
BUDGET SUMMARY

This section summarizes the 2025-2026 biennial budget and provides comparisons to previous years' revenues and expenditures. It begins with an overview of the City's overall fiscal environment followed by a discussion of the budget development process.

GENERAL FISCAL ENVIRONMENT

Effective budget and financial policies are developed gradually over a period of time in response to long-term fiscal and socioeconomic conditions. Accordingly, this document responds to both the City's current fiscal and socioeconomic conditions and those anticipated in the future.

Tukwila's economy generally follows the economic cycles of the surrounding region, although downturns have historically been less severe than for other municipalities in the region.

In the previous biennium, the City experienced steady revenue growth compared to earlier years. Sales tax, the City's primary revenue source, increased by 6.7% in 2023, building on a 12.7% rise in 2022. While the recovery of sales tax revenue continues, inflation played a key role in driving this overall increase. City staff remain proactive in seeking additional grant opportunities to further support the budget. Additionally, intergovernmental revenues continue to represent a significant portion of the City's overall income, reinforcing the importance of external funding sources to maintain fiscal health and support community services.

Over half of Tukwila's ongoing revenue comes from property tax and sales tax. Property tax grows more slowly than inflation and sales tax is subject to economic conditions, which became unusually volatile due to the global pandemic that began in 2020.

Tax revenues saw continued growth in 2023 and 2024. However, rising inflation during this period significantly increased expenditures, surpassing the gains in revenue. Despite the positive trend in tax collections, the rapid escalation of costs due to inflation placed considerable pressure on the City's budget. This imbalance underscores the challenges of managing rising expenses in an inflationary environment, even as revenues grow.

The City has some relatively new revenue capacity due to the voters' decision to annex into the Puget Sound Regional Fire Authority in 2024 and the introduction of a new Business & Occupation Tax. Meanwhile, the City is also struggling with declining sales tax revenues as the Sales Tax Mitigation program continues to diminish, significantly reducing a previously reliable source of income. Additionally, the American Rescue Plan Act (ARPA) funding will discontinue at the end of 2024. Expenditures continue to grow at a faster rate than revenues, driven by factors such as rising labor costs, increased inflation, and escalating insurance liabilities. Population and employment growth are drivers of staff workload and increase demands on infrastructure and services.

BUDGET DEVELOPMENT

In late 2023, the City convened a community-based Financial Sustainability Committee to solicit input on how Tukwila can use limited financial resources to meet community priorities. The Committee made its final report to the Mayor and City Council in April 2024, including these recommendations:

- *Be Good Stewards of Public Resources.* Build a culture of continuous improvement and implement approaches and tools to improve the City's efficiency and effectiveness.
- *Invest in the Tukwila Community's Highest Priorities.* Align services with community priorities and prudently manage the tax burden on residents and businesses.
- *Invest in Tukwila's Future.* Make targeted investments to achieve long-term cost savings and improved outcomes for the Tukwila community.

These recommendations, in addition to the other community engagement efforts described in the introduction, helped shape the creation of the 2024-2025 biennial budget. Major issues driving fiscal policy proposals include public safety investments, repair & replacement of critical infrastructure, and organizational efficiencies and financial sustainability. The previous biennium was considered a "bridge" budget, intended to help the City with its potential transition to the Puget Sound Regional Fire Authority, which was ultimately approved by voters. The intention going forward to 2025-2026 was to return tax capacity to Tukwila taxpayers while retaining necessary resources to mitigate the structural imbalance and investing in key service level enhancements. To balance the 2025-2026 budget and honor this commitment, the proposal includes use of one-time funds in the form of land sales and closure of the Urban Renewal Fund; implements an ongoing Lean staffing model, and does not propose any new revenue beyond modest utility rate increases.

PERFORMANCE MEASURES

Performance measures are tools put in place by program staff and managers and reviewed by City leadership to assure alignment between programs and City goals. These measures are select points of data that represent the work performed within departments in a way that can track the effectiveness of programs over time.

S.M.A.R.T. goals track Specific, Measurable, Achievable, Realistic, and Timely objectives set forth by department heads. The objective of a SMART goal is to tell exactly what is expected, why it is important, who is involved, when it is going to happen, and which attributes are important. Such goals have a much greater chance of being accomplished as compared to general goals.

WHY MEASURE PERFORMANCE?

Measuring performance provides a quantifiable way in which to recognize successes and areas needing improvement. The City's progress is measured against data from previous years, targets set in master plans and benchmarks with other communities. The performance measures are tied to the City's adopted strategic plan goals and provide visibility into how the goals are being accomplished. By measuring our programs using a variety of data, we can see how Tukwila's present state relates to its past indicators and future plans. Performance measures offer transparency and allow the public to hold the City accountable. The report provides insight into costs, accomplishments, and areas of improvement over time.

FORMAT OF REPORT

Performance measures provide a logical connection between City resources and desirable community outcomes. If the City devotes resources to a service area, then it should be able to achieve desired outcomes in line with the Council goal of that service area. Each department section includes a performance measures chart of City inputs, outputs, and outcomes. These measures are tied to the Council's Strategic Goals, which are reported on the inside front cover of the budget.

FINANCIAL SUMMARY

The 2025-2026 budget is balanced and meets the Council adopted goals for Contingency and Ending Fund Balance. The budget reflects total revenues of \$154 million in 2025 and \$168.3 million in 2026, a 0.9% decrease from adopted 2024 revenues of \$156 million. The decrease is a result of returning property tax capacity to voters following Tukwila's annexation to the Puget Sound Regional Fire Authority. No drawdown of the General Fund or the Contingency Fund is expected in the biennium, the result of an emphasis on maintaining structural balance for continued financial stability and sustainability.

Total all revenues = \$154.6M for 2025 and \$168.3M for 2026, a 0.9% decrease from adopted 2024 revenues of \$156.0M. The decrease is a result of returning property tax capacity to voters with Tukwila's annexation to PSF.

Even with the creation of new GF revenue sources in 2023-24, ongoing general fund revenue sources will continue to decline in the 25/26 biennium.

Each fund has been grouped according to their function within the City. The Contingency Fund is displayed with the General Fund as its sole source of funding is the General Fund (with the exception of investment earnings), and it contains no external restrictions. As a side note, for purposes of financial reporting the General Fund and Contingency Fund are combined in the Annual Comprehensive Financial Report (ACFR) as well.

The Local Improvement District (LID) fund and associated guaranty fund are shown separately from the general obligation debt; the LID debt is secured by the property assessed in the district and is not considered a direct obligation of the City.

The estimated beginning fund balances, revenues, expenditures and ending fund balances for each of the funds and fund groups is shown below for both 2025 and 2026. The governmental funds included in the Financial Planning Model Attachment A are identified with an asterisk. They exclude the Special Revenue funds which are self-supporting, and the allowable activities are very specific and restricted.

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- GENCY	Fund 000 - General	\$ 15,564,070	\$ 76,087,350	\$ 74,604,727	\$ 1,482,623	\$ 17,046,693
	Fund 105 - Contingency	7,304,961	350,639	-	350,639	7,655,600
	Total General & Contingency	22,869,030	76,437,989	74,604,727	1,833,262	24,702,293
SPECIAL REVENUE	Fund 101 - Hotel/Motel Tax	3,410,870	897,750	1,071,413	(173,663)	3,237,208
	Fund 109 - Drug Seizure	304,562	98,100	73,000	25,100	329,662
	Total Special Revenue Funds	3,715,432	995,850	1,144,413	(148,563)	3,566,870
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
	Total Debt Service Funds	1,792,449	9,942,978	10,161,203	(218,225)	1,574,224
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
	Total Capital Projects Funds	13,071,740	13,558,238	15,027,155	(1,468,917)	11,602,824
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	16,384,477	(1,642,210)	9,224,666
	Total Enterprise Funds	27,375,924	41,398,228	48,697,811	(7,299,583)	20,076,342
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	8,184,268	6,808,516	1,375,752	4,769,403
	Fund 503 - LEOFF I Self-Ins Health Plan	36,695	546,347	502,704	43,643	80,338
	Total Internal Service Funds	5,239,005	14,953,762	13,447,031	1,506,731	6,745,736
FIDUCIARY	Fund 611 - Firemen's Pension	1,722,466	155,000	82,000	73,000	1,795,466
TOTAL BUDGET		\$ 75,786,047	\$157,442,046	\$163,164,339	\$ (5,722,293)	\$ 70,063,754

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	\$ 17,046,693	\$ 78,205,129	\$ 78,163,810	\$ 41,319	\$ 17,088,012
	Fund 105 - Contingency	7,655,600	120,000	-	120,000	7,775,600
	Total General & Contingency	24,702,293	78,325,129	78,163,810	161,319	24,863,612
SPECIAL REVENUE	Fund 101 - Hotel/Motel Tax	3,237,208	1,047,750	1,206,409	(158,659)	3,078,549
	Fund 109 - Drug Seizure	329,662	98,100	73,000	25,100	354,762
	Total Special Revenue Funds	3,566,870	1,145,850	1,279,409	(133,559)	3,433,311
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
	Total Debt Service Funds	1,574,224	10,102,672	10,248,647	(145,975)	1,428,249
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
Total Capital Projects Funds	11,602,824	25,039,628	25,773,974	(734,345)	10,868,478	
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	9,224,666	14,978,410	16,908,699	(1,930,289)	7,294,377
	Total Enterprise Funds	20,076,342	41,122,703	47,356,646	(6,233,943)	13,842,399
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	4,769,403	8,827,357	6,831,880	1,995,477	6,764,880
	Fund 503 - LEOFF I Self-Ins Health Plan	80,338	519,152	519,152	-	80,338
	Total Internal Service Funds	6,745,736	15,430,590	12,319,788	3,110,802	9,856,538
FIDUCIARY	Fund 611 - Firemen's Pension	1,795,466	155,000	82,000	73,000	1,868,466
TOTAL BUDGET		\$ 70,063,754	\$ 171,321,572	\$ 175,224,274	\$ (3,902,701)	\$ 66,161,053

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

General Fund Revenues and Expenditures By Type

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
General Fund Revenues										
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%
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%
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%
Total Taxes	51,350,070	52,387,938	55,895,875	56,404,000	51,976,379	53,854,765	2.0%	6.7%	-7.8%	3.6%
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%
Total Licenses & Permits	4,803,164	5,731,637	5,257,209	5,088,743	5,430,700	5,541,455	19.3%	-8.3%	6.7%	2.0%
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%
Total Intergovernmental	7,736,127	8,911,270	7,492,481	7,432,484	5,313,474	5,232,020	15.2%	-15.9%	-28.5%	-1.5%
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%
Total Charges for Services	1,984,709	2,627,318	2,250,780	2,841,121	2,612,121	2,461,020	32.4%	-14.3%	-8.1%	-5.8%
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%
Total Miscellaneous Revenue	629,298	2,115,088	2,676,166	2,165,495	1,448,363	1,428,954	236.1%	26.5%	-33.1%	-1.3%
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%
Total Ongoing Revenue	69,191,365	74,595,648	76,536,028	76,895,360	69,892,731	71,785,492	7.8%	2.6%	-9.1%	2.7%
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%
Total Revenue	\$ 71,844,015	\$ 78,480,106	\$ 80,108,513	\$ 78,683,209	\$ 76,087,350	\$ 78,205,129	9.2%	2.1%	-3.3%	2.8%
Salaries & Wages	\$ 33,612,705	\$ 26,134,968	\$ 31,862,266	\$ 29,926,054	\$ 33,273,620	\$ 35,257,539	-22.2%	21.9%	11.2%	6.0%
Benefits	12,457,179	9,892,228	11,409,691	11,335,764	12,752,051	13,530,886	-20.6%	15.3%	12.5%	6.1%
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	761,676	1,777,249	-24.5%	25.8%	8.6%	133.3%
Capital-Land	98,699	2,561,209	-	-	-	-	2495.0%	-100.0%	0.0%	0.0%
Machinery & Equipment	289,145	1,093,290	350,628	590,000	200,000	-	278.1%	-67.9%	-66.1%	-100.0%
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%
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%
Total Expenditures & Transfer Out	\$ 72,519,491	\$ 76,888,719	\$ 82,380,711	\$ 79,462,388	\$ 74,604,727	\$ 78,163,810	6.0%	7.1%	-6.1%	4.8%
Beginning Fund Balance	\$ 16,920,357	\$ 16,244,880	\$ 17,836,267	\$ 13,293,095	\$ 15,564,070	\$ 17,046,693	-4.0%	9.8%	17.1%	9.5%
Change in Fund Balance	(675,477)	1,591,387	(2,272,198)	(779,179)	1,482,623	41,319	-335.6%	-242.8%	-290.3%	-97.2%
Ending Fund Balance	\$ 16,244,880	\$ 17,836,267	\$ 15,564,070	\$ 12,513,916	\$ 17,046,693	\$ 17,088,012	9.8%	-12.7%	36.2%	0.2%

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2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

General Fund Revenue, Expenditures and Fund Balance

	Actual			Budget			Percent Change				
	2022	2023	Projected	Adopted	Proposed	Proposed	Actual		Budget		
			2024	2024	2025	2026	2022-23	2023-24	2024-25	2025-26	
Revenue											
<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%	
Total General Revenue	51,350,070	52,387,938	55,895,875	56,404,000	51,976,379	53,854,765	2.0%	6.7%	-7.8%	3.6%	
<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%	
Total Licenses and Permits	5,376,555	6,321,147	5,875,209	5,596,743	6,082,072	6,230,151	17.6%	-7.1%	8.7%	2.4%	
<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%	
Total Intergov't Revenue	7,162,736	8,321,760	6,874,481	6,924,484	4,662,102	4,543,324	16.2%	-17.4%	-32.7%	-2.5%	
<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%	
Total Charges for Services	1,984,709	2,627,318	2,250,780	2,841,121	2,612,121	2,461,020	32.4%	-14.3%	-8.1%	-5.8%	
<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%	
Ongoing Revenue	69,191,365	74,595,648	76,536,028	76,895,360	69,892,731	71,785,492	7.8%	2.6%	-9.1%	2.7%	
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%	
Total Revenue	71,844,015	78,480,106	80,108,513	78,683,209	76,087,350	78,205,129	9.2%	2.1%	-3.3%	2.8%	
Expenditures											
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	9,577,599	9,830,590	23.0%	9.1%	238.7%	2.6%	
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	2,264,525	2,378,206	3.7%	37.1%	21.8%	5.0%	
Police Department	18,811,394	20,866,532	23,712,322	23,790,337	28,354,527	29,600,130	10.9%	13.6%	19.2%	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	-	1,362,046	2,362,046	2322.5%	-41.5%	0.0%	73.4%	
Total Department Expenditures	62,285,229	71,342,566	76,320,843	73,597,044	69,941,248	73,677,013	14.5%	7.0%	-5.0%	5.3%	
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%	
Total Transfers	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%	
Total Expenditures	72,516,452	76,888,719	82,380,711	79,462,388	74,604,727	78,163,810	6.0%	7.1%	-6.1%	4.8%	
Change in Fund Balance	(672,438)	1,591,387	(2,272,198)	(779,179)	1,482,623	41,319	-336.7%	-242.8%	-290.3%	-97.2%	
Beginning Fund Balance	16,917,318	16,244,880	17,836,267	13,293,095	15,564,070	17,046,693	-4.0%	9.8%	17.1%	9.5%	
*Ending Fund Balance	\$ 16,244,880	\$ 17,836,267	\$ 15,564,070	\$ 12,513,916	\$ 17,046,693	\$ 17,088,012	9.8%	-12.7%	36.2%	0.2%	

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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	9,577,599	9,830,590	238.7%	2.6%
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	2,264,525	2,378,206	21.8%	5.0%
Police	18,811,394	20,866,532	23,712,322	23,790,337	28,354,527	29,600,130	19.2%	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	-	1,362,046	2,362,046	-	73.4%
Departmental Total	62,285,229	71,342,566	76,320,843	73,597,044	69,941,248	73,677,013	-5.0%	5.3%
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%
General Fund Total	\$72,516,452	\$76,888,719	\$82,380,711	\$79,462,388	\$74,604,727	\$78,163,810	-6.1%	4.8%

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	2,324,943	2,438,022	17.9%	4.9%
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%
Total Transfers Out	\$ 7,075,743	\$ 9,201,187	\$ 8,905,303	\$ 8,449,674	\$ 9,577,599	\$ 9,830,590	13.3%	2.6%

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
Business Relations Manager	0.5						
Director of Strategic Initiatives & Government Relations		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	119,096	33,795	1	130,213	36,745
Human Resources Technician	1						
Admin Support Specialist	1	1	87,876	28,350	1	92,832	30,248
Community Engagement Manager	1						
Inclusion and Engagement Manager		1	155,072	38,302	1	169,660	41,710
Program Coordinator	1	2	256,782	84,567	2	273,462	90,637
Admin Support Coordinator	5	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	1	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	0.7	100,120	56,444	0.7	104,479	60,322
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
Department Total	28.04	29.29	\$ 4,098,546	\$ 1,350,007	29.29	\$ 4,371,678	\$ 1,448,053

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

DEPARTMENT (03) Mayor’s Office
FUND: General
RESPONSIBLE MANAGER: Brandon Miles

DIVISION: Community Services and Engagement
FUND NUMBER: 000
POSITION: Director of Strategic Initiatives & Government Relations

Description

The mission of Community Services and Engagement is to support the well-being of Tukwila’s residents by assisting residents to access human services; funding programs to address prioritized gaps and needs; leveraging community resources and partnerships; and working regionally to generate solutions that contribute to a thriving community. The office also manages a Minor Housing Repair program, tourism, communications, and government affairs. In 2023/2024 the Division, in partnership with Police, took the lead in responding to the growing need of asylum seekers in the community.

The Division is also responsible for ensuring accurate, timely, and effective communications with Tukwila’s residents, businesses, visitors, and employees, as well as the media. The Community Services and Engagement supports every City department to inform stakeholders of key issues and events, and to help find and tell the great stories within the City of Tukwila. Serving a diverse community, the Division ensures a broad use of communication methods and encourages two-way communications and feedback, with the goal of encouraging a true conversation within our community.

Inclusion and Engagement ensures accountability to the City’s Equity Policy and Goals, including facilitating the work of organization-wide teams in identified priorities. This area is also responsible for developing engagement strategies and partnerships towards effective outreach and increased equity in community participation.

The division also serves as the lead for major real estate transaction and sensitive capital projects.

Revenue & Expenditure Summary

	Actual			Budget			Change	
	2022	2023	Projected	Adopted	Proposed	Proposed	Budget	
			2024	2024	2025	2026	2024-25	2025-26
Sales Taxes-Retail	172,975	187,999	165,000	128,000	164,000	164,000	28.1%	0.0%
Grant Revenues	237,853	45,692	49,500	50,000	27,500	27,500	-45.0%	0.0%
Total Revenues & Transfers In	410,828	233,691	214,500	178,000	191,500	191,500	7.6%	0.0%

Salaries & Wages	486,860	447,439	568,449	542,328	735,443	783,598	35.6%	6.5%
Benefits	188,170	161,010	184,283	191,260	228,690	245,044	19.6%	7.2%
Supplies	2,468	17,790	13,206	13,000	13,000	13,000	0.0%	0.0%
Technology Supplies	7,220	748	3,050	3,000	3,000	3,000	0.0%	0.0%
Professional Services	374,789	445,096	499,470	459,970	509,500	509,500	10.8%	0.0%
Communications	32,033	28,657	33,250	33,250	45,250	45,250	36.1%	0.0%
Professional Development	427	2,385	5,500	5,500	1,500	1,500	-72.7%	0.0%
Advertising	1,464	-	25,000	25,000	-	-	-100.0%	0.0%
Rentals	6,478	7,329	10,030	10,000	10,000	10,000	0.0%	0.0%
Technology Services	18,403	36,164	27,000	27,000	-	-	-100.0%	0.0%
Utilities	-	215	300	-	6,000	6,000	0.0%	0.0%
Other Expenses	249,946	69,835	170,500	139,000	164,000	164,000	18.0%	0.0%
Total Expenditures & Transfer Out	\$ 1,368,259	\$ 1,216,666	\$ 1,540,039	\$ 1,449,308	\$ 1,716,383	\$ 1,780,892	18.4%	3.8%

NET BUDGET (1,524,883) (1,589,392)

* 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							
AS004201-313270	Affordable Housing Tax	172,975	187,999	165,000	128,000	-	-
MR003201-313270	Affordable Housing Tax	-	-	-	-	164,000	164,000
MR003201-333142	HUD-Minor Home Rep	-	-	-	-	27,500	27,500
AS004201-333215	Dept of Treasury-ARPA	234,652	22,092	22,000	25,000	-	-
AS004210-333142	HUD-Minor Home Rep	3,201	23,600	27,500	25,000	-	-
Total Operating Revenues		410,828	233,691	214,500	178,000	191,500	191,500
Total Revenues		\$ 410,828	\$ 233,691	\$ 214,500	\$ 178,000	\$ 191,500	\$ 191,500

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
AS004201-511000	Salaries	468,740	443,451	568,449	542,328	-	-
AS004201-512000	Extra Labor	18,120	3,988	-	-	-	-
MR003201-511000	Salaries	-	-	-	-	735,443	783,598
Total Salaries & Wages		486,860	447,439	568,449	542,328	735,443	783,598
AS004201-521000	FICA	36,901	33,767	43,221	41,488	-	-
AS004201-523000	PERS	48,265	43,527	51,729	57,480	-	-
AS004201-524000	Industrial Insurance	1,370	1,289	1,377	1,806	-	-
AS004201-524050	Paid Family & Med Leave Prem	794	974	1,145	868	-	-
AS004201-525000	Medical, Dental, Life, Optical	2,515	8,274	12,282	2,518	-	-
AS004201-525097	Self-Insured Medical & Dental	98,325	71,478	74,530	87,099	-	-
AS004201-526000	Unemployment Compensation	-	1,701	-	-	-	-
MR003201-521000	FICA	-	-	-	-	56,261	59,945
MR003201-523000	PERS	-	-	-	-	66,999	71,386
MR003201-524000	Industrial Insurance	-	-	-	-	1,912	2,008
MR003201-524050	Paid Family & Med Leave Prem	-	-	-	-	1,544	1,646
MR003201-525000	Medical, Dental, Life, Optical	-	-	-	-	2,388	2,507
MR003201-525095	Kaiser Medical & Dental	-	-	-	-	22,203	23,980
MR003201-525097	Self-Insured Medical & Dental	-	-	-	-	77,382	83,573
Total Personnel Benefits		188,170	161,010	184,283	191,260	228,690	245,044
AS004201-531000	Supplies-General	66	-	-	-	-	-
AS004201-531001	Office Supplies	1,394	783	6,000	6,000	-	-
AS004201-531002	Printing Supplies	339	1,029	1,000	1,000	-	-
AS004201-531003	Operating Supplies	(67)	13,070	6,000	6,000	-	-
AS004201-531004	Event Food	-	401	-	-	-	-
AS004201-531005	Meeting Food	330	2,506	206	-	-	-
AS004201-531013	Training Supplies	405	-	-	-	-	-
AS004201-536000	Technology Supplies	6,918	-	-	-	-	-
AS004201-536001	Computer peripherals	302	87	50	-	-	-
AS004201-536999	Other Technology Supplies	-	661	3,000	3,000	-	-
MR003201-531001	Office Supplies	-	-	-	-	6,000	6,000
MR003201-531002	Printing Supplies	-	-	-	-	1,000	1,000
MR003201-531003	Operating Supplies	-	-	-	-	6,000	6,000
MR003201-536999	Other Technology Supplies	-	-	-	-	3,000	3,000
Total Supplies		9,688	18,537	16,256	16,000	16,000	16,000

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
AS004201-541006	Consulting Services	138	-	-	-	-	-
AS004201-541007	Contracted Services	1,300	7,656	12,000	-	-	-
AS004201-541012	Translation & Interpretation	1,590	3,771	7,500	7,500	-	-
AS004201-541017	Security/Safety Svcs	220	-	-	-	-	-
AS004201-541019	Human Services Contracts	362,959	414,587	452,470	427,470	-	-
AS004201-542000	Communications	4,009	-	-	-	-	-
AS004201-542001	Telephone/Alarm/Cell Service	4,775	2,895	3,250	3,250	-	-
AS004201-542002	Postage/Shipping Costs	105	-	-	-	-	-
AS004201-542003	City Wide Internet	64	-	-	-	-	-
AS004201-542004	Printing & Binding Services	23,079	25,762	30,000	30,000	-	-
AS004201-543001	Memberships	-	1,000	3,000	3,000	-	-
AS004201-543002	Registrations	417	613	1,000	1,000	-	-
AS004201-543003	Meals-Prof Dev related	-	772	-	-	-	-
AS004201-543999	Other Prof Dev/Travel Expenses	10	-	1,500	1,500	-	-
AS004201-544002	Marketing	1,464	-	25,000	25,000	-	-
AS004201-545000	Operating Rentals & Leases	426	-	-	-	-	-
AS004201-545001	Copier Rental	6,009	5,584	8,000	8,000	-	-
AS004201-545003	Building Rent/Lease	-	1,700	-	-	-	-
AS004201-545004	Maint/Power Equipment Rental	42	-	2,000	2,000	-	-
AS004201-545006	Office Equip Rentals-No Copier	-	45	30	-	-	-
AS004201-546003	Web Hosting	1,154	4,789	2,000	2,000	-	-
AS004201-546004	Online Services-Subscriptions	17,249	31,375	25,000	25,000	-	-
AS004201-547026	Surface Water utility	-	215	300	-	-	-
AS004201-549004	Employee Appreciation Svcs	259	-	-	-	-	-
AS004201-549009	Media Subscriptions	40	-	-	-	-	-
AS004201-549015	ARPA Rent & Utility Assistance	207,917	-	-	-	-	-
AS004201-549016	1406 Affordable Housing Funds	39,083	47,413	111,000	110,000	-	-
AS004201-549017	Utility assistance-City funds	2,648	5,139	6,000	6,000	-	-
AS004201-549999	Other Miscellaneous Expenses	-	17,283	53,500	23,000	-	-
AS004210-541007	Contracted Services	8,583	19,082	27,500	-	-	-
AS004210-541019	Human Services Contracts	-	-	-	25,000	-	-
MR003201-541007	Contracted Services	-	-	-	-	27,500	27,500
MR003201-541012	Translation & Interpretation	-	-	-	-	7,500	7,500
MR003201-541019	Human Services Contracts	-	-	-	-	430,000	430,000
MR003201-541024	Government Affairs	-	-	-	-	2,000	2,000
MR003201-541999	Miscellaneous Prof Services	-	-	-	-	42,500	42,500
MR003201-542001	Telephone/Alarm/Cell Service	-	-	-	-	3,250	3,250
MR003201-542003	City Wide Internet	-	-	-	-	12,000	12,000
MR003201-542004	Printing & Binding Services	-	-	-	-	30,000	30,000
MR003201-543999	Other Prof Dev/Travel Expenses	-	-	-	-	1,500	1,500
MR003201-545006	Office Equip Rentals-No Copier	-	-	-	-	10,000	10,000
MR003201-547025	Water/Sewer Utility	-	-	-	-	6,000	6,000
MR003201-549016	1406 Affordable Housing Funds	-	-	-	-	164,000	164,000
Total Services & Passthrough Pmts		683,540	589,680	771,050	699,720	736,250	736,250
Total Expenditures		\$ 1,368,259	\$ 1,216,666	\$ 1,540,039	\$ 1,449,308	\$ 1,716,383	\$ 1,780,892

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%
Total Revenues & Transfers In	40,162	1,364,589	-	25,000	-	-	-100.0%	0.0%

Salaries & Wages	770,898	814,471	915,473	904,162	975,769	1,042,824	7.9%	6.9%
Benefits	325,053	340,011	372,013	327,382	424,508	456,446	29.7%	7.5%
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%
Total Expenditures & Transfer Out	\$ 1,721,206	\$ 3,132,821	\$ 2,078,187	\$ 1,971,562	\$ 2,324,943	\$ 2,438,022	17.9%	4.9%

NET BUDGET **(2,324,943)** **(2,438,022)**

* 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	-	-	-	-
Total Operating Revenues		40,162	1,364,589	-	25,000	-	-
Total Revenues		\$ 40,162	\$ 1,364,589	\$ -	\$ 25,000	\$ -	\$ -

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	-	-	-	-	973,269	1,040,324
MR003012-512000	Extra Labor	-	-	-	-	2,500	2,500
Total Salaries & Wages		770,898	814,471	915,473	904,162	975,769	1,042,824

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	-	-	-	-	74,646	79,776
MR003012-523000	PERS	-	-	-	-	88,665	94,774
MR003012-524000	Industrial Insurance	-	-	-	-	2,507	2,633
MR003012-524050	Paid Family & Med Leave Prem	-	-	-	-	2,049	2,190
MR003012-525000	Medical, Dental, Life, Optical	-	-	-	-	3,285	3,449
MR003012-525097	Self-Insured Medical & Dental	-	-	-	-	253,356	273,625
Total Personnel Benefits		325,053	340,011	372,013	327,382	424,508	456,446
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	Budget		
		2022	2023	2024	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
Total Services & Passthrough Pmts		556,754	618,134	700,820	656,118	857,702	875,395
AS004012C-564000	Machinery & Equipment	11,194	-	-	-	-	-
AS004012C-564002	Network Equipment	-	1,077,832	-	-	-	-
Total Capital Expenditures		11,194	1,077,832	-	-	-	-
Total Expenditures		\$ 1,721,780	\$ 3,132,821	\$ 2,078,187	\$ 1,971,562	\$ 2,324,943	\$ 2,438,022

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	
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%
Total Revenues & Transfers In	351,985	251,375	211,439	272,645	285,143	236,025	4.6%	-17.2%
Salaries & Wages	1,008,760	1,038,165	1,428,199	1,187,904	1,378,907	1,463,903	16.1%	6.2%
Benefits	387,355	385,389	574,969	404,063	570,593	599,278	41.2%	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%
Total Expenditures & Transfer Out	\$ 1,565,412	\$ 1,623,823	\$ 2,226,378	\$ 1,859,399	\$ 2,264,525	\$ 2,378,206	21.8%	5.0%

NET BUDGET (1,979,382) (2,142,181)

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

Salary and Benefit Details

<i>Municipal Court</i>							
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 Operations Supervisor	1	1	121,452	60,120	1	126,468	64,113
Court Operations Specialist/Bailiff	2	2	184,416	84,193	2	192,348	89,735
Court Support Services Specialist	1	1	82,176	47,950	1	86,892	51,454
Court Operations Associate	3	3	223,224	116,148	3	241,416	125,446
Court Operations Assistant	1	1	73,644	39,875	1	76,656	42,560
Department Total	11.9	11.9	\$ 1,378,907	\$ 570,593	11.9	\$ 1,463,903	\$ 599,278

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%
Total Revenues & Transfers In	351,985	251,375	211,439	260,645	272,143	223,025	4.4%	-18.0%
Salaries & Wages	719,170	693,587	951,365	829,985	924,653	976,709	11.4%	5.6%
Benefits	281,402	266,720	395,623	288,199	377,538	403,863	31.0%	7.0%
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%
Total Expenditures & Transfer Out	\$ 1,116,542	\$ 1,092,184	\$ 1,488,748	\$ 1,289,034	\$ 1,515,841	\$ 1,594,222	17.6%	5.2%

NET BUDGET (1,243,698) (1,371,197)

* 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 2024	Budget		
		2022	2023		2024	2025	2026
Operating Revenues							
MC009100-334010	State Gmt-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	-	-	-	-
Total Operating Revenues		351,985	251,375	211,439	260,645	272,143	223,025
Total Revenues		\$ 351,985	\$ 251,375	\$ 211,439	\$ 260,645	\$ 272,143	\$ 223,025

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
MC009100-511000	Salaries	719,170	680,689	940,165	829,985	924,653	976,709
MC009100-512000	Extra Labor	-	6,647	-	-	-	-
MC009100-513000	Overtime	-	6,251	11,200	-	-	-
Total Salaries & Wages		719,170	693,587	951,365	829,985	924,653	976,709
MC009100-521000	FICA	53,160	51,056	72,085	63,494	70,736	74,718
MC009100-523000	PERS	74,052	67,892	90,705	87,969	84,236	88,979
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	1,942	2,051
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
Total Personnel Benefits		281,402	266,720	395,623	288,199	377,538	403,863
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
Total Supplies		15,443	14,903	13,200	19,010	21,010	21,010

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	\$ 1,515,841	\$ 1,594,222

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Division Detail

Probation Division

	Actual			Budget			Change	
	2022	2023	Projected 2024	Adopted 2024	Proposed 2025	Proposed 2026	Budget	
							2024-25	2025-26
Security revenue	-	-	-	12,000	13,000	13,000	8.3%	0.0%
Total Revenues & Transfers In	-	-	-	12,000	13,000	13,000	8.3%	0.0%

Salaries & Wages	289,590	344,578	476,834	357,920	454,254	487,194	26.9%	7.3%
Benefits	105,954	118,669	179,346	115,864	193,055	195,415	66.6%	1.2%
Supplies	4,846	3,432	3,200	8,135	7,500	7,500	-7.8%	0.0%
Repair & Maintenance Supplies	-	-	50	-	-	-	0.0%	0.0%
Small Tools	-	-	-	-	500	500	0.0%	0.0%
Technology Supplies	374	753	1,000	2,500	2,500	2,500	0.0%	0.0%
Professional Services	42,796	57,718	63,500	65,520	71,500	71,500	9.1%	0.0%
Communications	100	12	-	560	2,025	2,025	261.6%	0.0%
Professional Development	3,952	4,873	8,500	17,347	11,850	11,850	-31.7%	0.0%
Technology Services	1,259	1,603	2,200	2,200	5,000	5,000	127.3%	0.0%
Repairs & Maintenance Services	-	-	3,000	320	500	500	56.3%	0.0%
Total Expenditures & Transfer Out	\$ 448,870	\$ 531,639	\$ 737,630	\$ 570,365	\$ 748,684	\$ 783,984	31.3%	4.7%

NET BUDGET (735,684) (770,984)

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

General Ledger Code details

Probation Division

Revenues

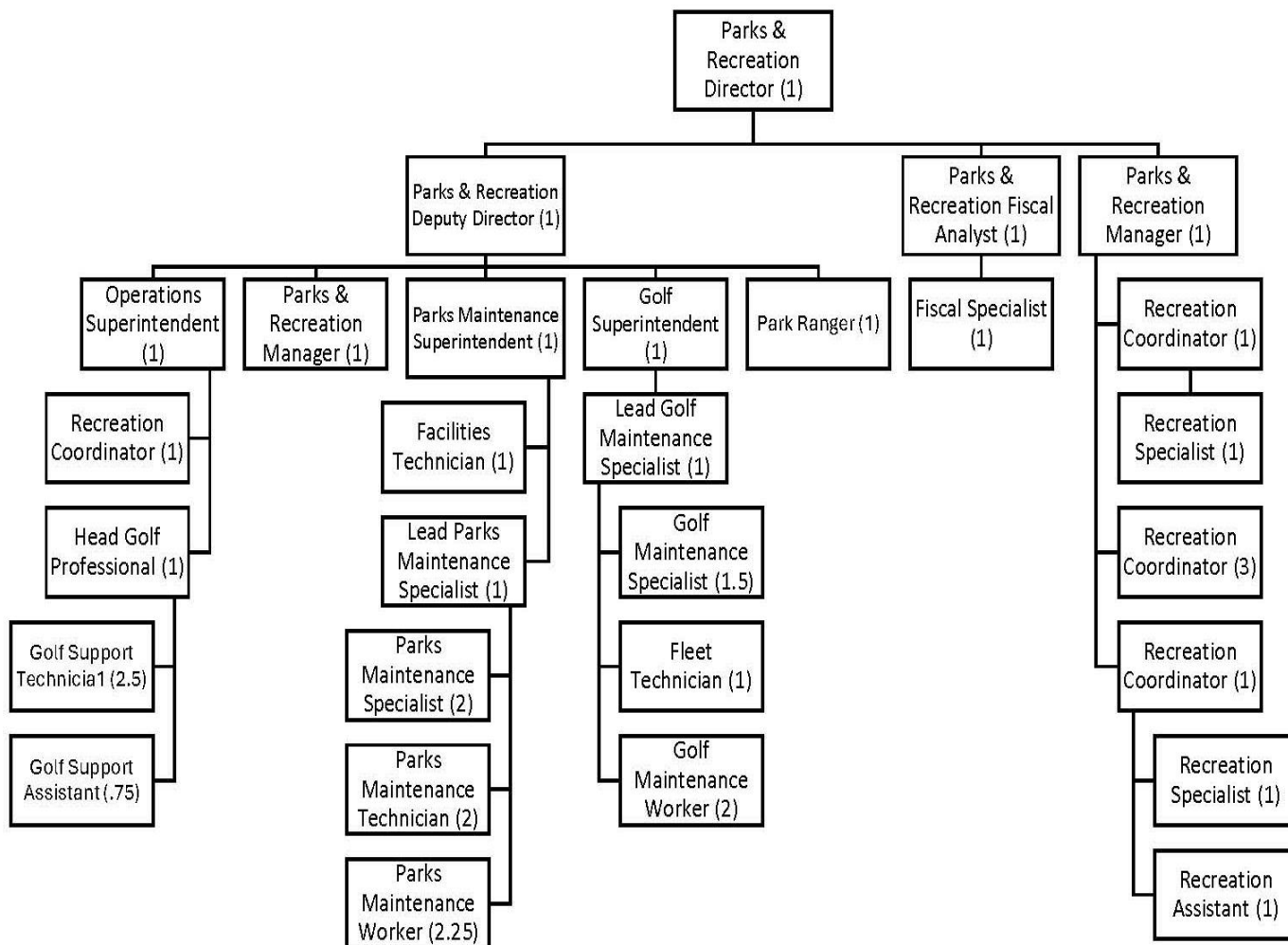
GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
Operating Revenues							
MC009300-342330	Adult Probation Svc Chrg	-	-	-	12,000	13,000	13,000
Total Operating Revenues		-	-	-	12,000	13,000	13,000
Total Revenues		\$ -	\$ -	\$ -	\$ 12,000	\$ 13,000	\$ 13,000

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Expenses

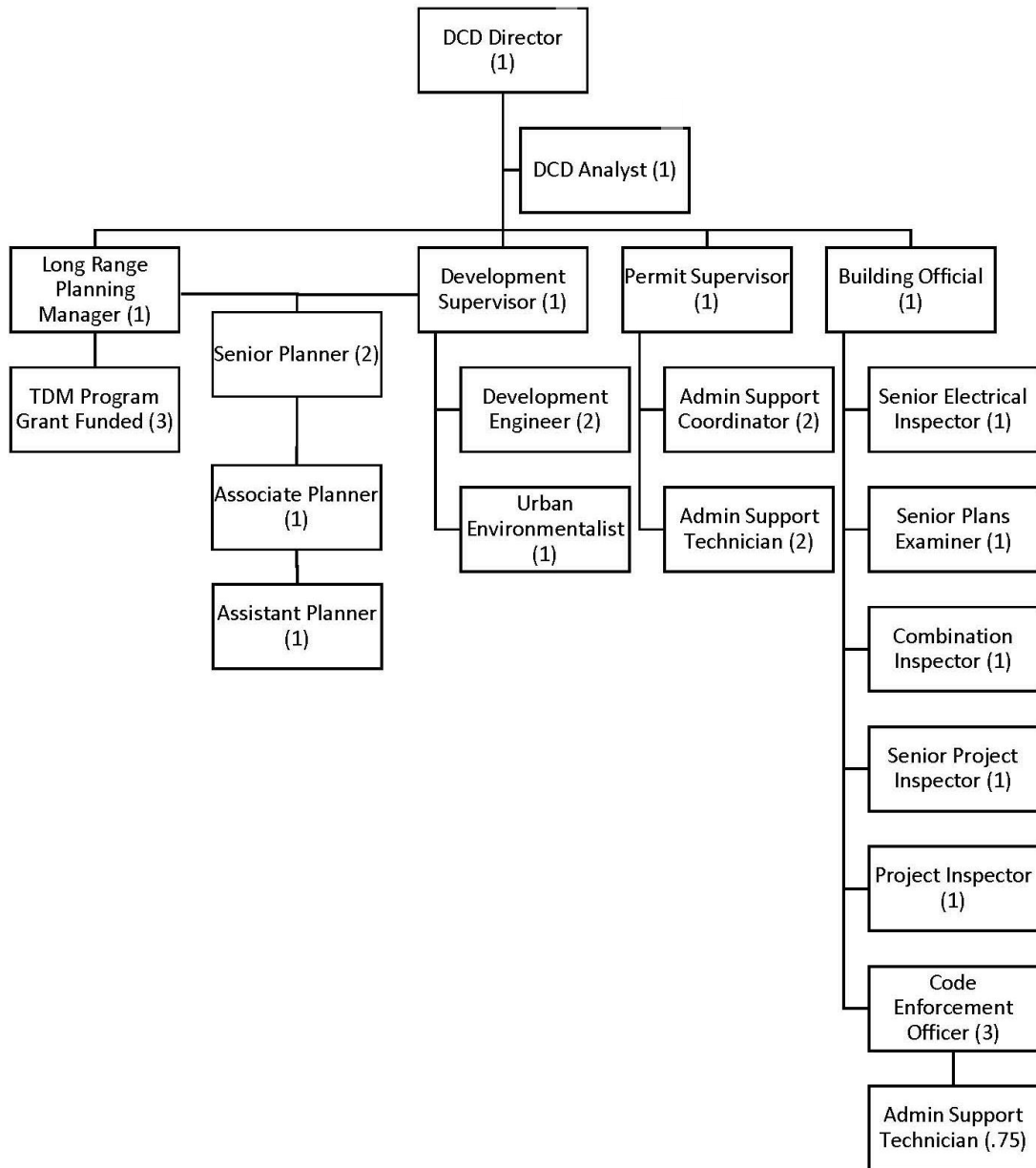
GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
MC009300-511000	Salaries	289,590	344,229	476,786	357,920	454,254	487,194
MC009300-513000	Overtime	-	349	48	-	-	-
Total Salaries & Wages		289,590	344,578	476,834	357,920	454,254	487,194
MC009300-521000	FICA	21,382	25,527	36,004	27,381	34,750	37,270
MC009300-523000	PERS	8,550	11,587	16,871	9,975	16,172	17,404
MC009300-523001	PSERS	21,627	22,141	29,691	28,606	26,318	15,755
MC009300-524000	Industrial Insurance	619	753	1,053	903	1,164	1,222
MC009300-524050	Paid Family & Med Leave Prem	457	727	1,008	573	954	1,023
MC009300-525000	Medical, Dental, Life, Optical	1,370	1,569	2,150	1,369	1,765	1,854
MC009300-525097	Self-Insured Medical & Dental	51,949	56,366	92,569	47,056	111,933	120,887
Total Personnel Benefits		105,954	118,669	179,346	115,864	193,055	195,415
MC009300-531000	Supplies-General	149	-	-	-	-	-
MC009300-531001	Office Supplies	1,508	2,239	2,000	4,700	3,500	3,500
MC009300-531003	Operating Supplies	3,121	1,193	1,200	1,800	3,000	3,000
MC009300-531005	Meeting Food	68	-	-	1,425	1,000	1,000
MC009300-531999	Other Supplies-general	-	-	-	210	-	-
MC009300-532007	Cleaning & Janitorial Supplies	-	-	50	-	-	-
MC009300-535999	Other Small Tool & Minor Equip	-	-	-	-	500	500
MC009300-536001	Computer peripherals	374	753	1,000	2,500	2,500	2,500
Total Supplies		5,220	4,186	4,250	10,635	10,500	10,500
MC009300-541012	Translation & Interpretation	120	120	2,000	520	1,000	1,000
MC009300-541017	Security/Safety Svcs	38,596	53,758	60,000	60,000	65,000	65,000
MC009300-541022	ProTem Judges	4,080	3,840	1,500	5,000	5,000	5,000
MC009300-541999	Miscellaneous Prof Services	-	-	-	-	500	500
MC009300-542000	Communications	100	-	-	-	-	-
MC009300-542001	Telephone/Alarm/Cell Service	-	-	-	-	1,650	1,650
MC009300-542002	Postage/Shipping Costs	-	12	-	360	250	250
MC009300-542003	City Wide Internet	-	-	-	200	125	125
MC009300-543001	Memberships	160	100	500	1,000	650	650
MC009300-543002	Registrations	2,025	2,725	3,000	4,275	2,500	2,500
MC009300-543003	Meals-Prof Dev related	256	230	500	2,220	1,500	1,500
MC009300-543004	Airfare	198	335	1,500	3,600	2,000	2,000
MC009300-543005	Mileage	171	241	300	300	700	700
MC009300-543007	Hotel/Lodging	1,142	1,240	2,200	4,482	4,000	4,000
MC009300-543008	Prof Dev Ground Transp/Parking	-	2	500	1,470	500	500
MC009300-546001	Software Maintenance Contract	420	-	-	-	2,000	2,000
MC009300-546004	Online Services-Subscriptions	838	1,603	2,200	2,200	3,000	3,000
MC009300-548002	Maintenance Services	-	-	3,000	-	500	500
MC009300-548999	Repair & Maint Services	-	-	-	320	-	-
Total Services & Passthrough Pmts		48,106	64,206	77,200	85,947	90,875	90,875
Total Expenditures		\$ 448,870	\$ 531,639	\$ 737,630	\$ 570,365	\$ 748,684	\$ 783,984

Parks & Recreation



Includes Foster Golf Staff

Community Development



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	1	2	259,464	83,299	2	271,620	88,463
Associate Planner	2.5	1	127,560	35,151	1	134,172	37,333
Assistant Planner		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	0.5	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	2	1	82,992	27,021	1	82,992	28,046
Transportation Communications Specialist		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	4.75	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	1	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
Department Total	28.75	28.75	\$ 3,522,921	\$ 1,278,114	28.75	\$ 3,701,325	\$ 1,361,782

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%
Total Revenues & Transfers In	613,403	632,569	606,897	1,253,711	1,079,234	934,705	-13.9%	-13.4%
Salaries & Wages	10,455,619	11,739,369	13,574,891	13,491,063	15,001,316	15,894,440	11.2%	6.0%
Benefits	3,931,466	4,113,916	4,686,270	4,963,918	5,639,914	5,998,896	13.6%	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%
Total Expenditures & Transfer Out	\$ 18,811,394	\$ 20,866,532	\$ 23,712,322	\$ 23,790,337	\$ 28,354,527	\$ 29,600,130	19.2%	4.4%

NET BUDGET (27,275,293) (28,665,425)

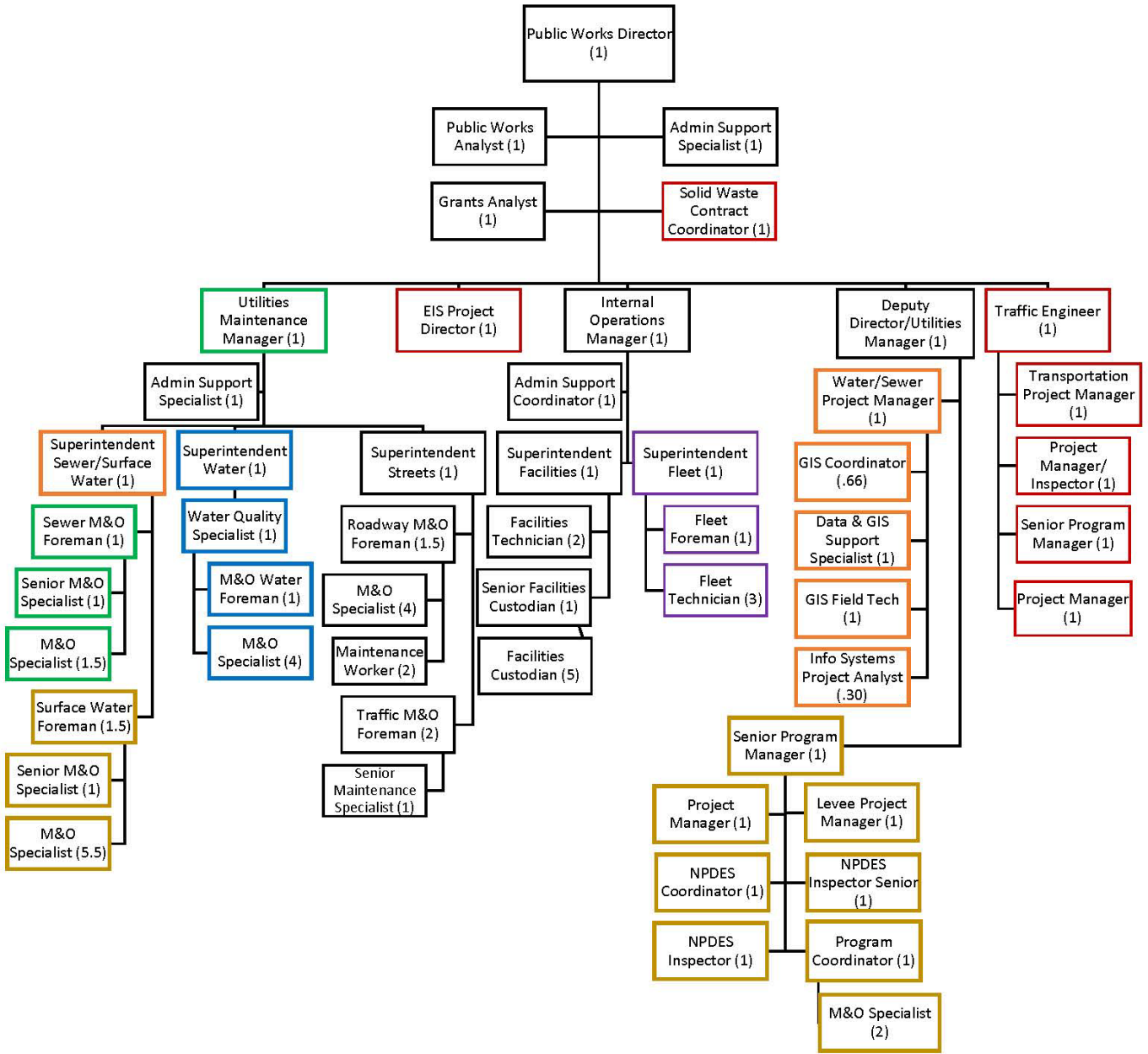
* Net budget equals the department's total revenues plus transfers in, less total expenditures and transfers out.

Expenditures by Type	Actual			Budget			Change	
	2022	2023	Projected 2024	Adopted 2024	Proposed 2025	Proposed 2026	Budget 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	13,504,341	13,997,781	31.1%	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		0.0%	0.0%
Total Transfers Out	\$ 18,811,394	\$ 20,866,532	\$ 23,712,322	\$ 23,790,337	\$ 28,354,527	\$ 29,600,130	19.2%	4.4%

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	60	63	7,789,646	3,291,227	63	8,263,724	3,523,789
Domestic Violence Advocate	1	1	98,829	33,615	1	102,985	35,594
Patrol 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	9	670,701	285,949	9	729,538	309,565
Public Disclosure Records Specialist	1						
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
Special Services Admin Specialist	1	1	91,166	35,768	1	94,998	38,026
Police Support Officer	2	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
Department Total	98	100	\$ 15,001,316	\$ 5,639,914	100	\$ 15,894,440	\$ 5,998,896

Public Works



- Position Funded by Sewer Utility
- Position Funded by Surface Water Utility
- Position Funded by Water Utility
- Position Funded by Multiple Utilities

- Funded by Capital Fund
- Funded by Fleet Fund

DEPARTMENT: Finance (05)

FUND: General

RESPONSIBLE MANAGER: Aaron BeMiller

FUND NUMBER: 000

POSITION: Finance Director

Description

The Finance department provides an array of services that include financial data processing, treasury cash control, utility billing and collection, payroll, accounts payable, accounts receivable, business licenses, preparation of the biennial budget and Annual Comprehensive Financial Report (ACFR), debt and risk management.

The Finance Department also serves as liaison to the State Auditor's Office during the annual audit of the City's compliance with legal and financial reporting requirements.

2023-2024 Accomplishments

- ◆ Assisted HR with NEOGOV and Everything Benefits implementation. **Strategic Goal 4**
- ◆ Implementation of Purchase Orders, Grants, and Contract Mgmt. modules in Finance Enterprise. This includes scanning all back-up documentation for easier research and retrieval of financial records **Strategic Goal 4**
- ◆ Began testing and implementation of the payroll module in Finance Enterprise. **Strategic Goal 4**
- ◆ Worked with Human Services and City's residents to assist with utility billing solutions. **Strategic Goal 4**
- ◆ Provided training to all purchasing card (P-Card) holders on how to reconcile their purchases in Finance Enterprise. **Strategic Goal 4**
- ◆ Provided training to all departments on how to enter and process their own invoices for payment as part of the Finance Enterprise implementation. **Strategic Goal 4**
- ◆ Reviewed and updated the city-wide program list for Priority Based Budgeting to provide greater transparency and reporting capabilities of use of City resources. **Strategic Goal 4**
- ◆ Implemented a new Business & Occupation Tax program. **Strategic Goal 4**
- ◆ GFOA Certificate of Achievement for Excellence in Financial Reporting of financial statement preparation received 35 years in a row. **Strategic Goal 4**
- ◆ Established and implemented a new Minimum Wage Ordinance, including developing rules implementing and enforcing the minimum wage and other provisions. **Strategic Goal 3**
- ◆ Conducted public outreach and community engagement to inform the development of the proposed 2025-26 budget. **Strategic Goal 2**
- ◆ Facilitated the formation of a Financial Sustainability Committee yielding a series of prioritized short-, mid- and long-term recommendations about effectively managing the City's resources and aligning services, making targeted investments to achieve long-term cost savings. **Strategic Goal 4**
- ◆ Administered American Rescue Plan Act (ARPA) grant investments across multiple programs and departments. **Strategic Goal 2**
- ◆ Responded to significant staff turnover and facilitated a leadership transition while effectively managing day-to-day Finance functions and responsibilities. **Strategic Goal 4**

2025-2026 Outcome Goals

- ◆ Support outreach and successfully administer new revenue streams and/or manage increases in existing revenue streams. **Strategic Goal 4**
- ◆ Successful implementation of Payroll and Position Budgeting modules of Finance Enterprise. **Strategic Goal 4**
- ◆ Begin transition of Utility Billing into Finance Enterprise for a go-live date of 2024. **Strategic Goal 4**
- ◆ Provide cashiering support and implement check scanning for Utility Billing (UB) in Finance Enterprise as part of the UB Implementation. **Strategic Goal 4**
- ◆ Learning COGNOS reporting as it relates to Payroll and Position Budgeting. **Strategic Goal 4**
- ◆ Set-up LID invoicing in Finance Enterprise. **Strategic Goal 4**
- ◆ Set up electronic vendor payments in Finance Enterprise. **Strategic Goal 4**
- ◆ Continue to streamline PCard process. **Strategic Goal 4**
- ◆ Continued refinement of the Priority Based Budget process. **Strategic Goal 4**
- ◆ Further digitize the financial processes including going paperless for daily cash receipt packets, accounts payable processing and journal entry processing and storage. **Strategic Goal 4**
- ◆ Enhance grant accounting services. **Strategic Goal 4**
- ◆ Conduct a Cost of Service Study to assess the cost and fee structures associated with planning and development permits and recreation programs, event permits and facility rentals. **Strategic Goal 4**
- ◆ Revise the City's Indirect Cost Allocation Plan. **Strategic Goal 4**
- ◆ Implement recommendations from the City of Tukwila Financial Sustainability Plan. **Strategic Goal 4**
- ◆ Streamline risk management claims reporting and processing across multiple programs and departments. **Strategic Goal 4**
- ◆ Establish a centralized procurement and contract function. **Strategic Goal 4**
- ◆ Update the City's procurement policies and procedures. **Strategic Goal 4**
- ◆ Research and recommend changes to the city's credit card fee program and policies. **Strategic Goal 4**

2025-2026 Indicators of Success

- ◆ Research and implement new revenue streams or increases to existing revenue streams. **Strategic Goal 4**
- ◆ Successful implementation of payroll and position budgeting in Finance Enterprise. **Strategic Goal 4**
- ◆ Improve Finance Enterprise reporting functions. **Strategic Goal 4**
- ◆ Ability to process future LID invoices in Finance Enterprise. **Strategic Goal 4**

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.

Budget by Revenues & Expenditures Summary

	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	Adopted 2024	Proposed 2025	Proposed 2026	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%
Total Revenues & Transfers In	2,971,549	4,380,333	4,939,508	3,027,849	1,318,824	1,317,849	-56.4%	-0.1%
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	-	-	-	-	-	1,000,000	0.0%	0.0%
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%
Total Expenditures & Transfer Out	\$ 10,405,796	\$ 9,531,011	\$ 8,490,673	\$ 5,865,345	\$ 6,025,525	\$ 6,848,842	2.7%	13.7%

NET BUDGET (4,706,701) (5,530,993)

* 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	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%
Total Transfers Out	\$ 10,231,223	\$ 5,375,683	\$ 6,059,867	\$ 5,865,345	\$ 4,663,479	\$ 4,486,797	-20.5%	-3.8%

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							
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	-	-	-	-
Total Operating Revenues		417,598	3,057,084	1,367,023	1,240,000	-	-
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	-	-
Total Transfers In		2,553,951	1,323,249	3,572,485	1,787,849	1,318,824	1,317,849
Total Revenues		\$ 2,971,549	\$ 4,380,333	\$ 4,939,508	\$ 3,027,849	\$ 1,318,824	\$ 1,317,849

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	-	-	-	-
Total Salaries & Wages		-	400,301	1,746,708	-	-	-
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	-	-	-	-
Total Personnel Benefits		-	74,964	306,532	-	-	-
GF000510-531003	Operating Supplies	-	-	150	-	-	-
GF000510-537001	Fuel	-	-	2,500	-	-	-
Total Supplies		-	-	2,650	-	-	-

2025-26 PRELIMINARYPROPOSED BIENNIAL BUDGET

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
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	-	-	-	-	-	1,000,000
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	-	1,331,840	2,331,840
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	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	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
Total Transfers Out		10,231,223	5,375,683	6,059,867	5,865,345	4,663,479	4,486,797
Total Expenditures		\$ 10,405,796	\$ 9,531,011	\$ 8,490,673	\$ 5,865,345	\$ 6,025,525	\$ 6,848,842

DEPARTMENT: N/A
FUND: Contingency Fund
RESPONSIBLE MANAGER: Aaron BeMiller

DIVISION: N/A
FUND NUMBER: 105
POSITION: Finance Director

Description

Sufficient fund balances and reserve levels are important for the long-term financial stability of the City. This fund provides for a reserve fund balance equal to or greater than 10% of the previous General Fund on-going revenue, exclusive of significant non-operating, non-recurring revenues such as real estate sales or transfers in from other funds. Amounts held in this fund can be used for more restrictive, emergency type purposes. All expenditures from this fund require Council approval. This fund is reported as a sub-fund of the general fund in the City’s Annual Comprehensive Financial Report (ACFR).

Expenditure & Revenue Summary

<i>Contingency Fund</i>								
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
Investment Earnings	(174,053)	238,016	150,000	120,000	120,000	120,000	0.0%	0.0%
Transfers In	166,463	170,470	-	-	230,639	-	0.0%	-100.0%
Total Operating Revenue	(7,590)	408,486	150,000	120,000	350,639	120,000	192.2%	-65.8%
Beginning Fund Balance	6,754,065	6,746,475	7,154,961	7,154,961	7,304,961	7,655,600	2.1%	4.8%
Change in Fund Balance	(7,590)	408,486	150,000	120,000	350,639	120,000	192.2%	-65.8%
Ending Fund Balance	\$ 6,746,475	\$ 7,154,961	\$ 7,304,961	\$ 7,274,961	\$ 7,655,600	\$ 7,775,600	5.2%	1.6%

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
Operating Revenues							
FN105100-361110	Investment Interest	80,073	197,931	150,000	120,000	120,000	120,000
FN105100-361112	Investment Interest Accrued	9,688	(1,875)	-	-	-	-
FN105100-361320	Unrizd Gain(Loss)-Investments	(263,814)	41,959	-	-	-	-
FN105100-730000	Transfer In from General Fund	-	-	-	-	31,738	-
FN105100-730010	Transfer In GF One-time Rsv	166,463	170,470	-	-	198,901	-
Total Operating Revenues		(7,590)	408,486	150,000	120,000	350,639	120,000
Total Revenues		\$ (7,590)	\$ 408,486	\$ 150,000	\$ 120,000	\$ 350,639	\$ 120,000

DEPARTMENT: N/A
FUND: Public Safety Plan Fund
RESPONSIBLE MANAGER: Aaron BeMiller

FUND NUMBER: 305
POSITION: Finance Director

Description

The Public Safety Plan fund was used to construct the Tukwila Justice Center, which houses the Police Department, Emergency Operations Center, and Municipal Court, and reconstruct two new fire stations. Projects in this fund were paid for with voter-approved debt, non-voted debt (LTGO), and other dedicated revenue sources including real estate excise taxes, impact fees, and proceeds from land sales. Currently, this fund is used to account for and pay debt service.

Revenue and Expenditure Summary

<i>Public Safety Plan</i>								
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
Real Estate Excise Tax (REET)	500,000	500,390	500,000	500,000	-	-	-100.0%	0.0%
Fire Impact Fees	300,000	300,000	300,000	300,000	-	-	-100.0%	0.0%
Investment Earnings	6,522	50,212	50,000	-	15,000	15,000	0.0%	0.0%
Transfers In	1,106,248	699,274	300,000	300,000	1,100,000	1,100,000	266.7%	0.0%
Sale of Capital Assets	-	-	-	-	-	-	0.0%	0.0%
Total Operating Revenue	1,912,770	1,549,876	1,150,000	1,100,000	1,115,000	1,115,000	1.4%	0.0%
Operating Expenses								
Supplies	36,922	-	-	-	-	-	0.0%	0.0%
Small Tools	933,203	-	-	-	-	-	0.0%	0.0%
Repairs & Maintenance Services	19,640	(1,700)	-	-	-	-	0.0%	0.0%
Transfers Out	8,812	1,319,019	1,317,849	1,317,849	1,318,824	1,317,849	0.1%	-0.1%
Total Operating Expenses	998,578	1,317,320	1,317,849	1,317,849	1,318,824	1,317,849	0.1%	-0.1%
Total Expenses	998,578	1,317,320	1,317,849	1,317,849	1,318,824	1,317,849	0.1%	-0.1%
Beginning Fund Balance	77,672	991,865	1,224,422	1,224,422	1,056,573	852,749	-13.7%	-19.3%
Change in Fund Balance	914,193	232,556	(167,849)	(217,849)	(203,824)	(202,849)	-6.4%	-0.5%
Ending Fund Balance	\$ 991,865	\$ 1,224,422	\$ 1,056,573	\$ 1,006,573	\$ 852,749	\$ 649,900	-15.3%	-23.8%

NET BUDGET (203,824) (202,849)

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
Operating Revenues							
AS305180-318340	REET 1 - First Quarter Percent	500,000	500,390	500,000	500,000	-	-
AS305180-345852	Fire Impact Fees	300,000	300,000	300,000	300,000	-	-
AS305180-361110	Investment Interest	6,522	50,212	50,000	-	15,000	15,000
Total Operating Revenues		806,522	850,602	850,000	800,000	15,000	15,000
AS305180-730301	Transfer In from 301	-	-	-	-	500,000	500,000
AS305180-730304	Transfer In from 304	173,045	699,274	300,000	300,000	600,000	600,000
AS305220-730000	Transfer In from General Fund	933,203	-	-	-	-	-
Total Transfers In		1,106,248	699,274	300,000	300,000	1,100,000	1,100,000
Total Revenues		\$ 1,912,770	\$ 1,549,876	\$ 1,150,000	\$ 1,100,000	\$ 1,115,000	\$ 1,115,000

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
AS305220-531003	Operating Supplies	6,496	-	-	-	-	-
AS305220-531011	Fire Fghtr Equipmt, Bunker Gear	30,426	-	-	-	-	-
AS305220-535001	Equipment	933,203	-	-	-	-	-
Total Supplies		970,126	-	-	-	-	-
AS305210-548008	Non-Capital Improvements	19,640	(1,700)	-	-	-	-
Total Services & Passthrough Pmts		19,640	(1,700)	-	-	-	-
AS305180-750000	Transfer Out to General Fund	-	1,319,019	1,317,849	1,317,849	1,318,824	1,317,849
AS305180-750501	Transfer Out to 501	8,812	-	-	-	-	-
Total Capital Expenditures		8,812	1,319,019	1,317,849	1,317,849	1,318,824	1,317,849
Total Expenditures		\$ 998,578	\$ 1,317,320	\$ 1,317,849	\$ 1,317,849	\$ 1,318,824	\$ 1,317,849