

Tab 1

**2025 BUDGET SUMMARY - ALL FUNDS**

Fund		2025 Beginning Fund Balance	2025 Resources	2025 Expenditures	2025 Change in Fund Balance	2025 Ending Fund Balance
GENERAL & CONTIN- GENY	Fund 000 - General	\$ 15,564,070	\$ 76,087,350	\$ 74,962,150	\$ 1,125,201	\$ 16,689,270
	Fund 105 - Contingency	7,304,961	350,639	-	350,639	7,655,600
	<b>Total General &amp; Contingency</b>	<b>22,869,030</b>	<b>76,437,989</b>	<b>74,962,150</b>	<b>1,475,840</b>	<b>24,344,870</b>
SPECIAL REVENUE	Fund 101 - Hotel/Motel Tax	3,410,870	897,750	1,021,413	(123,663)	3,287,208
	Fund 109 - Drug Seizure	304,562	98,100	73,000	25,100	329,662
	<b>Total Special Revenue Funds</b>	<b>3,715,432</b>	<b>995,850</b>	<b>1,094,413</b>	<b>(98,563)</b>	<b>3,616,870</b>
DEBT SVC	Funds 2**-LTGO Debt Service Funds	-	4,745,478	4,745,478	-	-
	Fund 213 - UTGO Bonds	479,708	4,705,000	4,931,725	(226,725)	252,983
	Local Imp. Dist. #33, Guaranty Funds	1,312,742	492,500	484,000	8,500	1,321,242
	<b>Total Debt Service Funds</b>	<b>1,792,449</b>	<b>9,942,978</b>	<b>10,161,203</b>	<b>(218,225)</b>	<b>1,574,224</b>
CAPITAL PROJECTS	Fund 103 - Residential Streets	1,858,573	1,130,000	850,000	280,000	2,138,573
	Fund 104 - Bridges & Arterial Streets	5,278,834	5,586,001	7,636,726	(2,050,725)	3,228,109
	Fund 301 - Land Acq, Rec, Park Develop	4,130,437	2,841,300	3,083,605	(242,305)	3,888,132
	Fund 302 - Facility Replacement	-	-	-	-	-
	Fund 303 - General Government Imp	324,512	439,000	538,000	(99,000)	225,512
	Fund 304 - Fire Improvements	-	600,000	600,000	-	-
	Fund 305 - Public Safety Plan	1,056,573	1,115,000	1,318,824	(203,824)	852,749
	Fund 306 - City Facilities	422,811	1,846,937	1,000,000	846,937	1,269,749
<b>Total Capital Projects Funds</b>	<b>13,071,740</b>	<b>13,558,238</b>	<b>15,027,155</b>	<b>(1,468,917)</b>	<b>11,602,824</b>	
ENTERPRISE	Fund 401 - Water	4,174,701	11,341,356	12,001,211	(659,855)	3,514,846
	Fund 402 - Sewer	10,310,151	12,527,105	17,350,669	(4,823,564)	5,486,587
	Fund 411 - Foster Golf Course	2,024,196	2,787,500	2,961,454	(173,954)	1,850,242
	Fund 412 - Surface Water	10,866,876	14,742,267	16,659,742	(1,917,475)	8,949,401
	<b>Total Enterprise Funds</b>	<b>27,375,924</b>	<b>41,398,228</b>	<b>48,973,076</b>	<b>(7,574,848)</b>	<b>19,801,077</b>
INTERNAL SERVICE	Fund 501 - Equip Rental & Replacement	1,808,659	6,223,147	6,135,811	87,336	1,895,995
	Fund 502 - Self-Insured Healthcare Plan	3,393,651	8,302,594	6,808,516	1,494,078	4,887,729
	Fund 503 - LEOFF I Self-Ins Health Plan	36,695	546,347	502,704	43,643	80,338
	<b>Total Internal Service Funds</b>	<b>5,239,005</b>	<b>15,072,088</b>	<b>13,447,031</b>	<b>1,625,057</b>	<b>6,864,062</b>
FIDUC- IARY	Fund 611 - Firemen's Pension	1,722,466	155,000	82,000	73,000	1,795,466
<b>TOTAL BUDGET</b>		<b>\$ 75,786,047</b>	<b>\$ 157,560,372</b>	<b>\$ 163,747,027</b>	<b>\$ (6,186,655)</b>	<b>\$ 69,599,393</b>

**2026 BUDGET SUMMARY - ALL FUNDS**

Fund		2026 Beginning Fund Balance	2026 Resources	2026 Expenditures	2026 Change in Fund Balance	2026 Ending Fund Balance
GENERAL & CONTIN- GENCY	Fund 000 - General	\$ 16,689,270	\$ 78,205,129	\$ 78,611,612	\$ (406,483)	\$ 16,282,787
	Fund 105 - Contingency	7,655,600	120,000	-	120,000	7,775,600
	<b>Total General &amp; Contingency</b>	<b>24,344,870</b>	<b>78,325,129</b>	<b>78,611,612</b>	<b>(236,483)</b>	<b>24,058,387</b>
SPECIAL REVENUE	Fund 101 - Hotel/Motel Tax	3,287,208	1,047,750	1,656,409	(608,659)	2,678,549
	Fund 109 - Drug Seizure	329,662	98,100	73,000	25,100	354,762
	<b>Total Special Revenue Funds</b>	<b>3,616,870</b>	<b>1,145,850</b>	<b>1,729,409</b>	<b>(583,559)</b>	<b>3,033,311</b>
DEBT SVC	Funds 2**-LTGO Debt Service Funds	-	4,736,172	4,736,172	-	-
	Fund 213 - UTGO Bonds	252,983	4,905,000	5,059,475	(154,475)	98,508
	Local Imp. Dist. #33, Guaranty Funds	1,321,242	461,500	453,000	8,500	1,329,742
	<b>Total Debt Service Funds</b>	<b>1,574,224</b>	<b>10,102,672</b>	<b>10,248,647</b>	<b>(145,975)</b>	<b>1,428,249</b>
CAPITAL PROJECTS	Fund 103 - Residential Streets	2,138,573	4,869,000	4,953,000	(84,000)	2,054,573
	Fund 104 - Bridges & Arterial Streets	3,228,109	11,042,001	10,440,651	601,350	3,829,459
	Fund 301 - Land Acq, Rec, Park Develop	3,888,132	6,165,690	7,237,236	(1,071,546)	2,816,586
	Fund 302 - Facility Replacement	-	-	-	-	-
	Fund 303 - General Government Imp	225,512	401,000	400,000	1,000	226,512
	Fund 304 - Fire Improvements	-	600,000	600,000	-	-
	Fund 305 - Public Safety Plan	852,749	1,115,000	1,317,849	(202,849)	649,900
	Fund 306 - City Facilities	1,269,749	846,937	825,238	21,700	1,291,449
<b>Total Capital Projects Funds</b>	<b>11,602,824</b>	<b>25,039,628</b>	<b>25,773,974</b>	<b>(734,345)</b>	<b>10,868,478</b>	
ENTERPRISE	Fund 401 - Water	3,514,846	10,254,836	11,116,611	(861,775)	2,653,071
	Fund 402 - Sewer	5,486,587	13,101,957	16,030,741	(2,928,784)	2,557,803
	Fund 411 - Foster Golf Course	1,850,242	2,787,500	3,300,595	(513,095)	1,337,147
	Fund 412 - Surface Water	8,949,401	14,978,410	17,208,282	(2,229,872)	6,719,529
	<b>Total Enterprise Funds</b>	<b>19,801,077</b>	<b>41,122,703</b>	<b>47,656,229</b>	<b>(6,533,526)</b>	<b>13,267,551</b>
INTERNAL SERVICE	Fund 501 - Equip Rental & Replacement	1,895,995	6,084,081	4,968,756	1,115,325	3,011,320
	Fund 502 - Self-Insured Healthcare Plan	4,887,729	8,955,150	6,831,880	2,123,270	7,010,999
	Fund 503 - LEOFF I Self-Ins Health Plan	80,338	519,152	519,152	-	80,338
	<b>Total Internal Service Funds</b>	<b>6,864,062</b>	<b>15,558,383</b>	<b>12,319,788</b>	<b>3,238,595</b>	<b>10,102,657</b>
FIDUC- IARY	Fund 611 - Firemen's Pension	1,795,466	155,000	82,000	73,000	1,868,466
<b>TOTAL BUDGET</b>		<b>\$ 69,599,393</b>	<b>\$ 171,449,365</b>	<b>\$ 176,421,659</b>	<b>\$ (4,972,294)</b>	<b>\$ 64,627,099</b>

tab 2

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

General Fund Revenues and Expenditures By Type

General Fund	General Fund									
	Actual			Budget			Percent Change			
	2022	2023	Projected 2024	Adopted 2024	Proposed 2025	Proposed 2026	Actual 2022-23	2023-24	Budget 2024-25	2025-26
<b>General Fund Revenues</b>										
Property Tax	\$ 17,233,512	\$ 17,536,670	\$ 17,850,000	\$ 18,124,000	\$ 11,999,227	\$ 12,215,213	1.8%	1.8%	-33.8%	1.8%
Sales Taxes-Retail	21,023,287	21,881,507	22,765,000	21,725,000	23,447,886	24,497,095	4.1%	4.0%	7.9%	4.5%
Sales Taxes-Criminal Justice	953,890	970,202	970,000	930,000	999,100	1,041,820	1.7%	0.0%	7.4%	4.3%
Admission Taxes	819,932	842,387	850,000	875,000	859,235	885,012	2.7%	0.9%	-1.8%	3.0%
Utility Taxes	3,949,799	4,125,408	4,199,945	4,300,000	4,493,702	4,702,390	4.4%	1.8%	4.5%	4.6%
Interfund Utility Taxes	2,404,685	2,567,243	2,707,730	2,784,300	3,167,729	3,364,735	6.8%	5.5%	13.8%	6.2%
Gambling & Excise Taxes	4,964,964	4,464,521	4,553,200	4,665,700	4,609,500	4,724,500	-10.1%	2.0%	-1.2%	2.5%
Business & Occupation Taxes	-	-	2,000,000	3,000,000	2,400,000	2,424,000	0.0%	0.0%	-20.0%	1.0%
<b>Total Taxes</b>	<b>51,350,070</b>	<b>52,387,938</b>	<b>55,895,875</b>	<b>56,404,000</b>	<b>51,976,379</b>	<b>53,854,765</b>	<b>2.0%</b>	<b>6.7%</b>	<b>-7.8%</b>	<b>3.6%</b>
Business Licenses	2,939,066	3,243,556	3,330,000	3,230,000	3,445,500	3,479,655	10.4%	2.7%	6.7%	1.0%
Rental Housing Permits	64,605	57,751	46,000	45,000	44,700	63,000	-10.6%	-20.3%	-0.7%	40.9%
Building Permits	1,799,493	2,430,331	1,881,209	1,813,743	1,940,500	1,998,800	35.1%	-22.6%	7.0%	3.0%
<b>Total Licenses &amp; Permits</b>	<b>4,803,164</b>	<b>5,731,637</b>	<b>5,257,209</b>	<b>5,088,743</b>	<b>5,430,700</b>	<b>5,541,455</b>	<b>19.3%</b>	<b>-8.3%</b>	<b>6.7%</b>	<b>2.0%</b>
Franchise Fees	573,391	589,509	618,000	508,000	651,372	688,696	2.8%	4.8%	28.2%	5.7%
Sales Tax Mitigation Payments	794,337	635,470	508,376	508,376	406,700	180,756	-20.0%	-20.0%	-20.0%	-55.6%
SCL Agreement	2,416,079	2,651,351	2,550,000	2,300,000	2,687,700	2,832,836	9.7%	-3.8%	16.9%	5.4%
Grant Revenues	2,882,099	3,668,912	2,360,326	2,951,608	877,372	824,177	27.3%	-35.7%	-70.3%	-6.1%
State Entitlements	503,242	661,534	676,065	510,500	690,330	705,555	31.5%	2.2%	35.2%	2.2%
Intergovernmental Revenue	566,979	704,493	779,714	654,000	-	-	24.3%	10.7%	-100.0%	0.0%
<b>Total Intergovernmental</b>	<b>7,736,127</b>	<b>8,911,270</b>	<b>7,492,481</b>	<b>7,432,484</b>	<b>5,313,474</b>	<b>5,232,020</b>	<b>15.2%</b>	<b>-15.9%</b>	<b>-28.5%</b>	<b>-1.5%</b>
General Government Revenue	26,040	22,703	16,272	16,620	9,620	9,720	-12.8%	-28.3%	-42.1%	1.0%
Security Revenue	978,782	1,179,543	1,283,888	1,739,150	1,139,456	988,255	20.5%	8.8%	-34.5%	-13.3%
Transportation Revenue	1,961	288	-	20,000	20,000	20,000	-85.3%	-100.0%	0.0%	0.0%
Plan Check and Review Fees	834,728	1,258,163	646,370	832,481	662,000	662,000	50.7%	-48.6%	-20.5%	0.0%
Culture and Recreation Fees	143,197	166,621	304,250	232,870	781,045	781,045	16.4%	82.6%	235.4%	0.0%
<b>Total Charges for Services</b>	<b>1,984,709</b>	<b>2,627,318</b>	<b>2,250,780</b>	<b>2,841,121</b>	<b>2,612,121</b>	<b>2,461,020</b>	<b>32.4%</b>	<b>-14.3%</b>	<b>-8.1%</b>	<b>-5.8%</b>
Fines and Penalties	480,632	311,630	328,265	754,275	404,505	384,405	-35.2%	5.3%	-46.4%	-5.0%
Other Income	450,568	566,570	690,806	125,650	190,075	189,325	25.7%	21.9%	51.3%	-0.4%
Investment Earnings	(494,257)	770,383	488,100	250,000	470,000	470,000	-255.9%	-36.6%	88.0%	0.0%
Rent & Concessions	192,355	466,505	1,168,995	1,035,570	383,783	385,224	142.5%	150.6%	-62.9%	0.4%
<b>Total Miscellaneous Revenue</b>	<b>629,298</b>	<b>2,115,088</b>	<b>2,676,166</b>	<b>2,165,495</b>	<b>1,448,363</b>	<b>1,428,954</b>	<b>236.1%</b>	<b>26.5%</b>	<b>-33.1%</b>	<b>-1.3%</b>
Indirect Cost Allocation	2,687,997	2,822,397	2,963,517	2,963,517	3,111,694	3,267,278	5.0%	5.0%	5.0%	5.0%
<b>Total Ongoing Revenue</b>	<b>69,191,365</b>	<b>74,595,648</b>	<b>76,536,028</b>	<b>76,895,360</b>	<b>69,892,731</b>	<b>71,785,492</b>	<b>7.8%</b>	<b>2.6%</b>	<b>-9.1%</b>	<b>2.7%</b>
Transfers In	2,553,951	1,323,249	3,572,485	1,787,849	1,494,619	1,419,637	-48.2%	170.0%	-16.4%	-5.0%
Bond Proceeds	98,699	2,561,209	-	-	-	-	2495.0%	-100.0%	0.0%	0.0%
Sale of Capital Assets	-	-	-	-	4,700,000	5,000,000	0.0%	0.0%	0.0%	6.4%
<b>Total Revenue</b>	<b>\$ 71,745,316</b>	<b>\$ 75,918,897</b>	<b>\$ 80,108,513</b>	<b>\$ 78,683,209</b>	<b>\$ 76,087,350</b>	<b>\$ 78,205,129</b>	<b>6.8%</b>	<b>5.5%</b>	<b>-3.3%</b>	<b>2.8%</b>
Salaries & Wages	\$ 33,612,705	\$ 26,134,968	\$ 31,862,266	\$ 29,926,054	\$ 33,466,376	\$ 35,463,815	-22.2%	21.9%	11.8%	6.0%
Benefits	12,457,179	9,892,228	11,409,691	11,335,764	12,851,718	13,637,412	-20.6%	15.3%	13.4%	6.1%
Insurance Program Costs	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
Supplies	612,325	547,604	531,721	640,401	698,485	725,742	-10.6%	-2.9%	9.1%	3.9%
Repair & Maintenance Supplies	383,135	461,096	528,963	420,705	506,030	509,588	20.3%	14.7%	20.3%	0.7%
Resale Supplies	859	-	2,840	2,580	-	-	-100.0%	0.0%	-100.0%	0.0%
Small Tools	179,442	270,919	204,809	228,078	340,445	330,351	51.0%	-24.4%	49.3%	-3.0%
Technology Supplies	96,274	323,566	114,088	112,364	86,454	91,487	236.1%	-64.7%	-23.1%	5.8%
Fleet Supplies	6,687	7,738	8,150	7,260	9,500	9,910	15.7%	5.3%	30.9%	4.3%
Utility Fund Supplies	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
Professional Services	6,904,463	22,255,045	24,168,982	23,292,740	9,810,795	10,111,956	222.3%	8.6%	-57.9%	3.1%
Communications	515,789	473,134	484,789	468,177	584,227	598,021	-8.3%	2.5%	24.8%	2.4%
Professional Development	395,311	452,144	477,336	532,851	884,823	738,245	14.4%	5.6%	66.1%	-16.6%
Advertising	44,856	46,861	60,588	66,716	45,416	46,332	4.5%	29.3%	-31.9%	2.0%
Rentals	188,473	1,003,426	278,494	319,003	3,468,463	3,204,864	432.4%	-72.2%	987.3%	-7.6%
Technology Services	786,143	610,245	1,071,781	1,081,907	1,320,046	1,342,148	-22.4%	75.6%	22.0%	1.7%
Utilities	2,366,955	2,345,382	2,206,123	2,387,484	2,571,089	2,695,617	-0.9%	-5.9%	7.7%	4.8%
Repairs & Maintenance Services	2,567,904	1,535,753	1,935,455	1,483,739	2,597,922	2,676,874	-40.2%	26.0%	75.1%	3.0%
Other Expenses	626,722	472,941	594,824	701,220	826,676	1,912,249	-24.5%	25.8%	17.9%	131.3%
Capital-Land	98,699	2,561,209	-	-	-	-	2495.0%	-100.0%	0.0%	0.0%
Capital-Buildings & Structures	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
Other Capital Improvements	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
Machinery & Equipment	289,145	1,093,290	350,628	590,000	200,000	-	278.1%	-67.9%	-56.1%	-100.0%
Construction Projects	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
Capital Contra	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
Principal	140,106	776,163	-	-	-	-	454.0%	-100.0%	0.0%	0.0%
Interest Expense	15,097	78,855	29,316	-	30,205	30,205	422.3%	-62.8%	0.0%	0.0%
Debt Issue Costs	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
Depreciation	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
Amortization	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
Transfers Out	10,231,223	5,546,153	6,059,867	5,865,345	4,663,479	4,486,797	-45.8%	9.3%	-20.5%	-3.8%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 72,519,491</b>	<b>\$ 76,888,719</b>	<b>\$ 82,380,711</b>	<b>\$ 79,462,388</b>	<b>\$ 74,962,150</b>	<b>\$ 78,611,612</b>	<b>6.0%</b>	<b>7.1%</b>	<b>-5.7%</b>	<b>4.9%</b>
Beginning Fund Balance	\$ 19,580,265	\$ 18,806,090	\$ 17,836,267	\$ 13,293,095	\$ 15,564,150	\$ 16,689,270	-4.0%	-5.2%	17.1%	7.2%
Change in Fund Balance	(774,175)	(969,822)	(2,272,198)	(779,179)	1,125,201	(406,483)	25.3%	134.3%	-244.4%	-136.1%
<b>Ending Fund Balance</b>	<b>\$ 18,806,090</b>	<b>\$ 17,836,267</b>	<b>\$ 15,564,070</b>	<b>\$ 12,513,916</b>	<b>\$ 16,689,270</b>	<b>\$ 16,282,787</b>	<b>-5.2%</b>	<b>-12.7%</b>	<b>33.4%</b>	<b>-2.4%</b>

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**2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET**

**General Fund Revenue, Expenditures and Fund Balance**

	Actual			Budget			Percent Change				
	Projected			Adopted	Proposed	Proposed	Actual		Budget		
	2022	2023	2024	2024	2025	2026	2022-23	2023-24	2024-25	2025-26	
<b>Revenue</b>											
<i>General Revenue</i>											
Property Taxes	\$ 17,233,512	\$ 17,536,670	\$ 17,850,000	\$ 18,124,000	\$ 11,999,227	\$ 12,215,213	1.8%	1.8%	-33.8%	1.8%	
Retail Sales Tax	21,023,287	21,881,507	22,765,000	21,725,000	23,447,886	24,497,095	4.1%	4.0%	7.9%	4.5%	
Business & Occupation Taxes	-	-	2,000,000	3,000,000	2,400,000	2,424,000	0.0%	0.0%	-20.0%	1.0%	
Crim. Justice Sales Tax & Use Tax	953,890	970,202	970,000	930,000	999,100	1,041,820	1.7%	0.0%	7.4%	4.3%	
Admissions Tax	819,932	842,387	850,000	875,000	859,235	885,012	2.7%	0.9%	-1.8%	3.0%	
Utility Taxes	3,949,799	4,125,408	4,199,945	4,300,000	4,493,702	4,702,390	4.4%	1.8%	4.5%	4.6%	
Interfund Utility Tax	2,404,685	2,567,243	2,707,730	2,784,300	3,167,729	3,364,735	6.8%	5.5%	13.8%	6.2%	
Gambling/Excise Taxes	4,964,964	4,464,521	4,553,200	4,665,700	4,609,500	4,724,500	-10.1%	2.0%	-1.2%	2.5%	
<b>Total General Revenue</b>	<b>51,350,070</b>	<b>52,387,938</b>	<b>55,895,875</b>	<b>56,404,000</b>	<b>51,976,379</b>	<b>53,854,765</b>	<b>2.0%</b>	<b>6.7%</b>	<b>-7.8%</b>	<b>3.6%</b>	
<i>Licenses and Permits</i>											
Business Licenses & Permits	2,939,066	3,243,556	3,330,000	3,230,000	3,445,500	3,479,655	10.4%	2.7%	6.7%	1.0%	
Rental Housing License	64,605	57,751	46,000	45,000	44,700	63,000	-10.6%	-20.3%	-0.7%	40.9%	
Building Permits and Fees	1,799,493	2,430,331	1,881,209	1,813,743	1,940,500	1,998,800	35.1%	-22.6%	7.0%	3.0%	
Franchise Fees	573,391	589,509	618,000	508,000	651,372	688,696	2.8%	4.8%	28.2%	5.7%	
<b>Total Licenses and Permits</b>	<b>5,376,555</b>	<b>6,321,147</b>	<b>5,875,209</b>	<b>5,596,743</b>	<b>6,082,072</b>	<b>6,230,151</b>	<b>17.6%</b>	<b>-7.1%</b>	<b>8.7%</b>	<b>2.4%</b>	
<i>Intergovernmental Revenue</i>											
Sales Tax Mitigation	794,337	635,470	508,376	508,376	406,700	180,756	-20.0%	-20.0%	-20.0%	-55.6%	
Seattle City Light Agreement	2,416,079	2,651,351	2,550,000	2,300,000	2,687,700	2,832,836	9.7%	-3.8%	16.9%	5.4%	
Grants	2,882,099	3,668,912	2,360,326	2,951,608	877,372	824,177	27.3%	-35.7%	-70.3%	-6.1%	
State Entitlements	503,242	661,534	676,065	510,500	690,330	705,555	31.5%	2.2%	35.2%	2.2%	
Intergovernmental Revenue	566,979	704,493	779,714	654,000	-	-	24.3%	10.7%	-100.0%	0.0%	
<b>Total Intergov't Revenue</b>	<b>7,162,736</b>	<b>8,321,760</b>	<b>6,874,481</b>	<b>6,924,484</b>	<b>4,662,102</b>	<b>4,543,324</b>	<b>16.2%</b>	<b>-17.4%</b>	<b>-32.7%</b>	<b>-2.5%</b>	
<i>Charges for Services</i>											
General Government	26,040	22,703	16,272	16,620	9,620	9,720	-12.8%	-28.3%	-42.1%	1.0%	
Security	978,782	1,179,543	1,283,888	1,739,150	1,139,456	988,255	20.5%	8.8%	-34.5%	-13.3%	
Transportation	1,961	288	-	20,000	20,000	-	-85.3%	-100.0%	0.0%	0.0%	
Plan Check and Review Fees	834,728	1,258,163	646,370	832,481	662,000	662,000	50.7%	-48.6%	-20.5%	0.0%	
Fire Impact Fees	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	
Culture and Rec Fees	143,197	166,621	304,250	232,870	781,045	781,045	16.4%	82.6%	235.4%	0.0%	
<b>Total Charges for Services</b>	<b>1,984,709</b>	<b>2,627,318</b>	<b>2,250,780</b>	<b>2,841,121</b>	<b>2,612,121</b>	<b>2,461,020</b>	<b>32.4%</b>	<b>-14.3%</b>	<b>-8.1%</b>	<b>-5.8%</b>	
<i>Fines and Penalties</i>	480,632	311,630	328,265	754,275	404,505	384,405	-35.2%	5.3%	-46.4%	-5.0%	
<i>Miscellaneous Revenue</i>	148,666	1,803,458	2,347,901	1,411,220	1,043,858	1,044,549	1113.1%	30.2%	-26.0%	0.1%	
<i>Indirect cost allocation</i>	2,687,997	2,822,397	2,963,517	2,963,517	3,111,694	3,267,278	5.0%	5.0%	5.0%	5.0%	
<b>Ongoing Revenue</b>	<b>69,191,365</b>	<b>74,595,648</b>	<b>76,536,028</b>	<b>76,895,360</b>	<b>69,892,731</b>	<b>71,785,492</b>	<b>7.8%</b>	<b>2.6%</b>	<b>-9.1%</b>	<b>2.7%</b>	
Bond Proceeds	98,699	2,561,209	-	-	-	-	2495.0%	-100.0%	0.0%	0.0%	
Land Sale	-	-	-	-	4,700,000	5,000,000	0.0%	0.0%	0.0%	6.4%	
Transfer from Public Safety Plan	-	1,319,019	1,317,849	1,317,849	1,318,824	1,317,849	0.0%	-0.1%	0.1%	-0.1%	
Transfer from Contingency	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	
Transfer From 301	-	-	-	-	175,795	101,788	0.0%	0.0%	0.0%	-42.1%	
Transfer From 304	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	
Transfer from Urban Renewal	2,553,951	4,230	2,254,636	470,000	-	-	-99.8%	53201.1%	-100.0%	0.0%	
Transfer from City Facilities Fund	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	
<b>Total Revenue</b>	<b>71,844,015</b>	<b>78,480,106</b>	<b>80,108,513</b>	<b>78,683,209</b>	<b>76,087,350</b>	<b>78,205,129</b>	<b>9.2%</b>	<b>2.1%</b>	<b>-3.3%</b>	<b>2.8%</b>	
<b>Expenditures</b>											
City Council	356,579	366,378	392,334	393,067	400,093	431,254	2.7%	7.1%	1.8%	7.8%	
Mayor's Office	2,202,607	2,709,485	2,954,791	2,828,050	9,748,218	10,015,887	23.0%	9.1%	244.7%	2.7%	
Administrative Services	4,873,136	6,491,702	5,950,512	5,621,624	-	-	33.2%	-8.3%	-100.0%	0.0%	
Finance Department	3,065,214	3,177,417	4,218,693	4,625,307	4,343,230	4,429,561	3.7%	32.8%	-6.1%	2.0%	
Parks and Recreation Dept	4,839,292	5,110,670	5,834,889	5,808,439	6,769,151	7,050,622	5.6%	14.2%	16.5%	4.2%	
Community Development (DCD)	4,273,199	4,582,457	4,870,298	5,063,237	5,732,921	5,978,627	7.2%	6.3%	13.2%	4.3%	
Municipal Court	1,565,412	1,623,823	2,226,378	1,859,399	2,329,525	2,445,958	3.7%	37.1%	25.3%	5.0%	
Police Department	18,811,394	20,866,532	23,712,322	23,790,337	28,411,330	29,659,883	10.9%	13.6%	19.4%	4.4%	
Fire Department	15,158,419	15,087,708	16,078,462	15,605,441	1,398,192	1,410,125	-0.5%	6.6%	-91.0%	0.9%	
Public Works Dept	6,968,443	7,171,066	7,651,359	8,002,142	9,738,964	10,205,851	2.9%	6.7%	21.7%	4.8%	
Park Maintenance Dept	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	
Street Maintenance Dept	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	
Non-Departmental	171,534	4,155,328	2,430,806	-	1,427,046	2,497,046	2322.5%	-41.5%	0.0%	75.0%	
<b>Total Department Expenditures</b>	<b>62,285,229</b>	<b>71,342,566</b>	<b>76,320,843</b>	<b>73,597,044</b>	<b>70,298,671</b>	<b>74,124,816</b>	<b>14.5%</b>	<b>7.0%</b>	<b>-4.5%</b>	<b>5.4%</b>	
Transfers - Debt Service	7,207,643	4,749,775	4,198,845	4,206,345	3,692,390	3,784,347	-34.1%	-11.6%	-12.2%	2.5%	
Transfers - Capital, Other	2,857,118	625,908	1,861,023	1,659,000	740,450	702,450	-78.1%	197.3%	-55.4%	-5.1%	
Transfers - Contingency	166,463	170,470	-	-	230,639	-	2.4%	-100.0%	0.0%	-100.0%	
<b>Total Transfers</b>	<b>10,231,223</b>	<b>5,546,153</b>	<b>6,059,867</b>	<b>5,865,345</b>	<b>4,663,479</b>	<b>4,486,797</b>	<b>-45.8%</b>	<b>9.3%</b>	<b>-20.5%</b>	<b>-3.8%</b>	
<b>Total Expenditures</b>	<b>72,516,452</b>	<b>76,888,719</b>	<b>82,380,711</b>	<b>79,462,388</b>	<b>74,962,150</b>	<b>78,611,612</b>	<b>6.0%</b>	<b>7.1%</b>	<b>-5.7%</b>	<b>4.9%</b>	
<b>Change in Fund Balance</b>	<b>(672,438)</b>	<b>1,591,387</b>	<b>(2,272,198)</b>	<b>(779,179)</b>	<b>1,125,201</b>	<b>(406,483)</b>	<b>-336.7%</b>	<b>-242.8%</b>	<b>-244.4%</b>	<b>-136.1%</b>	
Beginning Fund Balance	16,917,318	16,244,880	17,836,267	13,293,095	15,564,070	16,689,270	-4.0%	9.8%	17.1%	7.2%	
<b>*Ending Fund Balance</b>	<b>\$ 16,244,880</b>	<b>\$ 17,836,267</b>	<b>\$ 15,564,070</b>	<b>\$ 12,513,916</b>	<b>\$ 16,689,270</b>	<b>\$ 16,282,787</b>	<b>9.8%</b>	<b>-12.7%</b>	<b>33.4%</b>	<b>-2.4%</b>	

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**2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET**

**General Fund Expenditures by Department**

Department	Actual			Budget			Percent change	
	2022	2023	Projected 2024	2024	2025	2026	2024 - 2025	2025 - 2026
City Council	\$ 356,579	\$ 366,378	\$ 392,334	\$ 393,067	\$ 400,093	\$ 431,254	1.8%	7.8%
Mayor's Office	2,202,607	2,709,485	2,954,791	2,828,050	9,748,218	10,015,887	244.7%	2.7%
Administrative Services	4,873,136	6,491,702	5,950,512	5,621,624	-	-	-100.0%	-
Finance	3,065,214	3,177,417	4,218,693	4,625,307	4,343,230	4,429,561	-6.1%	2.0%
Parks & Recreation	4,839,292	5,110,670	5,834,889	5,808,439	6,769,151	7,050,622	16.5%	4.2%
Community Development	4,273,199	4,582,457	4,870,298	5,063,237	5,732,921	5,978,627	13.2%	4.3%
Court	1,565,412	1,623,823	2,226,378	1,859,399	2,329,525	2,445,958	25.3%	5.0%
Police	18,811,394	20,866,532	23,712,322	23,790,337	28,411,330	29,659,883	19.4%	4.4%
Fire	15,158,419	15,087,708	16,078,462	15,605,441	1,398,192	1,410,125	-91.0%	0.9%
Public Works	6,968,443	7,171,066	7,651,359	8,002,142	9,738,964	10,205,851	21.7%	4.8%
Non Departmental Expense	171,534	4,155,328	2,430,806	-	1,427,046	2,497,046	-	75.0%
<b>Departmental Total</b>	<b>62,285,229</b>	<b>71,342,566</b>	<b>76,320,843</b>	<b>73,597,044</b>	<b>70,298,671</b>	<b>74,124,816</b>	<b>-4.5%</b>	<b>5.4%</b>
Transfers to other funds	10,231,223	5,546,153	6,059,867	5,865,345	4,663,479	4,486,797	-20.5%	-3.8%
<b>General Fund Total</b>	<b>\$72,516,452</b>	<b>\$76,888,719</b>	<b>\$82,380,711</b>	<b>\$79,462,388</b>	<b>\$74,962,150</b>	<b>\$78,611,612</b>	<b>-5.7%</b>	<b>4.9%</b>





Tab 4

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Benefit Plan Management	Employee benefit questions referred to Alliant, the City's new healthcare broker.	7	1	100%	Strategic Goal 4
Service Desk	Meet Service Level Agreements	93.7%	95.36%	90%	Strategic Goal 4
Cyber Security Business Continuity	Align IT risk posture to industry standards by implement 100% of applicable security controls by 2024	71%	88%	100%	Strategic Goal 4
Business System Management & Support	Reduce unplanned system downtime by initiating RCAs within 48hrs of resolution of 100% applicable major outages.	50%	100%	100%	Strategic Goal 4

Revenue & Expenditure Summary

	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	Adopted 2024	Proposed 2025	Proposed 2026	Budget 2024-25	Budget 2025-26
Sales Taxes-Retail	\$ 172,975	\$ 187,999	\$ 165,000	\$ 128,000	\$ 164,000	\$ 164,000	28.1%	0.0%
Grant Revenues	341,193	1,495,369	98,000	123,500	76,660	39,860	-37.9%	-48.0%
Other Income	500	1,846	-	-	-	-	0.0%	0.0%
Rent & Concessions	24,211	(17,322)	-	-	-	-	0.0%	0.0%
General Government Revenue	92	1,626	1,640	-	-	-	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>538,970</b>	<b>1,669,517</b>	<b>264,640</b>	<b>251,500</b>	<b>240,660</b>	<b>203,860</b>	<b>-4.3%</b>	<b>-15.3%</b>
Salaries & Wages	2,867,105	3,366,357	3,930,909	3,720,329	4,210,638	4,493,634	13.2%	6.7%
Benefits	1,127,087	1,196,576	1,298,510	1,286,664	1,408,534	1,511,394	9.5%	7.3%
Supplies	35,279	93,966	80,099	66,008	86,089	78,358	30.4%	-9.0%
Repair & Maintenance Supplies	5,554	739	35	2,000	1,060	1,124	-47.0%	6.0%
Small Tools	5,294	2,882	15,644	11,000	11,660	12,360	6.0%	6.0%
Technology Supplies	62,767	285,388	85,074	77,800	51,808	56,817	-33.4%	9.7%
Fleet Supplies	70	65	-	-	-	-	0.0%	0.0%
Professional Services	1,728,713	1,885,597	2,166,591	1,883,318	2,387,654	2,255,244	26.8%	-5.5%
Communications	233,046	246,822	251,064	244,173	305,671	308,275	25.2%	0.9%
Professional Development	163,303	204,818	203,965	199,481	221,271	226,398	10.9%	2.3%
Advertising	15,600	6,930	45,550	48,700	24,200	24,200	-50.3%	0.0%
Rentals	141,470	112,717	168,791	169,380	208,279	213,539	23.0%	2.5%
Technology Services	361,769	576,127	409,071	427,282	550,423	552,108	28.8%	0.3%
Utilities	-	215	300	-	6,000	6,000	0.0%	0.0%
Repairs & Maintenance Services	22,487	29,572	29,439	35,939	40,481	41,987	12.6%	3.7%
Other Expenses	295,004	114,586	220,261	187,601	234,450	234,450	25.0%	0.0%
Machinery & Equipment	11,194	1,077,832	-	90,000	-	-	-100.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 7,075,743</b>	<b>\$ 9,201,187</b>	<b>\$ 8,905,303</b>	<b>\$ 8,449,674</b>	<b>\$ 9,748,218</b>	<b>\$ 10,015,887</b>	<b>15.4%</b>	<b>2.7%</b>

NET BUDGET (9,507,558) (9,812,027)

\* Net budget equals the department's total revenues plus transfers in, less total expenditures and transfers out.

**2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET**

Expenditures by Type	Actual			Budget			Change	
	2022	2023	Projected	Adopted	Proposed	Proposed	Budget	
			2024	2024	2025	2026	2024-25	2025-26
Mayor's Office Administration	1,224,360	1,318,074	1,468,301	1,356,021	1,606,180	1,658,375	18.4%	3.2%
Attorney Services	579,444	616,210	709,020	690,500	779,780	802,580	12.9%	2.9%
Economic Development	372,761	374,333	398,487	358,992	285,424	296,537	-20.5%	3.9%
Technology & Innovation Services	1,721,206	3,132,821	2,078,187	1,971,562	2,495,562	2,623,319	26.6%	5.1%
Human Resources	581,836	1,032,515	1,115,987	897,569	1,240,595	1,131,142	38.2%	-8.8%
Community Services & Engagement	1,368,259	1,216,666	1,540,039	1,449,308	1,716,383	1,780,892	18.4%	3.8%
Equity and Social Justice Commission	4,751	4,790	4,600	4,800	4,800	4,800	0.0%	0.0%
City Clerk	950,211	928,835	917,804	1,026,614	1,133,402	1,208,403	10.4%	6.6%
Emergency Management	26,041	400,868	378,983	422,537	486,091	509,839	15.0%	4.9%
Admin Svcs-Administration	246,874	176,074	293,895	271,770	Discontinued		0.0%	0.0%
<b>Total Transfers Out</b>	<b>\$ 7,075,743</b>	<b>\$ 9,201,187</b>	<b>\$ 8,905,303</b>	<b>\$ 8,449,674</b>	<b>\$ 9,748,218</b>	<b>\$ 10,015,887</b>	<b>15.4%</b>	<b>2.7%</b>

**Salaries and Benefits Detail**

Mayor's Office							
Position Description	2024	2025	2025 Budget		2026	2026 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Mayor	1	1	\$ 140,664	\$ 37,555	1	\$ 148,260	\$ 39,913
City Administrator	1	1	244,500	69,368	1	254,772	73,309
Executive Assistant	1	1	138,240	57,718	1	144,000	61,411
Economic Development Administrator	1	1	206,112	48,812	1	214,692	51,345
Director of Strategic Initiatives & Government Relations	0.75	0.75	154,179	38,170	0.75	168,570	41,545
Deputy City Administrator	0.5	0.5	112,338	39,373	0.5	122,908	42,765
Chief People Officer	1	1	170,175	46,631	1	186,201	50,744
Senior Human Resources Analyst	1	1	149,550	53,047	1	157,080	56,512
Human Resources Analyst	1	1	134,868	36,534	1	142,800	38,947
Human Resources Associate	1	1	119,096	33,795	1	130,213	36,745
Admin Support Specialist	1	1	87,876	28,350	1	92,832	30,248
Inclusion and Engagement Manager	1	1	155,072	38,302	1	169,660	41,710
Program Coordinator	2	2	256,782	84,567	2	273,462	90,637
Admin Support Coordinator	4	4	380,586	146,204	4	400,920	156,119
City Clerk	1	1	149,181	37,276	1	163,140	40,576
Deputy City Clerk	2	2	242,914	41,888	2	265,656	45,780
Deputy Director Admin Svcs/CIO	1	1	186,987	57,550	1	204,486	62,556
Information Systems Project Analyst	0.7	1.7	212,212	114,971	1.7	226,435	123,663
IT Systems Engineer	1	1	150,717	65,282	1	164,688	70,804
GIS Coordinator	0.34	0.34	42,746	34,514	0.34	44,505	36,980
Technology Operations Supervisor	1	1	125,724	60,853	1	130,896	64,872
Systems Administrator	1	1	141,625	37,703	1	154,870	41,020
Telecommunications Analyst	1	1	125,124	60,751	1	130,296	64,770
IT Application Support Specialist	1	1	100,226	51,048	1	106,104	54,751
Emergency Manager	1	1	157,380	40,458	1	165,252	42,867
Emergency Mgmt Coordinator	1	1	123,264	47,451	1	128,436	50,432
Extra Labor			2,500	363		2,500	371
<b>Department Total</b>	<b>29.29</b>	<b>30.29</b>	<b>\$ 4,210,638</b>	<b>\$ 1,408,534</b>	<b>30.29</b>	<b>\$ 4,493,634</b>	<b>\$ 1,511,394</b>

**2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET**

**DEPARTMENT:** Mayor's Office  
**FUND:** General  
**RESPONSIBLE MANAGER:** Joel Bush

**DIVISION:** Technology and Innovation Services (TIS)  
**FUND NUMBER:** 000  
**POSITION:** Chief Information Officer

**Description**

The Technology and Innovation Services (TIS) Department provides support for the City's information and communication infrastructure to assist the City in delivering the highest quality services and information for internal and external customers in an efficient, effective, and fiscally responsible manner. The TIS Department oversees all technology systems for the City, including the City's network, system administration, computer hardware and software and telecommunications – both internal VoIP phone system and mobile phones/devices.

**Revenue & Expenditure Summary**

	Actual			Budget			Change	
	2022	2023	Projected 2024	Adopted 2024	Proposed 2025	Proposed 2026	2024-25	2025-26
Grant Revenues	40,162	1,364,589	-	25,000	-	-	-100.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>40,162</b>	<b>1,364,589</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>	<b>0.0%</b>

Salaries & Wages	770,898	814,471	915,473	904,162	1,087,861	1,164,780	20.3%	7.1%
Benefits	325,053	340,011	372,013	327,382	483,035	519,787	47.5%	7.6%
Supplies	2,965	4,581	10,960	10,900	20,063	11,563	84.1%	-42.4%
Repair & Maintenance Supplies	-	23	35	-	-	-	0.0%	0.0%
Small Tools	632	13	-	-	-	-	0.0%	0.0%
Technology Supplies	54,284	277,757	78,886	73,000	46,900	51,795	-35.8%	10.4%
Professional Services	4,136	26,103	75,000	31,000	164,204	172,563	429.7%	5.1%
Communications	110,174	117,905	118,664	118,644	144,400	146,800	21.7%	1.7%
Professional Development	10,474	7,237	7,600	7,600	9,000	9,000	18.4%	0.0%
Rentals	121,107	90,821	147,430	147,280	156,477	161,477	6.2%	3.2%
Technology Services	300,831	368,470	344,282	343,250	353,550	355,200	3.0%	0.5%
Repairs & Maintenance Services	9,425	7,597	7,844	7,844	9,571	9,854	22.0%	3.0%
Other Expenses	32	-	-	500	20,500	20,500	4000.0%	0.0%
Machinery & Equipment	11,194	1,077,832	-	-	-	-	0.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 1,721,206</b>	<b>\$ 3,132,821</b>	<b>\$ 2,078,187</b>	<b>\$ 1,971,562</b>	<b>\$ 2,495,562</b>	<b>\$ 2,623,319</b>	<b>26.6%</b>	<b>5.1%</b>

**NET BUDGET**      (2,495,562)      (2,623,319)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

**Revenues**

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
Operating Revenues							
AS004012-333215	Dept of Treasury-ARPA	40,162	28,239	-	25,000	-	-
AS004012-334044	Department of Commerce Grants	-	1,336,350	-	-	-	-
<b>Total Operating Revenues</b>		<b>40,162</b>	<b>1,364,589</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>		<b>\$ 40,162</b>	<b>\$ 1,364,589</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>

**Expenses**

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
AS004012-511000	Salaries	767,232	814,471	915,473	901,662	-	-
AS004012-512000	Extra Labor	3,666	-	-	2,500	-	-
MR003012-511000	Salaries	-	-	-	-	1,085,361	1,162,280
MR003012-512000	Extra Labor	-	-	-	-	2,500	2,500
<b>Total Salaries &amp; Wages</b>		<b>770,898</b>	<b>814,471</b>	<b>915,473</b>	<b>904,162</b>	<b>1,087,861</b>	<b>1,164,780</b>

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
AS004012-521000	FICA	58,051	60,414	68,641	69,168	-	-
AS004012-523000	PERS	79,003	79,452	84,822	95,831	-	-
AS004012-524000	Industrial Insurance	1,920	1,228	1,863	2,724	-	-
AS004012-524050	Paid Family & Med Leave Prem	1,257	1,734	1,882	1,447	-	-
AS004012-525000	Medical, Dental, Life, Optical	3,647	3,686	3,928	3,609	-	-
AS004012-525097	Self-Insured Medical & Dental	181,174	193,497	210,877	154,603	-	-
MR003012-521000	FICA	-	-	-	-	83,221	89,106
MR003012-523000	PERS	-	-	-	-	98,877	105,884
MR003012-524000	Industrial Insurance	-	-	-	-	2,840	2,982
MR003012-524050	Paid Family & Med Leave Prem	-	-	-	-	2,284	2,446
MR003012-525000	Medical, Dental, Life, Optical	-	-	-	-	3,604	3,783
MR003012-525097	Self-Insured Medical & Dental	-	-	-	-	292,209	315,587
Total Personnel Benefits		325,053	340,011	372,013	327,382	483,035	519,787
AS004012-531001	Office Supplies	1,087	1,141	660	600	-	-
AS004012-531002	Printing Supplies	69	524	300	300	-	-
AS004012-531003	Operating Supplies	1,809	2,916	10,000	10,000	-	-
AS004012-532007	Cleaning & Janitorial Supplies	-	23	35	-	-	-
AS004012-535001	Equipment	595	13	-	-	-	-
AS004012-535003	Office Equipment	38	-	-	-	-	-
AS004012-536001	Computer peripherals	2,123	3,362	3,000	3,000	-	-
AS004012-536002	Computer/Laptop Purchase	19,313	240,874	5,886	-	-	-
AS004012-536003	Network Equipment	32,848	33,520	50,000	50,000	-	-
AS004012-536999	Other Technology Supplies	-	-	20,000	20,000	-	-
MR003012-531001	Office Supplies	-	-	-	-	1,200	1,200
MR003012-531002	Printing Supplies	-	-	-	-	363	363
MR003012-531003	Operating Supplies	-	-	-	-	18,500	10,000
MR003012-536001	Computer peripherals	-	-	-	-	4,000	4,000
MR003012-536003	Network Equipment	-	-	-	-	42,900	47,795
Total Supplies		57,881	282,374	89,881	83,900	66,963	63,358

**2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET**

**Expenses**

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
AS004012-541007	Contracted Services	4,136	26,103	75,000	31,000	-	-
AS004012-542000	Communications	1,230	-	-	-	-	-
AS004012-542001	Telephone/Alarm/Cell Service	67,250	73,688	74,800	74,800	-	-
AS004012-542002	Postage/Shipping Costs	9	10	20	-	-	-
AS004012-542003	City Wide Internet	41,685	44,207	43,844	43,844	-	-
AS004012-543001	Memberships	5,355	5,860	2,600	2,600	-	-
AS004012-543002	Registrations	2,852	270	2,500	2,500	-	-
AS004012-543003	Meals-Prof Dev related	444	-	-	-	-	-
AS004012-543004	Airfare	161	478	2,500	2,500	-	-
AS004012-543007	Hotel/Lodging	1,617	-	-	-	-	-
AS004012-543008	Prof Dev Ground Transp/Parking	44	135	-	-	-	-
AS004012-543009	Tuition/Coaching/Trainer	-	495	-	-	-	-
AS004012-545000	Operating Rentals & Leases	1,110	-	-	-	-	-
AS004012-545001	Copier Rental	5,625	539	1,740	1,740	-	-
AS004012-545004	Maint/Power Equipment Rental	114,372	2,851	145,540	145,540	-	-
AS004012-545006	Office Equip Rentals-No Copier	-	87,432	150	-	-	-
AS004012-545094	Fleet Contrib Rntl/Repl Funds	574	-	-	-	-	-
AS004012-546001	Software Maintenance Contract	13,564	16,765	12,500	12,500	-	-
AS004012-546003	Web Hosting	-	-	1,032	-	-	-
AS004012-546004	Online Services-Subscriptions	287,267	351,704	330,750	330,750	-	-
AS004012-548095	Fleet Oper and Maint costs	9,425	7,597	7,844	7,844	-	-
AS004012-549000	Miscellaneous Expenses	32	-	-	-	-	-
AS004012-549999	Other Miscellaneous Expenses	-	-	-	500	-	-
MR003012-541006	Consulting Services	-	-	-	-	29,020	22,020
MR003012-541007	Contracted Services	-	-	-	-	135,184	150,543
MR003012-542001	Telephone/Alarm/Cell Service	-	-	-	-	83,600	86,000
MR003012-542003	City Wide Internet	-	-	-	-	60,800	60,800
MR003012-543001	Memberships	-	-	-	-	3,000	3,000
MR003012-543002	Registrations	-	-	-	-	3,000	3,000
MR003012-543004	Airfare	-	-	-	-	3,000	3,000
MR003012-545006	Office Equip Rentals-No Copier	-	-	-	-	128,700	133,700
MR003012-545094	Fleet Contrib Rntl/Repl Funds	-	-	-	-	22,777	22,777
MR003012-545999	Other Misc Rental & Leases	-	-	-	-	5,000	5,000
MR003012-546001	Software Maintenance Contract	-	-	-	-	7,500	7,500
MR003012-546004	Online Services-Subscriptions	-	-	-	-	346,050	347,700
MR003012-548095	Fleet Oper and Maint costs	-	-	-	-	9,571	9,854
MR003012-549999	Other Miscellaneous Expenses	-	-	-	-	20,500	20,500
<b>Total Services &amp; Passthrough Pmts</b>		<b>556,754</b>	<b>618,134</b>	<b>700,820</b>	<b>656,118</b>	<b>857,702</b>	<b>875,395</b>
AS004012C-564000	Machinery & Equipment	11,194	-	-	-	-	-
AS004012C-564002	Network Equipment	-	1,077,832	-	-	-	-
<b>Total Capital Expenditures</b>		<b>11,194</b>	<b>1,077,832</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>\$ 1,721,780</b>	<b>\$ 3,132,821</b>	<b>\$ 2,078,187</b>	<b>\$ 1,971,562</b>	<b>\$ 2,495,562</b>	<b>\$ 2,623,319</b>



**2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET**

**Department Detail**

**Budget by Revenue & Expenditure Summary**

	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	Adopted 2024	Proposed 2025	Proposed 2026	2024-25	2025-26
Grant Revenues	21,582	26,267	12,059	2,000	24,118	-	1105.9%	-100.0%
General Government Revenue	13,231	7,918	8,120	15,120	6,120	6,120	-59.5%	0.0%
Security revenue	16,355	14,981	7,000	12,700	14,200	14,200	11.8%	0.0%
Fines and Penalties	299,481	197,297	183,160	242,275	240,205	215,205	-0.9%	-10.4%
Other Income	1,262	4,859	1,000	550	500	500	-9.1%	0.0%
Investment earnings	75	53	100	-	-	-	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>351,985</b>	<b>251,375</b>	<b>211,439</b>	<b>272,645</b>	<b>285,143</b>	<b>236,025</b>	<b>4.6%</b>	<b>-17.2%</b>
Salaries & Wages	1,008,760	1,038,165	1,428,199	1,187,904	1,434,477	1,521,825	20.8%	6.1%
Benefits	387,355	385,389	574,969	404,063	580,024	609,108	43.5%	5.0%
Supplies	15,974	14,469	12,400	21,645	21,510	21,510	-0.6%	0.0%
Repair & Maintenance Supplies	174	(1)	50	-	-	-	0.0%	0.0%
Small Tools	441	-	-	1,500	2,000	2,000	33.3%	0.0%
Technology Supplies	4,074	4,620	5,000	6,500	8,000	8,000	23.1%	0.0%
Professional Services	81,420	120,758	120,100	127,020	151,500	151,500	19.3%	0.0%
Communications	15,155	9,647	9,440	12,000	14,965	14,965	24.7%	0.0%
Professional Development	17,766	19,682	21,620	50,587	57,490	57,490	13.6%	0.0%
Rentals	3,223	3,529	4,100	6,600	6,600	6,600	0.0%	0.0%
Technology Services	24,574	19,119	38,200	34,900	37,700	37,700	8.0%	0.0%
Repairs & Maintenance Services	1,628	-	3,000	2,970	1,150	1,150	-61.3%	0.0%
Other Expenses	4,867	8,446	9,300	3,710	14,110	14,110	280.3%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 1,565,412</b>	<b>\$ 1,623,823</b>	<b>\$ 2,226,378</b>	<b>\$ 1,859,399</b>	<b>\$ 2,329,525</b>	<b>\$ 2,445,958</b>	<b>25.3%</b>	<b>5.0%</b>

**NET BUDGET**      (2,044,382)      (2,209,933)

\* Net budget equals the department's total revenues plus transfers in, less total expenditures and transfers out.

**Salary and Benefit Details**

<b>Municipal Court</b>							
Position Description	2024	2025	2025 Budget		2026	2026 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Municipal Court Judge	0.9	0.9	\$ 198,891	\$ 34,085	0.9	\$ 205,231	\$ 35,177
Judicial Branch Administrator	1	1	218,364	92,349	1	238,744	100,181
Court Support Services Manager	1	1	159,320	61,992	1	166,452	58,976
Court Support Services Case Manager	1	1	117,420	33,880	1	129,696	31,638
Court Support Services Specialist	1	1	82,176	47,950	1	86,892	51,454
Deputy Judicial Branch Administrator		1	143,517	63,865	1	149,445	68,012
Court Operations Supervisor	1	1	108,960	31,934	1	113,470	33,757
Court Operations IT Trainer / Specialist		1	108,960	57,945	1	113,824	61,908
Court Operations Associate-Baliff	2	1	76,824	26,452	1	81,312	28,270
Court Operations Associate	3	2	146,400	89,695	2	160,104	97,176
Court Operations Assistant	1	1	73,644	39,875	1	76,656	42,560
<b>Department Total</b>	<b>11.9</b>	<b>11.9</b>	<b>\$ 1,434,477</b>	<b>\$ 580,024</b>	<b>11.9</b>	<b>\$ 1,521,825</b>	<b>\$ 609,108</b>



**2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET**

**Division Detail**

**Administration Division**

	Actual			Budget			Change	
	2022	2023	Projected 2024	Adopted 2024	Proposed 2025	Proposed 2026	Budget	
							2024-25	2025-26
Grant Revenues	21,582	26,267	12,059	2,000	24,118	-	1105.9%	-100.0%
General Government Revenue	13,231	7,918	8,120	15,120	6,120	6,120	-59.5%	0.0%
Security revenue	16,355	14,981	7,000	700	1,200	1,200	71.4%	0.0%
Fines and Penalties	299,481	197,297	183,160	242,275	240,205	215,205	-0.9%	-10.4%
Other Income	1,262	4,859	1,000	550	500	500	-9.1%	0.0%
Investment earnings	75	53	100	-	-	-	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>351,985</b>	<b>251,375</b>	<b>211,439</b>	<b>260,645</b>	<b>272,143</b>	<b>223,025</b>	<b>4.4%</b>	<b>-18.0%</b>

Salaries & Wages	719,170	693,587	951,365	829,985	980,223	1,034,631	18.1%	5.6%
Benefits	281,402	266,720	395,623	288,199	386,968	413,692	34.3%	6.9%
Supplies	11,128	11,037	9,200	13,510	14,010	14,010	3.7%	0.0%
Repair & Maintenance Supplies	174	(1)	-	-	-	-	0.0%	0.0%
Small Tools	441	-	-	1,500	1,500	1,500	0.0%	0.0%
Technology Supplies	3,700	3,867	4,000	4,000	5,500	5,500	37.5%	0.0%
Professional Services	38,624	63,040	56,600	61,500	80,000	80,000	30.1%	0.0%
Communications	15,055	9,635	9,440	11,440	12,940	12,940	13.1%	0.0%
Professional Development	13,814	14,809	13,120	33,240	45,640	45,640	37.3%	0.0%
Rentals	3,223	3,529	4,100	6,600	6,600	6,600	0.0%	0.0%
Technology Services	23,315	17,516	36,000	32,700	32,700	32,700	0.0%	0.0%
Repairs & Maintenance Services	1,628	-	-	2,650	650	650	-75.5%	0.0%
Other Expenses	4,867	8,446	9,300	3,710	14,110	14,110	280.3%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 1,116,542</b>	<b>\$ 1,092,184</b>	<b>\$ 1,488,748</b>	<b>\$ 1,289,034</b>	<b>\$ 1,580,841</b>	<b>\$ 1,661,974</b>	<b>22.6%</b>	<b>5.1%</b>

**NET BUDGET**      (1,308,698)      (1,438,949)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.



2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

General Ledger Code details

Administration Division

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
Operating Revenues							
MC009100-334010	State Grnt-AOC Interpreter	18,592	13,183	12,059	2,000	24,118	-
MC009100-334035	State Agencies	-	10,979	-	-	-	-
MC009100-337000	Grnts, Entitlmt & Oth pmts Gov	2,990	2,106	-	-	-	-
MC009100-341320	Municipal Court Records Svcs	217	155	100	100	100	100
MC009100-341330	Court -Admin Fees (Warrants)	12,989	7,727	8,000	15,000	6,000	6,000
MC009100-341620	Municipal/District Court	25	36	20	20	20	20
MC009100-342330	Adult Probation Svc Chrg	15,556	13,323	6,500	-	-	-
MC009100-342360	Housing/Monitoring Prisoners	790	1,558	500	500	1,000	1,000
MC009100-342370	Booking Fees	9	100	-	200	200	200
MC009100-352300	Proof Motor Vehicle Insurance	53	27	60	50	50	50
MC009100-353100	Traffic Infraction Penalties	31,146	19,549	10,000	20,000	20,000	20,000
MC009100-353700	Non-Traffic Infraction Penalty	2,244	2,965	2,500	1,000	3,000	3,000
MC009100-354000	Civil Parking Infraction Pnlty	8,247	8,132	8,000	8,000	8,000	8,000
MC009100-354003	School Zone Camera Penalties	239,478	154,784	150,000	200,000	200,000	175,000
MC009100-355200	Driving Under Influence Fines	2,879	1,097	1,000	1,500	1,000	1,000
MC009100-355800	Other Crim Traffic Msdmnr Fine	4,651	2,183	2,600	5,000	2,000	2,000
MC009100-356900	Other Criminal Non-Traffic Fine	9,484	7,479	8,000	5,500	6,000	6,000
MC009100-357330	Public Defense Cost	1,299	1,080	1,000	1,200	130	130
MC009100-357390	Misc Court Cost Recoupments	-	-	-	25	25	25
MC009100-361110	Investment Interest	75	53	100	-	-	-
MC009100-361190	Municipal Court Bank Svc Fee	(21)	-	-	-	-	-
MC009100-361400	Interest on Receivables	559	1,504	1,000	550	500	500
MC009100-369400	Judgments And Settlements	708	1,755	-	-	-	-
MC009100-369900	Other Revenues	16	1,599	-	-	-	-
<b>Total Operating Revenues</b>		<b>351,985</b>	<b>251,375</b>	<b>211,439</b>	<b>260,645</b>	<b>272,143</b>	<b>223,025</b>
<b>Total Revenues</b>		<b>\$ 351,985</b>	<b>\$ 251,375</b>	<b>\$ 211,439</b>	<b>\$ 260,645</b>	<b>\$ 272,143</b>	<b>\$ 223,025</b>

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
MC009100-511000	Salaries	719,170	680,689	940,165	829,985	980,223	1,034,631
MC009100-512000	Extra Labor	-	6,647	-	-	-	-
MC009100-513000	Overtime	-	6,251	11,200	-	-	-
<b>Total Salaries &amp; Wages</b>		<b>719,170</b>	<b>693,587</b>	<b>951,365</b>	<b>829,985</b>	<b>980,223</b>	<b>1,034,631</b>
MC009100-521000	FICA	53,160	51,056	72,085	63,494	74,987	79,149
MC009100-523000	PERS	74,052	67,892	90,705	87,969	89,298	94,255
MC009100-524000	Industrial Insurance	2,177	1,852	2,486	2,945	2,826	2,968
MC009100-524050	Paid Family & Med Leave Prem	1,160	1,440	2,012	1,328	2,059	2,173
MC009100-525000	Medical, Dental, Life, Optical	3,702	3,281	4,410	3,560	2,473	2,596
MC009100-525097	Self-Insured Medical & Dental	147,150	141,200	223,925	128,904	215,325	232,551
<b>Total Personnel Benefits</b>		<b>281,402</b>	<b>266,720</b>	<b>395,623</b>	<b>288,199</b>	<b>386,968</b>	<b>413,692</b>
MC009100-531001	Office Supplies	1,637	4,093	4,000	6,300	6,300	6,300
MC009100-531002	Printing Supplies	911	782	700	1,600	1,600	1,600
MC009100-531003	Operating Supplies	8,072	5,177	3,500	4,700	4,700	4,700
MC009100-531005	Meeting Food	446	922	1,000	500	1,000	1,000
MC009100-531008	Employee Appreciation Supplies	62	64	-	200	200	200
MC009100-531999	Other Supplies-general	-	-	-	210	210	210
MC009100-532003	Safety Supplies	174	(1)	-	-	-	-
MC009100-535003	Office Equipment	441	-	-	1,500	1,500	1,500
MC009100-536000	Technology Supplies	958	-	-	-	-	-
MC009100-536001	Computer peripherals	2,742	3,867	4,000	2,500	4,000	4,000
MC009100-536999	Other Technology Supplies	-	-	-	1,500	1,500	1,500
<b>Total Supplies</b>		<b>15,443</b>	<b>14,903</b>	<b>13,200</b>	<b>19,010</b>	<b>21,010</b>	<b>21,010</b>

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
MC009100-541006	Consulting Services	-	5,147	6,000	-	-	-
MC009100-541007	Contracted Services	-	4,742	-	10,000	10,000	10,000
MC009100-541010	Inspection Services & Permits	-	-	1,600	-	-	-
MC009100-541011	Instructors	20	-	-	-	-	-
MC009100-541012	Translation & Interpretation	27,024	38,752	39,000	34,500	50,000	50,000
MC009100-541022	ProTem Judges	11,580	14,400	10,000	17,000	20,000	20,000
MC009100-542001	Telephone/Alarm/Cell Service	5,899	4,913	5,000	5,000	6,500	6,500
MC009100-542002	Postage/Shipping Costs	6,131	1,904	1,200	3,200	3,200	3,200
MC009100-542003	City Wide Internet	2,232	2,818	3,240	3,240	3,240	3,240
MC009100-542004	Printing & Binding Services	794	-	-	-	-	-
MC009100-543001	Memberships	2,393	1,548	1,020	2,600	3,600	3,600
MC009100-543002	Registrations	2,245	4,495	5,000	7,700	7,700	7,700
MC009100-543003	Meals-Prof Dev related	369	907	600	5,000	2,000	2,000
MC009100-543004	Airfare	3,472	1,146	3,000	5,500	5,500	5,500
MC009100-543005	Mileage	-	752	-	840	840	840
MC009100-543007	Hotel/Lodging	3,202	5,647	2,000	8,500	10,000	10,000
MC009100-543008	Prof Dev Ground Transp/Parking	153	313	1,500	3,100	1,000	1,000
MC009100-543009	Tuition/Coaching/Trainer	1,980	-	-	-	15,000	15,000
MC009100-545000	Operating Rentals & Leases	936	-	-	-	-	-
MC009100-545001	Copier Rental	2,287	1,969	3,300	3,300	3,300	3,300
MC009100-545004	Maint/Power Equipment Rental	-	312	-	3,300	3,300	3,300
MC009100-545006	Office Equip Rentals-No Copier	-	1,248	800	-	-	-
MC009100-546001	Software Maintenance Contract	19,791	5,381	30,000	30,000	30,000	30,000
MC009100-546004	Online Services-Subscriptions	3,524	12,135	6,000	2,700	2,700	2,700
MC009100-548001	Repair services	1,349	-	-	2,000	-	-
MC009100-548002	Maintenance Services	279	-	-	500	650	650
MC009100-548999	Repair & Maint Services	-	-	-	150	-	-
MC009100-549000	Miscellaneous Expenses	148	-	-	-	-	-
MC009100-549001	Armor Car Service	2,071	3,750	4,000	-	4,000	4,000
MC009100-549002	Credit Card Fees	12	-	-	1,500	500	500
MC009100-549006	Entrance Fees/Admissions	377	-	-	-	-	-
MC009100-549007	Excise Taxes & Other Assessmnt	2	6	-	10	10	10
MC009100-549011	Witness & Juror Fees	(90)	100	300	1,200	1,200	1,200
MC009100-549012	Bank Fees	2,348	4,590	5,000	1,000	8,400	8,400
Total Services & Passthrough Pmts		100,527	116,975	128,560	151,840	192,640	192,640
Total Expenditures		\$ 1,116,542	\$ 1,092,184	\$ 1,488,748	\$ 1,289,034	\$ 1,580,841	\$ 1,661,974

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Salary & Benefit Details

Parks & Recreation							
Position Description	2024	2025	2025 Budget		2026	2026 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Parks & Recreation Director	1	0.5	\$ 112,338	\$ 39,373	0.5	\$ 122,908	\$ 42,765
Deputy Parks & Recreation Director	1	1	161,935	67,253	1	177,059	72,974
Parks & Recreation Manager	2	2	302,184	112,665	2	314,880	119,638
Parks & Recreation Analyst	0.75	1	143,009	37,938	1	156,458	41,289
Fiscal Specialist	1	1	93,408	43,267	1	97,224	46,090
Recreation Superintendent	1	1	133,764	56,811	1	139,608	60,511
Recreation Program Coordinator	6	6	650,024	341,806	6	682,608	365,440
Recreation Program Specialist	2	2	175,518	73,893	2	188,532	79,497
Recreation Program Assistant	0.5	1	63,776	24,156	1	69,793	26,229
Maintenance & Operations Superintendent	1	1	137,808	64,550	1	143,844	68,798
Lead Maintenance Specialist	1	1	102,780	32,537	1	107,304	34,444
Maintenance Specialist Parks	2	2	180,372	72,787	2	188,064	77,333
Parks Maintenance Technician	2	2	156,528	70,629	2	171,714	76,599
Parks Maintenance Worker	2.25	2.25	155,787	58,949	2.25	170,384	63,880
Facilities Maintenance Technician	1	1	92,808	37,452	1	96,924	39,820
Park Ranger		1	97,644	58,151	1	106,872	59,916
Extra Labor			991,913	120,223		991,512	122,602
Overtime			9,000	764		9,000	768
Acting Pay			4,000	679		4,000	679
Clothing Allowance			-	-		-	-
<b>Department Total</b>	<b>24.5</b>	<b>25.75</b>	<b>\$ 3,764,596</b>	<b>\$ 1,313,884</b>	<b>25.75</b>	<b>\$ 3,938,688</b>	<b>\$ 1,399,273</b>



2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Salary & Benefit Details

Community Development							
Position Description	2024	2025	2025 Budget		2026	2026 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
DCD Director	1	1	\$ 226,776	\$ 68,444	1	\$ 247,916	\$ 74,397
Assistant to the Director	1	1	138,286	35,319	1	151,121	38,422
Planning Supervisor	2	2	304,704	90,871	2	317,700	96,166
Senior Planner	2	2	259,464	83,299	2	271,620	88,463
Associate Planner	1	1	127,560	35,151	1	134,172	37,333
Assistant Planner	1	1	104,409	57,281	1	114,234	62,092
Project Inspector	1	1	112,716	60,255	1	117,396	64,271
Urban Environmentalist	1	1	130,866	22,877	1	138,708	24,241
Transportation Program Manager	1	1	124,488	34,912	1	124,488	36,005
Transportation Outreach Coordinator	1	1	82,992	27,021	1	82,992	28,046
Transportation Communications Specialist	1	1	58,240	21,847	1	58,240	22,794
Permit Supervisor	1	1	150,244	65,055	1	159,000	69,684
Code Enforcement Officer	3	3	326,448	167,144	3	341,280	178,396
Permit Technician	2.75	2.75	223,176	72,666	2.75	237,582	77,853
Senior Project Inspector	1	1	118,032	35,154	1	122,868	37,116
Engineer	2	2	274,356	71,893	2	287,088	76,039
Building Official	1	1	182,400	70,497	1	190,056	74,939
Building Inspector III	1	1	112,716	54,831	1	117,396	58,413
Senior Electrical Inspector	1	1	117,132	47,039	1	121,968	49,964
Senior Plans Examiner	1	1	120,552	49,595	1	125,568	52,708
Admin Support Coordinator	2	2	188,764	98,910	2	201,332	106,357
Extra Labor			20,000	1,732		20,000	1,740
Overtime			17,600	3,057		17,600	3,061
Acting Pay			1,000	170		1,000	170
Clothing Allowance				3,095			3,110
<b>Department Total</b>	<b>28.75</b>	<b>28.75</b>	<b>\$ 3,522,921</b>	<b>\$ 1,278,114</b>	<b>28.75</b>	<b>\$ 3,701,325</b>	<b>\$ 1,361,782</b>



**2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET**

**Department Detail**

**Budget by Revenue & Expenditure Summary**

	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	Adopted 2024	Proposed 2025	Proposed 2026	Budget 2024-25 2025-26	
Building Permits	3,634	4,194	3,744	3,000	3,500	3,800	16.7%	8.6%
Grant Revenues	119,237	137,164	119,719	142,011	160,778	164,000	13.2%	2.0%
Intergovernmental Revenue	5,192	-	1,114	5,000	-	-	-100.0%	0.0%
General Government Revenue	3,166	3,410	4,452	-	2,500	2,600	0.0%	4.0%
Security revenue	317,918	373,052	350,388	623,700	751,456	598,055	20.5%	-20.4%
Fines and Penalties	148,627	103,939	127,405	480,000	155,000	160,000	-67.7%	3.2%
Other Income	15,630	10,809	75	-	6,000	6,250	0.0%	4.2%
<b>Total Revenues &amp; Transfers In</b>	<b>613,403</b>	<b>632,569</b>	<b>606,897</b>	<b>1,253,711</b>	<b>1,079,234</b>	<b>934,705</b>	<b>-13.9%</b>	<b>-13.4%</b>
Salaries & Wages	10,455,619	11,739,369	13,574,891	13,491,063	15,026,410	15,920,838	11.4%	6.0%
Benefits	3,931,466	4,113,916	4,686,270	4,963,918	5,671,623	6,032,252	14.3%	6.4%
Supplies	206,213	193,377	212,985	308,554	390,964	406,309	26.7%	3.9%
Repair & Maintenance Supplies	7,137	19,580	9,262	4,950	21,525	25,225	334.8%	17.2%
Resale Supplies	433	-	-	-	-	-	0.0%	0.0%
Small Tools	33,517	173,618	97,497	119,593	77,888	77,111	-34.9%	-1.0%
Technology Supplies	9,866	13,351	7,098	10,350	14,700	15,149	42.0%	3.1%
Fleet Supplies	596	828	350	-	1,250	1,360	0.0%	8.8%
Professional Services	2,957,502	3,262,332	3,491,036	3,431,109	3,757,658	4,009,398	9.5%	6.7%
Communications	135,681	115,397	129,716	122,570	136,020	145,281	11.0%	6.8%
Professional Development	98,540	123,776	122,724	142,759	431,840	277,124	202.5%	-35.8%
Advertising	8,673	6,413	458	2,900	4,850	5,371	67.2%	10.7%
Rentals	23,283	18,107	23,334	59,350	1,185,603	1,000,915	1897.6%	-15.6%
Technology Services	203,287	414,833	406,473	376,022	439,860	470,800	17.0%	7.0%
Utilities	25,772	41,789	41,865	34,700	45,900	50,020	32.3%	9.0%
Repairs & Maintenance Services	708,117	606,942	901,608	710,750	1,197,338	1,214,212	68.5%	1.4%
Other Expenses	5,691	7,446	6,755	11,750	7,900	8,518	-32.8%	7.8%
Machinery & Equipment	-	15,458	-	-	-	-	0.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 18,811,394</b>	<b>\$ 20,866,532</b>	<b>\$ 23,712,322</b>	<b>\$ 23,790,337</b>	<b>\$ 28,411,330</b>	<b>\$ 29,659,883</b>	<b>19.4%</b>	<b>4.4%</b>

**NET BUDGET**    (27,332,096)    (28,725,179)

\* Net budget equals the department's total revenues plus transfers in, less total expenditures and transfers out.

Expenditures by Division	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	Adopted 2024	Proposed 2025	Proposed 2026	2024-25	2025-26
Police-Administration	2,846,972	3,476,807	4,117,913	3,820,630	3,605,982	3,885,854	-5.6%	7.8%
Police-Investigations	1,553,008	2,057,875	2,435,654	2,106,301	3,361,802	3,560,212	59.6%	5.9%
Police Patrol	9,675,721	11,538,948	13,021,405	10,299,912	13,561,144	14,057,535	31.7%	3.7%
Police Support Operations	1,662,487	1,662,856	1,827,127	1,980,704	2,118,917	2,250,482	7.0%	6.2%
Police Special Operations	928,549	703,943	1,199,736	1,858,397	2,709,379	2,642,106	45.8%	-2.5%
Professional Standards	498,645	685,103	647,233	796,819	919,884	985,395	15.4%	7.1%
Police Training	247,845	239,026	301,161	374,174	459,502	516,346	22.8%	12.4%
Traffic	942,772	266,939	117,459	1,353,986	1,674,719	1,761,952	23.7%	5.2%
Tukwila Anti-Crime	455,395	235,035	44,634	1,199,415	Division Discontinued			
<b>Department Total</b>	<b>\$ 18,811,394</b>	<b>\$ 20,866,532</b>	<b>\$ 23,712,322</b>	<b>\$ 23,790,337</b>	<b>\$ 28,411,330</b>	<b>\$ 29,659,883</b>	<b>19.4%</b>	<b>4.4%</b>

Salary and Benefit Details

<i>Police</i>							
Position Description	2024	2025	2025 Budget		2026	2026 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Police Chief	1	1	\$ 279,312	\$ 80,405	1	\$ 291,047	\$ 85,297
Deputy Police Chief	1	1	264,475	78,423	1	275,590	83,231
Police Commander	4	4	961,704	256,890	4	1,015,270	273,800
Police Information Analyst	1	1	108,817	47,682	1	113,391	50,721
Public Safety Budget Analyst	1	1	146,871	64,604	1	158,580	69,741
Community Engagement Coordinator	1	1	87,660	30,513	1	91,344	32,323
Executive Administrator	1	1	126,096	47,063	1	131,328	49,980
Police Sergeant	9	9	1,653,126	590,617	9	1,728,810	628,861
Police Officer	61	63	7,814,740	3,322,936	63	8,290,122	3,557,145
Domestic Violence Advocate	1	1	98,829	33,615	1	102,985	35,594
Admin Assistant	1	1	69,360	45,310	1	75,888	49,085
Police Program Manager	1	1	179,685	56,305	1	190,956	60,255
Police Records Supervisor	1	1	119,072	47,667	1	126,468	51,100
Disposition Research Specialist	1	1	72,800	26,141	1	72,800	27,234
Police Records Specialist	8	8	594,057	252,677	8	643,760	273,137
Public Disclosure Records Specialist	1	1	76,644	33,272	1	85,778	36,428
Evidence Technician Lead	1	1	102,823	52,947	1	107,136	56,444
Evidence Technician	1	1	92,963	41,234	1	96,867	43,917
Admin Specialist	1	1	91,166	35,768	1	94,998	38,026
Police Support Officer	1	1	100,314	39,374	1	104,529	37,416
Extra Labor			34,000	2,745		34,000	2,748
Overtime			1,477,195	230,106		1,614,491	231,012
Acting Pay			9,400	1,292		9,400	1,292
CDO Pay			24,000	3,163		24,000	3,163
Night Shift Differential			35,000	4,613		35,000	4,613
Kelly/Holiday Pay			406,300	55,263		406,300	58,691
Retiree Medical				160,000			160,000
Clothing Allowance				31,000			31,000
<b>Department Total</b>	<b>98</b>	<b>100</b>	<b>\$ 15,026,410</b>	<b>\$ 5,671,623</b>	<b>100</b>	<b>\$ 15,920,838</b>	<b>\$ 6,032,252</b>



**DEPARTMENT:** Police (10)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Eric Drever

**DIVISION:** Patrol  
**FUND NUMBER:** 000  
**POSITION:** Chief of Police

**Description**

Patrol division officers respond first to all emergency and non-emergency police calls, investigate misdemeanor and felony crimes, gather evidence, and make arrests, mediate disputes, assist motorists, identify and correct hazardous conditions, keep the peace in our community, maintain a patrol presence to prevent crime, identify and resolve community crime problems, and educate the public on the law and crime prevention measures. Patrol division also includes tracking K-9 teams as well as our Mental Health Professional and Victim Advocate programs.

**Budget by Revenue & Expenditure Summary**

	Actual			Budget			Change	
	2022	2023	Projected 2024	Adopted 2024	Proposed 2025	Proposed 2026	2024-25	2025-26
Grant Revenues	-	5,120	5,120	4,600	-	-	-100.0%	0.0%
Security revenue	-	-	-	623,700	332,000	352,000	-46.8%	6.0%
Fines and Penalties	-	-	-	120,000	-	-	-100.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>-</b>	<b>5,120</b>	<b>5,120</b>	<b>748,300</b>	<b>332,000</b>	<b>352,000</b>	<b>-55.6%</b>	<b>6.0%</b>
Salaries & Wages	4,905,483	6,380,704	7,417,352	5,423,293	6,329,433	6,722,521	16.7%	6.2%
Benefits	1,918,328	2,308,076	2,639,729	2,000,973	2,472,567	2,624,802	23.6%	6.2%
Supplies	75,044	75,554	53,015	112,614	79,500	88,510	-29.4%	11.3%
Repair & Maintenance Supplies	6,180	15,536	3,020	2,700	13,950	16,350	416.7%	17.2%
Small Tools	1,468	109,884	84,552	86,000	16,800	18,800	-80.5%	11.9%
Technology Supplies	72	314	1,800	2,400	650	750	-72.9%	15.4%
Fleet Supplies	-	285	-	-	300	320	0.0%	6.7%
Professional Services	2,319,627	2,488,717	2,670,954	2,641,763	2,741,299	2,909,039	3.8%	6.1%
Communications	1,183	2,996	2,215	7,370	3,000	3,550	-59.3%	18.3%
Professional Development	1,279	27,300	16,526	2,000	37,300	39,670	1765.0%	6.4%
Rentals	717	1,447	1,728	650	885,548	643,274	136138.1%	-27.4%
Technology Services	20,903	60,349	75,513	19,400	70,000	76,000	260.8%	8.6%
Repairs & Maintenance Services	424,991	51,725	54,951	750	910,198	913,249	121259.7%	0.3%
Other Expenses	446	602	50	-	600	700	0.0%	16.7%
Machinery & Equipment	-	15,458	-	-	-	-	0.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 9,675,721</b>	<b>\$ 11,538,948</b>	<b>\$ 13,021,405</b>	<b>\$ 10,299,912</b>	<b>\$ 13,561,144</b>	<b>\$ 14,057,535</b>	<b>31.7%</b>	<b>3.7%</b>

**NET BUDGET** (13,229,144) (13,705,535)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
Operating Revenues							
PD010220-331167	Federal Grant-Bulletproof Vest	-	-	-	4,600	-	-
PD010220-334069	Wa Assn Sheriffs & Pol Chiefs	-	5,120	5,120	-	-	-
PD010220-342100	Law Enforcement Svcs-Contract	-	-	-	-	332,000	352,000
PD010220-342107	Reimb OT-Law Enf Svc Contract	-	-	-	623,700	-	-
PD010220-342800	False Alarm Fees	-	-	-	120,000	-	-
Total Operating Revenues		-	5,120	5,120	748,300	332,000	352,000
Total Revenues		\$ -	\$ 5,120	\$ 5,120	\$ 748,300	\$ 332,000	\$ 352,000

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PD010220-511000	Salaries	3,946,717	5,178,056	6,108,699	4,759,794	5,167,233	5,495,221
PD010220-512000	Extra Labor	-	-	-	52,954	-	-
PD010220-513000	Overtime	426,507	565,205	625,398	354,013	417,200	455,350
PD010220-513001	Overtime-Holiday Pay	7,208	10,389	-	6,532	11,000	11,000
PD010220-513002	Overtime-Contracted	311,456	378,413	415,296	-	439,000	465,950
PD010220-515000	Holiday Pay	213,597	248,642	267,959	250,000	295,000	295,000
Total Salaries & Wages		4,905,483	6,380,704	7,417,352	5,423,293	6,329,433	6,722,521
PD010220-521000	FICA	343,288	442,490	501,390	415,073	485,732	510,823
PD010220-521002	FICA-Contracted	21,646	26,224	22,632	-	-	-
PD010220-522000	LEOFF	241,330	317,269	349,392	288,521	332,532	349,760
PD010220-522002	LEOFF-Contracted	16,507	20,076	19,116	-	-	-
PD010220-523000	PERS	10,659	8,535	8,724	9,196	9,003	9,382
PD010220-524000	Industrial Insurance	111,245	142,636	161,700	171,913	168,939	177,386
PD010220-524002	Industrial Ins-Contracted	10,185	10,437	8,858	-	-	-
PD010220-524050	Paid Family & Med Leave Prem	7,661	13,011	14,472	8,686	13,334	13,403
PD010220-525000	Medical, Dental, Life, Optical	87,715	115,818	124,752	71,052	70,149	73,657
PD010220-525002	Med, Dntl, Lf, Optcl-Contractd	54,244	52,908	51,180	-	-	-
PD010220-525095	Kaiser Medical & Dental	-	-	-	18,636	46,825	50,571
PD010220-525097	Self-Insured Medical & Dental	886,340	1,000,703	1,213,668	843,397	1,182,053	1,275,820
PD010220-525099	Retiree Medical & Dental	127,508	157,969	163,845	172,000	160,000	160,000
PD010220-528000	Uniform Clothing	-	-	-	2,500	4,000	4,000
Total Personnel Benefits		1,918,328	2,308,076	2,639,729	2,000,973	2,472,567	2,624,802
PD010220-531000	Supplies-General	4,819	-	-	-	-	-
PD010220-531001	Office Supplies	72	13	-	5,000	350	400
PD010220-531002	Printing Supplies	281	592	580	1,000	600	660
PD010220-531003	Operating Supplies	64,388	67,209	45,385	57,800	69,000	76,500
PD010220-531004	Event Food	-	360	-	-	-	-
PD010220-531005	Meeting Food	-	-	-	900	-	-
PD010220-531007	Marketing Supplies	-	1,624	-	-	1,700	1,800
PD010220-531010	Police New Officer Equip	4,629	30	350	47,914	-	-
PD010220-531013	Training Supplies	854	-	200	-	350	450
PD010220-532001	Repair Supplies	-	177	-	-	300	500
PD010220-532002	Maintenance Supplies	510	941	20	-	1,000	1,100
PD010220-532003	Safety Supplies	5,670	14,265	2,500	2,200	12,000	14,000
PD010220-532007	Cleaning & Janitorial Supplies	-	153	-	500	300	350
PD010220-535000	Small Tool & Minor Equipment	46	-	-	-	-	-
PD010220-535001	Equipment	1,422	99,923	84,552	86,000	16,800	18,800
PD010220-535003	Office Equipment	-	357	-	-	-	-
PD010220-535004	Traffic Control Devices/Tools	-	55	-	-	-	-
PD010220-536001	Computer peripherals	72	314	1,800	2,400	650	750
PD010229-531003	Operating Supplies	-	5,683	6,500	-	7,000	8,200
PD010229-531013	Training Supplies	-	44	-	-	500	500
PD010229-532003	Safety Supplies	-	-	500	-	350	400
PD010229-535001	Equipment	-	9,549	-	-	-	-
PD010229-537001	Fuel	-	285	-	-	300	320
Total Supplies		82,763	201,574	142,387	203,714	111,200	124,730

**2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET**

**Expenses**

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PD010220-541000	Professional Services	385	-	-	-	-	-
PD010220-541007	Contracted Services	1,909	83,346	209,889	69,000	65,000	70,000
PD010220-541010	Inspection Services & Permits	3,585	-	-	-	-	-
PD010220-541012	Translation & Interpretation	-	-	-	900	-	-
PD010220-541026	Employee screening/testing	55	-	-	-	-	-
PD010220-541028	Contracted Towing Services	9,066	-	-	-	-	-
PD010220-541999	Miscellaneous Prof Services	-	-	-	1,000	-	-
PD010220-542001	Telephone/Alarm/Cell Service	1,088	1,674	1,815	650	2,000	2,400
PD010220-542002	Postage/Shipping Costs	-	10	195	420	200	250
PD010220-542003	City Wide Internet	-	-	-	6,300	-	-
PD010220-542004	Printing & Binding Services	95	1,312	-	-	800	900
PD010220-543001	Memberships	-	40	-	-	-	-
PD010220-543002	Registrations	884	16,067	8,215	-	30,500	32,200
PD010220-543003	Meals-Prof Dev related	-	620	750	-	-	-
PD010220-543004	Airfare	-	766	-	-	-	-
PD010220-543005	Mileage	-	92	-	-	-	-
PD010220-543007	Hotel/Lodging	395	2,859	6,061	2,000	3,000	3,200
PD010220-543008	Prof Dev Ground Transp/Parking	-	149	150	-	-	-
PD010220-545001	Copier Rental	717	1,447	1,728	650	1,600	1,700
PD010220-545094	Fleet Contrib Rntl/Repl Funds	-	-	-	-	865,469	623,095
PD010220-546001	Software Maintenance Contract	19,544	39,683	56,861	-	42,000	46,000
PD010220-546004	Online Services-Subscriptions	1,360	20,492	18,652	19,400	28,000	30,000
PD010220-548001	Repair services	80	1,196	-	-	1,000	1,000
PD010220-548002	Maintenance Services	4,143	-	140	-	1,000	1,100
PD010220-548004	Radios/Telemetry Maint	-	-	-	750	-	-
PD010220-548006	Uniform Cleaning/Repair	761	2,836	4,200	-	5,000	5,500
PD010220-548095	Fleet Oper and Maint costs	399,201	-	-	-	750,102	751,165
PD010220-549000	Miscellaneous Expenses	20	-	-	-	-	-
PD010220-549007	Excise Taxes & Other Assessmnt	1	-	-	-	-	-
PD010220-549008	Settlements/Claims/Judgements	-	325	-	-	-	-
PD010220-549010	Business Meals (non Prof Dev)	425	277	-	-	300	350
PD010220-549999	Other Miscellaneous Expenses	-	-	50	-	300	350
PD010229-541007	Contracted Services	-	-	1,500	-	2,400	2,500
PD010229-542002	Postage/Shipping Costs	-	-	205	-	-	-
PD010229-543001	Memberships	-	-	100	-	-	-
PD010229-543002	Registrations	-	465	850	-	500	600
PD010229-543003	Meals-Prof Dev related	-	259	-	-	300	320
PD010229-543004	Airfare	-	2,364	-	-	600	650
PD010229-543007	Hotel/Lodging	-	2,953	400	-	1,200	1,300
PD010229-543008	Prof Dev Ground Transp/Parking	-	666	-	-	1,200	1,400
PD010229-545094	Fleet Contrib Rntl/Repl Funds	-	-	-	-	18,479	18,479
PD010229-546001	Software Maintenance Contract	-	174	-	-	-	-
PD010229-548001	Repair services	-	3,818	8,098	-	1,800	2,000
PD010229-548095	Fleet Oper and Maint costs	-	-	-	-	30,296	31,234
PD010240-541009	Dispatch	1,181,931	1,386,824	1,536,969	1,487,411	1,587,303	1,682,542
PD010240-548004	Radios/Telemetry Maint	20,806	43,875	42,513	-	121,000	121,250
PD010601-541012	Translation & Interpretation	-	683	-	-	750	800
PD010601-541017	Security/Safety Svcs	18,407	21,783	42,180	28,000	30,000	34,000
PD010602-541013	Jail Services	1,104,288	996,081	880,416	1,055,452	1,055,846	1,119,197
Total Services & Passthrough Prmts		2,769,147	2,633,136	2,821,937	2,671,933	4,647,944	4,585,482
PD010229C-564000	Machinery & Equipment	-	15,458	-	-	-	-
Total Capital Expenditures		-	15,458	-	-	-	-
Total Expenditures		\$ 9,675,721	\$ 11,538,948	\$ 13,021,405	\$ 10,299,912	\$ 13,561,144	\$ 14,057,535



2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Salary and Benefit Details

Public Works							
Position Description	2024	2025	2025 Budget		2026	2026 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Public Works Director	1	1	\$ 217,428	\$ 76,681	1	\$ 237,888	\$ 83,306
Public Works Analyst	2	2	264,854	84,437	2	289,356	91,706
Admin Support Coordinator (PW)	1	1	99,504	56,352	1	103,596	60,186
Admin Support Specialist (PW)	2	2	178,272	95,168	2	185,664	101,580
Deputy Public Works Dir./City Engineer	1	1	171,190	42,813	1	188,193	46,772
Maint & Ops Superintendent	2	2	267,275	115,646	2	285,247	124,181
Maint & Ops Foreman	2.5	3.5	384,794	191,113	3.5	409,590	204,748
Maint & Ops Specialist	5	4	359,436	154,814	4	392,796	167,714
Maintenance Technician	3	4	327,348	144,727	4	348,694	155,218
Senior Facilities Custodian	1	1	98,728	57,841	1	106,104	62,313
Facilities Custodian	4	5	378,636	189,783	5	399,348	203,010
Senior Maintenance & Operations Specialist	1	1	97,468	31,617	1	106,104	34,221
Project Inspector (Project Manager)	1	0.5	73,050	19,989	0.5	76,116	21,082
GIS Inventory Technician	0.5	0.5	34,320	19,445	0.5	34,320	20,529
Internal Operations Manager (Formerly General Maintenance Manager)	1	1	147,423	38,184	1	161,284	41,580
Maintenance Operations Manager		0.25	45,116	14,109	0.25	48,114	15,127
Extra Labor			100,000	20,900		100,000	21,097
Overtime			33,550	5,906		33,550	5,917
Clothing Allowance				10,626			10,731
<b>Department Total</b>	<b>28</b>	<b>29.75</b>	<b>\$ 3,278,392</b>	<b>\$ 1,370,151</b>	<b>29.75</b>	<b>\$ 3,505,964</b>	<b>\$ 1,471,016</b>



2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

**DEPARTMENT:** Non-Departmental Expenses (20)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Aaron BeMiller

**FUND NUMBER:** 000  
**POSITION:** Finance Director

**Description**

The purpose of this department is to record transfers from the general fund into other funds for debt service and capital needs. Fleet lease funding and revenues directly related to transfers out are also recorded to this Department. During 2023-24, unbudgeted expenditures for Tukwila’s response for asylum seekers were made from this department.

Proposed changes for the 2025-26 Biennium reflect fewer general fund contributions to capital projects and investments and fewer fleet fund purchases than prior years. Currently, Tukwila Promise is budgeted in this department.

**Budget by Revenues & Expenditures Summary**

	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	Adopted 2024	Proposed 2025	Proposed 2026	Budget 2024-25	2025-26
Grant Revenues	317,546	257,977	542,023	400,000	-	-	-100.0%	0.0%
Other Income	924	1,551	-	-	-	-	0.0%	0.0%
Rent & Concessions	430	236,346	825,000	840,000	-	-	-100.0%	0.0%
Transfers In	2,553,951	1,323,249	3,572,485	1,787,849	1,318,824	1,317,849	-26.2%	-0.1%
Bond Proceeds	98,699	2,561,209	-	-	-	-	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>2,971,549</b>	<b>4,380,333</b>	<b>4,939,508</b>	<b>3,027,849</b>	<b>1,318,824</b>	<b>1,317,849</b>	<b>-56.4%</b>	<b>-0.1%</b>
Salaries & Wages	-	400,301	1,746,708	-	-	-	0.0%	0.0%
Benefits	-	74,964	306,532	-	-	-	0.0%	0.0%
Supplies	-	-	150	-	-	-	0.0%	0.0%
Fleet Supplies	-	-	2,500	-	-	-	0.0%	0.0%
Professional Services	-	107,598	345,600	-	-	-	0.0%	0.0%
Rentals	(79,329)	775,773	-	-	1,331,840	1,331,840	0.0%	0.0%
Technology Services	-	(619,535)	-	-	-	-	0.0%	0.0%
Other Expenses	-	-	-	-	65,000	1,135,000	0.0%	1646.2%
Capital-Land	98,699	2,561,209	-	-	-	-	0.0%	0.0%
Principal	140,106	776,163	-	-	-	-	0.0%	0.0%
Interest Expense	15,097	78,855	29,316	-	30,205	30,205	0.0%	0.0%
Transfers Out	10,231,223	5,375,683	6,059,867	5,865,345	4,663,479	4,486,797	-20.5%	-3.8%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 10,405,796</b>	<b>\$ 9,531,011</b>	<b>\$ 8,490,673</b>	<b>\$ 5,865,345</b>	<b>\$ 6,090,525</b>	<b>\$ 6,983,842</b>	<b>3.8%</b>	<b>14.7%</b>

**NET BUDGET** (4,771,701) (5,665,993)

\* Net budget equals the department's total revenues plus transfers in, less total expenditures and transfers out.

	Actual			Budget			Change	
	2022	2023	Projected 2024	Adopted 2024	Proposed 2025	Proposed 2026	Budget 2024-25	2025-26
Residential Street (103)	317,564	257,977	542,023	400,000	-	-	-100.0%	0.0%
Arterial Street (104)	1,300,000	-	-	-	-	-	0.0%	0.0%
Contingency (105)	166,463	-	-	-	230,639	-	0.0%	-100.0%
Debt Service	7,207,643	4,749,775	4,198,845	4,206,345	3,692,390	3,784,347	-12.2%	2.5%
Land Acq., Rec., & Park Improve (301)	-	51,681	-	-	-	-	0.0%	0.0%
Generl Govt Improvements (303)	-	-	-	100,000	438,000	400,000	338.0%	-8.7%
Public Safety Plan (305)	933,203	-	-	-	-	-	0.0%	0.0%
City Facilities (306)	-	-	1,000,000	840,000	-	-	-100.0%	0.0%
Foster Golf Course (411)	300,000	300,000	300,000	300,000	300,000	300,000	0.0%	0.0%
1% For the Arts	6,350	16,250	19,000	19,000	2,450	2,450	-87.1%	0.0%
<b>Total Transfers Out</b>	<b>\$ 10,231,223</b>	<b>\$ 5,375,683</b>	<b>\$ 6,059,867</b>	<b>\$ 5,865,345</b>	<b>\$ 4,663,479</b>	<b>\$ 4,486,797</b>	<b>-20.5%</b>	<b>-3.8%</b>

**2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET**

**General Ledger Code Details**

**Revenues**

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
<b>Operating Revenues</b>							
GF000300-333215	Dept of Treasury-ARPA	317,546	257,977	542,023	400,000	-	-
GF000300-362500	Facilities Leases (Long-Term)	-	237,071	825,000	840,000	-	-
GF000510-361400	Interest on Receivables	924	1,551	-	-	-	-
GF000510-362500	Facilities Leases (Long-Term)	56,330	51,708	-	-	-	-
GF000510-362587	Leases-Rev Contra GASB 87	(55,901)	(52,433)	-	-	-	-
GF000510-391700	Other-Lease Financing GASB 87	37,506	179,924	-	-	-	-
GF000510-391720	Other-SBITA Financing GASB 96	-	1,240,073	-	-	-	-
GF000520-391700	Other-Lease Financing GASB 87	18,654	-	-	-	-	-
GF000520-391720	Other-SBITA Financing GASB 96	-	1,013,963	-	-	-	-
GF000540-391700	Other-Lease Financing GASB 87	14,904	-	-	-	-	-
GF000550-391700	Other-Lease Financing GASB 87	12,732	-	-	-	-	-
GF000550-391720	Other-SBITA Financing GASB 96	-	10,601	-	-	-	-
GF000570-391700	Other-Lease Financing GASB 87	14,904	-	-	-	-	-
GF000570-391720	Other-SBITA Financing GASB 96	-	116,647	-	-	-	-
<b>Total Operating Revenues</b>		<b>417,598</b>	<b>3,057,084</b>	<b>1,367,023</b>	<b>1,240,000</b>	<b>-</b>	<b>-</b>
GF000200-730305	Transfer In from 305	-	1,319,019	1,317,849	1,317,849	1,318,824	1,317,849
GF000300-730302	Transfer In from 302	2,553,951	4,230	2,254,636	470,000	-	-
<b>Total Transfers In</b>		<b>2,553,951</b>	<b>1,323,249</b>	<b>3,572,485</b>	<b>1,787,849</b>	<b>1,318,824</b>	<b>1,317,849</b>
<b>Total Revenues</b>		<b>\$ 2,971,549</b>	<b>\$ 4,380,333</b>	<b>\$ 4,939,508</b>	<b>\$ 3,027,849</b>	<b>\$ 1,318,824</b>	<b>\$ 1,317,849</b>

**Expenses**

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
GF000510-511000	Salaries	-	186,181	1,746,708	-	-	-
GF000520-511000	Salaries	-	129,452	-	-	-	-
GF000540-511000	Salaries	-	26,337	-	-	-	-
GF000550-511000	Salaries	-	55,243	-	-	-	-
GF000570-511000	Salaries	-	3,088	-	-	-	-
<b>Total Salaries &amp; Wages</b>		<b>-</b>	<b>400,301</b>	<b>1,746,708</b>	<b>-</b>	<b>-</b>	<b>-</b>
GF000510-521000	FICA	-	6,855	169,240	-	-	-
GF000510-523000	PERS	-	29,832	133,623	-	-	-
GF000510-524000	Industrial Insurance	-	2,700	-	-	-	-
GF000510-524050	Paid Family & Med Leave Prem	-	225	3,668	-	-	-
GF000520-521000	FICA	-	1,841	-	-	-	-
GF000520-523000	PERS	-	13,060	-	-	-	-
GF000520-524000	Industrial Insurance	-	1,877	-	-	-	-
GF000520-524050	Paid Family & Med Leave Prem	-	65	-	-	-	-
GF000540-521000	FICA	-	552	-	-	-	-
GF000540-523000	PERS	-	4,461	-	-	-	-
GF000540-524000	Industrial Insurance	-	382	-	-	-	-
GF000540-524050	Paid Family & Med Leave Prem	-	20	-	-	-	-
GF000550-521000	FICA	-	2,084	-	-	-	-
GF000550-523000	PERS	-	8,314	-	-	-	-
GF000550-524000	Industrial Insurance	-	801	-	-	-	-
GF000550-524050	Paid Family & Med Leave Prem	-	74	-	-	-	-
GF000570-521000	FICA	-	163	-	-	-	-
GF000570-523000	PERS	-	1,608	-	-	-	-
GF000570-524000	Industrial Insurance	-	45	-	-	-	-
GF000570-524050	Paid Family & Med Leave Prem	-	6	-	-	-	-
<b>Total Personnel Benefits</b>		<b>-</b>	<b>74,964</b>	<b>306,532</b>	<b>-</b>	<b>-</b>	<b>-</b>
GF000510-531003	Operating Supplies	-	-	150	-	-	-
GF000510-537001	Fuel	-	-	2,500	-	-	-
<b>Total Supplies</b>		<b>-</b>	<b>-</b>	<b>2,650</b>	<b>-</b>	<b>-</b>	<b>-</b>



2025-26 PRELIMINARYPROPOSED BIENNIAL BUDGET

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget	
		2022	2023		2024	2025
AS004012-545094	Fleet Contrib Rntl/Repl Funds	574	-	-	-	-
CD008300-545094	Fleet Contrib Rntl/Repl Funds	78	-	-	-	-
CD008501-545094	Fleet Contrib Rntl/Repl Funds	45	-	-	-	-
GF000510-541006	Consulting Services	-	88,864	180,000	-	-
GF000510-541007	Contracted Services	-	18,734	150,000	-	-
GF000510-541012	Translation & Interpretation	-	-	600	-	-
GF000510-541999	Miscellaneous Prof Services	-	-	15,000	-	-
GF000510-545087	Lease Clearing-Contra (GASB87)	(124,780)	(178,414)	-	-	-
GF000510-545094	Fleet Contrib Rntl/Repl Funds	-	-	-	47,370	47,370
GF000510-546096	Subscriptions Contra GASB96	-	(289,842)	-	-	-
GF000510-549999	Other Miscellaneous Expenses	-	-	-	65,000	1,135,000
GF000520-545087	Lease Clearing-Contra (GASB87)	(11,142)	(8,307)	-	-	-
GF000520-545094	Fleet Contrib Rntl/Repl Funds	-	600,000	-	980,491	980,491
GF000520-546096	Subscriptions Contra GASB96	-	(277,117)	-	-	-
GF000540-545087	Lease Clearing-Contra (GASB87)	(5,889)	(5,216)	-	-	-
GF000540-545094	Fleet Contrib Rntl/Repl Funds	-	269,221	-	129,887	129,887
GF000550-545087	Lease Clearing-Contra (GASB87)	(4,671)	(9,706)	-	-	-
GF000550-545094	Fleet Contrib Rntl/Repl Funds	-	-	-	42,467	42,467
GF000550-546096	Subscriptions Contra GASB96	-	(5,376)	-	-	-
GF000570-545087	Lease Clearing-Contra (GASB87)	(4,002)	(5,388)	-	-	-
GF000570-545094	Fleet Contrib Rntl/Repl Funds	-	113,582	-	131,625	131,625
GF000570-546096	Subscriptions Contra GASB96	-	(47,200)	-	-	-
MR003100-545094	Fleet Contrib Rntl/Repl Funds	253	-	-	-	-
PD010100-545094	Fleet Contrib Rntl/Repl Funds	1,554	-	-	-	-
PD010210-545094	Fleet Contrib Rntl/Repl Funds	3,108	-	-	-	-
PD010220-545094	Fleet Contrib Rntl/Repl Funds	23,933	-	-	-	-
PD010250-545094	Fleet Contrib Rntl/Repl Funds	622	-	-	-	-
PD010260-545094	Fleet Contrib Rntl/Repl Funds	932	-	-	-	-
PD010300-545094	Fleet Contrib Rntl/Repl Funds	311	-	-	-	-
PD010400-545094	Fleet Contrib Rntl/Repl Funds	311	-	-	-	-
PD010700-545094	Fleet Contrib Rntl/Repl Funds	311	-	-	-	-
PR007200-545094	Fleet Contrib Rntl/Repl Funds	682	-	-	-	-
PR015800-545094	Fleet Contrib Rntl/Repl Funds	6,679	-	-	-	-
PW013100-545094	Fleet Contrib Rntl/Repl Funds	4	-	-	-	-
PW013101-545094	Fleet Contrib Rntl/Repl Funds	226	-	-	-	-
PW013130-545094	Fleet Contrib Rntl/Repl Funds	466	-	-	-	-
PW013300-545094	Fleet Contrib Rntl/Repl Funds	1,183	-	-	-	-
PW016200-545094	Fleet Contrib Rntl/Repl Funds	29,884	-	-	-	-
Total Services & Passthrough Pmts		(79,329)	263,836	345,600	-	1,396,840
GF000510-560087	Lease Expenditures GASB 87	37,506	179,924	-	-	-
GF000510-560096	SBITA Expenditures GASB 96	-	1,240,073	-	-	-
GF000520-560087	Lease Expenditures GASB 87	18,654	-	-	-	-
GF000520-560096	SBITA Expenditures GASB 96	-	1,013,963	-	-	-
GF000540-560087	Lease Expenditures GASB 87	14,904	-	-	-	-
GF000550-560087	Lease Expenditures GASB 87	12,732	-	-	-	-
GF000550-560096	SBITA Expenditures GASB 96	-	10,601	-	-	-
GF000570-560087	Lease Expenditures GASB 87	14,904	-	-	-	-
GF000570-560096	SBITA Expenditures GASB 96	-	116,647	-	-	-
GF000510-571087	Lease Financing Prin GASB 87	115,005	172,511	-	-	-
GF000510-571096	SBITA Financing Prin GASB 96	-	262,442	-	-	-
GF000520-571087	Lease Financing Prin GASB 87	10,928	7,770	-	-	-
GF000520-571096	SBITA Financing Prin GASB 96	-	262,522	-	-	-
GF000540-571087	Lease Financing Prin GASB 87	5,750	4,927	-	-	-
GF000550-571087	Lease Financing Prin GASB 87	4,557	8,973	-	-	-
GF000550-571096	SBITA Financing Prin GASB 96	-	5,376	-	-	-
GF000570-571087	Lease Financing Prin GASB 87	3,866	4,981	-	-	-
GF000570-571096	SBITA Financing Prin GASB 96	-	46,660	-	-	-
GF000300-583000	Interest Expense	4,718	28,453	29,316	-	30,205
GF000510-583087	Lease Interest Expense-GASB 87	9,775	5,903	-	-	-
GF000510-583096	SBITA Interest Expense-GASB 96	-	27,401	-	-	-
GF000520-583087	Lease Interest Expense-GASB 87	214	537	-	-	-
GF000520-583096	SBITA Interest Expense-GASB 96	-	14,594	-	-	-
GF000540-583087	Lease Interest Expense-GASB 87	139	289	-	-	-
GF000550-583087	Lease Interest Expense-GASB 87	114	733	-	-	-
GF000570-583087	Lease Interest Expense-GASB 87	137	407	-	-	-
GF000570-583096	SBITA Interest Expense-GASB 96	-	540	-	-	-
Total Capital Expenditures		253,902	3,416,227	29,316	-	30,205

**2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET**

**Expenses**

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
GF000200-750200	Transfer Out to 200	2,734,555	392,475	389,375	389,375	391,125	387,575
GF000200-750208	Transfer Out to 208	767,100	766,350	767,225	767,225	767,100	765,975
GF000200-750209	Transfer Out to 209	553,600	558,400	555,250	557,750	556,800	555,550
GF000200-750218	Transfer Out to 218	113,104	-	-	-	-	-
GF000200-750219	Transfer Out to 219	1,404,367	1,405,035	1,403,700	1,403,700	1,404,812	1,503,700
GF000200-750220	Transfer Out to 220	514,256	512,976	514,079	516,579	-	-
GF000200-750221	Transfer Out to 221	1,120,660	1,114,540	569,216	571,716	572,553	571,547
GF000300-750103	Transfer Out to 103	317,564	257,977	542,023	400,000	-	-
GF000300-750104	Transfer Out to 104	1,300,000	-	-	-	-	-
GF000300-750105	Transfer Out to 105	166,463	-	-	-	230,639	-
GF000300-750195	GOV Transfer Out for 1% Arts	6,350	16,250	19,000	19,000	2,450	2,450
GF000300-750301	Transfer Out to 301	-	51,681	-	-	-	-
GF000300-750303	Transfer Out to 303	-	-	-	100,000	438,000	400,000
GF000300-750305	Transfer Out to 305	933,203	-	-	-	-	-
GF000300-750306	Transfer Out to 306	-	-	1,000,000	840,000	-	-
GF000300-750411	Transfer Out to 411	300,000	300,000	300,000	300,000	300,000	300,000
<b>Total Transfers Out</b>		<b>10,231,223</b>	<b>5,375,683</b>	<b>6,059,867</b>	<b>5,865,345</b>	<b>4,663,479</b>	<b>4,486,797</b>
<b>Total Expenditures</b>		<b>\$ 10,405,796</b>	<b>\$ 9,531,011</b>	<b>\$ 8,490,673</b>	<b>\$ 5,865,345</b>	<b>\$ 6,090,525</b>	<b>\$ 6,983,842</b>

### Budget by Revenue and Expenditure Summary

Hotel/Motel Tax Special Rev Fd								
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
Hotel/Motel Tax	897,202	971,162	785,000	750,000	850,000	1,000,000	13.3%	17.6%
Grant Revenues	-	44,000	-	-	-	-	0.0%	0.0%
Other Income	1,906	-	-	-	-	-	0.0%	0.0%
Investment Earnings	27,652	122,651	125,000	6,000	47,750	47,750	695.8%	0.0%
<b>Total Operating Revenue</b>	<b>926,759</b>	<b>1,137,813</b>	<b>910,000</b>	<b>756,000</b>	<b>897,750</b>	<b>1,047,750</b>	<b>18.8%</b>	<b>16.7%</b>
Operating Expenses								
Salaries & Wages	63,991	74,666	93,998	72,432	51,393	56,190	-29.0%	9.3%
Benefits	16,548	18,335	21,919	23,398	20,561	22,300	-12.1%	8.5%
Supplies	427	154	500	2,000	3,000	12,000	50.0%	300.0%
Professional Services	154,274	204,633	200,000	375,000	700,000	1,300,000	86.7%	85.7%
Communications	-	-	300	-	-	-	0.0%	0.0%
Professional Development	6,754	9,421	7,050	21,520	10,000	10,000	-53.5%	0.0%
Advertising	58,545	75,547	212,200	350,000	200,000	200,000	-42.9%	0.0%
Rentals	-	-	1,500	-	250	250	0.0%	0.0%
Technology Services	885	1,628	1,700	2,500	2,000	20,000	-20.0%	900.0%
Other Expenses	52	-	1,500	70,000	5,000	5,000	-92.9%	0.0%
<b>Total Operating Expenses</b>	<b>301,476</b>	<b>384,384</b>	<b>540,667</b>	<b>916,850</b>	<b>992,204</b>	<b>1,625,740</b>	<b>8.2%</b>	<b>63.9%</b>
Indirect Cost Allocation	25,231	26,493	27,818	27,818	29,209	30,669	5.0%	5.0%
<b>Total Expenses</b>	<b>326,707</b>	<b>410,877</b>	<b>568,485</b>	<b>944,668</b>	<b>1,021,413</b>	<b>1,656,409</b>	<b>8.1%</b>	<b>62.2%</b>
Beginning Fund Balance	1,742,366	2,342,419	3,069,355	3,069,355	3,410,870	3,287,208	11.1%	-3.6%
Change in Fund Balance	600,053	726,937	341,515	(188,668)	(123,663)	(608,659)	-34.5%	392.2%
<b>Ending Fund Balance</b>	<b>\$ 2,342,419</b>	<b>\$ 3,069,355</b>	<b>\$ 3,410,870</b>	<b>\$ 2,880,687</b>	<b>\$ 3,287,208</b>	<b>\$ 2,678,549</b>	<b>14.1%</b>	<b>-18.5%</b>

### Salary and Benefit Details

Hotel/Motel Tax Special Rev Fd							
Position Description	2024	2025	2025 Budget		2026	2026 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Director of Strategic Initiatives & Government Relations	0.25	0.25	51,393	20,561	0.25	56,190	22,300
<b>Department Total</b>	<b>0.25</b>	<b>0.25</b>	<b>\$ 51,393</b>	<b>\$ 20,561</b>	<b>0.25</b>	<b>\$ 56,190</b>	<b>\$ 22,300</b>

## General Ledger Code Details

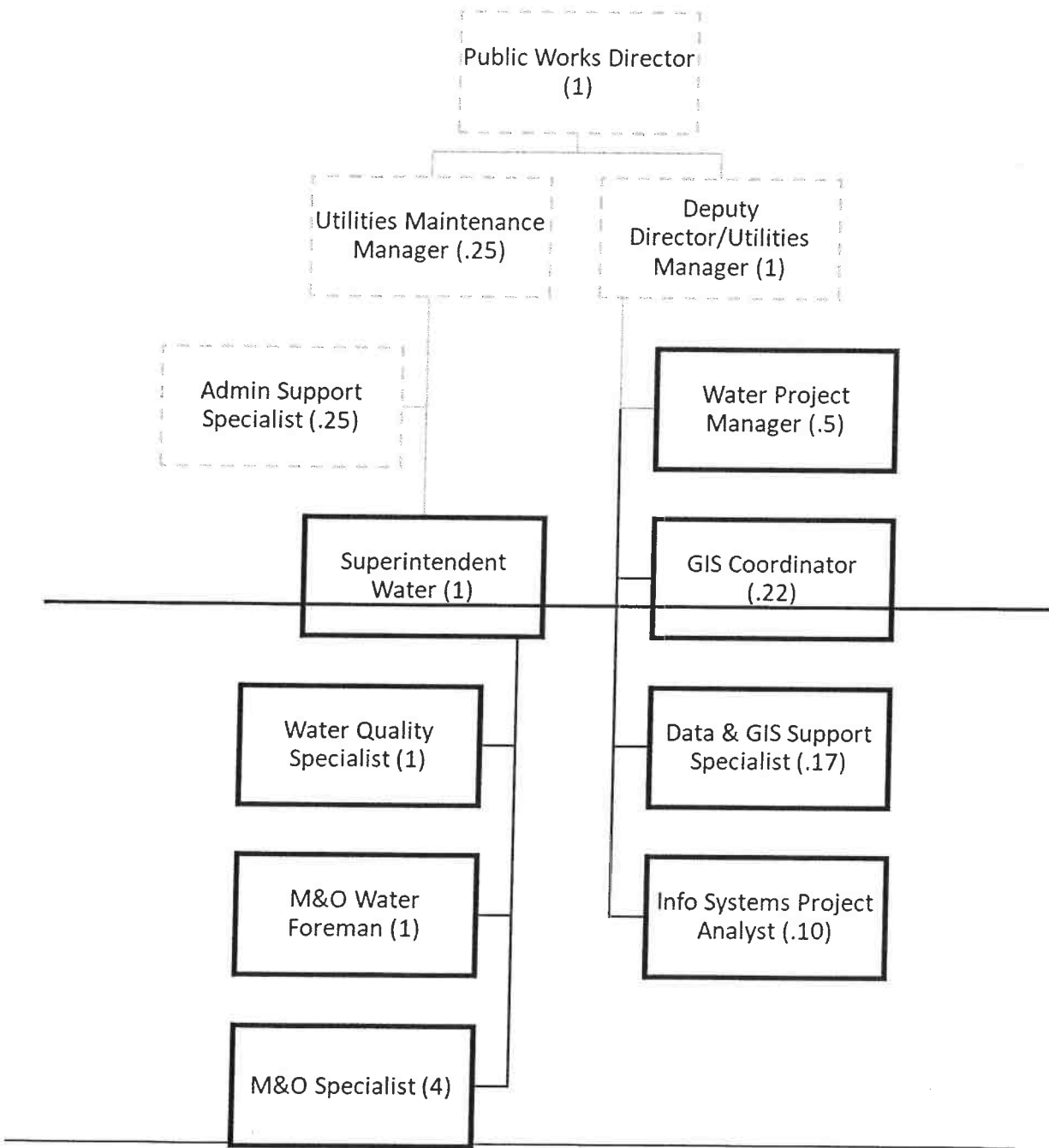
### Revenues

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
Operating Revenues							
MR101300-313310	Hotel/Motel Tax	897,202	971,162	785,000	750,000	850,000	1,000,000
MR101300-337090	Port Of Seattle	-	44,000	-	-	-	-
MR101300-361110	Investment Interest	27,652	122,651	125,000	6,000	47,750	47,750
MR101300-369900	Other Revenues	1,906	-	-	-	-	-
Total Operating Revenues		926,759	1,137,813	910,000	756,000	897,750	1,047,750
Total Revenues		\$ 926,759	\$ 1,137,813	\$ 910,000	\$ 756,000	\$ 897,750	\$ 1,047,750

### Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
MR101300-511000	Salaries	63,991	74,666	93,998	72,432	51,393	56,190
Total Salaries & Wages		63,991	74,666	93,998	72,432	51,393	56,190
MR101300-521000	FICA	4,732	5,527	7,024	5,541	3,932	4,299
MR101300-523000	PERS	6,515	7,414	8,891	7,677	4,682	5,119
MR101300-524000	Industrial Insurance	132	130	148	181	83	87
MR101302-524000	Industrial Insurance	(3)	-	-	-	-	-
MR101300-524050	Paid Family & Med Leave Prem	104	166	199	116	108	118
MR101300-525000	Medical, Dental, Life, Optical	4,543	4,583	5,133	251	654	687
MR101300-525095	Kaiser Medical & Dental	-	-	-	9,632	11,102	11,990
MR101300-525097	Self-Insured Medical & Dental	524	515	524	-	-	-
Total Personnel Benefits		16,548	18,335	21,919	23,398	20,561	22,300
MR101300-531001	Office Supplies	5	154	-	-	2,000	2,000
MR101300-531002	Printing Supplies	-	-	-	-	1,000	10,000
MR101300-531003	Operating Supplies	422	-	500	2,000	-	-
Total Supplies		427	154	500	2,000	3,000	12,000
MR101300-541007	Contracted Services	146,630	204,633	100,000	-	700,000	1,300,000
MR101300-542004	Printing & Binding Services	-	-	300	-	-	-
MR101300-543001	Memberships	3,646	5,595	3,100	1,000	-	-
MR101300-543002	Registrations	1,200	1,995	2,000	2,500	4,000	4,000
MR101300-543003	Meals-Prof Dev related	-	248	350	-	500	500
MR101300-543004	Airfare	72	318	-	1,500	2,000	2,000
MR101300-543007	Hotel/Lodging	1,292	1,008	1,300	2,500	2,000	2,000
MR101300-543008	Prof Dev Ground Transp/Parking	191	256	300	1,000	500	500
MR101300-543999	Other Prof Dev/Travel Expenses	-	-	-	13,020	1,000	1,000
MR101300-544000	Advertising	1,933	2,617	1,200	-	150,000	150,000
MR101300-544002	Marketing	19,455	597	-	-	50,000	50,000
MR101300-544003	Sponsorships marketing	10,000	72,333	100,000	-	-	-
MR101300-545999	Other Misc Rental & Leases	-	-	1,500	-	250	250
MR101300-546003	Web Hosting	-	630	700	1,500	1,000	10,000
MR101300-546004	Online Services-Subscriptions	885	998	1,000	1,000	1,000	10,000
MR101300-549006	Entrance Fees/Admissions	-	-	1,500	-	-	-
MR101300-549010	Business Meals (non Prof Dev)	(14)	-	-	-	-	-
MR101300-549999	Other Miscellaneous Expenses	-	-	-	15,000	5,000	5,000
MR101301-541000	Professional Services	6,750	-	-	-	-	-
MR101301-543008	Prof Dev Ground Transp/Parking	12	-	-	-	-	-
MR101301-544000	Advertising	5,157	-	1,000	50,000	-	-
MR101301-544002	Marketing	20,000	-	-	50,000	-	-
MR101301-544003	Sponsorships marketing	2,000	-	110,000	250,000	-	-
MR101301-549009	Media Subscriptions	66	-	-	-	-	-
MR101302-541007	Contracted Services	894	-	100,000	375,000	-	-
MR101302-543002	Registrations	325	-	-	-	-	-
MR101302-543008	Prof Dev Ground Transp/Parking	15	-	-	-	-	-
MR101302-549999	Other Miscellaneous Expenses	-	-	-	55,000	-	-
Total Services & Passthrough Pmts		220,509	291,229	424,250	819,020	917,250	1,535,250
MR101300-750190	Transfer Out ICA	25,231	26,493	27,818	27,818	29,209	30,669
Total Transfers Out		25,231	26,493	27,818	27,818	29,209	30,669
Total Expenditures		\$ 326,707	\$ 410,877	\$ 568,485	\$ 944,668	\$ 1,021,413	\$ 1,656,409

Public Works – Fund 401 Water





**Capital Projects**

The capital projects listed below are capital projects planned for the 2025-2026 biennium. ~~The year in which the project is estimated to be completed has been provided.~~ Additional information on the projects may be found in the Capital Improvement Program section of the budget document.

Capital Projects	2025 Expenses	2026 Expenses
Annual Water Repair	\$500,000	\$500,000
Large Water Meter Replacement	\$70,000	\$70,000
S 149th and S 150th St Watermain Replacement	\$2,010,000	\$0
Surface Water GIS Inventory	\$33,000	\$0
Update GIS Water System Inventory	\$25,000	\$0
Water Reservoir & Pump Station	\$0	\$1,200,000
Ryan Hill Water Infrastructure Upgrade: Connect & Expand	\$1,000,000	\$1,000,000
<b>Grand Total</b>	<b>\$3,638,000</b>	<b>\$2,770,000</b>

**Water**

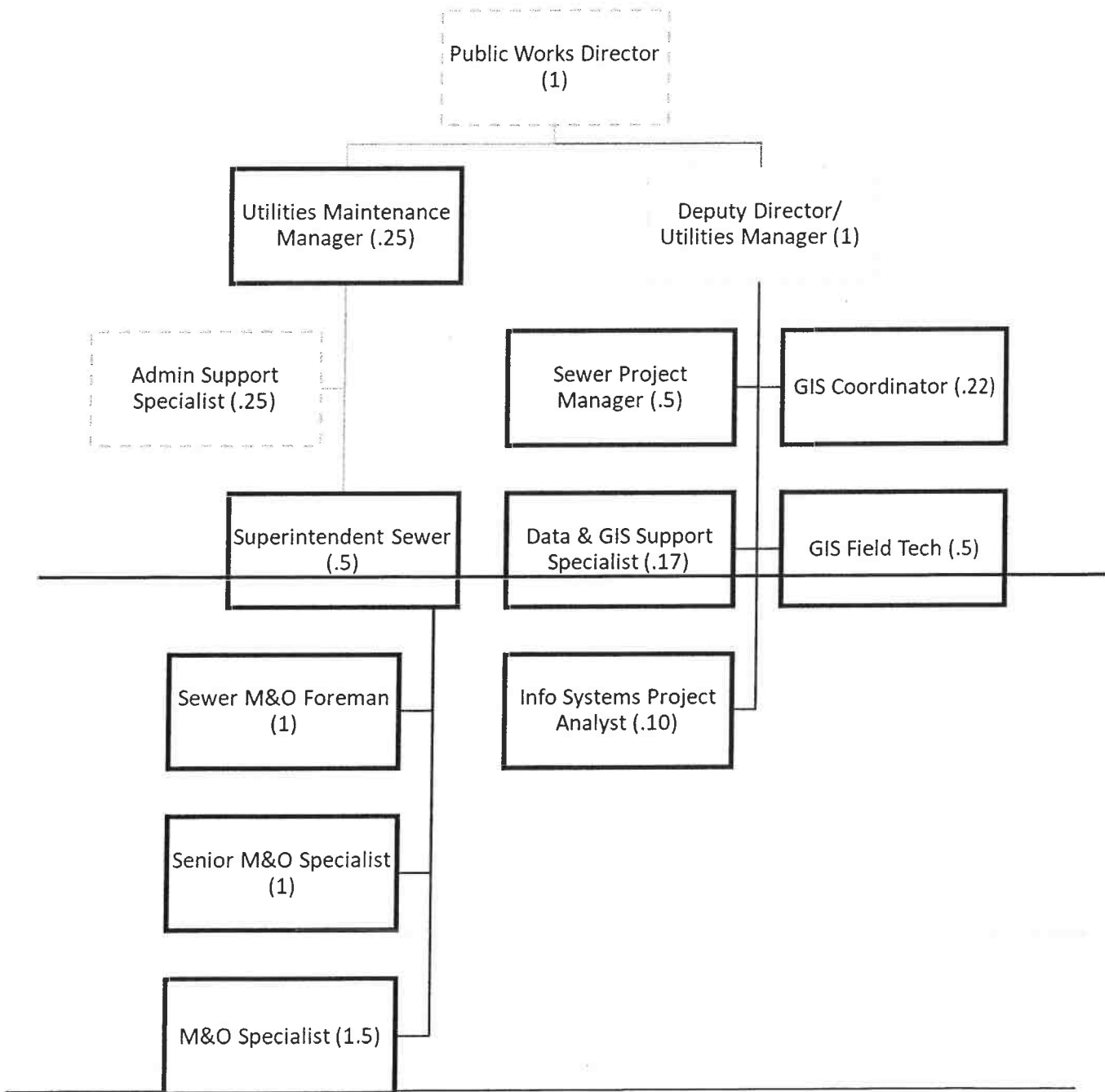
Position Description	2024	2025	2025 Budget		2026	2026 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Maint & Ops Superintendent	1	1	\$ 138,408	\$ 64,664	1	\$ 144,444	\$ 68,913
Maint & Ops Foreman	1	1	112,716	60,255	1	117,696	64,322
Maint & Ops Specialist	4	4	370,196	189,117	4	397,408	203,570
Water Quality Specialist	1	1	106,632	53,784	1	111,012	57,315
Development/Project Manager (Altallal)	0.5	0.5	73,680	40,678	0.5	76,746	43,412
Info Systems Project Analyst	0.1	0.1	14,303	41,681	0.1	14,926	44,915
GIS Coordinator	0.22	0.22	27,659	31,914	0.22	28,797	34,273
GIS Inventory Technician (Dunning)	0.16	0.16	10,982	15,371	0.16	10,982	16,450
Maintenance Operations Manager (Still III)		0.25	45,116	14,109	0.25	48,114	15,127
GIS Field Technician (Enzminger)		0.33	30,420	18,380	0.33	32,333	19,751
Extra Labor			12,000	1,434		12,000	1,459
Overtime			15,000	2,593		15,000	2,595
Clothing Allowance			-	4,846		-	4,109
<b>Department Total</b>	<b>7.98</b>	<b>8.56</b>	<b>\$ 957,112</b>	<b>\$ 538,827</b>	<b>8.56</b>	<b>\$ 1,009,459</b>	<b>\$ 576,212</b>

P 43





Public Works – Fund 402 Sewer





**2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET**

**Capital Projects**

The capital projects listed below are capital projects planned for the 2025-2026 biennium. Additional information on the projects may be found in the Capital Improvement Program section of the budget document.

<b>Capital Project</b>	<b>2025 Expenses</b>	<b>2026 Expenses</b>
Annual Sewer Repair Program	\$1,300,000	\$1,300,000
Future Sewer Lift Station 13	\$150,000	\$850,000
GIS Sewer System Inventory	\$25,000	\$25,000
Ryan Hill Sewer Revitalization	\$300,000	\$700,000
Sewer Lift Station 12 Retrofit	\$2,300,000	\$0
Sewer Lift Station 3 Upgrade	\$0	\$615,000
Sewer Lift Station 5 Rebuild	\$2,060,000	\$250,000
Sewer Main Repair at 14438 59th Ave S	\$625,000	\$450,000
Southcenter Blvd Sewer Upgrade	\$250,000	\$1,075,000
<b>Grand Total</b>	<b>\$7,010,000</b>	<b>\$5,265,000</b>

**Sewer**

<b>Position Description</b>	<b>2024</b>	<b>2025</b>	<b>2025 Budget</b>		<b>2026</b>	<b>2026 Budget</b>	
	<b>FTE</b>	<b>FTE</b>	<b>Salaries</b>	<b>Benefits</b>	<b>FTE</b>	<b>Salaries</b>	<b>Benefits</b>
Maintenance Operations Manager	1	0.25	\$ 45,116	\$ 14,109	0.25	\$ 48,114	\$ 15,127
Project Manager	1.5	0.5	73,680	40,678	0.5	76,746	43,412
Maint & Ops Superintendent	0.5	0.5	65,741	39,287	0.5	71,809	42,528
Maint & Ops Foreman	1	1	112,716	60,255	1	117,396	64,271
Sr Maint & Ops Specialist	1	1	101,880	58,395	1	106,104	62,332
Maint & Ops Specialist	1.5	1.5	147,276	100,944	1.5	154,044	108,064
Info Systems Project Analyst	0.1	0.1	14,303	41,681	0.1	14,926	44,915
GIS Coordinator	0.22	0.22	27,659	31,914	0.22	28,797	34,273
GIS Field Technician	0.5	0.33	30,420	18,380	0.33	32,333	19,751
GIS Inventory Technician	0.17	0.17	11,669	15,491	0.17	11,669	16,570
NPDES Environmental Compliance Inspector		0.3	29,125	57,774	0.3	31,269	62,331
Utilities Engineer/Asst City Engineer	1						
Overtime			7,000	1,330		7,000	1,337
Clothing Allowance				2,645			2,665
<b>Department Total</b>	<b>8.49</b>	<b>5.87</b>	<b>\$ 666,584</b>	<b>\$ 482,884</b>	<b>5.87</b>	<b>\$ 700,207</b>	<b>\$ 517,575</b>



**Salary and Benefit Details**

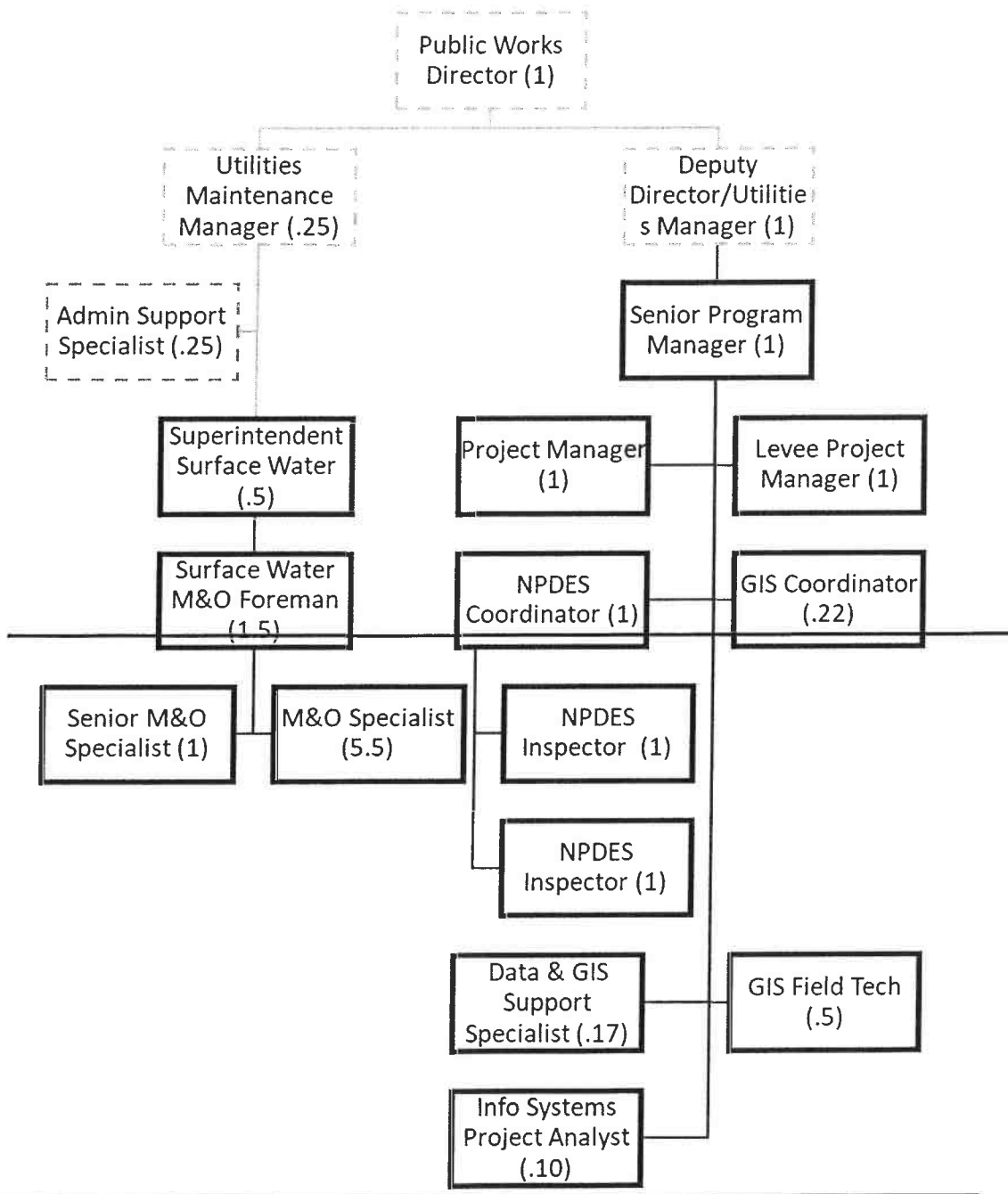
*Foster Golf Course*

Position Description	2024	2025	2025 Budget		2026	2026 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Head Golf Professional	1	1	\$ 118,680	\$ 61,268	1	\$ 129,996	\$ 66,410
Maintenance and Operations Superintendent	1	1	137,808	62,917	1	143,544	67,033
Lead Maintenance Specialist	1	1	86,928	16,717	1	95,064	18,196
Fleet Technician	1	1	95,292	56,990	1	99,240	60,866
Parks & Recreation Analyst	0.25						
Admin Support Technician	2.5	2.5	204,800	75,623	2.5	217,313	80,973
Golf Shop Assistant	0.5	0.5	36,550	7,299	0.5	38,706	7,720
Golf Maintenance Worker	2	2	145,910	28,972	2	157,467	31,144
Maintenance Specialist	1.5	1.5	134,004	71,372	1.5	139,548	76,102
Extra Labor			114,440	13,568		114,440	13,796
Overtime			3,500	660		3,500	663
<b>Department Total</b>	<b>10.75</b>	<b>10.5</b>	<b>\$ 1,077,911</b>	<b>\$ 395,385</b>	<b>10.5</b>	<b>\$ 1,138,818</b>	<b>\$ 422,903</b>

p 61



Public Works – Fund 412 Surface Water







2025-26 PRELIMINARY PROPOSED 2025-26 BIENNIAL BUDGET

**Fund Detail**

**Revenue and Expense Summary**

*Surface Water Utility Fund*

	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
<b>Operating Revenue</b>								
Surface Water Sales	7,378,246	7,755,433	8,091,932	8,103,375	8,477,267	8,868,410	4.6%	4.6%
Grant Revenues	224,415	466,964	10,700	1,328,000	3,322,000	2,965,000	150.2%	-10.7%
Other Income	169,834	156,274	822,250	1,620,000	2,643,000	2,845,000	63.1%	7.6%
Investment Earnings	19,126	384,476	402,000	30,000	300,000	300,000	900.0%	0.0%
<b>Total Operating Revenue</b>	<b>7,791,621</b>	<b>8,763,147</b>	<b>9,326,882</b>	<b>11,081,375</b>	<b>14,742,267</b>	<b>14,978,410</b>	<b>33.0%</b>	<b>1.6%</b>
<b>Operating Expenses</b>								
Salaries & Wages	1,276,955	1,194,238	1,625,843	1,653,686	2,028,653	2,156,974	22.7%	6.3%
Benefits	435,166	421,695	650,938	720,938	1,023,526	1,097,257	42.0%	7.2%
Supplies	14,058	16,223	21,696	20,300	27,759	28,509	36.7%	2.7%
Repair & Maintenance Supplies	4,808	16,689	44,639	17,500	25,320	25,970	44.7%	2.6%
Small Tools	10,042	14,569	24,412	6,500	18,582	18,732	185.9%	0.8%
Technology Supplies	470	2,353	1,038	500	1,004	1,004	100.7%	0.0%
Fleet Supplies	173	-	-	-	-	-	0.0%	0.0%
Professional Services	885,365	817,870	1,900,850	2,556,929	10,306,741	10,938,684	303.1%	6.1%
Communications	8,761	11,463	10,878	7,100	11,574	11,574	63.0%	0.0%
Professional Development	13,077	17,900	18,946	7,990	17,019	17,387	113.0%	2.2%
Advertising	4,680	1,989	2,914	-	814	814	0.0%	0.0%
Rentals	127,124	20	15	4,000	209,383	214,324	5134.6%	2.4%
Technology Services	14,194	17,793	16,309	3,000	28,815	23,815	860.5%	-17.4%
Utilities	61,052	22,385	93,027	90,685	80,685	84,000	-11.0%	4.1%
Repairs & Maintenance Services	1,236,803	148,154	35,000	59,000	218,356	221,350	270.1%	1.4%
Other Expenses	835,973	898,443	908,025	901,025	1,084,154	1,135,073	20.3%	4.7%
Other Capital Improvements	-	-	-	900,000	-	-	-100.0%	0.0%
Construction Projects	903,008	-	1,285,000	2,900,000	-	-	-100.0%	0.0%
Principal	290,456	278,863	20,084	279,439	20,620	21,114	-92.6%	2.4%
Interest Expense	6,022	4,211	1,447	2,743	977	494	-64.4%	-49.4%
Transfers Out	759,866	971,612	971,945	971,945	828,284	447,358	-14.8%	-46.0%
<b>Total Operating Expenses</b>	<b>6,888,053</b>	<b>4,856,470</b>	<b>7,633,006</b>	<b>11,103,281</b>	<b>15,932,266</b>	<b>16,444,432</b>	<b>43.5%</b>	<b>3.2%</b>
Indirect Cost Allocation	628,421	659,842	692,834	692,834	727,476	763,850	5.0%	5.0%
<b>Total Expenses</b>	<b>7,516,474</b>	<b>5,516,312</b>	<b>8,325,840</b>	<b>11,796,115</b>	<b>16,659,742</b>	<b>17,208,282</b>	<b>41.2%</b>	<b>3.3%</b>
Beginning Fund Balance	6,343,853	6,618,999	9,865,835	9,865,835	10,866,876	8,949,401	10.1%	-17.6%
Change in Fund Balance	275,147	3,246,836	1,001,041	(714,740)	(1,917,475)	(2,229,872)	168.3%	16.3%
<b>Ending Fund Balance</b>	<b>\$ 6,618,999</b>	<b>\$ 9,865,835</b>	<b>\$ 10,866,876</b>	<b>\$ 9,151,095</b>	<b>\$ 8,949,401</b>	<b>\$ 6,719,529</b>	<b>-2.2%</b>	<b>-24.9%</b>



2025-26 PRELIMINARY PROPOSED 2025-26 BIENNIAL BUDGET

Surface Water

Position Description	2024	2025	2025 Budget		2026	2026 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Maint & Ops Superintendent	0.5	0.5	\$ 65,741	\$ 39,287	0.5	\$ 71,809	\$ 42,528
Maint & Ops Foreman	1.5	1.5	170,274	86,091	1.5	177,294	91,751
Maint & Ops Specialist	5.5	7.5	661,488	368,570	7.5	713,040	397,317
Senior Program Manager	1	1	158,940	66,734	1	165,552	71,010
NPDES Coordinator	1	1	131,105	41,395	1	143,281	44,924
NPDES Environmental Compliance Inspector	2	1.7	165,041	83,591	1.7	177,189	89,982
Sr Maint & Ops Specialist	1	1	102,180	53,022	1	106,704	56,576
Project Manager (Formerly Habitat Project Manager)	1	1	146,100	39,978	1	152,232	42,163
Levee Project Manager	1	1	146,100	52,951	1	153,492	56,387
Information Systems Project Analyst	0.1	0.1	14,303	41,681	0.1	14,926	44,915
GIS Coordinator	0.22	0.22	27,659	31,914	0.22	28,797	34,273
GIS Field Tech	0.5	0.34	31,342	18,540	0.34	33,313	19,921
GIS Inventory Technician	0.17	0.17	11,669	15,491	0.17	11,669	16,570
Maintenance Operations Manager		0.25	45,116	14,109	0.25	48,114	15,127
Green Infrastructure Coordinator		1	88,596	51,947	1	96,562	56,193
Extra Labor			50,000	10,450		50,000	10,548
Overtime			13,000	2,452		13,000	2,464
Clothing Allowance				5,326			4,608
<b>Department Total</b>	<b>15.49</b>	<b>18.28</b>	<b>\$ 2,028,653</b>	<b>\$ 1,023,526</b>	<b>18.28</b>	<b>\$ 2,156,974</b>	<b>\$ 1,097,257</b>

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2024	2024	Budget	
		2022	2023			2025	2026
Operating Revenues							
PW412301-333976	FEMA Disaster Assistance	-	1,637	2,000	-	140,000	150,000
PW412301-334038	NPDES Grant	-	-	700	64,000	-	130,000
PW412301-337704	KC Natural Res & Parks Grant	20,707	-	-	-	-	-
PW412301-337732	King Conservation District Gra	-	-	-	-	706,000	1,150,000
PW412301-337734	KCFCD-Opportunity Funds	89,125	-	-	-	-	-
PW412301-337735	KCFCD-Green the Green Revegiti	50,000	-	-	50,000	-	-
PW412301-337736	KCFCD-Riverton Flaggate Rmvl	(139,125)	-	-	-	-	-
PW412301-337737	King Co Flood Control District	203,708	465,327	8,000	1,214,000	2,476,000	1,535,000
PW412380-343100	SSWM Regular Monthly Charges	7,378,168	7,755,507	8,091,932	8,103,375	8,477,267	8,868,410
PW412380-343110	Lein Fees	78	(74)	-	-	-	-
PW412301-369400	Judgments And Settlements	-	-	718,000	-	-	-
PW412380-361110	Investment Interest	101,979	327,595	350,000	30,000	300,000	300,000
PW412380-361112	Investment Interest Accrued	5,958	20,000	-	-	-	-
PW412380-361320	Unrlzd Gain(Loss)-Investments	(88,812)	36,881	52,000	-	-	-
PW412380-361400	Interest on Receivables	13,999	13,884	9,250	20,000	-	-
PW412301-374027	CapContr-RCO State Grant	-	22,319	15,000	-	470,000	500,000
PW412301C-374027	CapContr-RCO State Grant	14,170	-	-	-	-	-
PW412301-374031	Capital Contribution-DOE Grant	70,818	96,718	80,000	1,600,000	1,948,000	2,345,000
PW412301C-374031	Capital Contribution-DOE Grant	70,847	-	-	-	-	-
PW412301-374070	Capital Contrib - Local Grant	-	23,353	-	-	225,000	-
Total Operating Revenues		7,791,621	8,763,147	9,326,882	11,081,375	14,742,267	14,978,410
Total Revenues		\$ 7,791,621	\$ 8,763,147	\$ 9,326,882	\$ 11,081,375	\$ 14,742,267	\$ 14,978,410

Expenses

GL Account Code	Account Description	Actual		Projected 2024	2024	Budget	
		2022	2023			2025	2026
PW412301-511000	Salaries	524,874	545,842	863,993	797,038	965,970	1,025,127
PW412301C-511000	Salaries	106,171	88,340	-	-	-	-
PW412301-512000	Extra Labor	1,632	-	-	-	-	-
PW412301-513000	Overtime	-	4,687	-	-	-	-
PW412380-511000	Salaries	636,895	547,210	758,700	843,648	999,683	1,068,847
PW412380-512000	Extra Labor	2,266	450	-	-	50,000	50,000
PW412380-513000	Overtime	5,117	7,709	3,150	13,000	13,000	13,000
Total Salaries & Wages		1,276,955	1,194,238	1,625,843	1,653,686	2,028,653	2,156,974
PW412301-521000	FICA	41,451	44,220	65,305	60,973	73,897	78,422
PW412301C-521000	FICA	7,929	6,584	-	-	-	-
PW412301-523000	PERS	53,774	57,753	82,591	84,477	88,000	93,389
PW412301C-523000	PERS	10,929	8,811	-	-	-	-
PW412301-523002	Net Pension Expense	(150,921)	(136,452)	-	-	-	-
PW412301-524000	Industrial Insurance	7,447	8,166	9,494	13,505	11,892	12,487
PW412301C-524000	Industrial Insurance	1,678	1,281	-	-	-	-
PW412301-524050	Paid Family & Med Leave Prem	1,021	1,412	1,758	1,279	2,028	2,153
PW412301-525000	Medical, Dental, Life, Optical	15,663	16,510	18,682	3,685	3,325	3,491
PW412301C-525000	Medical, Dental, Life, Optical	479	471	-	-	-	-
PW412301-525095	Kaiser Medical & Dental	-	-	-	13,961	16,848	18,196
PW412301-525097	Self-Insured Medical & Dental	88,235	113,085	149,821	115,676	262,339	283,326
PW412301C-525097	Self-Insured Medical & Dental	17,072	10,894	-	-	-	-
PW412380-521000	FICA	49,263	42,904	58,075	65,534	81,295	86,586
PW412380-523000	PERS	65,514	55,845	72,918	89,417	96,811	103,112
PW412380-524000	Industrial Insurance	13,353	12,002	13,681	23,450	22,844	23,986
PW412380-524050	Paid Family & Med Leave Prem	1,067	1,293	1,572	1,356	2,232	2,377
PW412380-525000	Medical, Dental, Life, Optical	22,590	15,796	12,838	4,469	3,404	3,575
PW412380-525095	Kaiser Medical & Dental	-	-	-	17,630	-	-
PW412380-525097	Self-Insured Medical & Dental	187,339	159,520	163,203	221,527	353,286	381,549
PW412380-528000	Uniform Clothing	143	-	-	750	3,603	2,853
PW412380-528001	Boot Allowance	1,139	1,602	1,000	3,250	1,723	1,755
Total Personnel Benefits		435,166	421,695	650,938	720,938	1,023,526	1,097,257

p73

2025-26 PRELIMINARY PROPOSED 2025-26 BIENNIAL BUDGET

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
PW412301-531003	Operating Supplies	-	103	-	-	-	-
PW412301-531004	Event Food	-	27	66	-	27	27
PW412301-531005	Meeting Food	-	-	319	-	50	50
PW412301-531006	Program Food	-	13	-	-	-	-
PW412301-531007	Marketing Supplies	-	12,382	-	-	12,382	12,382
PW412301-532003	Safety Supplies	-	1,320	518	-	1,320	1,320
PW412301-532006	Trees/Landscape Supplies	187	-	-	-	-	-
PW412301-535001	Equipment	-	7,932	688	-	7,932	7,932
PW412301-536000	Technology Supplies	73	-	-	-	-	-
PW412301-536001	Computer peripherals	297	504	888	-	504	504
PW412380-531001	Office Supplies	439	604	1,057	100	100	100
PW412380-531002	Printing Supplies	81	244	254	200	200	200
PW412380-531003	Operating Supplies	13,537	2,849	20,000	20,000	15,000	15,750
PW412380-532001	Repair Supplies	2,740	6,956	19,330	13,000	13,000	13,650
PW412380-532002	Maintenance Supplies	780	4,264	14,623	-	5,000	5,000
PW412380-532003	Safety Supplies	785	4,128	7,132	1,500	2,000	2,000
PW412380-532005	Chemicals/Fertilizers	218	-	-	-	-	-
PW412380-532007	Cleaning & Janitorial Supplies	78	22	36	-	-	-
PW412380-532008	Pump Station Repair Supplies	20	-	3,000	3,000	4,000	4,000
PW412380-535000	Small Tool & Minor Equipment	977	-	-	-	-	-
PW412380-535001	Equipment	5,435	2,895	15,350	1,000	5,000	5,000
PW412380-535002	Power Tools	320	3,276	4,354	3,000	3,150	3,300
PW412380-535003	Office Equipment	193	1	1,520	-	-	-
PW412380-535004	Traffic Control Devices/Tools	3,117	466	2,500	2,500	2,500	2,500
PW412380-536001	Computer peripherals	99	749	150	500	500	500
PW412380-536002	Computer/Laptop Purchase	-	1,100	-	-	-	-
PW412380-537002	Supplies added to vehicles	173	-	-	-	-	-
Total Supplies		29,551	49,835	91,785	44,800	72,665	74,215

P 74

2025-26 PRELIMINARY PROPOSED 2025-26 BIENNIAL BUDGET

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
PW412301C-541000	Professional Services	120	-	-	-	-	-
PW412301-541007	Contracted Services	325,721	432,085	1,841,036	2,505,000	50,000	50,000
PW412301C-541007	Contracted Services	517,349	351,231	-	-	10,205,333	10,832,000
PW412301-541010	Inspection Services & Permits	-	2,059	6,402	-	2,059	2,059
PW412301C-541010	Inspection Services & Permits	8,515	-	-	-	-	-
PW412301-541016	Recruitment	-	50	-	-	-	-
PW412301-541029	Materials Testing & Lab Svcs	-	675	3,328	-	675	675
PW412301-542001	Telephone/Alarm/Cell Service	1,148	1,374	887	-	1,374	1,374
PW412301-542002	Postage/Shipping Costs	-	-	47	-	50	50
PW412301-542004	Printing & Binding Services	-	-	562	-	50	50
PW412301-543002	Registrations	687	5,776	2,938	-	5,776	5,776
PW412301-543003	Meals-Prof Dev related	795	325	424	-	325	325
PW412301-543004	Airfare	717	-	-	-	-	-
PW412301-543006	Certifications & Licenses	635	-	-	-	-	-
PW412301-543007	Hotel/Lodging	704	1,068	2,044	-	1,068	1,068
PW412301-543008	Prof Dev Ground Transp/Parking	-	37	-	-	-	-
PW412301-544000	Advertising	2,500	-	-	-	-	-
PW412301C-544000	Advertising	406	-	-	-	-	-
PW412301-544001	Legal & Public Notices	-	714	2,914	-	714	714
PW412301C-544001	Legal & Public Notices	1,774	-	-	-	-	-
PW412301-544002	Marketing	-	1,200	-	-	-	-
PW412301-546001	Software Maintenance Contract	7,295	9,624	8,290	-	9,624	9,624
PW412301-546004	Online Services-Subscriptions	234	1,191	906	-	1,191	1,191
PW412301C-547000	General Utilities	13,882	-	-	-	-	-
PW412301C-548001	Repair services	4,480	-	-	-	-	-
PW412301-548001	Repair services	-	22,972	-	-	-	-
PW412301-548002	Maintenance Services	20,115	6,622	-	-	-	-
PW412301C-548005	Tree/Landscape Maintenance	2,323	-	-	-	-	-
PW412301-548008	Non-Capital Improvements	109,413	107,816	-	-	-	-
PW412301-549007	Excise Taxes & Other Assessmnt	-	-	2,000	-	-	-
PW412380-541007	Contracted Services	10,182	4,122	10,200	12,000	12,600	12,600
PW412380-541016	Recruitment	-	50	-	-	50	50
PW412380-541020	Insurance-Property	-	-	-	-	34,724	40,000
PW412380-541026	Employee screening/testing	871	1,260	1,155	1,200	1,300	1,300
PW412380-541030	Insurance-Liability	22,607	26,338	38,729	38,729	-	-
PW412380-542001	Telephone/Alarm/Cell Service	7,546	10,089	9,382	7,000	10,000	10,000
PW412380-542002	Postage/Shipping Costs	67	-	-	100	100	100
PW412380-543001	Memberships	20	-	-	240	-	-
PW412380-543002	Registrations	7,090	7,159	11,340	7,000	7,350	7,718
PW412380-543003	Meals-Prof Dev related	925	1,408	-	250	1,000	1,000
PW412380-543005	Mileage	389	409	-	250	500	500
PW412380-543006	Certifications & Licenses	413	1,718	2,200	250	1,000	1,000
PW412380-543007	Hotel/Lodging	702	-	-	-	-	-
PW412380-544000	Advertising	-	50	-	-	50	50
PW412380-544002	Marketing	-	25	-	-	50	50
PW412380-545000	Operating Rentals & Leases	34	-	-	-	-	-
PW412380-545002	Vehicle Rental/Lease	747	-	-	-	4,000	4,000
PW412380-545006	Office Equip Rentals-No Copier	-	20	15	-	20	20
PW412380-545094	Fleet Contrib Rntl/Repl Funds	126,343	-	-	-	205,363	210,304
PW412380-545999	Other Misc Rental & Leases	-	-	-	4,000	-	-
PW412380-546001	Software Maintenance Contract	6,665	6,978	7,114	3,000	18,000	13,000
PW412380-547008	Spill Response & Disposal	689	-	20,000	20,000	10,000	10,000
PW412380-547021	Electric Utility	9,708	8,574	15,713	10,185	10,185	11,000
PW412380-547025	Water/Sewer Utility	982	816	864	2,500	2,500	3,000
PW412380-547026	Surface Water utility	6,947	6,143	6,450	8,000	8,000	10,000
PW412380-547028	Solid Waste Disposal	29,044	6,852	50,000	50,000	50,000	50,000
PW412380-548001	Repair services	4,329	10,410	35,000	35,000	35,000	35,000
PW412380-548002	Maintenance Services	143	335	-	-	300	300
PW412380-548004	Radios/Telemetry Maint	229	-	-	14,000	14,000	14,000
PW412380-548005	Tree/Landscape Maintenance	6,243	-	-	10,000	10,000	10,000
PW412380-548008	Non-Capital Improvements	940,620	-	-	-	-	-
PW412380-548095	Fleet Oper and Maint costs	148,908	-	-	-	159,056	162,050
PW412380-549007	Excise Taxes & Other Assessmnt	94,893	120,348	95,000	85,000	85,000	90,000
PW412380-549010	Business Meals (non Prof Dev)	220	426	-	2,000	2,000	2,000
PW412380-549012	Bank Fees	1,194	351	594	-	350	300
PW412380-549013	Utility One-Call Service	441	386	431	725	725	735
PW412380-549054	Interfund Taxes & Oper Assmnts	739,225	776,932	810,000	813,300	996,079	1,042,038
Total Services & Passthrough Pmts		3,187,029	1,936,016	2,985,965	3,629,729	11,957,541	12,647,021

**2025-26 PRELIMINARY PROPOSED 2025-26 BIENNIAL BUDGET**

**Expenses**

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PW412301C-563000	Other Improvements	-	-	-	900,000	-	-
PW412301C-565000	Construction Projects	868,906	-	1,285,000	2,900,000	-	-
PW412301C-565006	Roadside Development	34,102	-	-	-	-	-
PWTFL412-578064	PW-01-691-064 VAL VUE PRIN	11,597	-	-	-	-	-
PWTFL412-578069	PW 04-691-069 PRINCIPAL	37,212	37,212	-	37,212	-	-
PWTFL412-578070	PW 04-691-070 PRIN	222,144	222,144	-	222,144	-	-
REV15SWM-572000	Revenue Bond	19,504	19,507	20,084	20,084	20,620	21,114
PWTFL412-583064	Pw-01-691-064 Val Vue Interest	58	-	-	-	-	-
PWTFL412-583069	Pw-04-691-069 Interest	450	264	-	186	-	-
PWTFL412-583070	Pw-04-691-070 Interest	2,684	1,574	-	1,111	-	-
REV15SWM-583387	2015 Refunding Bond Interest	2,321	1,865	1,447	1,447	977	494
REV15SWM-588380	Amortization Costs	509	509	-	-	-	-
<b>Total Capital Expenditures</b>		<b>1,199,487</b>	<b>283,074</b>	<b>1,306,530</b>	<b>4,082,183</b>	<b>21,596</b>	<b>21,608</b>
PW412301-750208	Transfer Out to 208	360,537	360,185	360,596	360,596	360,537	360,008
PW412301-750219	Transfer Out to 219	134,389	134,427	134,350	134,350	134,414	87,350
PW412301-750306	Transfer Out to 306	235,000	470,000	470,000	470,000	333,333	-
PW412301-754195	Util/Golf Trnsfr Out 1% Arts	29,940	7,000	7,000	7,000	-	-
PW412380-750190	Transfer Out ICA	628,421	659,842	692,834	692,834	727,476	763,850
<b>Total Transfers Out</b>		<b>1,388,287</b>	<b>1,631,454</b>	<b>1,664,779</b>	<b>1,664,779</b>	<b>1,555,760</b>	<b>1,211,208</b>
<b>Total Expenditures</b>		<b>\$ 7,516,474</b>	<b>\$ 5,516,312</b>	<b>\$ 8,325,840</b>	<b>\$ 11,796,115</b>	<b>\$ 16,659,742</b>	<b>\$ 17,208,282</b>





Revenue and Expense Summary

Insurance - Active Employees								
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
General Government Revenue	113	-	-	-	-	-	0.0%	0.0%
Investment Earnings	59,565	203,911	220,000	6,000	47,500	47,500	691.7%	0.0%
Employee Trust Contributions	188,835	149,120	128,900	294,885	311,980	335,000	5.8%	7.4%
Employer Trust Contributions	7,552,524	5,604,142	6,300,000	5,903,457	7,943,114	8,572,650	34.6%	7.9%
Total Operating Revenue	7,801,037	5,957,172	6,648,900	6,204,342	8,302,594	8,955,150	33.8%	7.9%
Operating Expenses								
Insurance Program Costs	5,788,010	5,219,722	5,840,000	6,185,933	6,478,439	6,491,349	4.7%	0.2%
Supplies	576	1,121	1,200	-	-	-	0.0%	0.0%
Professional Services	50,213	56,651	60,000	100,000	100,000	100,000	0.0%	0.0%
Other Expenses	7,724	8,665	8,000	21,000	21,000	21,000	0.0%	0.0%
Total Operating Expenses	5,846,523	5,286,159	5,909,200	6,306,933	6,599,439	6,612,349	4.6%	0.2%
Indirect Cost Allocation	180,609	189,639	199,121	199,121	209,077	219,531	5.0%	5.0%
Total Expenses	6,027,132	5,475,798	6,108,321	6,506,054	6,808,516	6,831,880	4.6%	0.3%
Beginning Fund Balance	597,792	2,371,697	2,853,072	2,853,072	3,393,651	4,887,729	18.9%	44.0%
Change in Fund Balance	1,773,905	481,374	540,579	(301,712)	1,494,078	2,123,270	-595.2%	42.1%
Ending Fund Balance	\$ 2,371,697	\$ 2,853,072	\$ 3,393,651	\$ 2,551,360	\$ 4,887,729	\$ 7,010,999	91.6%	43.4%

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2024	2024	Budget	
		2022	2023			2025	2026
Operating Revenues							
FN502370-341970	Employee Benefit Program Svcs	113	-	-	-	-	-
FN502370-361110	Investment Interest	59,565	203,911	220,000	6,000	47,500	47,500
FN502370-369700	Trust Contributions-Employer	7,552,524	5,604,142	6,300,000	5,903,457	7,943,114	8,572,650
FN502370-369710	Vol Contributions - Employees	126,726	64,602	40,000	-	-	-
FN502370-369720	Mandatory Contrib-Employees	62,109	84,518	88,900	294,885	311,980	335,000
Total Operating Revenues		7,801,037	5,957,172	6,648,900	6,204,342	8,302,594	8,955,150
Total Revenues		\$ 7,801,037	\$ 5,957,172	\$ 6,648,900	\$ 6,204,342	\$ 8,302,594	\$ 8,955,150

Expenses

GL Account Code	Account Description	Actual		Projected 2024	2024	Budget	
		2022	2023			2025	2026
FN502370-525500	Self Insured Medical Claims	3,740,652	3,739,646	3,750,000	4,177,719	4,108,327	4,272,660
FN502370-525501	Dental Claims	541,635	399,538	425,000	453,564	413,306	429,838
FN502370-525502	Prescription Claims	927,276	941,165	945,000	985,466	1,158,759	1,205,109
FN502370-525503	Vision Claims	32,882	17,033	25,000	18,557	21,641	22,507
FN502370-525504	Stop Loss Reimbursements	(9,515)	(305,685)	125,000	-	-	-
FN502370-525506	TPA Admin Fees	173,526	139,282	150,000	145,889	155,034	161,235
FN502370-525507	Excess Loss Premiums	381,554	288,743	420,000	404,738	621,372	400,000
Total Personnel Benefits		5,788,010	5,219,722	5,840,000	6,185,933	6,478,439	6,491,349
FN502900-531009	Employee Wellness Supplies	576	1,121	1,200	-	-	-
Total Supplies		576	1,121	1,200	-	-	-
FN502370-541000	Professional Services	17,304	-	-	-	-	-
FN502370-541007	Contracted Services	32,909	56,651	60,000	100,000	100,000	100,000
FN502370-549000	Miscellaneous Expenses	192	-	-	-	-	-
FN502370-549999	Other Miscellaneous Expenses	-	-	-	3,000	3,000	3,000
FN502900-549005	Employee Wellness Svcs	7,532	8,665	8,000	18,000	18,000	18,000
Total Services & Passthrough Pmts		57,937	65,316	68,000	121,000	121,000	121,000
FN502370-750190	Transfer Out ICA	180,609	189,639	199,121	199,121	209,077	219,531
Total Transfers Out		180,609	189,639	199,121	199,121	209,077	219,531
Total Expenditures		\$ 6,027,132	\$ 5,475,798	\$ 6,108,321	\$ 6,506,054	\$ 6,808,516	\$ 6,831,880

P 87