

City of Bonney Lake, Washington
City Council Agenda Bill (AB)

Department/Staff Contact: Finance / Cherie Reiersen	Meeting/Workshop Date: September 27, 2022	Agenda Bill Number: AB22-139
Agenda Item Type: Discussion	Ordinance/Resolution Number: D139	Councilmember Sponsor:
Agenda Subject: 2023-2024 Preliminary Biennial Budget		
Full Title/Motion: Discussion on the 2023-2024 Preliminary Biennial Budget		
<p>Background Summary: Revised Code of Washington (RCW) 35A.34 provides procedures for adopting, managing and amending a biennial budget. Pursuant to this guidance and Bonney Lake Municipal Code 3.96, a proposed biennial budget for fiscal year 2023 and 2024 has been prepared and filed.</p> <p>Attachments: Ordinance, Exhibit A, Exhibit B, Exhibit C, FTE chart, budgeted transfers, out of state travel, CIP projects list, ER&R list</p>		
BUDGET INFORMATION		
Budget Amount	Current Balance	Required Expenditure
Budget Balance		
Budget Explanation: The Biennial Budget is adopted at fund level and is detailed in Exhibit A.		
COMMITTEE, BOARD & COMMISSION REVIEW		
Council Committee Review: Date:		Approvals:
		Yes No
		<input type="checkbox"/> <input type="checkbox"/>
		<input type="checkbox"/> <input type="checkbox"/>
		<input type="checkbox"/> <input type="checkbox"/>
		Consent Agenda: <input type="checkbox"/> Yes <input type="checkbox"/> No
Commission/Board Review:		
Hearing Examiner Review:		
COUNCIL ACTION		
Workshop Date(s): 10/4, 10/18	Public Hearing Date(s): 10/11; 10/18	
Meeting Date(s): 9/27, 10/11	Tabled to Date:	
APPROVALS		
Director: <i>Cherie Reiersen, CPA</i>	Mayor: <i>Michael McCullough</i>	Date Reviewed by City Attorney: (if applicable):

2023 BUDGET FOR MGMT																	
Exhibit B		'001	'120	'121	'125	'126	'130	'131	'202	'301	'302	'320	'303	'401	'402	'415	'501
		General Fund	Drug Investigation Fund	Federal Drug Investigation Fund	Cumulative Reserve Fund	Contingency Fund	Affordable Housing Tax Fund	ARPA Fund	Debt Service Fund	Street CIP Fund	Park CIP Fund	General Govt CIP Fund	PWC Const Fund	Water Funds	Sewer Funds	Stormwater Funds	Equip Repl Funds
RESOURCES																	
Revenues																	
Taxes		16,687,449					65,000			650,000	400,000	200,000					
Licenses and Permits		1,036,800															
Intergovernmental		1,233,219						-		600,000	-					25,000	
Charges for Goods and Services		2,366,300								300,000	260,000			11,217,408	11,777,500	1,948,000	2,321,962
Fines and Forfeitures		112,340	600	500													
Miscellaneous		374,500	100	200	6,500	3,000	200	7,000	2,200	15,000	5,000	169,200	-	112,500	50,000	15,000	7,500
Proprietary Fund Revenues		-								-							
Other Financing Sources		125,561	-	-	198,566	-	-		985,000	-	-	175,000	-	-	-	-	10,000
Total Revenues		21,936,169	700	700	205,066	3,000	65,200	7,000	987,200	1,565,000	665,000	544,200	-	11,329,908	11,827,500	1,988,000	2,339,462
SDC/Capital Restricted														1,000,000	800,000	35,000	
Unrestricted Revenue (Proprietary)														10,329,908	11,027,500	1,953,000	
USES																	
General Fund																	
Legislative		188,075															
Municipal Court & Probation		1,134,684															
Executive		977,615															
Emergency Management		209,240															
Finance		1,634,385															
Prosecutor		564,352															
Information Services		459,025	-			-				-	-	-		-	-	-	-
Administrative Services		567,533				-				-	-	-		-	-	-	-
Human Resources		387,323	-			-				-	-	-		-	-	-	-
Police		8,750,940				-				-	-	-		-	-	-	-
Public Works/Engineering Administration		1,637,780	-			-				-	-	-		-	-	-	-
Senior Center		553,939				-				-	-	-		-	-	-	-
Community Services		13,400	-			-				-	-	-		-	-	-	-
Beautification		28,700	-			-				-	-	-		-	-	-	-
Community Forest		52,345	-			-				-	-	-		-	-	-	-
Community Events		78,950	-			-				-	-	-		-	-	-	-
Community Development		1,371,728				-				-	-	-		-	-	-	-
Facilities		851,064	-							-	-	-		-	-	-	-
Recreation Program		1,426,917															
Park Facilities		596,046	-			-					-	-		-	-	-	-
Non Departmental		1,895,992									-	-		-	-	-	-
Drug Investigation Fund			29,500			-											
Contingency Fund			-			-											
ARPA Fund								300,561									
Debt Service Fund									984,373								
Street CIP Fund		-				-				2,550,000							
Parks CIP Fund		-				-					730,000						
General Government CIP Fund		-	-			-						215,000					
PCW Construction Fund													-				
Water Fund		-	-			-								9,353,671			
Water CIP														2,845,000			
Sewer Fund		-	-			-									9,357,537		
Sewer CIP															2,447,044		
Storm Water Fund		-	-			-										2,112,469	
Storm Water CIP																640,560	
Equipment Replacement Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,609,108
Total Expenses		23,380,032	29,500	-	-	-	-	300,561	984,373	2,550,000	730,000	215,000	-	12,198,671	11,804,581	2,753,029	2,609,108
Indirect Cost		(2,150,000)															
TOTAL		\$ 706,137	\$ (28,800)	\$ 700	\$ 205,066	\$ 3,000	\$ 65,200	\$ (293,561)	\$ 2,827	\$ (985,000)	\$ (65,000)	\$ 329,200	\$ -	\$ (868,763)	\$ 22,919	\$ (765,029)	\$ (269,646)

2024 BUDGET FOR MGMT																
Exhibit B																
	'001	'120	'121	'125	'126	'130	'131	'202	'301	'302	'320	'303	'401	'402	'415	'501
	General Fund	Drug Investigation Fund	Federal Drug Investigation Fund	Cumulative Reserve Fund	Contingency Fund	Affordable Housing Tax Fund	ARPA Fund	Debt Service Fund	Street CIP Fund	Park CIP Fund	General Govt CIP Fund	PWC Const Fund	Water Funds	Sewer Funds	Stormwater Funds	Equip Repl Funds
RESOURCES																
Revenues																
Taxes	16,943,973					65,000			650,000	400,000	200,000					
Licenses and Permits	1,037,300															
Intergovernmental	1,216,141								2,000,000	-					25,000	
Charges for Goods and Services	2,462,300								300,000	260,000			11,455,105	11,778,000	1,948,000	2,161,555
Fines and Forfeitures	112,340	600	500													
Miscellaneous	264,750	100	200	6,500	3,000	200	7,000	2,200	15,000	5,000	169,200	-	112,500	50,000	15,000	7,500
Other Financing Sources	131,839	-	-	198,566	-	-		990,000	-	-	-	-	-	-	-	10,000
Total Revenues	22,168,643	700	700	205,066	3,000	65,200	7,000	992,200	2,965,000	665,000	369,200	-	11,567,605	11,828,000	1,988,000	2,179,055
Capital Restricted													1,000,000	800,000	35,000	
Unrestricted Revenue (Proprietary)													10,567,605	11,028,000	1,953,000	
USES																
General Fund																
Legislative	188,075															
Municipal Court & Probation	1,129,363															
Executive	978,712															
Emergency Mangement	214,272															
Finance	1,665,534															
Prosecutor	579,736															
Information Services	522,715	-			-				-	-	-		-	-	-	-
Administrative Services	585,931	-			-				-	-	-		-	-	-	-
Human Resources	351,854	-			-				-	-	-		-	-	-	-
Police	8,836,113	-			-				-	-	-		-	-	-	-
Public Works/Engineering Administration	1,664,445	-			-				-	-	-		-	-	-	-
Senior Center	568,870	-			-				-	-	-		-	-	-	-
Community Services	13,400	-			-				-	-	-		-	-	-	-
Beautification	28,700	-			-				-	-	-		-	-	-	-
Community Forest	53,960	-			-				-	-	-		-	-	-	-
Community Events	79,450	-			-				-	-	-		-	-	-	-
Community Development	1,408,859	-			-				-	-	-		-	-	-	-
Facilities	873,876	-			-				-	-	-		-	-	-	-
Recreation Program	1,547,966	-			-				-	-	-		-	-	-	-
Park Facilities	615,511	-			-				-	-	-		-	-	-	-
Non Departmental	1,949,237	-			-				-	-	-		-	-	-	-
Drug Investigation Fund		9,500			-								-	-	-	-
Contingency Fund		-			-											
ARPA Fund							131,839									
Debt Service Fund								987,877								
Revenue Bond Fund																
Street CIP Fund		-			-				3,816,000							
Parks CIP Fund		-			-				-	-						
General Government CIP Fund	-	-			-				-	-	40,000		-	-	-	-
PCW Construction Fund												-				
Water Fund	-	-			-				-	-	-		9,459,579			
Water CIP													9,656,193			
Sewer Fund	-	-			-				-	-	-			9,083,186		
Sewer CIP														9,125,209		
Storm Water Fund	-	-			-				-	-	-				2,081,221	
Storm Water CIP															708,765	
Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,528,848
Total Expenses	23,856,579	9,500	-	-	-	-	131,839	987,877	3,816,000	-	40,000	-	19,115,772	18,208,395	2,789,986	1,528,848
Indirect Cost	(2,150,000)															
TOTAL	\$ 462,064	\$ (8,800)	\$ 700	\$ 205,066	\$ 3,000	\$ 65,200	\$ (124,839)	\$ 4,323	\$ (851,000)	\$ 665,000	\$ 329,200	\$ -	\$ (7,548,167)	\$ (6,380,395)	\$ (801,986)	\$ 650,207
Biennium TOTAL																
Estimated 2022 Ending Fund Balance	16,132,412	66,672	110,547	3,699,314	1,214,878	147,962	5,012,210	91,715	7,645,083	2,676,104	1,336,926	0	12,378,883	18,222,969	3,163,338	4,326,209
Estimated 2024 Ending Fund Balance	17,300,613	29,072	111,947	4,109,446	1,220,878	278,362	4,593,810	98,865	5,809,083	3,276,104	1,995,326	0	3,961,953	11,865,493	1,596,323	4,706,770

2023-2024 BIENNIAL BUDGET Exhibit "A"																	
	'001	'120	'121	'125	'126	'130	'131	'202	'301	'302	'320	'303	'401	'402	'415	'501	
	General Fund	Drug Investigation Fund	Federal Drug Investigation Fund	Cummulative Reserve Fund	Contingency Fund	Affordable Housing Tax Fund	ARPA Fund	Debt Service Fund	Street CIP Fund	Park CIP Fund	General Govt CIP Fund	PWC Const Fund	Water Funds	Sewer Funds	Stormwater Funds	Equip Replacement Funds	
PROJECTED BEGINNING BALANCE	\$ 16,132,412	\$ 66,672	\$ 110,547	\$ 3,699,314	\$ 1,214,878	\$ 147,962	\$ 5,012,210	\$ 91,715	\$ 7,645,083	\$ 2,676,104	\$ 1,336,926	\$ 0	\$ 12,378,883	\$ 18,222,969	\$ 3,163,338	\$ 4,326,209	
Operating Revenues & Other Sources	44,104,812	1,400	1,400	410,132	6,000	130,400	14,000	1,979,400	4,530,000	1,330,000	913,400	-	22,897,513	23,655,500	3,976,000	4,518,517	
Expenditures & Uses	42,936,611	39,000	-	-	-	-	432,400	1,972,250	6,366,000	730,000	255,000	-	31,314,443	30,012,976	5,543,015	4,137,956	
Total Change in Fund Balance for the Biennium	1,168,201	(37,600)	1,400	410,132	6,000	130,400	(418,400)	7,150	(1,836,000)	600,000	658,400	-	(8,416,930)	(6,357,476)	(1,567,015)	380,561	
ENDING BALANCE	17,300,613	29,072	111,947	4,109,446	1,220,878	278,362	4,593,810	98,865	5,809,083	3,276,104	1,995,326	0	3,961,953	11,865,493	1,596,323	4,706,770	
Total Biennial Budget	60,237,223	68,072	111,947	4,109,446	1,220,878	278,362	5,026,210	2,071,115	12,175,083	4,006,104	2,250,326	0	35,276,396	41,878,469	7,139,338	8,844,726	

EXHIBIT "C"

2023- 2024 BUDGET

FUND	TITLE	REVENUES	EXPENDITURES
001	General Fund	60,237,223	60,237,223
120	Drug Investigation Fund	68,072	68,072
121	Federal Drug Inv. Fund	111,947	111,947
125	Cumulative Reserve Fund	4,109,446	4,109,446
126	Contingency Fund	1,220,878	1,220,878
130	Affordable Housing Tax	278,362	278,362
131	ARPA Fund	5,026,210	5,026,210
202	Debt Service Fund	2,071,115	2,071,115
301	Street CIP	12,175,083	12,175,083
302	Parks CIP	4,006,104	4,006,104
303	PWC CIP	0	0
320	General Govt CIP Fund	2,250,326	2,250,326
401	Water Fund	35,276,396	35,276,396
402	Sewer Fund	41,878,469	41,878,469
415	Stormwater Fund	7,139,338	7,139,338
501	ERR Fund	8,844,726	8,844,726
	TOTAL	\$ 184,693,696	\$ 184,693,696

City of Bonney Lake POSITION SUMMARY	Year	2017	2018	2019	2020	2021	2022	2023	2024
		Adopted F.T.E.	Adopted F.T.E.	Adopted F.T.E.	Adopted F.T.E.	Adopted F.T.E.	Adopted F.T.E.	Budget F.T.E.	Budget F.T.E.
CITY COUNCIL									
	Councilmember (Part-Time)	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
TOTAL CITY COUNCIL		7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
EXECUTIVE									
	Mayor (Part-Time)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	City Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Assistant/Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Specialist II	0.50	0.50						
	Facilities, Special Events, and Projects Manager	1.00	1.00	1.00	1.00	1.00			
	Recreation & Special Events Manager			1.00	1.00	1.00	1.00	1.00	1.00
	Special Events Coordinator	1.00	1.00						
	Recreation Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Recreation Coordinator	1.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Before/After School Site Director		7.00	6.80	7.65	6.80	6.80	6.80	6.80
	Facilities Maintenance Worker II	1.00	1.00	1.00	1.00	1.00	*moved to Public Services		
	Emergency Management Manager						1.00	1.00	1.00
TOTAL EXECUTIVE		8.50	17.50	16.80	17.65	16.80	15.80	15.80	15.80
LEGAL									
	Deputy City Attorney/Prosecutor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Prosecutor						1.00	1.00	1.00
	Limited Term Legal Specialist						1.00	1.00	1.00
	Administrative Specialist II/III	0.50	0.50	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL LEGAL		1.50	1.50	2.00	2.00	2.00	4.00	4.00	4.00
COURT									
	Municipal Judge	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85
	Court Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bailiff					0.65			
	Judicial Specialists I/II	4.00	4.00	4.00	4.00	4.00	4.50	4.00	4.00
	Judicial Specialists III	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Probation Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL COURT		7.85	7.85	7.85	7.85	8.50	8.35	7.85	7.85
FINANCE									
	Chief Financial Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Accountant	1.00	1.00	1.00	1.00	1.00			
	Finance and Payroll Accountant						1.00	1.00	1.00
	Accountant	1.00	1.00	1.00	1.00				
	Accounting Specialist Cashier I/II	4.00	4.00	5.00	5.00	5.00	4.00	4.00	4.00
	Accounting Specialist III	2.00	2.00	1.00	1.00	1.00	2.00	2.00	2.00
	Customer Service Manager (Utility)						1.00	1.00	1.00
	Financial Operations Supervisor	1.00	1.00	1.00	1.00	1.00			
TOTAL FINANCE		10.00	10.00	10.00	10.00	9.00	9.00	9.00	9.00

City of Bonney Lake
POSITION SUMMARY

Year	2017	2018	2019	2020	2021	2022	2023	2024
	Adopted F.T.E.	Adopted F.T.E.	Adopted F.T.E.	Adopted F.T.E.	Adopted F.T.E.	Amended F.T.E.	Budget F.T.E.	Budget F.T.E.
CITY CLERK & ADMINISTRATIVE SERVICES								
Administrative Services Director/IS Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Clerk						1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00			
Administrative Specialist I/II	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Human Resources Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Generalist			0.75	0.75	0.75	0.75	0.75	0.75
Information Services Manager	1.00	1.00	1.00	1.00	1.00	1.00		
PC/Network Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Center Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Cook	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Kitchen Asst			0.70	0.70	0.70	0.70	0.70	0.70
Kitchen Aide	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Limited term (grant) Senior Aide					0.75	0.75	0.75	
Dishwasher				0.38	0.38	0.38	0.38	0.38
Senior Center Aide/Van Driver	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
TOTAL CITY CLERK & ADMINISTRATIVE SERVICES	11.30	11.30	12.75	13.13	13.88	13.88	12.88	12.13
POLICE								
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Police Chief	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Admin. Assistant			1.00	1.00	1.00	1.00	1.00	1.00
Department Assistant	1.00	1.00						
Records Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Police Sergeant	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Patrol Officers	22.00	21.00	22.00	22.00	22.00	22.00	22.00	22.00
School Resource Officer	1.00	1.00		1.00	1.00	1.00	1.00	1.00
CJTC Officer					1.00			
Community Services Officer	3.00	4.00	2.50	2.50	2.50	3.00	3.00	3.00
Bailiff	0.40	0.40	0.45	0.45				
Child Passenger Safety Program Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POLICE	39.40	39.40	37.95	38.95	39.50	39.00	39.00	39.00

City of Bonney Lake
POSITION SUMMARY

Year	2017	2018	2019	2020	2021	2022	2023	2024
	Adopted F.T.E.	Adopted F.T.E.	Adopted F.T.E.	Adopted F.T.E.	Budget F.T.E.	Amended F.T.E.	Budget F.T.E.	Budget F.T.E.
PUBLIC SERVICES								
Department of Public Services Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Permit Center & Admin. Support Team								
Permit Center Lead	1.0	1.0						
Administrative Supervisor			1.0	1.0	1.0			
Permit Coordinator						1.0	1.0	1.0
Permit Technician I/II	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0
Administrative Specialist III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
GIS Assistant	1.0	1.0	1.0					
Infrastructure Development Team								
City Engineer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant City Engineer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Development Review Engineer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Project Manager	1.0	1.0						
Contract Administrator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Construction Inspector	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Planning & Building Service Team								
Planning and Building Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Plans Examiner/BO	1.0	1.0	1.0	1.0	1.0			
Senior Building Inspector/Plans Examiner						1.0	1.0	1.0
Building Inspector I	1.0	1.0	1.0	2.0	2.0	1.0	1.0	1.0
Plans Examiner						1.0		
Associate Planner	1.0	1.0	2.0	1.0	1.0	1.0	1.0	1.0
Assistant Planner							1.0	1.0
Assistant Planner/Code Enforcement	1.0	1.0	1.0	1.0	1.0			
Code Enforcement						1.0	1.0	1.0
Public Works Team								
Superintendent of Public Works	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Supervisor			1.0	1.0	1.0	1.0	1.0	1.0
Administrative Specialist IV	1.0	1.0						
Administrative Specialist I/II	2.0	2.0	2.0	2.0	2.0	1.0	1.0	1.0
Administrative Specialist III						1.0	1.0	1.0
Public Works Operations Engineer	1.0	1.0						
Assistant City Engineer			1.0	1.0	1.0	1.0	1.0	1.0
GIS Analyst	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Electrician	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Superintendent of Public Works	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Lead Worker	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Facility Maintenance Worker III						1.0	1.0	1.0
Maintenance Worker III			5.0	7.0	7.0	7.0	8.0	8.0
Maintenance Worker II	17.0	17.0						
Maintenance Worker I/II	7.0	8.0	22.0	21.0	21.0	21.0	20.0	20.0
Meter Reader/Senior Meter Reader	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Mechanic I/II	1.0	1.0	1.0	1.0	2.0	2.0	2.0	2.0
Total Public Services Department	58.0	59.0	61.0	62.0	63.0	64.0	64.0	64.0
TOTAL STAFFING (excludes Councilmembers)	136.55	146.55	148.35	151.58	152.68	154.03	152.53	151.78

Summary of Interfund Transfers

2023

Transfer Out: General Fund \$985,000
Transfer In: Debt Service Fund\$985,000
For general obligation debt

Transfer Out: General Fund\$198,566
Transfer In: Cumulative Reserve Fund.....\$198,566
Current year savings for Eden (\$50,000), computer replacement (\$25,000), police radios
(\$73,566) and police laptop replacement (\$50,000)

2024

Transfer Out: General Fund\$990,000
Transfer In: Debt Service Fund.....\$990,000
For general obligation debt

Transfer Out: General Fund\$198,566
Transfer In: Cumulative Reserve Fund.....\$198,566
Current year savings for Eden (\$50,000), computer replacement (\$25,000), police radios
(\$73,566) and police laptop replacement (\$50,000)