

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 41 00 0-502 BEGINNING CASH - COMMITTED	1,441,565.06	1,449,410.83	1,449,410.83	1,451,047.80	1,568,568.00	SD
308 BEGINNING CASH	1,441,565.06	1,449,410.83	1,449,410.83	1,451,047.80	1,568,568.00	
348 10 00 1-502 ER&R ALLOCATION	201,999.00	0.00	0.00	373,785.00	373,785.00	SD, ADDED FTE COSTS
340 CHARGES - GOODS/SERVICES	201,999.00	0.00	0.00	373,785.00	373,785.00	
361 11 00 0-502 INVESTMENT INTEREST	-15,964.31	450.06	0.00	1,000.00	1,000.00	SD
362 10 01 0-502 REPLACEMENT CHARGES	0.00	76,860.80	168,933.00	0.00	0.00	ZERO
362 10 02 0-502 RENTAL CHARGES	1,859.58	3,898.99	0.00	0.00	0.00	
360 MISCELLANEOUS REVENUES	-14,104.73	81,209.85	168,933.00	1,000.00	1,000.00	
395 10 00 0-502 INSURANCE RECOVERIES FOR CAPITAL ASSETS	0.00	37,764.38	35,053.94	0.00	0.00	
390 OTHER FINANCING SOURCES	0.00	37,764.38	35,053.94	0.00	0.00	
397 48 00 0-502 T/I FROM 412	0.00	56,500.00	56,500.00	0.00	0.00	ZERO
397 48 00 1-502 T/I FROM 401	24,700.00	0.00	24,700.00	0.00	0.00	ZERO
397 95 63 0-502 OPERATION ALLOCATION - ER&R	0.00	23,266.00	23,266.00	0.00	0.00	ZERO
397 TRANSFERS IN	24,700.00	79,766.00	104,466.00	0.00	0.00	
TOTAL REVENUES:	1,654,159.33	1,648,151.06	1,757,863.77	1,825,832.80	1,943,353.00	
548 60 10 0-502 SALARIES/WAGES	0.00	0.00	0.00	78,364.00	81,499.00	SD
548 60 12 0-502 OVERTIME	0.00	0.00	0.00	0.00	3,500.00	
548 60 20 0-502 F.I.C.A.	0.00	0.00	0.00	5,995.00	6,648.00	SD
548 60 21 0-502 RETIREMENT	0.00	0.00	0.00	8,142.00	9,029.00	SD
548 60 22 0-502 INDUSTRIAL INSURANCE	0.00	0.00	0.00	2,274.00	2,433.00	SD
548 60 23 0-502 UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	272.00	302.00	SD
548 60 24 0-502 MEDICAL INSURANCE	0.00	0.00	0.00	21,887.00	21,986.00	SD
548 EQUIPMENT RENTAL SERVICES	0.00	0.00	0.00	116,934.00	125,397.00	
594 18 64 0-502 CAPITAL EQUIPMENT - ADMIN	13,287.58	17,653.69	18,000.00	12,470.64	12,470.64	
594 21 64 0-502 CAPITAL EQUIPMENT - POLICE	120,167.31	135,271.08	140,000.00	0.00	0.00	Will need to be adjusted based on new officers
594 34 64 0-502 CAPITAL EQUIPMENT - WATER	25,721.22	14,725.92	11,458.00	31,834.00	31,834.00	Cost of New Vehicles
594 35 64 0-502 CAPITAL EQUIPMENT - SEWER	23,719.92	48,184.29	43,008.00	30,000.00	30,000.00	Cost of Vehicles
594 44 64 0-502 CAPITAL EQUIPMENT - STREETS	190.53	9,314.45	11,458.00	38,092.44	38,092.44	Street Sweeper Payments

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502 Equipment Rental & Repair

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594 76 64 0-502 CAPITAL EQUIPMENT - PARKS	21,661.94	10,742.67	11,458.00	27,933.00	27,933.00	More Vehicles coming in
594 CAPITAL EXPENSES	204,748.50	235,892.10	235,382.00	140,330.08	140,330.08	
TOTAL EXPENDITURES:	204,748.50	235,892.10	235,382.00	257,264.08	265,727.08	
FUND GAIN/LOSS:	1,449,410.83	1,412,258.96	1,522,481.77	1,568,568.72	1,677,625.92	

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630 Yelm Fiduciary Fund

Account	2021 Actual	2022 Actual	2022 Appropriated	2023 Appropriated	2024 Appropriated	Comment
308 21 00 0-630 BEGINNING CASH - NON SPENDABLE	0.00	0.00	0.00	0.00	23,700.00	
308 91 00 0-630 BEGINNING CASH - UNASSIGNED	-0.38	-0.38	-0.38	0.00	0.00	
308 BEGINNING CASH	-0.38	-0.38	-0.38	0.00	23,700.00	
382 20 00 0-630 WATER CONSUMER DEPOSITS	6,400.00	3,290.00	5,000.00	0.00	0.00	
382 20 00 1-630 YCC- DAMAGE DEPOSIT	5,050.00	12,000.00	6,200.00	0.00	0.00	
386 83 00 0-630 TRAUMA CARE	1,075.50	393.82	1,600.00	1,600.00	1,600.00	
386 83 31 0-630 AUTO THEFT PREVENTION	2,152.28	787.56	3,000.00	3,000.00	3,000.00	
386 83 32 0-630 TRAUMATIC BRAIN INJURY	722.33	321.09	400.00	400.00	400.00	
386 83 33 0-630 DISTRACTED DRIVER PREVENTION	0.00	0.00	50.00	50.00	50.00	
386 85 01 0-630 HIGHWAY SAFETY ACCOUNT	334.32	488.81	460.00	460.00	460.00	
386 88 00 0-630 STATE PSEA	600.07	231.29	1,150.00	1,150.00	1,150.00	
386 89 09 0-630 WSP HIWAY ACCT	521.18	647.61	1,370.00	1,370.00	1,370.00	
386 89 15 0-630 DEATH INVEST. TOXICOLOGY LAB	117.68	113.75	300.00	300.00	300.00	
386 89 24 0-630 MC SAFETY ACCOUNT	194.09	40.48	0.00	0.00	0.00	
386 91 00 0-630 PSEA - 1 PUBLIC SAFETY EDUC	20,815.48	7,275.21	27,400.00	27,400.00	27,400.00	
386 92 00 0-630 PSEA - 2 PUBLIC SAFETY EDUC	10,691.65	3,316.37	25,300.00	25,300.00	25,300.00	
386 92 01 0-630 JIS ACCOUNT/	0.00	0.00	50.00	50.00	50.00	
386 95 00 0-630 CRIME VICTIMS	694.17	243.43	860.00	860.00	860.00	
386 96 03 0-630 LAB/BLOOD/BREATH-STATE REMIT	73.50	15.25	100.00	100.00	100.00	
386 97 00 0-630 JUDICIAL INFO SYS RCW 2.68.040	5,922.11	2,244.50	9,400.00	9,400.00	9,400.00	
389 40 00 0-630 YCC- DAMAGE DEPOSIT	0.00	0.00	0.00	6,200.00	6,200.00	
380 NON-REVENUES	55,364.36	31,409.17	82,640.00	77,640.00	77,640.00	

TOTAL REVENUES:	55,363.98	31,408.79	82,639.62	77,640.00	101,340.00
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582 20 00 0-630 WATER CONSUMER DEPOSIT REFUNDS	0.00	310.00	0.00	0.00	0.00
582 20 00 1-630 YCC-DAMAGE DEPOSIT RETURN	5,750.00	8,000.00	6,200.00	0.00	0.00
586 06 00 0-630 TRAUMA CARE	0.00	393.82	3,200.00	3,200.00	3,200.00
586 83 00 0-630 Trauma Care	1,071.92	0.00	0.00	0.00	0.00
586 83 01 0-630 Auto Theft Prevention	2,145.08	787.56	3,000.00	3,000.00	3,000.00
586 83 02 0-630 Trauma Brain Injury	720.90	321.07	400.00	400.00	400.00
586 83 03 0-630 DISTRACTED DRIVER	0.00	0.00	50.00	50.00	50.00
586 85 01 0-630 HIGHWAY SAFETY ACCOUNT	334.32	494.13	460.00	460.00	460.00

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630 Yelm Fiduciary Fund

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586 85 02 0-630 MOTOR CYCLE SAFETY EDUCATION ACCOUNT	194.09	40.48	0.00	0.00	0.00	
586 87 02 0-630 JUDICAL STABLIZATION TRUST ACC	5,447.64	0.00	9,450.00	9,450.00	9,450.00	
586 88 00 0-630 Public Safety & Education (3)	0.00	231.29	0.00	0.00	0.00	
586 89 03 0-630 Lab Toxicology Testing	0.00	123.95	400.00	400.00	400.00	
586 89 09 0-630 WSP Hwy Account	521.18	647.61	1,370.00	1,370.00	1,370.00	
586 89 15 0-630 Lab Toxicology Testing	159.80	0.00	0.00	0.00	0.00	
586 91 00 0-630 Public Safety & Education (1)	0.00	7,261.46	28,550.00	28,550.00	28,550.00	
586 91 01 0-630 PUBLIC SAFETY & EDUCATION	21,366.07	3,307.36	0.00	0.00	0.00	
586 91 02 0-630 PUBLIC SAFETY & EDUC. 86	10,670.54	0.00	0.00	0.00	0.00	
586 92 01 0-630 JIS (Judicial Information System) State	0.00	2,244.52	0.00	0.00	0.00	
586 95 00 0-630 CRIME VICTIMS COMPENSATION	0.00	0.00	860.00	860.00	860.00	
589 30 00 0-630 CONSUMER DEPOSITS NON-EXPENS	5,563.15	0.00	0.00	0.00	0.00	
589 30 00 1-630 YCC-DAMAGE DEPOSIT RETURN	0.00	0.00	0.00	6,200.00	6,200.00	
580 NON-EXPENDITURES	53,944.69	24,163.25	53,940.00	53,940.00	53,940.00	
TOTAL EXPENDITURES:	53,944.69	24,163.25	53,940.00	53,940.00	53,940.00	
FUND GAIN/LOSS:	1,419.29	7,245.54	28,699.62	23,700.00	47,400.00	

APPENDIX A – FINANCIAL POLICIES

STATEMENT OF PURPOSE

The financial integrity of our City government is of utmost importance. To discuss, write, and adopt a set of financial policies is a key element to maintaining this integrity. Our City has evolved with a variety of financial policies that can be found in many different sources including: City Council Resolutions and Ordinances; Budget documents; and Capital Improvement Programs. The set of policies within this document serve as a central reference point of the most important of our policies, which are critical to the continued financial health of our local government.

Written, adopted financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the City, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. While these policies will be amended periodically, they will provide the basic foundation and framework for many of the issues and decisions facing the City. They will promote sound financial management and assist in the City's stability, efficiency, and effectiveness. The City's financial goals seek to ensure the financial integrity of the City; manage the financial assets in a sound and prudent manner; improve financial information for decision makers at all levels; maintain and further develop programs to ensure the long-term ability to pay all costs necessary to provide the level and quality of service required by the citizens; and maintain a spirit of openness and transparency while being fully accountable to the public for the City's fiscal activities.

SUMMARY OF FINANCIAL POLICIES

Yelm's financial policies address the following major areas:

- General Policies
- Revenue Policies
- Expenditure Policies
- Operating Budget Policies
- Capital Management Policies
- Reserve Policies
- Accounting Policies
- Debt Policies
- Communication Policies
- Compliance Policies

ADOPTION OF POLICIES

INVESTMENT & CASH MANAGEMENT POLICIES

The City Council adopted a revised comprehensive set of Financial Policies on December 11, 2018 as part of the 2019-2020 City Budget. Adoption of general financial policies are part budgeting process.

Proposed changes to the financial policies for the 2021/2022 Biennial budget include:

- Outlines the use of General Accepted Rate Setting Methods for Water & Sewer Funds.
- Defines minimum target goal for "parity debt service coverage ratio for Utility Revenue Bonds.
- Defines bond reserve funds.
- Defines unrestricted fund balances (reserves) for the Utility Funds.

FINANCIAL GOALS

The City of Yelm's financial goals seek to:

- Ensure the financial integrity of the City.
- Manage the financial assets in a sound and prudent manner.
- Improve financial information for decision makers at all levels.
- Inform policy makers as they contemplate decisions that affect the City on a long- term basis
- Guide managers as they implement policy on a day-to-day basis.
- Maintain and further develop programs to ensure the long term ability to pay all costs necessary to provide the level and quality of service required by the citizens.
- Maintain a spirit of openness and transparency while being fully accountable to the public for the City's fiscal activities.

GENERAL FINANCIAL POLICIES

The City Council may adopt resolutions or ordinances to set financial policies to assure the financial strength and accountability of the City.

The Mayor and/or City Administrator shall develop administrative directives and general procedures for implementing the City Council's financial policies.

All City Departments will share in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and programs will be developed to reflect current policy directives, projected resources, and future service requirements.

To attract and retain employees necessary for providing high quality services, the City shall establish and maintain a competitive compensation and benefit package with the public and private sectors.

Efforts will be coordinated with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis, and support favorable legislation at the state and federal level.

Initiate, encourage, and participate in economic development efforts to create job opportunities and strengthen the local economy.

The City will strive to maintain fair and equitable relationships with its contractors and suppliers.

REVENUE POLICIES

The purpose of revenue policies is to design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.

GENERAL REVENUES

1. Current expenditures will be funded by current revenues. The City will try to maintain a diversified and stable revenue system to protect programs from short-term fluctuations in any single source.
2. Budgeted revenues will be estimated conservatively using accepted standards and estimates provided by the state, other governmental agencies or reliable economic forecasters when available.
3. General Fund and other unrestricted revenues will not be earmarked for specific purposes, activities or services unless otherwise authorized by City Council or required by law, or generally accepted accounting practices (GAAP). All non-restricted revenues will be deposited into the General Fund and appropriated by the budget process.
4. If revenues from "one-time" or limited duration sources are used to balance the City's biennial operating budget, it is to be fully disclosed and explained at the time the budget is presented. It is the City's goal to not rely on these types of revenues to sustain the operating budget.
5. The City will not use deficit financing and borrowing to support on-going operations in the case of long-term (greater than one year) revenue downturns. Revenue forecasts will be revised and expenses will be reduced to conform to the revised long-term revenue forecast or revenue increases will be considered.
6. The City will follow an aggressive and professional policy of collecting revenues. When necessary, discontinuing service, small claims court, collection agencies,

foreclosure, liens and other methods of collection, such as imposing penalties, collection and late charges, may be used.

FEES AND CHARGES

1. Enterprise and Internal Service operations will be self-supporting.
2. The City will maximize the use of service users' charges in lieu of an Ad Valorem (property) taxes and subsidies from other City funds, for services that can be identified and where costs are directly related to the level of service provided.
 - Charges for providing utility services shall be sufficient to finance all operating, capital outlay, and debt service expenses of the City's enterprise funds, including operating contingency, planned capital improvements, and reserve requirements.
 - User charges shall fund 100% of the direct cost of development review and building activities. User charges include, but are not limited to, land use, engineering inspection, building permit and building inspection fees.
 - Park recreation programs shall be funded by a users' charge. User charges shall be comparable to other neighboring cities where practical.
 - Other reimbursable work performed by the City (labor, meals, contracted services, equipment and other indirect expenses) shall be billed at actual or estimated actual cost.
 - Charges for services shall accurately reflect the actual or estimated cost of providing a specific service. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The City shall maintain a current schedule of fees and charges, showing when the fees were last reviewed and/or recalculated. Fees and charges, and utility rates will be reviewed every three years at a minimum.
 - The City will consider market rates and charges levied by other municipalities for like services in establishing rates, fees, and charges.
 - Certain fees, such as rental fees, will be based upon market conditions and are not subject to the limitations of cost recovery.
3. Generally accepted rate setting methods should be used when setting water & sewer system charges. The analysis associated with "generally accepted" rate-setting techniques includes the following:
4. Revenue Requirement Analysis – Establishes the overall level of financial and rate needs of the City.
5. Cost of Service Analysis – Design rates to collect the appropriate level of revenue and to meet the goals and policies of the City.

6. The water and sewer rate structure shall be designed to work toward encouraging conservation and efficient use of resources and discourage excessive or wasteful usage.
7. As appropriate, the connection charges shall be established at a level to ensure that all customers seeking to connect to the City's system shall bear their equitable share of the cost of the system.
8. Rates and connection fees shall be reviewed annually to ensure sufficient revenues.
9. Updates to the City's internal Rates & Fees study will be reviewed annually to update assumptions to ensure long-term solvency and viability of the City's utilities.
10. At a minimum, a Rate Study will be reviewed and updated every [5 years] or when necessary prior to the issuance of Water & Sewer Revenue Bonds.
11. The City shall track and maintain asset records for all new additions, replacements or retirement of assets on a yearly basis. This information shall be maintained on an on-going basis in an asset management database and report.

GRANTS AND GIFTS

1. Grant funding for programs or items which address the City's current priorities and policy objectives should be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund on-going programs.
2. Before accepting any grant the City shall thoroughly consider the implications in terms of ongoing obligations that will be required in connection with acceptance of said grant.
3. All grants and other federal and state funds shall be managed to comply with the laws, regulations, and guidance of the grantor, and all gifts and donations shall be managed and expended in accordance with the City's Donation Policy and the wishes and instructions of the donor.

EXPENDITURE POLICIES

The purpose of these policies are to Identify priority services, establish appropriate service levels, and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

GENERAL EXPENDITURES

1. The City will strive to adopt a biennial General Fund budget in which current expenditures do not exceed current projected revenues. Capital expenditures may be funded from one-time revenues.

2. Department Directors are responsible for managing their budgets within the total appropriation for their department.
3. The City will take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of contingencies. The City Council may approve a short-term interfund loan or use of one-time revenue sources to address temporary gaps in cash flow, although this will be avoided if possible.
4. Long-term debt or bond financing shall not be used to finance current operating expenditures.
5. The City will assess funds for services provided internally by other funds. Interfund service fees charged to recover these costs will be recognized as revenue to the providing fund.
6. Emphasis will be placed on improving individual and work group productivity rather than adding to the work force. The City will invest in technology and other efficiency tools to maximize productivity. The City will hire additional staff only after the need for such positions has been demonstrated and documented.
7. All compensation planning and collective bargaining will focus on the Total Cost of Compensation (TCC) which includes direct salary, health care benefits, pension contributions, and other benefits which are a cost to the City. The rate of increase of TCC of negotiated labor contracts will be the same or less than the growth rate in revenues projected in the Six-year Forecast so as not to add to the structural gap. Contracts presented for approval by the Mayor that do not meet these requirements will have specific operational, legal or other compulsory items identified and discussed before ratification by the City Council will be considered.
8. Periodic comparisons of service delivery will be made to ensure that quality services are provided to our citizens at the most competitive and economical cost. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery where appropriate. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.
9. Whenever feasible, government activities will be considered enterprises if so doing will increase efficiency of service delivery or recover the cost of providing the service from the benefiting entity by user fees.
10. The City will make every effort to maximize any discounts offered by creditors/vendors.

OPERATING BUDGET POLICIES

1. The City Council will adopt and maintain a balanced biennial operating budget.

2. The City will strive to adopt a budget where current operating revenues will be equal to or greater than current operating expenditures.
3. Balanced revenue and expenditure forecasts will be prepared to examine the City's ability to absorb operating costs due to changes in the economy, service demands, contractual obligations, and capital improvements. The forecast will encompass six years and will be updated biennially.
4. In the event a balanced budget is not attainable, and the cause of the imbalance is expected to last for no more than one year, the planned use of reserves to balance the budget is permitted. In the event that a budget shortfall is expected to continue beyond one year, the planned use of reserves must be developed as part of a corresponding strategic financial plan to close the gap through revenue increases or expenditure decreases.
5. Any year-end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and will be available for capital expenditures and/or "one-time" only General Fund expenditures.
6. The City will provide for adequate maintenance and the orderly replacement of capital assets and equipment. Fleet and equipment replacement will be accomplished through the use of a "rental" rate structure. The rates will be reviewed no less than biennially to ensure that charges to operating departments are sufficient for the replacement of the vehicles and equipment and revised as necessary.
7. The operating budget shall serve as the biennial financial plan for the City. It will serve as the policy document of the City Council for implementing Council goals and objectives. The budget will provide the staff the resources necessary to accomplish City Council determined service levels.
8. As authorized by RCW 35A.34.040 the Mayor shall present a proposed biennial operating budget to the City Council on or before the first Monday in October. The City Council must adopt by ordinance a final balanced budget no later than December 31 of each year.
9. Funds may not be expended or encumbered for the following fiscal years until the budget has been adopted by the City Council.
10. Budget control and accountability is maintained at the departmental level.
11. The Mayor has the authority to approve appropriation transfers between programs or departments within a fund. In no case may total expenditures of a particular fund exceed that which is appropriated by the City Council without an operating Budget amendment. Amendments to the budget are approved by the City Council.
12. The City's budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units, and as a communications device for all significant budgetary

issues, trends and resources. It should be a goal of the Finance Department to submit the budget document to the Washington Finance Officers Association (WFOA) or Government Finance Officers Association (GFOA) Distinguished Budget Presentation program.

CAPITAL MANAGEMENT POLICIES

1. The purpose of these policies are to review and monitor the state of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

CAPITAL FACILITIES PLAN

1. The City will develop a Capital Facilities Plan (CFP) as defined and required by RCW 36.70A which is consistent with the City Comprehensive Plan. The plan shall be for a period of six years.
2. The CFP will include all projects to maintain public capital facilities required to maintain service levels at standards established by the City Council. It may also include for consideration such other projects as requested by the Mayor or City Council.
3. The CFP will provide details on each capital project plan including estimated costs, sources of financing and a full description of the project.
4. The City will finance only those capital improvements that are consistent with the adopted CFP and City priorities. All capital improvement operating and maintenance costs will be included in operating budget forecasts.
5. A status review of the CFP will be conducted annually and a report will be presented by the Community Development Director or his/her designee, to the City Council.

CAPITAL ASSET MANAGEMENT

1. The City will maintain its capital assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.
2. The capitalization threshold used in determining if a given asset qualifies for capitalization is \$5,000 per item with a useful life of over one year. All capital assets shall have a City of Yelm property tag affixed to it when placed into service.
3. Minor equipment that falls below the \$5,000 threshold but is subject to shrinkage shall have a City of Yelm property tag affixed to it when placed into City service and will be accounted for on the "Small and Attractive" inventory list.

4. The Public Works Department will conduct an annual physical count/inspection of all capital assets. Adequate insurance will be maintained on all capital assets consistent with the results of the annual physical count/inspection.

ACCOUNTING POLICIES

1. The purpose of accounting policies are to comply with prevailing federal, state, and local statutes and regulations. Conform to a comprehensive basis of accounting in compliance with Washington State statutes and with generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA) where applicable.
2. The City uses the cash basis of accounting which is a departure from generally accepted accounting principles (GAAP).
3. The City will maintain expenditure categories according to state statute and administrative regulation. The City will use the "Budgeting, Accounting & Reporting System" (BARS) prescribed by the State Auditor for its revenue and expenditure classification.
4. The City will issue warrants, checks or electronic payments check/warrants/EFT in advance of legislative approval as necessary to maintain the operation of the City.
 - The City Council will review and approve the claims paid at a regularly scheduled public meeting within one month from issuance.
 - If the Council disapproves some claims, the Finance Director will recognize these claims as receivables of the taxing district and pursue collection diligently until the amounts are either collected or the Council is satisfied and approves the claims.
5. Electronic financial systems will be maintained to monitor revenues, expenditures, and program performance on an ongoing basis.
6. Monthly financial updates will be presented to the City Council.
7. Quarterly budget reports showing the current status of revenues and expenditures will be prepared and distributed to appropriate legislative, staff and management personnel in a timely manner and made available for public inspection.
8. The Annual Financial Report will be prepared and submitted to the State Auditor's Office no later than 150 days from the end of the preceding fiscal year.
9. The Annual Financial Report will be prepared on the basis of accounting that demonstrates compliance with Washington State statutes and the BARS manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles. The report will provide full disclosure of all financial activities and related matters.

10. An annual financial audit shall be performed by the Washington State Auditor's Office, which will issue an official opinion on the annual financial statements. The accountability audit (i.e., accountability for public resources and compliance with state laws and regulations and its own policies and procedures) shall be performed every two years by the Washington State Auditor's Office.

DEBT POLICIES

The purpose of debt policies are to establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

GENERAL DEBT POLICIES

1. The Debt Policy for the City is established to help ensure that all debt is issued both prudently and cost effectively. The Debt Policy sets forth comprehensive guidelines for the issuance and management of all financings of the City Council. Adherence to the policy is essential to ensure that the Council maintains a sound debt position and protects the credit quality of its obligations.
2. The City shall integrate its debt issuance with its Capital Improvement Program (CIP) spending to ensure that planned financing conforms to policy targets regarding the level and composition of outstanding debt. This planning considers the long-term horizon, paying particular attention to financing priorities, capital outlays and competing projects.
3. Long-term borrowing shall be confined to the acquisition and/or construction of capital improvements and shall not be used to fund operating or maintenance costs. For all capital projects under consideration, the City shall set aside sufficient revenue from operations to fund ongoing normal maintenance needs and to provide reserves for periodic replacement and renewal.
4. The issuance of debt to fund operating deficits is not permitted.

LEGAL GOVERNING PRINCIPLES

1. In the issuance and management of debt, the City shall comply with the state constitution and with all other legal requirements imposed by federal, state, and local rules and regulations, as applicable.
2. State Statutes – The City may contract indebtedness as provided for by State law, subject to the statutory and constitutional limitations on indebtedness.
3. Federal Rules and Regulations – The City shall issue and manage debt in accordance with the limitations and constraints imposed by federal rules and regulations including the Internal Revenue Code of 1986, as amended; the Treasury Department regulations there under; and the Securities Acts of 1933 and 1934.

4. Local Rules and Regulations – The City shall issue and manage debt in accordance with the limitations and constraints imposed by local rules, policies, and regulations.

ROLES & RESPONSIBILITIES

The City Council shall:

- Approve indebtedness;
- Approve appointment of the bond underwriter and bond counsel;
- Approve the Financial Policy, including the section on the Debt Policy;
- Approve budgets sufficient to provide for the timely payment of principal and interest on all debt; and

The Finance Director in consultation with the City Administrator, Finance Committee, the Mayor and full Council shall:

- Assume primary responsibility for debt management
- Provide for the issuance of debt at the lowest possible cost and risk;
- Determine the available debt capacity;
- Provide for the issuance of debt at appropriate intervals and in reasonable amounts as required to fund approved capital expenditures;
- Recommend to the City Council the manner of sale of debt;
- Monitor opportunities to refund debt and recommend such refunding as appropriate.
- Comply with all Internal Revenue Service (IRS), Securities and Exchange (SEC), and Municipal Securities Rulemaking Board (MSRB) rules and regulations governing the issuance of debt.
- Provide for the timely payment of principal and interest on all debt and ensure that the fiscal agent receives funds for payment of debt service on or before the payment date;
- Provide for and participate in the preparation and review of offering documents;
- Comply with all terms, conditions and disclosure required by the legal documents governing the debt issued.
- Submit to the City Council all recommendations to issue debt;
- Provide for the distribution of pertinent information to rating agencies;
- Comply with undertakings for ongoing disclosure pursuant to SEC Rule 15c2-
- Apply and promote prudent fiscal practices.

ETHICAL STANDARDS GOVERNING CONDUCT

The members of the City staff, the Mayor and the City Council will adhere to the standards of conduct as stipulated by the Public Disclosure Act, RCW 42.17 and Ethics in Public Service, RCW 42.52.

TYPES OF DEBT INSTRUMENTS

The City may utilize several types of municipal debt obligations to finance long-term capital projects. Subject to the approval of City Council, the City is authorized to sell the following types of debt instruments.

Unlimited Tax General Obligation Bonds

- The City shall use Unlimited Tax General Obligation Bonds (UTGO), also known as "Voted General Obligation Bonds" for the purpose of general purpose, open space and parks, and utility infrastructure. Voted issues are limited to capital purposes only.
- Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project. UTGO Bonds are payable from excess tax levies and are subject to the assent of 60% of the voters at an election to be held for that purpose, plus validation requirements.

Limited Tax General Obligation Bonds

- A Limited-Tax General Obligation debt (LTGO), also known as "Non-Voted General Obligation Debt", requires the City to levy a property tax sufficient to meet its debt service obligations but only up to a statutory limit.
- The City shall use LTGO Bonds as permitted under State law for lawful purposes only. General Obligation debt is backed by the full faith and credit of the City and is payable from non-voter approved property taxes and other money lawfully available.

LTGO Bonds will only be issued if a project requires funding not available from alternative sources, matching fund monies are available which may be lost if not applied for in a timely manner, or emergency conditions exist.

Revenue Bonds

- The City shall use Revenue Bonds as permitted under State law for the purpose of financing construction or improvements to facilities of enterprise (i.e., utility) systems operated by the City in accordance with the Capital Improvement Plan.
- The City shall strive to maintain a minimum target goal for "parity debt service coverage ratio" (gross revenue of the utilities less operating and maintenance expenses (not including depreciation, taxes and debt payments) of [2.00 times] or higher on the combined parity annual parity debt service payments.

Special Assessment/Local Improvement District Bonds

- The City shall use Special Assessment Bonds as permitted under State law for the purpose of assuring the greatest degree of public equity in place of general obligation bond where possible.
- Local Improvement District (LID) Bonds represent debt that is repaid by the property owners who specifically benefit from the capital improvements through annual assessments paid to the City. LID's are formed by the City Council after a majority of property owners agree to the assessment. No taxing power or general fund pledge is provided as security, and LID Bonds are not subject to statutory debt limitations. The debt is backed by the value of the property within the district and an LID Guaranty Fund, as required by State Law.

Short Term Debt

- The City shall use short term debt as permitted by State law for the purpose of meeting any lawful purpose of the municipal corporation, including the immediate financing needs of a project for which long term funding has been secured but not yet received.
- The City may use inter-fund loans rather than outside debt instruments to meet short-term cash flow needs for the project. Inter-fund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of the funds will not impact the fund's current operations. All inter-fund loans will be subject to Council approval and will bear interest at prevailing rates.

Leases

- The City is authorized to enter into capital leases under State law, subject to the approval of City Council.

Public Works Trust Fund Loans

- The City shall use Public Works Trust Fund Loans as provided under State law for the purpose of repairing, replacing or creating domestic water systems, sanitary sewer systems, storm sewer systems, roads, streets, solid waste/recycling facilities and bridges.

Bond Reserve Funds

- The Bond Reserve Fund is a restricted fund and may be legally required for specific debt issues subject to the determination by the City Administrator or Finance Director. Bond Reserve Funds will be established in accordance with the legal covenants of the debt issue. The Bond Reserve Fund may be funded from bond proceeds, purchase of a Surety Policy from a bond insurance company, or surplus cash that is available.

GENERAL DEBT REQUIREMENTS

1. The City will not use long-term debt to pay for current operations. The use of bonds or certificates of participation will only be considered for significant capital and infrastructure improvements.
2. The term of the debt shall never extend beyond the useful life of the improvements to be financed.
3. General obligation debt will not be used for self-supporting enterprise activity. The general policy of the City is to fund general-purpose public improvements and capital projects that cannot be financed from current revenues with voter-approved general obligation debt. Non-voter approved debt may be utilized when a dedicated revenue source other than general revenue can be identified to pay debt service expenses.
4. The general policy of the City is to establish debt repayment schedules that use level annual principal and interest payments.
5. Interest earnings on bond proceeds will be limited to 1) funding the improvements specified in the authorizing bond ordinance, or 2) payment of debt service on the bonds.
6. Proceeds from debt will be used in accordance with the purpose of the debt issue. Funds remaining after the project is completed will be used in accordance with the provisions stated in the bond ordinance that authorized the issuance of the debt.
7. The City will use the most prudent methods of acquiring capital outlay items, including the use of lease-purchase agreements. In no case will the City lease-purchase equipment whose useful life is less than the term of the lease.
8. The City will maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs are minimized and access to the credit market is preserved. The City will encourage and maintain good relations with financial bond rating agencies and will follow a policy of full and open disclosure.
9. The City shall use refunding bonds in accordance with the Refunding Bond Act, RCW 39.53. Unless otherwise justified, the City will refinance debt to achieve true savings as market opportunities arise. Refunding debt shall never be used for the purpose of avoiding debt service obligations. A target 4% cost savings (discounted to its present value) over the remainder of the debt must be demonstrated for any "advance refunding", unless otherwise justified.
10. With Council approval, interim financing of capital projects may be secured from the debt financing marketplace or from other funds through an inter-fund loan as appropriate in the circumstances.
11. When issuing debt, the City shall strive to use special assessment, revenue or other self-supporting bonds in lieu of general obligation bonds.

LIMITATIONS ON GENERAL OBLIGATION DEBT ISSUANCE

1. The City shall remain in compliance with all debt limitations. As part of the biennial budgeting process, a current summary of outstanding debt and compliance targets is prepared. The City shall observe the following limitations on debt issuance:
 - General Obligation – 2.5% of Assessed Value, from such amount 1.5% may be non-voted general obligation debt
 - Parks, Open Space, Community Center, Facilities for Economic Development – (Voted) 2.5% of Assessed Value.
2. Debt payments shall not extend beyond the estimated useful life of the project being financed. The City shall keep the average maturity of general obligations bonds at or below 20 years, unless special circumstances arise warranting the need to extend the debt schedule.

COMMUNICATION POLICY

3. It is the policy of the City to remain as transparent as possible.
4. The City shall manage relationships with the rating analysts assigned to the City's credit, using both informal and formal methods to disseminate information.
5. The City's Basic Financial Statements and Notes shall be a vehicle for compliance with continuing disclosure requirements. The Notes to the Financial Statements may be supplemented with additional documentation as required. Each year included in the Notes to the Financial Statements, the City will report its compliance with debt targets and the goals of the Debt Policies.
6. The City shall seek to maintain and improve its current bond rating.

COMPLIANCE POLICY

INVESTMENT OF PROCEEDS

The City shall comply with all applicable Federal, State and contractual restrictions regarding the investment of bond proceeds. This includes compliance with restrictions on the types of investment securities allowed, restrictions on the allowable yield of invested funds as well as restrictions on the time period over which some of the proceeds may be invested.

LEGAL COVENANTS

The City shall comply with all covenants and conditions contained in governing law and any legal documents entered into at the time of a bond offering.

PERIODIC POLICY REVIEW

At a minimum, the Debt Policy and the City's Post Issuance Compliance Policy will be reviewed and updated every five years.

INVESTMENT AND CASH MANAGEMENT POLICIES

The purpose of these policies are to manage and invest the City's operating cash to ensure its legality, safety, provide for necessary liquidity, avoid imprudent risk, and optimize yield.

GENERAL INVESTMENT AND CASH MANAGEMENT POLICIES

Cash and Investment programs will be maintained in accordance with City regulations and will ensure that proper controls and safeguards are maintained. City funds will be managed in a prudent and diligent manner with an emphasis on safety of principal, liquidity, and financial return on principal, in that order.

The City will invest funds as authorized in Chapter 3.44 YMC. The city is authorized to invest inactive funds or other funds in excess of current needs in interest bearing savings accounts, time certificates of deposit, or in such other investments as are authorized by RCW 35.39.030 and 35.39.034.

The City will maintain written guidelines on cash handling, accounting, segregation of duties, and other financial matters.

Monthly reports will be prepared and distributed to all departments and the City Council showing cash position, and year-to-date budgeted and actual expenditures.

The City will conduct annual reviews of its internal controls and cash handling procedures

Internal controls will be tested on a quarterly basis at a minimum.

RESERVE POLICIES

Reserve policies are in place to maintain the reserves, contingencies, and ending fund balances of the various operating funds at levels sufficient to protect the City's credit as well as its financial position from emergencies.

GENERAL RESERVE POLICIES

At the end of each biennium, the remaining dollars left in each fund that are undesignated and unencumbered constitute available reserves of the City.

The City will include all fund balances in the biennial budget.

CUMULATIVE RESERVE

A Cumulative Reserve for general municipal purposes will be maintained as specified in Chapter 3.16 YMC.

The reserve is defined as a reserve solely for the purpose of addressing temporary revenue losses due to economic cycles or other time-related causes.

Annual contributions will be budgeted from the General Fund resources as available to establish and maintain the target reserve level.

All expenditures drawn from the reserve account shall require a prior approving vote by two-thirds majority by Council.

GENERAL FUND

The City's goal shall be to maintain a General Fund ending fund balance of at least 15 percent of the budgeted General Fund operating expenses.

CONTINGENCY RESERVE

A contingency account in an amount of 5 percent of the General Fund expenditure budget may be maintained in the City budget as City resources allow. The contingency account will be reestablished as part of the budget process

The Contingency account will be maintained in accordance with RCW 35A.33. to meet any municipal expense, the necessity or extent of which could not have been reasonably foreseen at the time of adopting the biennial budget. The account provides some flexibility for unforeseen events without the necessity to appropriate additional funds from the City's reserves.

All transfers from the Contingency account will require City Council approval.

Per RCW 35A.33.145 the contingency account may not exceed \$0.375 per \$1,000 of Assessed Valuation.

ENTERPRISE FUNDS - WATER & SEWER SYSTEM

The City shall strive to maintain adequate fund balances (reserves) in the Utility System in order to provide sufficient cash flows to meet operating and capital expenses, while also providing the financial ability to address economic downturn and system emergencies. Operating expenditures shall include salaries, benefits, supplies, professional services, intergovernmental and interfund expenses, capital outlays and transfers.

Unrestricted Cash Reserve – The City's goal is to maintain an unrestricted cash reserve that is equivalent to 6 months of operating expenditures or greater. (The Unrestricted Cash Reserve goal of 6 months or greater, includes the Maintenance Funds, Capital Funds, Emergency Funds and Replacement Funds).

EQUIPMENT RENTAL & REPLACEMENT FUND

Sufficient reserves will be maintained to provide for the scheduled replacement of City vehicles and capital equipment at the end of their useful lives.

Contributions will be made through assessments to the operating departments and maintained on a per asset basis.

ADDITIONAL RESERVES

Additional reserve accounts may be created by the City Council to be set aside for specific purposes or special projects, for known significant future expenditures, or as general operational reserves.

APPENDIX B – GLOSSARY

Account – A record of additions, deletions, and balances of individual assets, liabilities, equity, revenues, and expenses.

Administrative Services Departments – Refers to organizational units or departments that primarily provide services to other departments or divisions. These include:

- **Legislative** – city council and its functions;
- **Finance** – Provides financial services including budget, fiscal planning, tax and license, data processing, risk management, and the accounting, financial reporting, customer service, treasury functions and representation on the independent Civil Service panel that works with personnel/hiring issues for the Public safety departments.
- **Executive (Clerk/Human Resources)** – provides centralized executive leadership and personnel services to all city operations;
- **Information Technology** – Provides state of the art information Technology support for all departments in accordance with all state and federal requirements.

Appropriation – The legal spending level authorized by an ordinance of the city council. Spending should not exceed this level without prior approval of the council.

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

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

Benefits – City-provided employee benefits, such as social security insurance, retirement, worker’s compensation, life insurance, medical insurance, vision insurance, and dental insurance.

Biennial Budget - A biennial budget has a duration of two years, which the City of Yelm separates into two distinct fiscal years. The State of Washington requires the first year to be an odd-numbered year, for example 2015/2016.

Bonds - A bond is a written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future (called the maturity date) together with period interest at a specified rate. Yelm uses the sale of bonds to finance some of its large capital projects.

Budget – A financial plan of operations for the city. It is a plan, not a list of accounts

and amounts.

Capital Improvement Program (CIP) – The plan or schedule of expenditures and funding sources for major construction of roads, sidewalks, City facilities, and water/sewer systems, and for the purchase of equipment. Yelm's CIP follows a six-year schedule and includes projects which are classified as capital projects. These projects become fixed assets and, with the exception of certain equipment, have a useful life of ten years or more. Although the City adopts the CIP budget in a process which is separate from the adoption of the biennial budget, the biennial budget incorporates the first and second years of the program.

Capital Outlay (Expenditure) – A budget category that may be a part of a capital improvement program, or in the case of expending less than \$5,000 but more than \$500, is a part of the operating budget.

Capital Project – A single project within the Capital Improvements Program. Capital projects typically involve the acquisition, construction, improvement, replacement or renovation of land, structures and improvements thereon, and equipment. When the City Council authorizes a capital project, it adopts a capital project budget which continues until the project is complete.

Councilmanic Bonds – Bonds that can be authorized by the city council without a vote of the public in an amount up to .75 percent of the assessed valuation of the city.

Debt Capacity - The amount of debt which the City can issue given legal limits and fiscal policies. Debt capacity is calculated based on a percentage of the total assessed city property valuation plus the net of current assets and liabilities.

Debt Service – Interest and principle payments on debt.

Department - To facilitate organizational and budgetary accountability, Yelm breaks its funds into departments. Each department serves a specific function as a distinct organizational unit of city government.

Enterprise Fund – A type of proprietary fund in which the direct beneficiaries pay for all costs of the fund through fees, or where a periodic determination of revenues and expenses is desired by management.

Fiscal biennium - the period from January 1 of each odd-numbered year through December 31 of the next succeeding even-numbered year.

Fund – A self-balancing group of accounts that includes revenues and expenditures.

Fund Balance - The cumulative difference between expenditures and revenue over the life of a fund. A negative fund balance is usually referred to as a deficit.

Full Time Equivalent (FTE) - budgets its employee positions in terms of the work year of a regular, full-time employee. For example, when the City budgets a position full-time for only six months, that position is 0.5 FTE. Likewise, a half-time position budgeted for a full year is also 0.5 FTE. A full-time position is 1.00 FTE.

Expenditure - The payment for goods and services. On the cash-basis, expenditures are recognized only when the payments are made for the cost of goods received or services rendered.

General Obligation Bonds – Bonds for which the City pledges its full faith and credit (the general taxing power) for repayment. Debt Service is paid from property tax revenue levied (in the case of voter approved bonds) or other general revenue (in the case of Councilmanic bonds).

Governmental Fund Types – Funds that provide general government services. These include the General Fund, Special Revenue Funds, Capital Project Funds, and Debt Service Funds.

Intergovernmental Revenues – Interfund charges to pay for external transactions of the fund.

Internal Controls – A system of controls established by the city that are designed to safeguard the assets of the city and provide reasonable assurances as to the accuracy of financial data.

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

Levy Rate – The property tax percentage rate used in computing the property tax amount to be paid.

Licenses and Permits – A revenue category of the city derived from business licenses and building or development permits.

LID – “Local Improvement Districts.” A financing mechanism that permits the building of public infrastructure improvements which benefit a confined area and where the costs for those improvements are to be paid by the benefiting area land owners.

Local Government Investment Pool (LGIP) – The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and

reinvestment.

Operating Budget – The annual appropriation to maintain the provision of city services to the public.

PERS – “Public Employee Retirement System.” the state system for public employment retirement applicable in most cities for employees, except where LEOFF is applicable.

Preliminary Budget – That budget which is proposed by staff to the council and has not yet been adopted by the council.

Property Tax Levy - This represents the amount of property tax allowable under State law which the City may levy annually without approval by the City's registered voters. Yelm uses this tax primarily to support the General Fund and street-related services. State law fixes the maximum levy in dollars per \$1,000 of assessed valuation and the annual rate at which total regular levy property taxes may increase.

Public Safety – A term used to define the combined budget of the police and fire departments.

Reserve - An account which the City uses either to set aside budgeted revenues that it does not need to spend in the current biennium or to earmark revenues for a specific future purpose.

Revenue - Sources of income which the City receives during a fiscal year. Examples of revenue include taxes, intergovernmental grants, charges for service, and other financing sources such as the proceeds derived from the sale of fixed assets.

Revenue Bonds – Bonds sold by the city that are secured only by the revenues of a particular system, usually the water/sewer fund and the regional water fund.

Special Revenue Funds – General government funds for which the source of monies is dedicated to a specific purpose.

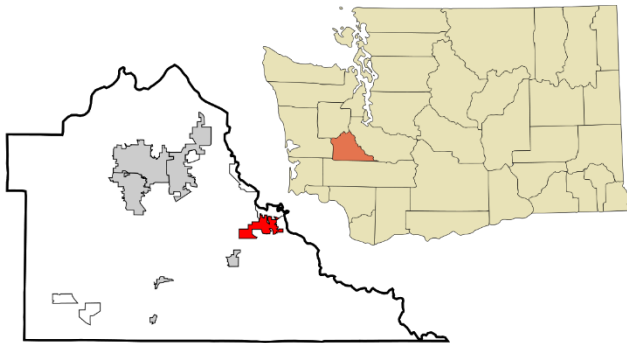
User Charges - The amount the government receives for the provision of services and commodities, or the performance of specific services benefiting the person charged. User charges tend to be voluntary in nature, in contrast to mandatory property and income taxes. Citizens only pay user charges when a specific service is received.

City of Yelm
Position Summary
Appendix II

	2023		2024		
Position Classification	Step 1	Step 7	Step 1	Step 7	FTE
City Council Member	\$9,816		\$9,816		8
Mayor	\$30,000		\$30,000		1
Municipal Court Judge	\$35,301		\$35,301		1
Court Administrator	\$82,304	\$98,807	\$85,596	\$102,760	1
Court Clerk	\$56,510	\$67,788	\$58,771	\$70,500	1
City Administrator	\$145,233	\$173,422	\$151,042	\$180,359	1
Executive Assistant/City Clerk	\$82,089	\$98,549	\$85,373	\$102,491	1
HR Manager	\$93,650	\$113,249	\$97,396	\$117,779	1
Human Resources Specialist	\$66,672	\$79,998	\$69,339	\$83,198	1
Utility Billing Clerk	\$58,809	\$70,565	\$61,161	\$73,388	1
Administrative Assistant	\$58,736	\$70,449	\$61,086	\$73,267	1
Communications & Rec Specialist	\$68,236	\$81,884	\$70,966	\$85,160	1
Finance Director	\$119,336	\$143,264	\$124,109	\$148,995	1
Financial Analyst 3	\$71,566	\$85,454	\$74,428	\$88,872	1
Accounting Assistant	\$61,192	\$73,455	\$63,639	\$76,393	2
B&O Tax Analyst	\$66,947	\$79,938	\$69,624	\$83,135	0
Police Chief	\$125,020	\$150,090	\$130,021	\$156,093	1
Police Assistant Chief	\$114,977	\$121,971	\$119,576	\$126,850	1
Police Sergeant	\$104,992	\$108,696	\$109,192	\$113,043	2
Detective	\$81,684	\$97,546	\$84,951	\$101,448	1
Police Officer	\$77,794	\$92,901	\$80,906	\$96,617	16
Community Development Director	\$114,064	\$136,937	\$118,627	\$142,414	1
Planning & Building Manager	\$96,915	\$115,720	\$100,792	\$120,349	1
Associate Planner	\$82,141	\$98,564	\$85,427	\$102,506	1
Assistant Planner (Temp)	\$63,865	\$77,062	\$66,420	\$80,144	1
City Engineer	\$103,206	\$123,901	\$107,335	\$128,857	1
Civil Review Engineer	\$80,319	\$95,784	\$83,532	\$99,615	1
Building Official	\$89,322	\$106,973	\$92,895	\$111,252	1
Building Inspector	\$69,471	\$83,413	\$72,250	\$86,750	1
Construction Inspector	\$77,852	\$93,463	\$80,966	\$97,201	1
Public Services Director	\$123,666	\$147,796	\$128,613	\$153,708	1
Public Works Director	\$119,474	\$143,431	\$124,253	\$149,168	1
Project Manager	\$90,329	\$107,849	\$93,942	\$112,163	1
PW Field Supervisor	\$76,626	\$91,479	\$79,691	\$95,139	1
Operations Manager	\$92,902	\$111,523	\$96,618	\$115,984	1
WWTP Lead Operator	\$76,626	\$91,479	\$79,691	\$95,139	1
Water Operator I	\$55,151	\$65,876	\$57,357	\$68,511	-
Water Operator 2	\$63,486	\$75,795	\$66,026	\$78,827	4
WWTP Operator 1	\$56,806	\$67,852	\$59,078	\$70,566	2
WWTP Operator 2	\$66,648	\$79,570	\$69,314	\$82,753	2
Maint. Worker/Equip Op.	\$62,165	\$74,190	\$64,652	\$77,158	1
Maint. Worker/Mechanic	\$65,617	\$78,362	\$68,241	\$81,496	1
Maint. Worker/Custodian	\$52,847	\$63,158	\$54,960	\$65,684	1
Collections Tech	\$60,306	\$72,809	\$62,718	\$75,722	2
Maint. Worker/Street Worker	\$0	\$0	\$0	\$0	2
IT Manager	\$81,424	\$101,345	\$84,681	\$105,399	1
IT Network Administrator	\$73,914	\$87,812	\$76,870	\$91,325	1

APPENDIX D – COMMUNITY PROFILE

YELM AT A GLANCE



The City of Yelm is located in southeast Thurston County, Washington. It is a suburban city, surrounded by other suburban cities and pockets of unincorporated Thurston County. The City is near several major transportation routes including Interstate 5, State Routes 507, 510 and 702. These routes connect the City economically and socially to the greater Puget Sound Region and provide a gateway to Mount Rainier. The City and the surrounding area experience fair-weather summers and the grey, wet overcast winters of the Pacific Northwest.

Tempered by the Japanese trade current, the mild northwest climate favors lushly forested landscapes replete with ferns and mosses. Rainfall tends to be spread out over a large number of days. With about 52 clear days out of the year, Thurston County residents live under some form of cloud cover 86 percent of the year, with more than a trace of rain falling on almost half of the days of the year.

Founded	1853
Incorporated	1924
Population	9,456
Elevation	354'
Total Area	5.69 sq. mi.
Acres of Parks	25.23
Miles of City Streets	31
Miles of Sewers	≈ 115
Miles of Water Lines	≈ 115
Residential Dwellings	3,220
City Employees	64
S&P Bond Rating	A+



Average Temperatures: December, high of 45° F and low of 32° F; July, high of 77° F and low of 51 ° F; annual average, 49.95° F Average Annual Precipitation: 50 inches.

GOVERNMENT

The City of Yelm is an elected Mayor Council form of government, and a noncharter code city. The City Council is the policy-making branch of Yelm's government and consists of seven members elected at large to staggered, four-year terms. The Mayor is elected at large and serves as the city's chief executive officer.

The Yelm City Council represents the needs and interests of the citizens of Yelm. The seven-member Council establishes policy for the city, adopts the annual budget, represents Yelm's interest on regional boards and commissions, and serves as the legislative group responsible for approving City ordinances. The Council meets the second and fourth Tuesday of each month at 6 p.m. in the Council Chambers in the City Hall Building, 106 2nd St SE. The



public is invited to attend all meetings and each agenda has time at the beginning for public comments, questions, or concerns. Meetings are streamed live on the internet, and past meetings may be viewed online.

Councilmembers are part-time employees. Many Councilmembers hold full-time jobs in addition to their duties on the City Council. Yelm's City Council positions are nonpartisan, are elected for four-year terms, and represent the community at-large rather than designated districts. The seven positions are staggered, with positions ending for three members at one time and four members the next. The Mayor presides at all meetings of the Council and is recognized as the head of the City for ceremonial purposes and by the Governor for purposes of military law. The Council selects another member to serve a two-year term as Mayor Pro Tem. State law requires that Councilmembers reside within the City limits and be registered voters, 18 years of age or over. The City Council is supported by several advisory boards and commissions and the City Administrator.

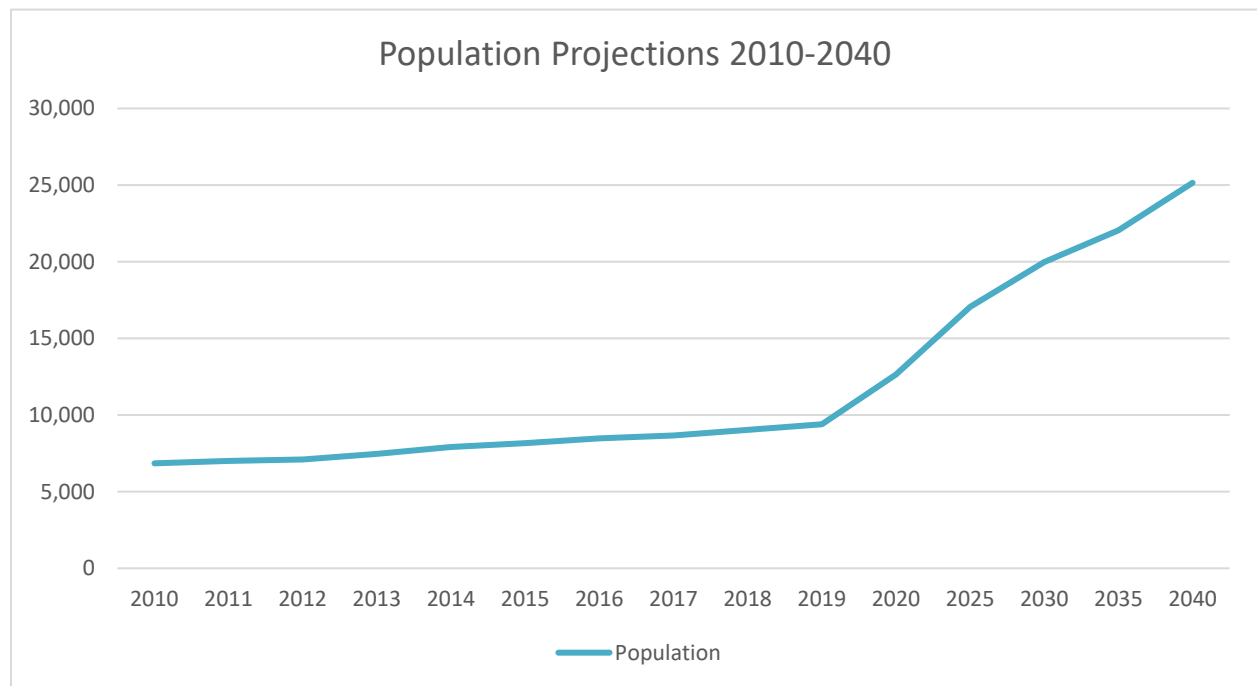
The City Administrator is appointed by the Mayor and confirmed by City Council. The City Administrator serves as the Mayor's professional administrator of the organization as the Chief Administrative Officer of the City.

The City government offers a full range of municipal services which are provided by seven operating departments.

We maintain a robust park system available for the use and enjoyment of the entire community, including those living outside the city limits of Yelm. The broad range of recreational facilities provides year-round services for citizens of all ages.

POPULATION

The City of Yelm is the fourth most populous city in Thurston County, with a population estimate of 9,456 in 2019. To a large extent, Yelm acts as a bedroom community for residents working in the surrounding cities of Tacoma, Olympia and Centralia. It also hosts a large number of military families currently or formerly stationed at nearby Joint Base Lewis-McChord.



The Thurston Regional Planning Council forecasts the population of Yelm to grow 88% (8,030) by 2025 and 121% (10,950) by 2030. This growth will create an increased demand for housing and services in the Yelm Urban Growth Area.

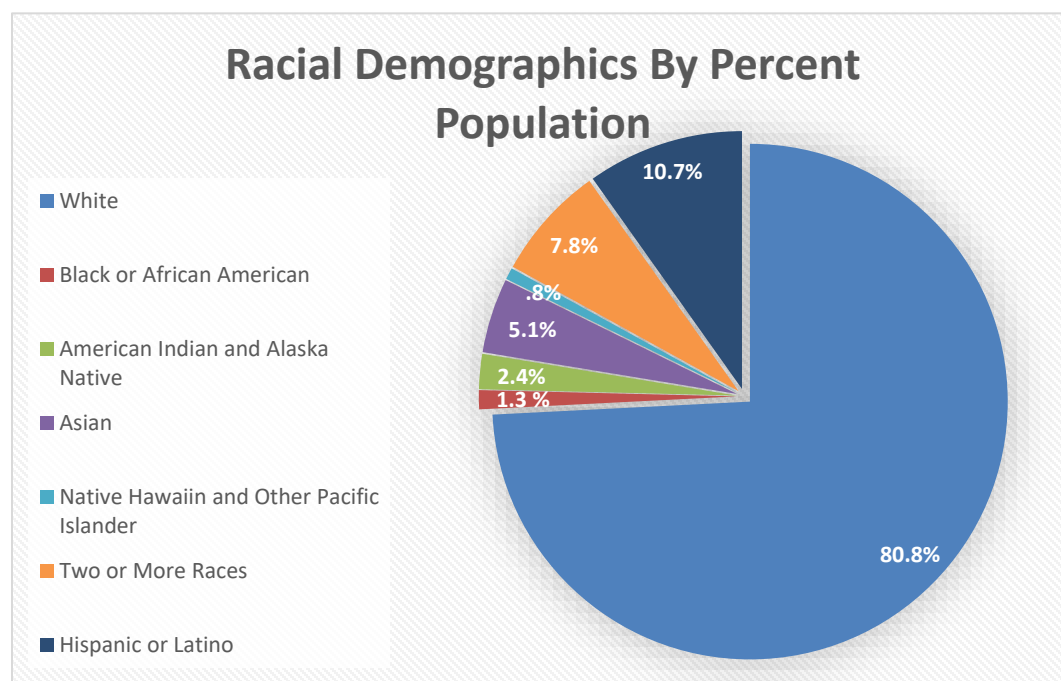
AGE DEMOGRAPHICS

The age of the population in Thurston County as a whole is getting older. Census figures show that the median age of the county's population was 39 years in 2017, up from 36.5 years in 2000 and 33.6 years in 1990. Some interesting distinctions in median age, however, do exist between different areas of the county. For example, Yelm's median age (28.8 years) was lower than the county's median age (39), and the proportion of its population under age 18 (33.6 percent) was higher than the county average (21.2 percent).

Individuals aged 65 and over are a growing segment of the population in Thurston County, and migration plays a key role in this population growth. Amenities that an older population finds attractive, such as advanced health care and retirement facilities, draw many retirement-aged people to Thurston County. In 2019, persons age 65 and older constituted 17.9% of the total County population. This percentage of residents age 65 and older is expected to climb to roughly 20% by 2030. The first of the "baby boomers" turned 65 in 2011. Individuals over the age of 65 made up 6.9% of Yelm's population in 2019, according to most recent census data.

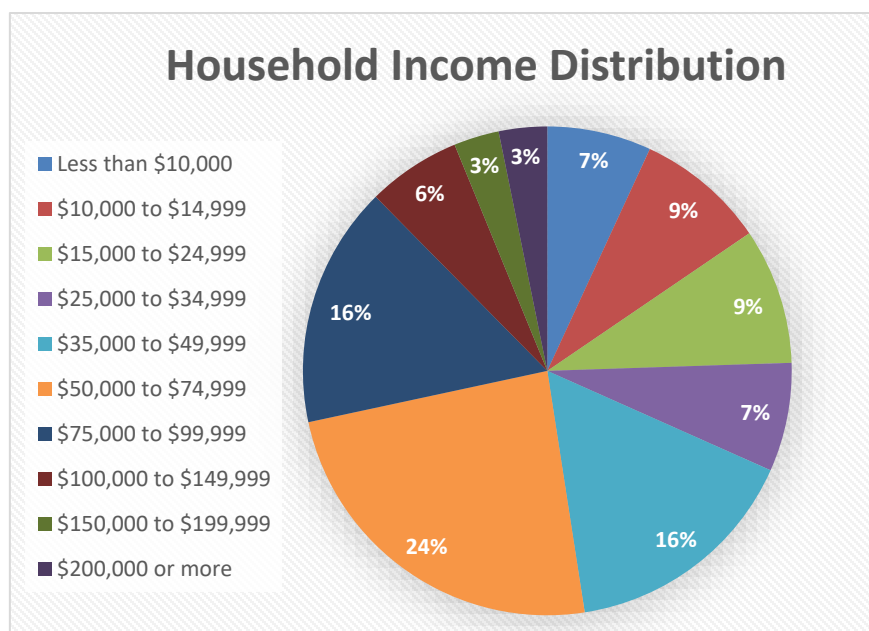
RACIAL DEMOGRAPHICS

Yelm is becoming more diverse with 19.2% of the current population being considered nonwhite in 2019, per the US Census Bureau. This percentage of the population is equal to Thurston County.



HOUSEHOLD INCOME

The US Census bureau most recently published report shows the median household income for the City of Yelm, was \$65,377. This is higher than the 2017 median household income of \$51,405. Comparatively, the median household income for Thurston County in the same year was \$69,592. Household Income



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EDUCATION

Thurston County has a variety of educational opportunities available to the students and adults of the community. These include both private and public primary, secondary, and higher education institutions. Eight school districts provide primary and secondary education to most of Thurston County's students. These school districts offer a wide variety of services and opportunities for students, including the Head Start Program for preschoolers, advanced placement services for high school students, and numerous community based learning experiences for all grade levels.

YELM COMMUNITY SCHOOLS

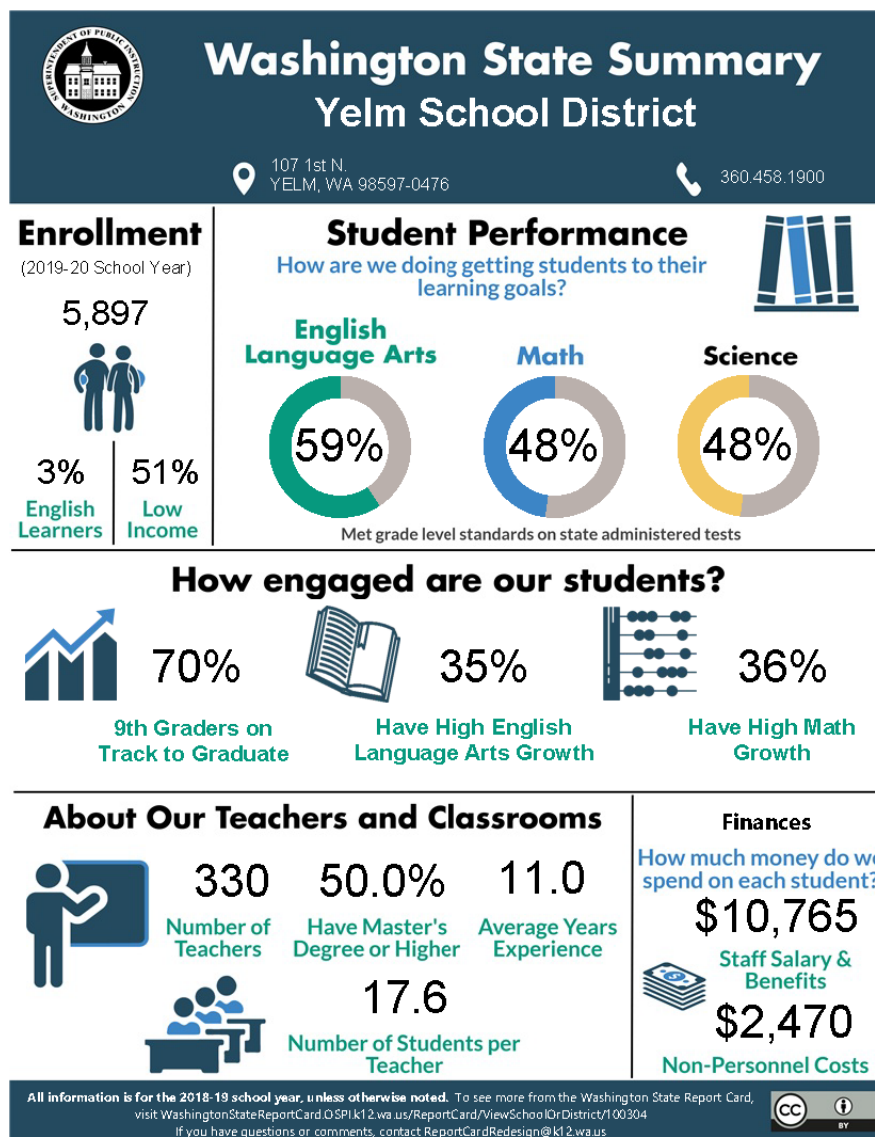
Yelm Community Schools is a welcoming, safe, student-centered, and collaborative learning environment. In partnership with parents, students, and community leaders, YCS staff members are dedicated to helping all students meet performance expectations and





achieve their full learning potential. The district consists of six elementary schools, two middle schools, the high school, and an off-campus Alternative Learning Program of Yelm High School.

Yelm Community Schools is the region's largest employer. Staffing will exceed 740 employees with a monthly payroll of more than \$5 million in 2019. YCS is the fourth largest school district in Thurston County, serving communities in Yelm, McKenna, Roy, the Nisqually Indian Reservation and parts of the Lacey suburbs. In total, Yelm Community Schools spans 192 square miles in Thurston and Pierce Counties.



During the past school year, Yelm expanded education services through multiple partnerships. First, they joined with the city in an initiative called Graduate Yelm! which promotes graduation readiness for all students in the community.

They also partnered with South Puget Sound Community College and Central Washington University and now provide one of the state's most comprehensive College in the High School programs. YCS students benefit by being able to work toward an AA degree or get a head start on their 4 year degree while staying on the Yelm High School campus. YCS intends to grow this program even more this year as well as also offer adult college courses, taught by SPSCC staff on the Yelm High School campus. Lastly, we will also partner with SPSCC to bring an adult high school diploma program, called HS21+ to Yelm.

Over half of Yelm School District students have consistently met and surpassed general assessment standards in 2016, 2017, 2018. YCS also offers a variety of special programs to benefit English learners, low income students, students with disabilities, migrant students, and section 504 students. *See Office of Superintendent of Public Instruction YSD Report Card.* Yelm's educational attainment statistics indicate that 35% of the population has achieved "some college" while Thurston County only has 27% of the population in the same category.

SOUTH PUGET SOUND COMMUNITY COLLEGE (SPSCC)

The largest institution of higher education in Thurston County. SPSCC currently serves more than 7,000 students, including degree-seeking students, high school students, veterans, international students, and underemployed workers. The college offers day and evening classes, continuing education courses, basic education, job skills training, and personal enrichment courses. SPSCC has recently collaborated with Yelm Community Schools to offer additional classes to the City's local students and are hoping to expand to a satellite campus. In addition to this program, SPSCC and the City of Yelm have partnered to offer classes at the Yelm Community Center.



EVERGREEN STATE COLLEGE

A public college of liberal arts and sciences with a national reputation for innovation in teaching and learning. Founded in 1967, Evergreen opened its



doors in 1971 and now enrolls around 4,300 students. While most of Evergreen's students are enrolled at the Olympia campus in full-time undergraduate programs, the College also provides an evening and weekend studies program and three graduate programs (Environmental Studies, Public Administration, and Teaching). Evergreen has 60+ fields of study to explore and 88% of graduates or employed or pursuing graduate/professional studies within one year of graduation.

SAINT MARTIN'S UNIVERSITY

A four-year coeducational, comprehensive university with a strong liberal arts foundation. It is one of 14 Benedictine colleges and universities in the U.S. and Canada and the only one west of the Rockies. It offers 27 undergraduate programs in the liberal arts and

professions, seven graduate programs and numerous pre-professional and certification programs. Established in 1895 by the Roman Catholic Benedictine Order, Saint Martin's is located on a 300-acre campus in Lacey. More than 1,600 students attend the University's main campus, about 370 students are enrolled in courses at extension campuses at Joint Base Lewis-McChord, and at Centralia Community College, and Tacoma Community College.



EMPLOYMENT

The City's early development was based on agriculture and trade. The first permanent American settlers came in 1853 to join the Hudson's Bay Company sheep farmers who were already in the area. With the coming of the Northern Pacific Railway in 1873, Yelm began to prosper, having found an outlet for its agricultural and forestry products. Its economic base was further enhanced in the early 1900s when an irrigation company was formed in 1916, making Yelm a center for commercial production of beans, cucumbers, and berries.

Yelm-area merchants provide the public with a wealth of choices to acquire most all of their goods and services right here where we live. Our locally-owned and operated businesses have invested resources in their community, showing their commitment to the success of where we call home. Multinational, national & state corporations have also found Yelm a place to invest a franchise or affiliated storefront to offer their wares. And, our internet website providers that are based here offer a myriad of products, many of which are locally handmade.

The Thurston County unemployment rate currently rests at 5%, the average annual

unemployment rate in the county has dropped every year since 2011, when the rate was 9% according to the Employment Security Department.

In 2019, the Yelm unemployment rate was 5.3%, lower than the US average of 10.2%. In the same year, the total percent of the population below the poverty level was 10.1%. This is slightly higher than that of Thurston County with 8.7% of the population being below the poverty level.

HOUSING GROWTH AND VALUES

The volume of homes in Yelm is expected to increase dramatically between 2018 and 2040, correlating nearly exactly with population growth.

Once the water rights issues in the City are successfully mitigated, the number of single family residences is estimated to increase over 45% by 2020. It is likely that this increase will have an impact on home value, but there are additional external factors that make it difficult to determine the precise impacts. The median estimated home value in Yelm between 2014 and 2018 is \$236,700.

