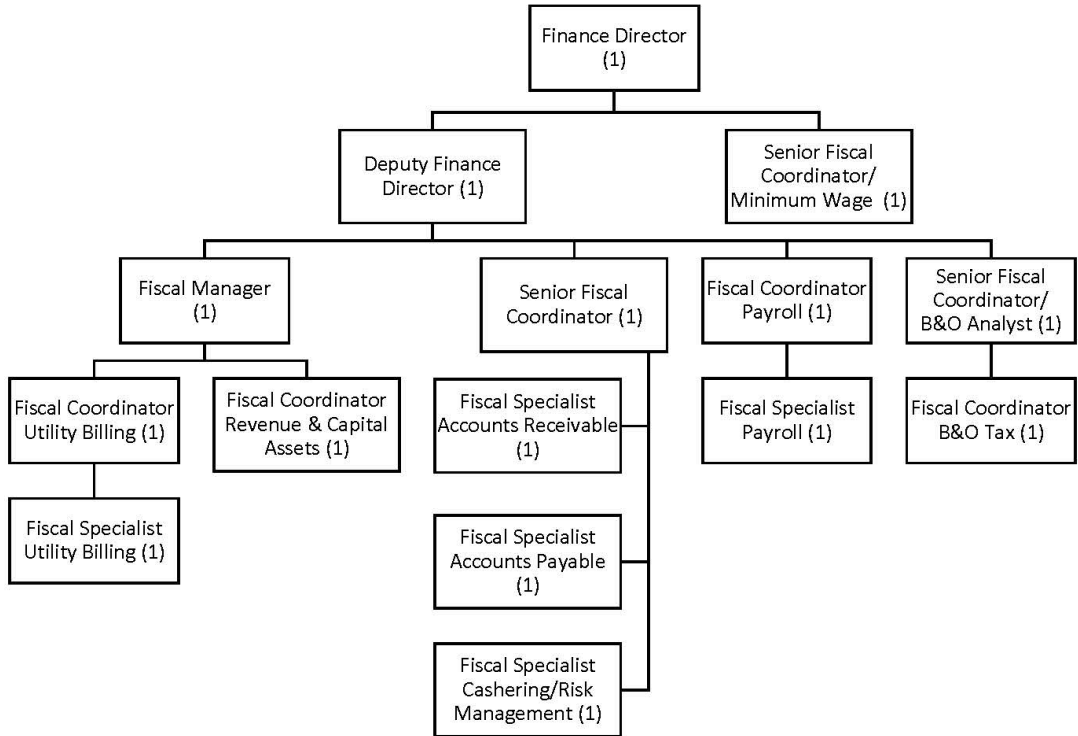


Finance



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**
- ◆ Completed reporting to the Public Safety Plan Financial Oversight Committee on final spending of the bond revenue. **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**

Program Change Discussion:

The Finance department budget will change slightly in 2025-2026. This budget represents a same level of service as the prior budget, with increases in liability insurance as well as ongoing expenditures related to the implementation of payroll and utility billing modules in the City's new software system.

Department Detail:

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

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	125,448	126,779	60,000	154,893	-	-	-100.0%	0.0%
Other Income	15,726	11,571	10,520	11,000	10,000	9,000	-9.1%	-10.0%
Investment earnings	16,438	24,369	20,000	-	20,000	20,000	0.0%	0.0%
Total Revenues & Transfers In	157,612	162,719	90,520	165,893	30,000	29,000	-81.9%	-3.3%
Salaries & Wages	1,453,929	1,561,705	1,883,415	2,053,132	1,968,120	2,097,258	-4.1%	6.6%
Benefits	571,888	584,153	653,863	719,505	735,410	789,129	2.2%	7.3%
Supplies	4,583	7,045	7,000	16,957	9,500	9,400	-44.0%	-1.1%
Small Tools	88	169	-	-	-	-	0.0%	0.0%
Technology Supplies	3,231	548	1,000	499	750	750	50.4%	0.0%
Professional Services	484,983	674,982	944,000	879,515	919,290	1,013,280	4.5%	10.2%
Communications	3,425	2,578	3,350	2,991	3,000	3,000	0.3%	0.0%
Professional Development	8,215	15,645	17,130	13,625	18,525	18,525	36.0%	0.0%
Advertising	-	50	-	-	-	-	0.0%	0.0%
Rentals	3,885	3,958	4,000	5,983	4,520	4,520	-24.5%	0.0%
Technology Services	66,086	105,126	108,507	143,100	128,715	128,300	-10.1%	-0.3%
Repairs & Maintenance Services	1,283	-	800	-	800	800	0.0%	0.0%
Other Expenses	185,669	221,457	245,000	320,000	354,600	364,600	10.8%	2.8%
Machinery & Equipment	277,951	-	350,628	470,000	200,000	-	-57.4%	-100.0%
Total Expenditures & Transfer Out	\$ 3,065,214	\$ 3,177,417	\$ 4,218,693	\$ 4,625,307	\$ 4,343,230	\$ 4,429,561	-6.1%	2.0%

NET BUDGET (4,313,230) (4,400,561)

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

Salary and Benefit Details

Finance							
Position Description	2024	2025	2025 Budget		2026	2026 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Finance Director	1	1	\$ 207,060	\$ 69,673	1	\$ 226,560	\$ 75,717
Deputy Finance Director	1	1	189,300	59,911	1	207,024	65,113
Fiscal Manager	1	1	130,512	56,405	1	142,716	61,196
Senior Fiscal Coordinator	3	3	424,764	118,520	3	442,848	125,240
Fiscal Coordinator	4	4	513,673	210,988	4	548,347	226,698
Fiscal Specialist	4	4	343,776	158,875	4	366,504	170,704
Payroll Specialist	1	1	103,080	51,542	1	107,304	54,964
Extra Labor			28,080	4,765		28,080	4,765
Overtime			27,875	4,730		27,875	4,730
Department Total	15	15	\$ 1,968,120	\$ 735,410	15	\$ 2,097,258	\$ 789,129

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
Operating Revenues							
FN005100-333215	Dept of Treasury-ARPA	125,448	126,779	60,000	154,893	-	-
FN005100-361110	Investment Interest	16,438	24,369	20,000	-	20,000	20,000
FN005100-367000	Contributions/Dntns NonGov	2,570	-	-	-	-	-
FN005100-368199	LID-Administrative Fee	13,156	11,531	10,500	11,000	10,000	9,000
FN005100-369900	Other Revenues	-	40	20	-	-	-
Total Operating Revenues		157,612	162,719	90,520	165,893	30,000	29,000
Total Revenues		\$ 157,612	\$ 162,719	\$ 90,520	\$ 165,893	\$ 30,000	\$ 29,000

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
FN005100-511000	Salaries	1,379,979	1,500,090	1,828,585	2,002,332	1,912,165	2,041,303
FN005100-512000	Extra Labor	20,064	25,625	25,570	20,800	28,080	28,080
FN005100-513000	Overtime	53,886	35,991	29,260	30,000	27,875	27,875
Total Salaries & Wages		1,453,929	1,561,705	1,883,415	2,053,132	1,968,120	2,097,258
FN005100-521000	FICA	107,798	115,564	137,805	157,066	150,561	160,440
FN005100-523000	PERS	149,513	149,188	167,358	215,403	179,296	191,060
FN005100-524000	Industrial Insurance	3,570	3,148	4,176	6,060	4,988	5,237
FN005100-524050	Paid Family & Med Leave Prem	2,321	3,296	3,955	3,296	4,133	4,404
FN005100-525000	Medical, Dental, Life, Optical	6,871	18,502	41,230	8,724	5,343	5,610
FN005100-525095	Kaiser Medical & Dental	-	-	-	-	33,589	36,277
FN005100-525097	Self-Insured Medical & Dental	301,814	294,455	299,339	328,955	357,500	386,100
Total Personnel Benefits		571,888	584,153	653,863	719,505	735,410	789,129
FN005100-531001	Office Supplies	2,992	2,851	3,000	14,957	3,900	3,800
FN005100-531002	Printing Supplies	1,590	4,053	4,000	2,000	5,600	5,600
FN005100-531008	Employee Appreciation Supplies	-	142	-	-	-	-
FN005100-535003	Office Equipment	88	169	-	-	-	-
FN005100-536001	Computer peripherals	1,210	548	1,000	499	750	750
FN005100-536002	Computer/Laptop Purchase	2,021	-	-	-	-	-
Total Supplies		7,902	7,762	8,000	17,456	10,250	10,150
FN005100-541003	Audit	87,730	123,415	120,000	107,000	126,000	132,300
FN005100-541006	Consulting Services	-	4,230	-	-	-	-
FN005100-541007	Contracted Services	1,018	79,296	130,000	110,000	11,000	11,000
FN005100-541012	Translation & Interpretation	-	58	-	-	-	-
FN005100-541016	Recruitment	-	100	-	-	-	-
FN005100-541018	Temp Services	-	16,755	26,000	-	-	-
FN005100-541020	Insurance-Property	11,790	-	-	-	-	-
FN005100-541030	Insurance-Liability	384,445	450,682	668,000	662,515	782,290	869,980
FN005100-541999	Miscellaneous Prof Services	-	445	-	-	-	-
FN005100-542001	Telephone/Alarm/Cell Service	3,425	2,545	3,000	2,991	3,000	3,000
FN005100-542002	Postage/Shipping Costs	-	33	-	-	-	-
FN005100-542004	Printing & Binding Services	-	-	350	-	-	-
FN005100-543001	Memberships	1,615	1,386	1,800	1,425	-	-
FN005100-543002	Registrations	2,176	3,865	7,000	-	7,825	7,825
FN005100-543003	Meals-Prof Dev related	284	1,403	1,500	-	1,600	1,600
FN005100-543004	Airfare	1,757	2,060	1,600	-	2,500	2,500
FN005100-543005	Mileage	-	410	-	-	-	-
FN005100-543006	Certifications & Licenses	-	30	230	-	-	-
FN005100-543007	Hotel/Lodging	2,261	6,364	5,000	-	6,600	6,600
FN005100-543008	Prof Dev Ground Transp/Parking	122	127	-	-	-	-
FN005100-543999	Other Prof Dev/Travel Expenses	-	-	-	12,200	-	-
FN005100-544000	Advertising	-	50	-	-	-	-
FN005100-545001	Copier Rental	3,885	3,958	4,000	5,983	4,520	4,520
FN005100-546001	Software Maintenance Contract	41,675	83,397	86,507	132,000	110,415	110,000
FN005100-546004	Online Services-Subscriptions	24,411	21,729	22,000	11,100	18,300	18,300
FN005100-548001	Repair services	1,283	-	-	-	-	-
FN005100-548002	Maintenance Services	-	-	800	-	800	800
FN005100-549001	Armor Car Service	5,590	3,405	9,000	12,000	4,000	4,000
FN005100-549002	Credit Card Fees	29,467	33,473	35,000	18,500	54,600	64,600
FN005100-549007	Excise Taxes & Other Assessmnt	3,250	15,962	4,000	3,500	4,000	4,000
FN005100-549008	Settlements/Claims/Judgements	108,900	134,639	155,000	250,000	250,000	250,000
FN005100-549012	Bank Fees	38,461	33,977	42,000	36,000	42,000	42,000
Total Services & Passthrough Pmts		753,545	1,023,796	1,322,787	1,365,214	1,429,450	1,533,025
FN005100C-564000	Machinery & Equipment	228,452	-	13,212	-	-	-
FN005100C-564003	Software Implementation	49,499	-	337,416	470,000	200,000	-
Total Capital Expenditures		277,951	-	350,628	470,000	200,000	-
Total Expenditures		\$ 3,065,214	\$ 3,177,417	\$ 4,218,693	\$ 4,625,307	\$ 4,343,230	\$ 4,429,561

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	4,629,058	1,787,849	1,100,000	1,100,000	-38.5%	0.0%
Bond Proceeds	98,699	2,561,209	-	-	-	-	0.0%	0.0%
Total Revenues & Transfers In	2,971,549	4,380,333	5,996,081	3,027,849	1,100,000	1,100,000	-63.7%	0.0%
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	-	0.0%	-100.0%
Transfers Out	10,231,223	5,375,683	6,059,867	5,865,345	4,581,654	4,486,797	-21.9%	-2.1%
Total Expenditures & Transfer Out	\$ 10,405,796	\$ 9,531,011	\$ 8,490,673	\$ 5,865,345	\$ 5,943,699	\$ 6,818,637	1.3%	14.7%

NET BUDGET (4,843,699) (5,718,637)

* 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	-	-	-	148,814	-	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	\$ 4,581,654	\$ 4,486,797	-21.9%	-2.1%

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	-	-
GF000200-730301	Transfer In from 301	-	-	-	-	500,000	500,000
GF000200-730304	Transfer In from 304	-	-	-	-	600,000	600,000
GF000200-730305	Transfer In from 305	-	1,319,019	2,374,422	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	4,629,058	1,787,849	1,100,000	1,100,000
Total Revenues		\$ 2,971,549	\$ 4,380,333	\$ 5,996,081	\$ 3,027,849	\$ 1,100,000	\$ 1,100,000

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	Budget		
		2022	2023	2024	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	-
GF000510-583087	Lease Interest Expense-GASB 87	9,775	5,903	-	-	-	-
GF000510-583096	SBITA Interest Expense-GASB 96	-	27,401	-	-	-	-
GF000520-583087	Lease Interest Expense-GASB 87	214	537	-	-	-	-
GF000520-583096	SBITA Interest Expense-GASB 96	-	14,594	-	-	-	-
GF000540-583087	Lease Interest Expense-GASB 87	139	289	-	-	-	-
GF000550-583087	Lease Interest Expense-GASB 87	114	733	-	-	-	-
GF000570-583087	Lease Interest Expense-GASB 87	137	407	-	-	-	-
GF000570-583096	SBITA Interest Expense-GASB 96	-	540	-	-	-	-
Total Capital Expenditures		253,902	3,416,227	29,316	-	30,205	-

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
GF000200-750200	Transfer Out to 200	2,734,555	392,475	389,375	389,375	391,125	387,575
GF000200-750208	Transfer Out to 208	767,100	766,350	767,225	767,225	767,100	765,975
GF000200-750209	Transfer Out to 209	553,600	558,400	555,250	557,750	556,800	555,550
GF000200-750218	Transfer Out to 218	113,104	-	-	-	-	-
GF000200-750219	Transfer Out to 219	1,404,367	1,405,035	1,403,700	1,403,700	1,404,812	1,503,700
GF000200-750220	Transfer Out to 220	514,256	512,976	514,079	516,579	-	-
GF000200-750221	Transfer Out to 221	1,120,660	1,114,540	569,216	571,716	572,553	571,547
GF000300-750103	Transfer Out to 103	317,564	257,977	542,023	400,000	-	-
GF000300-750104	Transfer Out to 104	1,300,000	-	-	-	-	-
GF000300-750105	Transfer Out to 105	166,463	-	-	-	148,814	-
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	4,581,654	4,486,797
Total Expenditures		\$ 10,405,796	\$ 9,531,011	\$ 8,490,673	\$ 5,865,345	\$ 5,943,699	\$ 6,818,637