
Department: Mayor's Office
FUND: Lodging Tax Fund
RESPONSIBLE MANAGER: Brandon Miles

FUND NUMBER: 101
POSITION: Director, Government Relations and Strategic Initiatives

Description

This fund consists of proceeds from a special excise tax on lodging charges and is used to promote tourism within the City (Chapter 67.28 RCW).

2023-2024 Accomplishments

- ◆ Worked with community partners to build the annual Juneteenth event into a signature, regional City event. The event is now an annual event. **Strategic Goal 5**
- ◆ Increased social media engagement, including adding new followers on all social media platforms. Worked with influencers and creators on promotions promoting the Tukwila community. **Strategic Goal 5**
- ◆ Continued to update and increase the reach of Experience Tukwila website (ExperienceTukwila.com). **Strategic Goal 5**
- ◆ Began initial conversations for the 2026 World Cup planning and preparation. **Strategic Goal 5.**
- ◆ Expanded partnership with Seattle Seawolves, including obtaining strategic placement "Tukwila" name on player jersey. **Strategic Goal 5**

2025-2026 Outcome Goals

- ◆ Implement tourism related initiatives outlined in the 2023 Economic Development Strategy. **Strategic Goal 3**
- ◆ Continue planning and execute strategic plan for 2026 World Cup. **Strategic Goal 5**
- ◆ Complete wayfinding plan for City. **Strategic Goal 5**
- ◆ Expand number of smaller events and festivals in the City. **Strategic Goal 5**
- ◆ Integrate communications between Experience Tukwila and City's page page, as appropriate. **Strategic Goal 5**
- ◆ Follow up on survey of 2017 that resulted in Tukwila's first net promotor score. **Strategic Goal 5**
- ◆ Identify ways to assist small, minority owned businesses in tourism promotion. **Strategic Goal 5**
- ◆ Update and complete Net Promoter Score survey from 2017. **Strategic Goal 5**
- ◆ Lead and transform special event process to make is simpler for events to come to Tukwila.
- ◆ Expand the City's relationship with the Seattle Seawolves and other rugby organizations. **Strategic Goal 5.**

2025-2026 Indicators of Success

- ◆ Identification and recruitment of new activities, festivals, and events to bring to the City. **Strategic Goal 5**
- ◆ Increased sales at hotels, restaurants, and entertainment establishments. **Strategic Goal 5**
- ◆ More "feet on the streets" and "heads in beds." **Strategic Goal 5**
- ◆ Increased total number of followers on all social media platforms by 15%. **Strategic Goal 5**
- ◆ Obtain 50,000 unique visitors on the Experience Tukwila website using organic search techniques (non-ads). **Strategic Goal 5**
- ◆ See improvements in the City's Net Promotor score compared to 2017 score. **Strategic Goal 5**

Budget by Revenue and Expenditure Summary

Hotel/Motel Tax Special Rev Fd								
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
Hotel/Motel Tax	897,202	971,162	785,000	750,000	850,000	1,000,000	13.3%	17.6%
Grant Revenues	-	44,000	-	-	-	-	0.0%	0.0%
Other Income	1,906	-	-	-	-	-	0.0%	0.0%
Investment Earnings	27,652	122,651	125,000	6,000	47,750	47,750	695.8%	0.0%
Total Operating Revenue	926,759	1,137,813	910,000	756,000	897,750	1,047,750	18.8%	16.7%
Operating Expenses								
Salaries & Wages	63,991	74,666	93,998	72,432	51,393	56,190	-29.0%	9.3%
Benefits	16,548	18,335	21,919	23,398	20,561	22,300	-12.1%	8.5%
Supplies	427	154	500	2,000	3,000	12,000	50.0%	300.0%
Professional Services	154,274	204,633	200,000	375,000	750,000	850,000	100.0%	13.3%
Communications	-	-	300	-	-	-	0.0%	0.0%
Professional Development	6,754	9,421	7,050	21,520	10,000	10,000	-53.5%	0.0%
Advertising	58,545	75,547	212,200	350,000	200,000	200,000	-42.9%	0.0%
Rentals	-	-	1,500	-	250	250	0.0%	0.0%
Technology Services	885	1,628	1,700	2,500	2,000	20,000	-20.0%	900.0%
Other Expenses	52	-	1,500	70,000	5,000	5,000	-92.9%	0.0%
Total Operating Expenses	301,476	384,384	540,667	916,850	1,042,204	1,175,740	13.7%	12.8%
Indirect Cost Allocation	25,231	26,493	27,818	27,818	29,209	30,669	5.0%	5.0%
Total Expenses	326,707	410,877	568,485	944,668	1,071,413	1,206,409	13.4%	12.6%
Beginning Fund Balance	1,742,366	2,342,419	3,069,355	3,069,355	3,410,870	3,237,208	11.1%	-5.1%
Change in Fund Balance	600,053	726,937	341,515	(188,668)	(173,663)	(158,659)	-8.0%	-8.6%
Ending Fund Balance	\$ 2,342,419	\$ 3,069,355	\$ 3,410,870	\$ 2,880,687	\$ 3,237,208	\$ 3,078,549	12.4%	-4.9%

Salary and Benefit Details

Hotel/Motel Tax Special Rev Fd							
Position Description	2024	2025	2025 Budget		2026	2026 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Business Relations Manager	0.5						
Director of Strategic Initiatives & Government Relations		0.25	51,393	20,561	0.25	56,190	22,300
Department Total	0.5	0.25	\$ 51,393	\$ 20,561	0.25	\$ 56,190	\$ 22,300

General Ledger Code Details

Revenues

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

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
MR101300-511000	Salaries	63,991	74,666	93,998	72,432	51,393	56,190
Total Salaries & Wages		63,991	74,666	93,998	72,432	51,393	56,190
MR101300-521000	FICA	4,732	5,527	7,024	5,541	3,932	4,299
MR101300-523000	PERS	6,515	7,414	8,891	7,677	4,682	5,119
MR101300-524000	Industrial Insurance	132	130	148	181	83	87
MR101302-524000	Industrial Insurance	(3)	-	-	-	-	-
MR101300-524050	Paid Family & Med Leave Prem	104	166	199	116	108	118
MR101300-525000	Medical, Dental, Life, Optical	4,543	4,583	5,133	251	654	687
MR101300-525095	Kaiser Medical & Dental	-	-	-	9,632	11,102	11,990
MR101300-525097	Self-Insured Medical & Dental	524	515	524	-	-	-
Total Personnel Benefits		16,548	18,335	21,919	23,398	20,561	22,300
MR101300-531001	Office Supplies	5	154	-	-	2,000	2,000
MR101300-531002	Printing Supplies	-	-	-	-	1,000	10,000
MR101300-531003	Operating Supplies	422	-	500	2,000	-	-
Total Supplies		427	154	500	2,000	3,000	12,000
MR101300-541007	Contracted Services	146,630	204,633	100,000	-	750,000	850,000
MR101300-542004	Printing & Binding Services	-	-	300	-	-	-
MR101300-543001	Memberships	3,646	5,595	3,100	1,000	-	-
MR101300-543002	Registrations	1,200	1,995	2,000	2,500	4,000	4,000
MR101300-543003	Meals-Prof Dev related	-	248	350	-	500	500
MR101300-543004	Airfare	72	318	-	1,500	2,000	2,000
MR101300-543007	Hotel/Lodging	1,292	1,008	1,300	2,500	2,000	2,000
MR101300-543008	Prof Dev Ground Transp/Parking	191	256	300	1,000	500	500
MR101300-543999	Other Prof Dev/Travel Expenses	-	-	-	13,020	1,000	1,000
MR101300-544000	Advertising	1,933	2,617	1,200	-	150,000	150,000
MR101300-544002	Marketing	19,455	597	-	-	50,000	50,000
MR101300-544003	Sponsorships marketing	10,000	72,333	100,000	-	-	-
MR101300-545999	Other Misc Rental & Leases	-	-	1,500	-	250	250
MR101300-546003	Web Hosting	-	630	700	1,500	1,000	10,000
MR101300-546004	Online Services-Subscriptions	885	998	1,000	1,000	1,000	10,000
MR101300-549006	Entrance Fees/Admissions	-	-	1,500	-	-	-
MR101300-549010	Business Meals (non Prof Dev)	(14)	-	-	-	-	-
MR101300-549999	Other Miscellaneous Expenses	-	-	-	15,000	5,000	5,000
MR101301-541000	Professional Services	6,750	-	-	-	-	-
MR101301-543008	Prof Dev Ground Transp/Parking	12	-	-	-	-	-
MR101301-544000	Advertising	5,157	-	1,000	50,000	-	-
MR101301-544002	Marketing	20,000	-	-	50,000	-	-
MR101301-544003	Sponsorships marketing	2,000	-	110,000	250,000	-	-
MR101301-549009	Media Subscriptions	66	-	-	-	-	-
MR101302-541007	Contracted Services	894	-	100,000	375,000	-	-
MR101302-543002	Registrations	325	-	-	-	-	-
MR101302-543008	Prof Dev Ground Transp/Parking	15	-	-	-	-	-
MR101302-549999	Other Miscellaneous Expenses	-	-	-	55,000	-	-
Total Services & Passthrough Pmts		220,509	291,229	424,250	819,020	967,250	1,085,250
MR101300-750190	Transfer Out ICA	25,231	26,493	27,818	27,818	29,209	30,669
Total Expenditures		\$ 326,707	\$ 410,877	\$ 568,485	\$ 944,668	\$ 1,071,413	\$ 1,206,409

DEPARTMENT: Police
 FUND: Drug Seizure Fund
 RESPONSIBLE MANAGER: Eric Drever

FUND NUMBER: 109
 POSITION: Chief of Police

Description

The Drug Seizure fund was established to account for revenues resulting from the proceeds of property and moneys forfeited as a result of their involvement with the illegal sale, possession, or distribution of narcotics and/or other controlled substances.

Expenditures from this fund must adhere to strict State and Federal stipulations. Because of this, most purchases cannot be planned with enough lead to make this publication, and projected expenditures are estimates only. Revenues to this fund, by their nature, are unpredictable and are also estimates.

Revenue and Expenditure Summary

Drug Seizure Fund								
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
Grant Revenues	-	155,233	5,000	-	-	-	0.0%	0.0%
Intergovernmental Revenue	44,409	79,010	-	35,000	35,000	35,000	0.0%	0.0%
Other Income	638	-	100,000	80,000	60,000	60,000	-25.0%	0.0%
Investment Earnings	-	-	10	500	3,100	3,100	520.0%	0.0%
Total Operating Revenue	45,047	234,243	105,010	115,500	98,100	98,100	-15.1%	0.0%
Operating Expenses								
Supplies	7,837	-	780	10,000	20,000	20,000	100.0%	0.0%
Small Tools	132,153	11,423	3,939	19,000	16,000	16,000	-15.8%	0.0%
Technology Supplies	3,100	-	-	-	-	-	0.0%	0.0%
Fleet Supplies	30	-	-	-	-	-	0.0%	0.0%
Professional Services	133,658	150,322	119,000	177,297	20,000	20,000	-88.7%	0.0%
Communications	-	-	149	-	-	-	0.0%	0.0%
Professional Development	13,002	6,336	9,550	16,000	17,000	17,000	6.3%	0.0%
Rentals	1,009	-	800	-	-	-	0.0%	0.0%
Technology Services	26,311	19,740	7,200	22,000	-	-	-100.0%	0.0%
Other Expenses	-	671	-	-	-	-	0.0%	0.0%
Machinery & Equipment	-	-	-	35,000	-	-	-100.0%	0.0%
Total Operating Expenses	317,100	188,493	141,418	279,297	73,000	73,000	-73.9%	0.0%
Total Expenses	317,100	188,493	141,418	279,297	73,000	73,000	-73.9%	0.0%
Beginning Fund Balance	567,273	295,220	340,970	340,970	304,562	329,662	-10.7%	8.2%
Change in Fund Balance	(272,053)	45,750	(36,408)	(163,797)	25,100	25,100	-115.3%	0.0%
Ending Fund Balance	\$ 295,220	\$ 340,970	\$ 304,562	\$ 177,173	\$ 329,662	\$ 354,762	86.1%	7.6%

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
Operating Revenues							
PD109001-334035	State Agencies	-	155,233	5,000	-	-	-
PD109002-331169	Equitable Sharing Program-DOJ	44,409	79,010	-	35,000	35,000	35,000
PD109001-361110	Investment Interest	-	-	10	500	2,800	2,800
PD109001-369300	Confiscated And Forfeited Prop	638	-	100,000	50,000	60,000	60,000
PD109002-361110	Investment Interest	-	-	-	-	300	300
PD109002-369300	Confiscated And Forfeited Prop	-	-	-	30,000	-	-
Total Operating Revenues		45,047	234,243	105,010	115,500	98,100	98,100
Total Revenues		\$ 45,047	\$ 234,243	\$ 105,010	\$ 115,500	\$ 98,100	\$ 98,100

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PD109001-531003	Operating Supplies	5,979	-	-	10,000	10,000	10,000
PD109001-535001	Equipment	106,540	-	-	-	8,000	8,000
PD109001-535003	Office Equipment	-	-	-	2,000	-	-
PD109001-536001	Computer peripherals	1,927	-	-	-	-	-
PD109002-531003	Operating Supplies	1,858	-	-	-	10,000	10,000
PD109002-531008	Employee Appreciation Supplies	-	-	780	-	-	-
PD109002-535001	Equipment	22,104	11,423	3,939	5,000	8,000	8,000
PD109002-535003	Office Equipment	3,509	-	-	12,000	-	-
PD109002-536001	Computer peripherals	1,174	-	-	-	-	-
PD109002-537001	Fuel	30	-	-	-	-	-
Total Supplies		143,120	11,423	4,719	29,000	36,000	36,000
PD109001-541007	Contracted Services	107,667	150,322	119,000	177,297	10,000	10,000
PD109001-541017	Security/Safety Svcs	21,250	-	-	-	-	-
PD109001-543001	Memberships	100	-	-	-	-	-
PD109001-543002	Registrations	1,790	3,040	4,200	3,000	8,000	8,000
PD109001-543003	Meals-Prof Dev related	1,299	381	950	-	-	-
PD109001-543004	Airfare	1,042	448	1,200	3,000	6,000	6,000
PD109001-543006	Certifications & Licenses	5,373	-	-	-	-	-
PD109001-543007	Hotel/Lodging	3,399	1,765	2,400	-	2,000	2,000
PD109001-543008	Prof Dev Ground Transp/Parking	-	702	800	-	1,000	1,000
PD109001-545002	Vehicle Rental/Lease	1,009	-	800	-	-	-
PD109001-546001	Software Maintenance Contract	1,028	6,716	7,200	5,000	-	-
PD109001-546004	Online Services-Subscriptions	-	418	-	-	-	-
PD109002-541000	Professional Services	4,741	-	-	-	-	-
PD109002-541007	Contracted Services	-	-	-	-	10,000	10,000
PD109002-542004	Printing & Binding Services	-	-	149	-	-	-
PD109002-543002	Registrations	-	-	-	5,000	-	-
PD109002-543004	Airfare	-	-	-	5,000	-	-
PD109002-546001	Software Maintenance Contract	25,283	12,606	-	17,000	-	-
PD109002-549004	Employee Appreciation Svcs	-	671	-	-	-	-
Total Services & Passthrough Pmts		173,980	177,070	136,699	215,297	37,000	37,000
PD109001C-564000	Machinery & Equipment	-	-	-	35,000	-	-
Total Capital Expenditures		-	-	-	35,000	-	-
Total Expenditures		\$ 317,100	\$ 188,493	\$ 141,418	\$ 279,297	\$ 73,000	\$ 73,000

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	-	-	148,814	-	0.0%	-100.0%
Total Operating Revenue	(7,590)	408,486	150,000	120,000	268,814	120,000	124.0%	-55.4%
Operating Expenses								
Transfers Out	-	-	-	-	-	874,881	0.0%	0.0%
Total Operating Expenses	-	-	-	-	-	874,881	0.0%	0.0%
Total Expenses	-	-	-	-	-	874,881	0.0%	0.0%
Beginning Fund Balance	6,754,065	6,746,475	7,154,961	7,154,961	7,304,961	7,573,775	2.1%	3.7%
Change in Fund Balance	(7,590)	408,486	150,000	120,000	268,814	(754,881)	124.0%	-380.8%
Ending Fund Balance	\$ 6,746,475	\$ 7,154,961	\$ 7,304,961	\$ 7,274,961	\$ 7,573,775	\$ 6,818,894	4.1%	-10.0%

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	Unrlzd Gain(Loss)-Investments	(263,814)	41,959	-	-	-	-
FN105100-730010	Transfer In GF One-time Rsv	166,463	170,470	-	-	148,814	-
Total Operating Revenues		(7,590)	408,486	150,000	120,000	268,814	120,000
Total Revenues		\$ (7,590)	\$ 408,486	\$ 150,000	\$ 120,000	\$ 268,814	\$ 120,000

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
FN105100-750000	Transfer Out to General Fund	-	-	-	-	-	874,881
Total Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 874,881

DEPARTMENT: N/A
FUND: Various Debt Service
RESPONSIBLE MANAGER: Aaron BeMiller

FUND NUMBER: 2XX
POSITION: Finance Director

Description

The funds in this section record the payment of principal and interest for the City's outstanding limited tax general obligation (LTGO) bonds, unlimited tax general obligation (UTGO) bonds, and bonds associated with the City's Local Improvement District (LID) #33. Unless specified below, all general obligation (GO) bond issues are being repaid by taxes collected in the general fund.

DEBT SERVICE SUMMARY

Existing LTGO Debt

SCORE Limited Tax, GO Bonds, Refunded 2019 (Moody's rating "Aa2" and S&P rating "AA+"): Pay for portion of the construction costs of SCORE jail, a correctional facility, in partnership with five other cities. Original issue amount \$51,055,000 with \$4,921,702 allocated to the City of Tukwila. SCORE plans to pay the debt service on behalf of the owner cities, which includes Tukwila. The debt has a 20-year repayment schedule with interest rates ranging from 1.24% to 3.08% and is callable on December 1, 2029.

Limited Tax GO Bonds, 2015 (S&P rating "AA"): Funding for Interurban Avenue South and Boeing Access Road Bridge projects. Interurban Avenue South consisted of designing and constructing sidewalks, pavement restoration, as well as drainage and lighting work. Boeing Access Road Bridge project rehabilitated the existing bridge with a 340' long concrete or steel bridge structure. Original issue amount of \$5,825,000. The debt has a 20-year repayment schedule with interest rates ranging from 2.25% to 3.00% and is callable on June 1, 2025.

Limited Tax GO Bonds, 2017 (S&P rating "AA"): Funding for 42nd Street and 53rd Street Sidewalk projects. Original issue amount of \$8,180,000. The debt has a 20-year repayment schedule with interest rates ranging from 3.00% to 3.50% and is callable on June 1, 2027.

Limited Tax GO Bonds, 2018 (S&P rating "AA"): Funding to purchase land for the Public Works Shops facility. This debt is part of the Public Safety Plan. Original issue amount of \$18,365,000. The debt has a 20-year repayment schedule with interest rates ranging from 1.95% to 3.50% and is callable on June 1, 2027. Anticipated land sale revenue will be utilized to repay a portion of this debt.

Limited Tax GO Bonds, 2019 (S&P rating "AA"): Funding for Public Safety Plan projects including the construction of a Justice Center, two fire stations, and PW Shops. Original issue amount of \$22,830,000. The debt has a 20-year repayment schedule with interest rates ranging from 3.00% to 5.00% and is callable on June 1, 2029. Anticipated land sale revenue will be utilized to repay a portion of this debt.

Limited Tax GO Refunding Bonds, 2020 (private placement): Funding for Southcenter Parkway and Howard Hansen Dam projects. Original issue amount of \$1,995,000. Interest rate for the life of the issue is 1.29%.

Limited Tax GO Bonds, 2021A (private placement): Funding for Public Works Shops Phase I project. Original issue amount of \$2,867,300. Interest rate for the life of the issue is 1.70%.

Limited Tax GO Refunding Bonds, 2021B (private placement): Original proceeds were used to purchase property in the City's Tukwila Redevelopment (Urban Renewal) area. Original issue amount of \$2,780,900. Interest rate for the life of the issue is 2.70%.

Limited Tax GO Refunding Bonds, 2021C Taxable (private placement): Original proceeds were used for arterial street capital projects. Original issue amount of \$1,072,300. Interest rate for the life of the issue is 1.15%.

Existing UTGO Debt

Unlimited Tax GO Bonds, 2016 (S&P rating "AA"): Funding for Public Safety Plan projects including the purchase of land and construction of a Justice Center and two fire stations. Original issue amount of \$32,990,000. The debt has a 20-year repayment schedule with interest rates ranging from 4.50% to 5.00% and has an optional redemption date of December 1, 2026.

Unlimited Tax GO Bonds, 2019 (S&P rating "AA"): Funding for Public Safety Plan projects including the construction of a Justice Center and two fire stations. Original issue amount of \$37,770,000. The debt has a 20-year repayment schedule with interest rates ranging from 3.00% to 5.00% and is callable on June 1, 2029. This issue is being repaid by an excess property tax levy.

Existing Local Improvement District Debt

Local Improvement District #33, 2013 (S&P rating "BBB"): Funding to improve access to the Southcenter area. Original issue amount of \$6,687,500. The debt has a 20-year repayment schedule with interest rates ranging from 3.15% to 5.75%. Debt is being repaid from assessments on property within the LID #33 boundaries.

Planned Debt

There are no planned debt issuances in the 2023-2024 biennium.

Debt Limits

The amount of debt a government may incur is limited by State constitution. Debt limits are based on total taxable property value and outstanding debt.

The City of Tukwila is limited to 2.5% for general purpose and is allocated between: up to 1.5% debt without a vote and up to 2.5% debt with a vote. Additionally, 2.5% may be used for utility purposes and 2.5% limited for open space, park, and capital facilities.

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

LTGO Debt - Revenue and Expenditure Summary

Debt Service-LTGO Bonds								
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
Intergovernmental Revenue	-	-	-	376,914	-	-	-100.0%	0.0%
Investment Earnings	-	-	7,500	-	-	-	0.0%	0.0%
Transfers In	8,260,676	5,802,141	5,251,920	5,259,420	4,745,478	4,736,172	-9.8%	-0.2%
Total Operating Revenue	8,260,676	5,802,141	5,259,420	5,636,334	4,745,478	4,736,172	-15.8%	-0.2%
Operating Expenses								
Principal	6,080,310	3,814,000	3,397,000	3,596,548	3,007,700	3,121,800	-16.4%	3.8%
Interest Expense	2,180,365	1,988,141	1,862,420	2,039,786	1,737,778	1,614,372	-14.8%	-7.1%
Total Operating Expenses	8,260,676	5,802,141	5,259,420	5,636,334	4,745,478	4,736,172	-15.8%	-0.2%
Total Expenses	8,260,676	5,802,141	5,259,420	5,636,334	4,745,478	4,736,172	-15.8%	-0.2%
Beginning Fund Balance	-	-	-	-	-	-	0.0%	0.0%
Change in Fund Balance	-	-	-	-	-	-	0.0%	0.0%
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
Operating Revenues							
LTGO2009-337212	Contribution-SCORE	-	-	-	376,914	-	-
LTGO2017-361110	Investment Interest	-	-	2,500	-	-	-
LTGO2020-361110	Investment Interest	-	-	2,500	-	-	-
LTGO2021-361110	Investment Interest	-	-	2,500	-	-	-
Total Operating Revenues		-	-	7,500	376,914	-	-
LOC2017-730197	Transfer In-Gen Fd Debt Svc	2,344,280	-	-	-	-	-
LTGO2013-730197	Transfer In-Gen Fd Debt Svc	113,104	-	-	-	-	-
LTGO2015-730197	Transfer In-Gen Fd Debt Svc	390,275	392,475	389,375	389,375	391,125	387,575
LTGO2017-730197	Transfer In-Gen Fd Debt Svc	553,600	558,400	555,250	557,750	556,800	555,550
LTGO2018-730197	Transfer In-Gen Fd Debt Svc	767,100	766,350	767,225	767,225	767,100	765,975
LTGO2018-730400	Transfer In from Util Fds	767,100	766,350	767,225	767,225	767,100	765,975
LTGO2019-730197	Transfer In-Gen Fd Debt Svc	1,404,367	1,405,035	1,403,700	1,403,700	1,404,812	1,503,700
LTGO2019-730400	Transfer In from Util Fds	285,933	286,016	285,851	285,851	285,988	185,851
LTGO2020-730197	Transfer In-Gen Fd Debt Svc	514,256	512,976	514,079	516,579	-	-
LTGO2021-730197	Transfer In-Gen Fd Debt Svc	1,120,660	1,114,540	569,216	571,716	572,553	571,547
Total Transfers In		8,260,676	5,802,141	5,251,920	5,259,420	4,745,478	4,736,172
Total Revenues		\$ 8,260,676	\$ 5,802,141	\$ 5,259,420	\$ 5,636,334	\$ 4,745,478	\$ 4,736,172

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
LOC2017-571181	Bond Prin-Urban Renewal	2,276,000	-	-	-	-	-
LTGO2009-571950	Bond Prin-Roads/Streets	-	-	-	199,548	-	-
LTGO2013-571760	Bond Prin-Park Facilities	109,810	-	-	-	-	-
LTGO2015-571950	Bond Prin-Roads/Streets	260,000	270,000	275,000	275,000	285,000	290,000
LTGO2017-571950	Bond Prin-Roads/Streets	340,000	355,000	365,000	365,000	375,000	385,000
LTGO2018-571480	Bond Prin-PW Central Svcs	730,000	765,000	805,000	805,000	845,000	885,000
LTGO2019-571210	Bond Prin-Public Safety	371,700	390,600	409,500	409,500	430,500	451,500
LTGO2019-571220	Bond Prin-Fire Services	318,600	334,800	351,000	351,000	369,000	387,000
LTGO2019-571480	Bond Prin-PW Central Svcs	194,700	204,600	214,500	214,500	225,500	236,500
LTGO2020-571180	Bond Prin-Central Govt Svcs	133,650	135,000	137,700	137,700	-	-
LTGO2020-571950	Bond Prin-Roads/Streets	361,350	365,000	372,300	372,300	-	-
LTGO2021-571480	Bond Prin-PW Central Svcs	265,500	270,000	274,600	274,600	279,200	284,000
LTGO2021-571580	Bond Prin-Cmty & Econ Dev	183,100	187,600	192,400	192,400	198,500	202,800
LTGO2021-571950	Bond Prin-Roads/Streets	535,900	536,400	-	-	-	-
LOC2017-583181	Bond Int-Urban Renewal	68,280	-	-	-	-	-
LTGO2009-583950	Bond Int-Roads/Streets	-	-	-	177,366	-	-
LTGO2013-583760	Bond Int-Park Facilities	3,294	-	-	-	-	-
LTGO2015-583950	Bond Int-Roads/Streets	130,275	122,475	114,375	114,375	106,125	97,575
LTGO2017-583950	Bond Int-Roads/Streets	213,600	203,400	192,750	192,750	181,800	170,550
LTGO2018-583480	Bond Int-PW Central Svcs	804,200	767,700	729,450	729,450	689,200	646,950
LTGO2019-583210	Bond Int-Public Safety	338,226	319,641	300,111	300,111	279,636	258,111
LTGO2019-583220	Bond Int-Fire Services	289,908	273,978	257,238	257,238	239,688	221,238
LTGO2019-583480	Bond Int-PW Central Svcs	177,166	167,431	157,201	157,201	146,476	135,201
LTGO2020-583180	Bond Int-Central Govt Svcs	5,199	3,503	1,776	1,776	-	-
LTGO2020-583950	Bond Int-Roads/Streets	14,057	9,472	4,803	4,803	-	-
LTGO2021-583480	Bond Int-PW Central Svcs	48,744	44,231	39,641	39,641	34,972	30,226
LTGO2021-583580	Bond Int-Cmty & Economic Dev	75,084	70,141	65,075	65,075	59,881	54,521
LTGO2021-583950	Bond Int-Roads/Streets	12,331	6,169	-	-	-	-
Total Debt Service Payments		8,260,676	5,802,141	5,259,420	5,636,334	4,745,478	4,736,172
Total Expenditures		\$ 8,260,676	\$ 5,802,141	\$ 5,259,420	\$ 5,636,334	\$ 4,745,478	\$ 4,736,172

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

UTGO Debt - Revenue and Expenditure Summary

Debt Service-UTGO Bonds								
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
Property Tax	\$ 4,455,157	\$ 4,507,076	\$ 4,800,000	\$ 4,811,975	\$ 4,700,000	\$ 4,900,000	-2.3%	4.3%
Investment Earnings	9,155	57,952	10,000	1,200	5,000	5,000	316.7%	0.0%
Total Operating Revenue	4,464,311	4,565,028	4,810,000	4,813,175	4,705,000	4,905,000	-2.2%	4.3%
Operating Expenses								
Principal	1,780,000	1,980,000	2,405,000	2,405,000	2,645,000	2,905,000	10.0%	9.8%
Interest Expense	2,594,975	2,505,975	2,406,975	2,406,975	2,286,725	2,154,475	-5.0%	-5.8%
Total Operating Expenses	4,374,975	4,485,975	4,811,975	4,811,975	4,931,725	5,059,475	2.5%	2.6%
Total Expenses	4,374,975	4,485,975	4,811,975	4,811,975	4,931,725	5,059,475	2.5%	2.6%
Beginning Fund Balance	313,293	402,630	481,683	481,683	479,708	252,983	-0.4%	-47.3%
Change in Fund Balance	89,336	79,053	(1,975)	1,200	(226,725)	(154,475)	-18993.8%	-31.9%
Ending Fund Balance	\$ 402,630	\$ 481,683	\$ 479,708	\$ 482,883	\$ 252,983	\$ 98,508	-47.6%	-61.1%

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
Operating Revenues							
DS213100-311100	Real and Personal Prop Tax	4,455,157	4,507,076	4,800,000	4,811,975	4,700,000	4,900,000
DS213100-361110	Investment Interest	9,155	57,952	10,000	1,200	5,000	5,000
Total Operating Revenues		4,464,311	4,565,028	4,810,000	4,813,175	4,705,000	4,905,000
Total Revenues		\$ 4,464,311	\$ 4,565,028	\$ 4,810,000	\$ 4,813,175	\$ 4,705,000	\$ 4,905,000

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
UTGO2016-571210	Bond Prin-Public Safety	603,000	804,000	894,000	894,000	936,000	984,000
UTGO2016-571220	Bond Prin-Fire Services	402,000	536,000	596,000	596,000	624,000	656,000
UTGO2019-571210	Bond Prin-Public Safety	418,500	345,600	494,100	494,100	585,900	683,100
UTGO2019-571220	Bond Prin-Fire Services	356,500	294,400	420,900	420,900	499,100	581,900
UTGO2016-583210	Bond Int-Public Safety	820,605	790,455	750,255	750,255	705,555	658,755
UTGO2016-583220	Bond Int-Fire Services	547,070	526,970	500,170	500,170	470,370	439,170
UTGO2019-583210	Bond Int-Public Safety	662,742	641,817	624,537	624,537	599,832	570,537
UTGO2019-583220	Bond Int-Fire Services	564,558	546,733	532,013	532,013	510,968	486,013
Total Debt Service Payments		4,374,975	4,485,975	4,811,975	4,811,975	4,931,725	5,059,475
Total Expenditures		\$ 4,374,975	\$ 4,485,975	\$ 4,811,975	\$ 4,811,975	\$ 4,931,725	\$ 5,059,475

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Local Improvement District & Guaranty Fund - Revenue and Expenditure Summary

Local Imp District #33								
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
Other Income	132,615	113,021	110,000	104,000	104,000	83,000	0.0%	-20.2%
Investment Earnings	14,804	39,085	12,000	3,000	8,500	8,500	183.3%	0.0%
LID Assessment Principal	381,172	382,843	380,000	400,000	380,000	370,000	-5.0%	-2.6%
Total Operating Revenue	528,591	534,949	502,000	507,000	492,500	461,500	-2.9%	-6.3%
Operating Expenses								
Principal	375,000	400,000	390,000	400,000	380,000	370,000	-5.0%	-2.6%
Interest Expense	161,063	144,188	122,819	104,000	104,000	83,000	0.0%	-20.2%
Total Operating Expenses	536,063	544,188	512,819	504,000	484,000	453,000	-4.0%	-6.4%
Total Expenses	536,063	544,188	512,819	504,000	484,000	453,000	-4.0%	-6.4%
Beginning Fund Balance	1,340,271	1,332,799	1,323,560	1,323,560	1,312,742	1,321,242	-0.8%	0.6%
Change in Fund Balance	(7,472)	(9,239)	(10,819)	3,000	8,500	8,500	183.3%	0.0%
Ending Fund Balance	\$ 1,332,799	\$ 1,323,560	\$ 1,312,742	\$ 1,326,560	\$ 1,321,242	\$ 1,329,742	-0.4%	0.6%

General Ledger Code Details

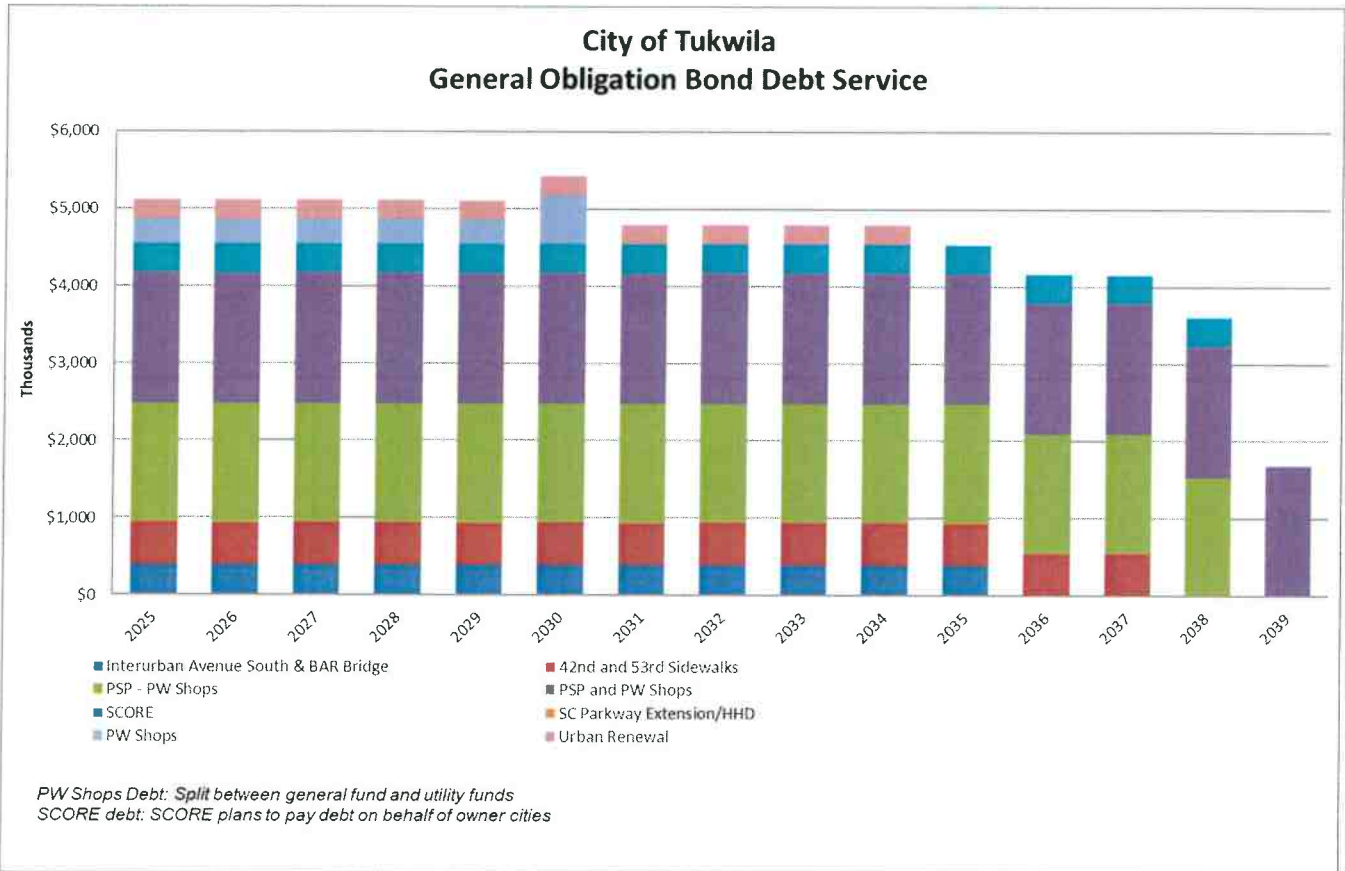
Revenues

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
Operating Revenues							
DS206100-361110	Investment Interest	11,884	37,896	11,000	3,000	8,000	8,000
LID33-361110	Investment Interest	2,919	1,189	1,000	-	500	500
LID33-361400	Interest on Receivables	131,804	112,694	110,000	104,000	104,000	83,000
LID33-361433	LID #33 Interest	309	-	-	-	-	-
LID33-368100	Special Assessments-Capital	381,172	382,843	380,000	400,000	380,000	370,000
LID33-369900	Other Revenues	501	327	-	-	-	-
Total Operating Revenues		528,591	534,949	502,000	507,000	492,500	461,500
Total Revenues		\$ 528,591	\$ 534,949	\$ 502,000	\$ 507,000	\$ 492,500	\$ 461,500

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
LID33-571950	Bond Prin-Roads/Streets	375,000	400,000	390,000	400,000	380,000	370,000
LID33-583950	Bond Int-Roads/Streets	161,063	144,188	122,819	104,000	104,000	83,000
Total Debt Service Payments		536,063	544,188	512,819	504,000	484,000	453,000
Total Expenditures		\$ 536,063	\$ 544,188	\$ 512,819	\$ 504,000	\$ 484,000	\$ 453,000

This chart represents the general obligation debt service of the City. It includes debt being repaid with general fund revenue as well as debt that is being repaid from utility funds. Since 2015, SCORE bonds have been paid directly by SCORE jail.



2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

The chart below reflects the existing general obligation debt service of the City and includes both principal and interest requirements.

Schedule of Budgeted General Obligation Long-Term Debt

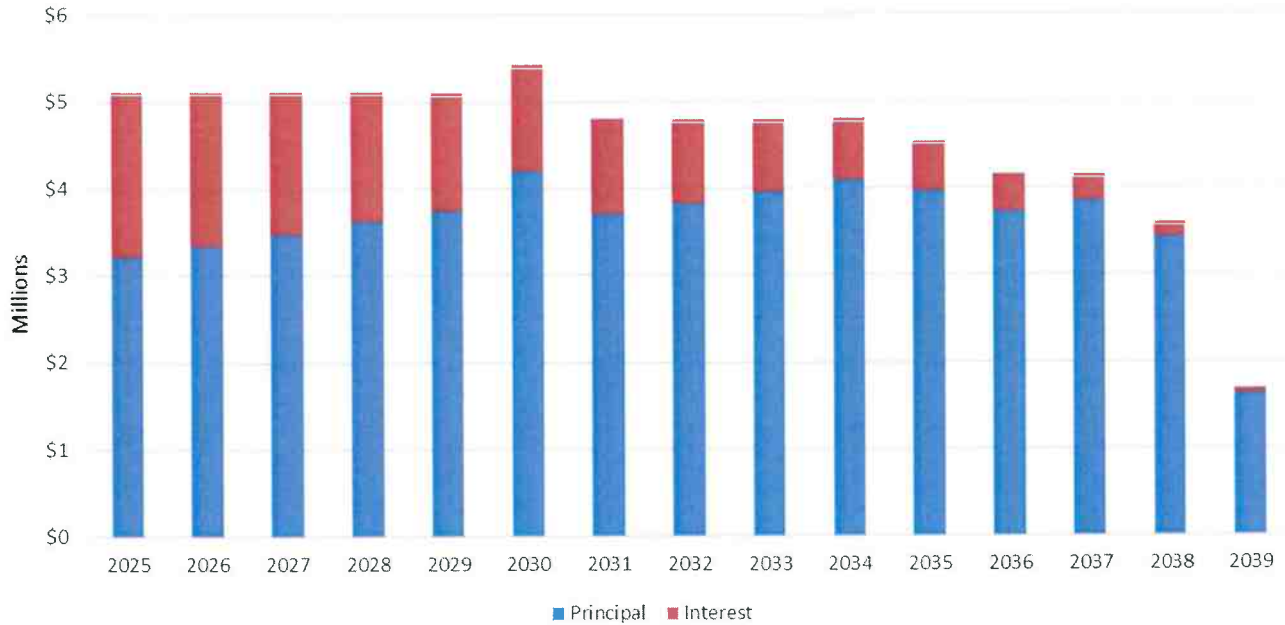
	LTGO 2015	LTGO 2017	LTGO 2018	LTGO 2019	LTGO Refunding 2019	LTGO Refunding 2020	LTGO 2021A	LTGO Refunding 2021B	LTGO Refunding 2021C	
	\$5,825,000 Original Issue	\$8,180,000 Original Issue	\$18,365,000 Original Issue	\$22,830,000 Original Issue	\$4,921,702 Original Issue	\$1,995,000 Original Issue	\$2,867,300 Original Issue	\$2,780,900 Original Issue	\$1,072,300 Original Issue	
	Interurban Avenue South & BAR Bridge	42nd and 53rd Sidewalks	PSP - PW Shops	PSP and PW Shops	SCORE	SC Parkway Extension/H HD	PW Shops	Urban Renewal	Arterial Street	Total Existing General Obligation Debt
2025	391,125	556,800	1,534,200	1,690,800	377,126	-	314,172	258,381	-	5,122,604
2026	387,575	555,550	1,531,950	1,689,550	376,861	-	314,226	257,321	-	5,113,033
2027	391,050	554,000	1,532,700	1,690,800	377,054	-	314,198	257,146	-	5,116,948
2028	392,050	557,150	1,531,200	1,689,300	376,693	-	314,188	256,827	-	5,117,408
2029	387,750	554,850	1,532,450	1,688,750	376,741	-	314,196	256,265	-	5,111,001
2030	388,300	557,250	1,536,200	1,687,150	377,151	-	623,218	255,463	-	5,424,731
2031	388,550	554,200	1,533,000	1,689,500	376,910	-	5,253	255,623	-	4,803,035
2032	388,500	555,850	1,533,200	1,690,650	376,982	-	-	254,416	-	4,799,597
2033	388,150	557,050	1,531,600	1,690,600	376,866	-	-	254,173	-	4,798,439
2034	392,500	557,800	1,533,200	1,689,350	376,770	-	-	253,566	-	4,803,186
2035	391,400	551,875	1,532,800	1,686,900	376,673	-	-	-	-	4,539,648
2036	-	555,625	1,535,400	1,688,250	377,040	-	-	-	-	4,156,315
2037	-	553,725	1,535,800	1,688,250	376,866	-	-	-	-	4,154,641
2038	-	-	1,534,000	1,686,900	376,813	-	-	-	-	3,597,713
2039	-	-	-	1,689,200	-	-	-	-	-	1,689,200
Totals	\$ 5,068,800	\$ 8,337,875	\$ 24,534,850	\$ 28,716,550	\$ 6,030,336	\$ 1,029,608	\$ 2,827,922	\$ 3,074,396	\$ 542,569	\$ 80,162,905

Schedule of Prior and Existing LTGO Debt Service

Existing General Obligation Debt													
Fund 217 LTGO Refunding, 2011	Fund 218 LTGO, 2013	Fund 200 LTGO, 2014	LTGO 2015	LTGO 2017	LTGO 2017 Refunded LOC	LTGO 2018	LTGO 2019	LTGO Refunding 2019	LTGO Refunding 2020	LTGO 2021A	LTGO Refunding 2021B	LTGO Refunding 2021C	Total Existing GO Debt
\$4,620,000 Original Issue	\$1,000,000 Original Issue	\$3,850,000 Original Issue	\$5,825,000 Original Issue	\$8,180,000 Original Issue	\$2,276,000 Original Issue	\$18,365,000 Original Issue	\$22,830,000 Original Issue	\$4,921,702 Original Issue	\$1,995,000 Original Issue	\$2,867,300 Original Issue	\$2,780,900 Original Issue	\$1,072,300 Original Issue	
Arterial Street, KC Bridge	MPD Loan	Urban Renewal	Interurban Avenue South & BAR Bridge	42nd and 53rd Sidewalks	Urban Renewal - Refunded LOC	PSP - PW Shops	PSP and PW Shops	SCORE	SC Parkway Extension/HH D	PW Shops	Urban Renewal	Arterial Street	Subtotal = Columns 1-21
			392,475	558,400	-	1,532,700	1,691,050	376,876	513,029	314,231	257,741	542,569	6,179,070
			389,375	557,750	-	1,534,450	1,689,550	376,914	516,579	314,241	257,475	-	5,636,334
			391,125	556,800	-	1,534,200	1,690,800	377,126	-	314,172	258,381	-	5,122,604
			387,575	555,550	-	1,531,950	1,689,550	376,861	-	314,226	257,321	-	5,113,033
			391,050	554,000	-	1,532,700	1,690,800	377,054	-	314,198	257,146	-	5,116,948
			392,050	557,150	-	1,531,200	1,689,300	376,693	-	314,188	256,827	-	5,117,408
			387,750	554,850	-	1,532,450	1,688,750	376,741	-	314,196	256,265	-	5,111,001
			388,900	557,250	-	1,536,200	1,687,150	377,151	-	623,218	255,463	-	5,424,731
			388,550	554,200	-	1,533,000	1,689,500	376,910	-	5,253	255,623	-	4,803,035
			388,500	555,850	-	1,533,200	1,690,650	376,982	-	-	254,416	-	4,799,597
			388,150	557,050	-	1,531,600	1,690,600	376,866	-	-	254,173	-	4,798,439
			392,500	557,800	-	1,533,200	1,689,300	376,770	-	-	253,566	-	4,803,186
			391,400	551,875	-	1,532,800	1,686,900	376,673	-	-	-	-	4,539,648
			-	555,625	-	1,535,400	1,688,250	377,040	-	-	-	-	4,156,315
			-	553,725	-	1,535,800	1,688,250	376,866	-	-	-	-	4,154,641
			-	-	-	1,534,000	1,686,900	376,813	-	-	-	-	3,597,713
			-	-	-	1,689,200	1,689,200	-	-	-	-	-	1,689,200
			\$ 5,068,800	\$ 8,337,875	\$ -	\$ 24,534,850	\$ 28,716,550	\$ 6,030,336	\$ 1,029,608	\$ 2,827,922	\$ 3,074,396	\$ 542,569	\$ 80,162,905
Totals													

Totals reflect outstanding debt service requirements only from the prior biennium through maturity. Not included is debt obligations from prior years.

Total LTGO Debt Service Requirements



Total LTGO Debt Service Requirements			
Year	Principal	Interest	Total
2025	3,215,442	1,907,162	5,122,604
2026	3,339,664	1,773,369	5,113,033
2027	3,480,850	1,636,098	5,116,948
2028	3,627,136	1,490,272	5,117,408
2029	3,749,386	1,361,615	5,111,001
2030	4,196,600	1,228,131	5,424,731
2031	3,703,014	1,100,021	4,803,035
2032	3,831,992	967,605	4,799,597
2033	3,959,660	838,779	4,798,439
2034	4,097,610	705,576	4,803,186
2035	3,973,242	566,406	4,539,648
2036	3,726,738	429,577	4,156,315
2037	3,855,234	299,407	4,154,641
2038	3,430,838	166,875	3,597,713
2039	1,640,000	49,200	1,689,200
Total	\$ 53,827,406	\$ 14,520,095	\$ 68,347,501

DEPARTMENT: Public Works (103)
FUND: Residential Street
RESPONSIBLE MANAGER: Pete Mayer

DIVISION: Residential Streets
FUND NUMBER: 103
POSITION: Public Works Director

Description

The program provides for maintenance, lane widening, curbs and gutters, sidewalks, illumination and undergrounding of utilities of the residential street system.

2023-2024 Accomplishments

- ◆ Completed numerous improvements for the Traffic Calming/Residential Safety Program that included an Allentown Speed & Safety Study, two new RRFB crosswalks at Tukwila Community Center, a raised RRFB raised crosswalk on 42nd Ave S at the S119th St pedestrian bridge, an ADA ramp and revised RRFB crossing at 144th and 46th Ave S, two speed cushion sets on S 140th Street between TIB and 33rd PI S, two sets of speed cushions on 37th Avenue S between S144th St and S 142nd St, curb bulbs at S 140th Street at 37th Avenue S, and three new streetlights. **Strategic Goals 1, 3, & 5**
- ◆ Received \$369,000 in grant funding and began design on S 152nd pedestrian and bike project. **Strategic Goals 1, 3, & 5**
- ◆ Received \$320,000 from Transportation Improvement Board in support of Macadam Complete Streets project. **Strategic Goals 1, 3, & 5**
- ◆ Added sidewalks to east side of roadway on Macadam Road S between Southcenter Blvd and S 144th St. **Strategic Goals 1, 3, & 5**

2025-2026 Outcome Goals

- ◆ Improve pedestrian safety in neighborhoods.

2025-2026 Indicators of Success

- ◆ Continue improvements for the Traffic Calming/Residential Safety Program.
- ◆ Complete design and construction of South S 152nd pedestrian and bike Project.
- ◆ Begin design of the Macadam Road S Complete Street and 46th Ave South Safe Route to School Projects.

Revenue and Expenditure Summary

Residential Street Fund								
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
Utility Taxes	-	650,000	100,000	100,000	100,000	100,000	0.0%	0.0%
Grant Revenues	536,010	158,574	179,586	6,356,000	724,000	4,463,000	-88.6%	516.4%
State Entitlements	289,092	301,042	301,000	268,800	280,000	280,000	4.2%	0.0%
Investment Earnings	11,064	36,871	45,500	1,000	26,000	26,000	2500.0%	0.0%
Transfers In	317,564	257,977	542,023	400,000	-	-	-100.0%	0.0%
Total Operating Revenue	1,153,730	1,404,465	1,168,109	7,125,800	1,130,000	4,869,000	-84.1%	330.9%
Operating Expenses								
Salaries & Wages	45,667	11,171	4,643	-	-	-	0.0%	0.0%
Benefits	18,414	6,107	1,774	-	-	-	0.0%	0.0%
Supplies	89	-	61	-	-	-	0.0%	0.0%
Repair & Maintenance Supplies	4,046	48,346	-	-	-	-	0.0%	0.0%
Small Tools	28,484	50,812	119,177	-	-	-	0.0%	0.0%
Professional Services	357,500	239,190	578,510	1,530,000	850,000	4,953,000	-44.4%	482.7%
Repairs & Maintenance Services	164,306	214,907	-	-	-	-	0.0%	0.0%
Other Expenses	105	-	-	-	-	-	0.0%	0.0%
Construction Projects	508,519	145,409	28,300	6,390,000	-	-	-100.0%	0.0%
Total Operating Expenses	1,127,129	715,942	732,465	7,920,000	850,000	4,953,000	-89.3%	482.7%
Total Expenses	1,127,129	715,942	732,465	7,920,000	850,000	4,953,000	-89.3%	482.7%
Beginning Fund Balance	707,806	734,407	1,422,929	1,422,929	1,858,573	2,138,573	30.6%	15.1%
Change in Fund Balance	26,600	688,522	435,644	(794,200)	280,000	(84,000)	-135.3%	-130.0%
Ending Fund Balance	\$ 734,407	\$ 1,422,929	\$ 1,858,573	\$ 628,729	\$ 2,138,573	\$ 2,054,573	240.1%	-3.9%

General Ledger Code Details

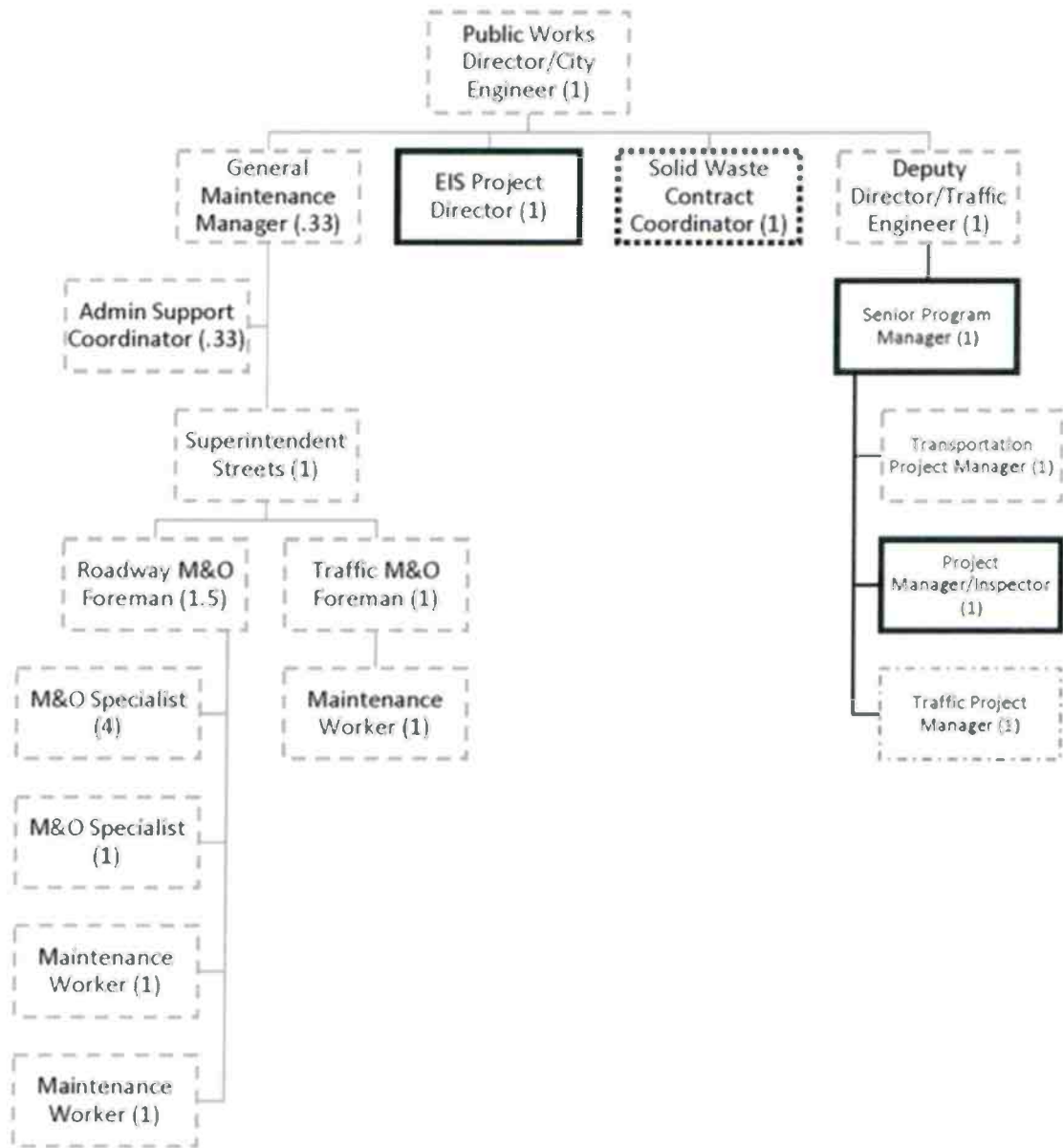
Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
Operating Revenues							
PW103100-316451	Utility Tx-Solid Waste Streets	-	650,000	100,000	100,000	100,000	100,000
PW103100-334039	State Grant-Transp Projects	320,000	111,155	9,647	4,000,000	624,000	3,780,000
PW103100-336071	Multimodal Transportation-City	28,976	29,371	20,000	28,800	30,000	30,000
PW103100-336087	MVFT Cities	260,115	271,671	281,000	240,000	250,000	250,000
PW103100-337721	Sound Transit System Access Fd	216,010	47,419	169,939	-	100,000	448,000
PW103100-361110	Investment Interest	11,064	36,871	45,500	1,000	26,000	26,000
Total Operating Revenues		836,165	1,146,488	626,086	4,369,800	1,130,000	4,634,000
Capital Project Revenues							
PW103100-333202	DOT Indirect Fed Grant	-	-	-	-	-	235,000
PW103640-334039	State Grant-Transp Projects	-	-	-	2,356,000	-	-
Total Capital Project Revenues		-	-	-	2,356,000	-	235,000
PW103100-730000	Transfer In from General Fund	317,564	257,977	542,023	400,000	-	-
Non-Operating Revenues		317,564	257,977	542,023	400,000	-	-
Total Revenues		\$ 1,153,730	\$ 1,404,465	\$ 1,168,109	\$ 7,125,800	\$ 1,130,000	\$ 4,869,000

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
PW103100-511000	Salaries	24,645	5,520	4,643	-	-	-
PW103800C-511000	Salaries	21,022	5,651	-	-	-	-
Total Salaries & Wages		45,667	11,171	4,643	-	-	-
PW103100-521000	FICA	1,874	411	312	-	-	-
PW103100-523000	PERS	2,527	559	389	-	-	-
PW103100-524000	Industrial Insurance	511	95	45	-	-	-
PW103100-525000	Medical, Dental, Life, Optical	173	140	28	-	-	-
PW103100-525097	Self-Insured Medical & Dental	4,609	2,339	1,000	-	-	-
PW103200-524000	Industrial Insurance	(10)	-	-	-	-	-
PW103800C-521000	FICA	1,598	428	-	-	-	-
PW103800C-523000	PERS	2,176	569	-	-	-	-
PW103800C-524000	Industrial Insurance	326	81	-	-	-	-
PW103800C-525000	Medical, Dental, Life, Optical	84	26	-	-	-	-
PW103800C-525097	Self-Insured Medical & Dental	4,546	1,458	-	-	-	-
Total Personnel Benefits		18,414	6,107	1,774	-	-	-
PW103100-531000	Supplies-General	68	-	-	-	-	-
PW103100-531001	Office Supplies	21	-	61	-	-	-
PW103100-532001	Repair Supplies	-	48,346	-	-	-	-
PW103100-535000	Small Tool & Minor Equipment	(180)	-	-	-	-	-
PW103100-535004	Traffic Control Devices/Tools	-	-	119,177	-	-	-
PW103630-535004	Traffic Control Devices/Tools	114	-	-	-	-	-
PW103640-532002	Maintenance Supplies	4,046	-	-	-	-	-
PW103640-535004	Traffic Control Devices/Tools	2,061	50,812	-	-	-	-
PW103700-535004	Traffic Control Devices/Tools	26,490	-	-	-	-	-
Total Supplies		32,619	99,158	119,238	-	-	-
PW103100-541000	Professional Services	11,271	-	-	-	-	-
PW103100-541007	Contracted Services	114,027	95,934	578,510	-	-	-
PW103100C-541007	Contracted Services	216,010	116,705	-	-	-	-
PW103100C-541010	Inspection Services & Permits	3,022	-	-	-	-	-
PW103100-549004	Employee Appreciation Svcs	105	-	-	-	-	-
PW103200-541000	Professional Services	155	-	-	-	-	-
PW103200-541007	Contracted Services	3,490	-	-	-	-	-
PW103200C-541007	Contracted Services	-	-	-	-	850,000	4,953,000
PW103300-541007	Contracted Services	9,526	26,551	-	-	-	-
PW103300-548008	Non-Capital Improvements	87,749	(7,881)	-	-	-	-
PW103630-548008	Non-Capital Improvements	45,000	222,000	-	-	-	-
PW103640-541007	Contracted Services	-	-	-	1,020,000	-	-
PW103640C-541007	Contracted Services	-	-	-	510,000	-	-
PW103640-548008	Non-Capital Improvements	25,590	-	-	-	-	-
PW103700-548008	Non-Capital Improvements	5,967	788	-	-	-	-
Total Services & Passthrough Pmts		521,911	454,098	578,510	1,530,000	850,000	4,953,000
PW103300C-565000	Construction Projects	-	-	300	-	-	-
PW103300C-565002	Roadway	-	145,409	-	-	-	-
PW103610C-565003	Sidewalks	508,519	-	-	-	-	-
PW103630C-565003	Sidewalks	-	-	28,000	-	-	-
PW103640C-565005	Traffic Control Devices	-	-	-	6,390,000	-	-
Total Capital Expenditures		508,519	145,409	28,300	6,390,000	-	-
Total Expenditures		\$ 1,127,129	\$ 715,942	\$ 732,465	\$ 7,920,000	\$ 850,000	\$ 4,953,000

Arterial Street Fund



- Positions funded by the Arterial Streets Fund
- - - - - Positions in the Division not funded by the Arterial Streets Fund
- Frozen Position
- New Position in 2024 Funded by Solid Waste Administrative Fee

DEPARTMENT: Public Works (104)
FUND: Bridges and Arterial Streets
RESPONSIBLE MANAGER: Pete Mayer

DIVISION: Bridges and Arterial Streets
FUND NUMBER: 104
POSITION: Interim Public Works Director

Description

This program provides for the preliminary engineering, right-of-way, construction engineering, and construction of arterial streets and bridges. The program includes transportation comprehensive plans, streets, bridges, sidewalks, traffic control devices, widening, and lane additions. One-quarter percent real estate excise tax (REET), as well as other dedicated revenue sources, are used to fund projects.

2023-2024 Accomplishments

- ◆ Completed Annual Overlay and Repair and Annual Signal programs in 2023 and 2024. **Strategic Plan Goals 1, 3 & 5**
- ◆ Completed Annual Bridge Inspections and Repair Program in 2023 and 2024. **Strategic Plan Goals 1, 3 & 5**
- ◆ Substantially completed construction of the West Valley Highway improvements. **Strategic Plan Goals 1, 3 & 5**
- ◆ Achieved full funding for \$40 million 42nd Ave Bridge Replacement and completed 90% design. **Strategic Plan Goals 1, 3 & 5**
- ◆ Received \$989,000 in grant funding to support Green River Trail Improvements. **Strategic Plan Goals 1, 3 & 5**
- ◆ Began Transportation Element of Comprehensive Plan. **Strategic Plan Goals 1, 3 & 5**
- ◆ Hired Project Director to oversee Environmental Impact Statement for Allentown Truck Reroute; contracted with consultant to lead study. **Strategic Plan Goals 1, 3 & 5**

2025-2026 Outcome Goals

- ◆ Improve capacity, safety, and condition of arterial streets.

2025-2026 Indicators of Success

- ◆ Complete Annual Overlay and Repair and Annual Signal programs.
- ◆ Complete Annual Bridge Inspections and Repair Program.
- ◆ Complete 100% design of the 42nd Ave S Bridge Replacement Project.
- ◆ Complete construction of Green River Trail Improvements.
- ◆ Complete the Transportation Element of the Comprehensive Plan.
- ◆ Complete Environmental Impact Statement for Allentown Truck Reroute.
- ◆ Complete construction of Southcenter Blvd/65th Ave Traffic Signal.

Revenue and Expenditure Summary

Arterial Street Fund								
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
Utility Taxes	1,188,801	657,388	1,200,000	1,100,000	1,320,000	1,400,000	20.0%	6.1%
Parking Tax	674,858	782,686	700,000	600,000	800,000	800,000	33.3%	0.0%
Real Estate Excise Tax (REET)	822,268	500,390	500,000	500,000	500,000	500,000	0.0%	0.0%
Building Permits	-	831	10	-	-	-	0.0%	0.0%
Franchise Fees	-	45,342	450,000	450,000	450,000	450,000	0.0%	0.0%
Grant Revenues	2,777,989	1,563,410	965,000	16,425,000	2,026,000	7,402,000	-87.7%	265.4%
State Entitlements	147,762	147,120	145,000	144,800	135,000	135,000	-6.8%	0.0%
General Government Revenue	-	-	150	-	-	-	0.0%	0.0%
Traffic Impact Fees	486,594	810,328	300,000	200,000	200,000	200,000	0.0%	0.0%
Fines and Penalties	9,687	11,081	2,000	-	2,000	2,000	0.0%	0.0%
Other Income	140,040	453,234	140,000	80,000	80,000	80,000	0.0%	0.0%
Investment Earnings	67,663	266,657	226,000	5,000	73,000	73,000	1360.0%	0.0%
Transfers In	1,300,000	-	-	-	-	-	0.0%	0.0%
Total Operating Revenue	7,615,663	5,238,466	4,628,160	19,504,800	5,586,000	11,042,000	-71.4%	97.7%
Operating Expenses								
Salaries & Wages	392,118	412,458	549,365	411,522	793,142	803,903	92.7%	1.4%
Benefits	138,595	144,402	189,335	147,929	312,185	324,798	111.0%	4.0%
Supplies	90	366	765	-	18,200	13,250	0.0%	-27.2%
Repair & Maintenance Supplies	11,420	716	-	-	1,000	500	0.0%	-50.0%
Small Tools	29,725	87,021	-	-	4,000	5,500	0.0%	37.5%
Professional Services	663,612	690,867	1,929,172	1,825,000	3,015,500	4,709,500	65.2%	56.2%
Communications	-	3,823	-	-	8,000	7,000	0.0%	-12.5%
Professional Development	-	-	975	-	6,200	6,200	0.0%	0.0%
Advertising	1,503	7,442	2,800	-	3,500	1,000	0.0%	-71.4%
Rentals	-	-	720	-	1,000	1,000	0.0%	0.0%
Technology Services	-	26	-	-	-	-	0.0%	0.0%
Utilities	11,029	10,293	2,000	-	-	-	0.0%	0.0%
Repairs & Maintenance Services	1,255,251	1,398,861	1,065,260	1,400,000	3,474,000	4,568,000	148.1%	31.5%
Other Capital Improvements	18,360	-	500,000	-	-	-	0.0%	0.0%
Machinery & Equipment	-	-	-	-	-	-	0.0%	0.0%
Construction Projects	3,241,655	1,854,466	1,271,151	17,975,000	-	-	-100.0%	0.0%
Total Operating Expenses	5,763,357	4,610,742	5,511,543	21,759,451	7,636,726	10,440,651	-64.9%	36.7%
Total Expenses	5,763,357	4,610,742	5,511,543	21,759,451	7,636,726	10,440,651	-64.9%	36.7%
Beginning Fund Balance	3,682,187	5,534,493	6,162,217	6,162,217	5,278,834	3,228,108	-14.3%	-38.8%
Change in Fund Balance	1,852,305	627,725	(883,383)	(2,254,651)	(2,050,726)	601,349	-9.0%	-129.3%
Ending Fund Balance	\$ 5,534,493	\$ 6,162,217	\$ 5,278,834	\$ 3,907,566	\$ 3,228,108	\$ 3,829,457	-17.4%	18.6%

Salary and Benefit Details

Arterial Street Fund							
Position Description	2024	2025	2025 Budget		2026	2026 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Senior Program Manager	1	1	\$ 159,540	\$ 40,825	1	\$ 166,452	\$ 43,071
Transportation Project Manager	1	1	147,360	66,225	1	153,492	70,492
EIS Project Director (Contract)	1	0.6	23,998	6,963			
Project Manager		1.5	221,310	86,344	1.5	230,508	91,703
Transportation Engineer (Previously in General Fund)		1	108,000	59,523	1	108,000	62,749
Public Works Analyst (Solid Waste)	1	1	132,934	52,304	1	145,451	56,784
Department Total	4	6.1	\$ 793,142	\$ 312,185	5.5	\$ 803,903	\$ 324,798

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
Operating Revenues							
PW104100-316451	Utility Tx-Solid Waste Streets	1,188,801	657,388	1,200,000	1,100,000	1,320,000	1,400,000
PW104100-318120	Parking Tax	674,858	782,686	700,000	600,000	800,000	800,000
PW104100-318350	REET 2 - Second Quarter Percnt	822,268	500,390	500,000	500,000	500,000	500,000
PW104100-321910	Franchise Fees	-	45,342	450,000	450,000	450,000	450,000
PW104100-322901	Oth Non-BL-Tech Fee	-	831	10	-	-	-
PW104100-336071	Multimodal Transportation-City	25,355	19,275	20,000	24,800	25,000	25,000
PW104100-336087	MVFT Cities	122,407	127,845	125,000	120,000	110,000	110,000
PW104100-359700	Penalty-Parking Tax	9,687	11,081	2,000	-	2,000	2,000
PW104100-361110	Investment Interest	67,663	266,657	226,000	5,000	73,000	73,000
Total Operating Revenues		2,911,039	2,411,495	3,223,010	2,799,800	3,280,000	3,360,000
PW104100-333202	DOT Indirect Fed Grant	263,080	755,231	700,000	225,000	869,000	6,427,000
PW104100-333203	Federal Grant-DOT	-	-	-	200,000	-	-
PW104100-333976	FEMA Disaster Assistance	17,910	-	-	-	150,000	50,000
PW104100-334018	WA State Military Dept	995	-	-	-	-	-
PW104100-334035	State Agencies	-	19,022	-	-	75,000	15,000
PW104100-334039	State Grant-Transp Projects	1,361,962	260,325	100,000	16,000,000	782,000	260,000
PW104100-334041	Complete Streets-Transplmp Brd	369,313	30,687	-	-	-	-
PW104100-337702	King County Grt-Solid Waste	-	-	65,000	-	30,000	30,000
PW104100-337721	Sound Transit System Access Fd	764,729	498,145	100,000	-	120,000	620,000
PW104100-341702	Sales Of Merchandise	-	-	150	-	-	-
PW104100-345840	Traffic Impact Fees	486,594	810,328	300,000	200,000	200,000	200,000
PW104100-367120	Plan/Development Contributions	-	-	-	50,000	-	-
PW104100-367121	Concurrency Fees	140,040	178,234	140,000	30,000	80,000	80,000
PW104100-398000	Insurance Recoveries	-	275,000	-	-	-	-
Total Capital Project Revenues		3,404,623	2,826,971	1,405,150	16,705,000	2,306,000	7,682,000
PW104100-730000	Transfer In from General Fund	1,300,000	-	-	-	-	-
Total Transfers In		1,300,000	-	-	-	-	-
Total Revenues		\$ 7,615,663	\$ 5,238,466	\$ 4,628,160	\$ 19,504,800	\$ 5,586,000	\$ 11,042,000

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PW104100-511000	Salaries	145,871	158,067	549,365	117,546	486,242	483,959
PW104100C-511000	Salaries	61,199	43,784	-	-	-	-
PW104100-513000	Overtime	1,143	-	-	-	-	-
PW104200-511000	Salaries	4,533	7,404	-	-	-	-
PW104200C-511000	Salaries	2,217	-	-	-	-	-
PW104800-511000	Salaries	166,858	192,004	-	-	306,900	319,944
PW104800C-511000	Salaries	10,298	11,199	-	293,976	-	-
Total Salaries & Wages		392,118	412,458	549,365	411,522	793,142	803,903
PW104100-521000	FICA	11,214	11,888	40,734	8,992	37,197	37,023
PW104100C-521000	FICA	4,658	3,340	-	-	-	-
PW104100-523000	PERS	15,137	15,531	52,762	12,459	44,297	44,089
PW104100C-523000	PERS	6,291	4,359	-	-	-	-
PW104100-524000	Industrial Insurance	1,211	646	2,573	723	5,445	5,507
PW104100C-524000	Industrial Insurance	1,009	729	-	-	-	-
PW104100-524050	Paid Family & Med Leave Prem	134	305	1,176	188	1,021	1,016
PW104100-525000	Medical, Dental, Life, Optical	295	9,346	28,252	395	1,422	1,493
PW104100C-525000	Medical, Dental, Life, Optical	240	190	-	-	-	-
PW104100-525095	Kaiser Medical & Dental	-	-	-	-	28,933	31,248
PW104100-525097	Self-Insured Medical & Dental	24,315	17,429	63,838	29,912	86,819	90,859
PW104100C-525097	Self-Insured Medical & Dental	13,754	9,814	-	-	-	-
PW104200-521000	FICA	339	554	-	-	-	-
PW104200C-521000	FICA	165	-	-	-	-	-
PW104200-523000	PERS	469	745	-	-	-	-
PW104200C-523000	PERS	228	-	-	-	-	-
PW104200-524000	Industrial Insurance	13	17	-	-	-	-
PW104200C-524000	Industrial Insurance	7	-	-	-	-	-
PW104200-525000	Medical, Dental, Life, Optical	22	42	-	-	-	-
PW104200C-525000	Medical, Dental, Life, Optical	6	-	-	-	-	-
PW104200-525097	Self-Insured Medical & Dental	887	794	-	-	-	-
PW104200C-525097	Self-Insured Medical & Dental	345	-	-	-	-	-
PW104800-521000	FICA	12,617	14,502	-	-	23,478	24,476
PW104800C-521000	FICA	775	839	-	22,489	-	-
PW104800-523000	PERS	17,183	19,081	-	-	27,959	29,147
PW104800C-523000	PERS	1,059	1,115	-	31,158	-	-
PW104800-524000	Industrial Insurance	923	1,249	-	-	2,298	2,412
PW104800C-524000	Industrial Insurance	25	25	-	2,967	-	-
PW104800-524050	Paid Family & Med Leave Prem	418	558	-	-	644	672
PW104800C-524050	Paid Family & Med Leave Prem	-	-	-	470	-	-
PW104800-525000	Medical, Dental, Life, Optical	1,009	1,041	-	-	975	1,024
PW104800C-525000	Medical, Dental, Life, Optical	60	52	-	1,348	-	-
PW104800-525097	Self-Insured Medical & Dental	22,805	29,374	-	-	51,696	55,832
PW104800C-525097	Self-Insured Medical & Dental	980	837	-	36,828	-	-
Total Personnel Benefits		138,595	144,402	189,335	147,929	312,185	324,798
PW104100-531001	Office Supplies	-	38	-	-	-	50
PW104100-531003	Operating Supplies	-	57	750	-	16,500	11,500
PW104100-531004	Event Food	90	43	-	-	-	-
PW104100-531005	Meeting Food	-	228	15	-	250	250
PW104100-531006	Program Food	-	-	-	-	450	450
PW104100-531007	Marketing Supplies	-	-	-	-	1,000	1,000
PW104100-532002	Maintenance Supplies	-	-	-	-	1,000	500
PW104100-532004	Irrigation Supplies	402	-	-	-	-	-
PW104100-535003	Office Equipment	-	-	-	-	4,000	5,500
PW104300-535004	Traffic Control Devices/Tools	388	-	-	-	-	-
PW104500-532001	Repair Supplies	4,294	-	-	-	-	-
PW104500-532002	Maintenance Supplies	3,150	716	-	-	-	-
PW104640-532002	Maintenance Supplies	3,575	-	-	-	-	-
PW104640-535004	Traffic Control Devices/Tools	29,337	87,021	-	-	-	-
Total Supplies		41,235	88,103	765	-	23,200	19,250

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PW104100-541000	Professional Services	650	-	-	-	-	-
PW104100-541007	Contracted Services	596,559	590,228	1,918,672	1,825,000	66,000	46,000
PW104100C-541007	Contracted Services	25,678	87,322	-	-	-	-
PW104100-541010	Inspection Services & Permits	-	-	10,000	-	-	-
PW104100C-541010	Inspection Services & Permits	-	13,055	-	-	-	-
PW104100-541012	Translation & Interpretation	-	262	500	-	7,500	2,500
PW104100-542002	Postage/Shipping Costs	-	-	-	-	4,000	4,000
PW104100-542004	Printing & Binding Services	-	3,823	-	-	4,000	3,000
PW104100-543001	Memberships	-	-	300	-	400	400
PW104100-543002	Registrations	-	-	675	-	3,000	3,000
PW104100-543003	Meals-Prof Dev related	-	-	-	-	200	200
PW104100-543004	Airfare	-	-	-	-	500	500
PW104100-543005	Mileage	-	-	-	-	500	500
PW104100-543006	Certifications & Licenses	-	-	-	-	100	100
PW104100-543007	Hotel/Lodging	-	-	-	-	1,500	1,500
PW104100-544001	Legal & Public Notices	32	2,699	2,800	-	-	-
PW104100C-544001	Legal & Public Notices	4	797	-	-	-	-
PW104100-544002	Marketing	-	3,945	-	-	3,500	1,000
PW104100-545003	Building Rent/Lease	-	-	720	-	1,000	1,000
PW104100-546004	Online Services-Subscriptions	-	26	-	-	-	-
PW104100-547025	Water/Sewer Utility	10,698	10,293	2,000	-	-	-
PW104100-548001	Repair services	-	1,252,511	25,248	-	-	-
PW104200C-541007	Contracted Services	-	-	-	-	2,942,000	4,661,000
PW104200-541007	Contracted Services	39,259	-	-	-	-	-
PW104200-544001	Legal & Public Notices	796	-	-	-	-	-
PW104200-547025	Water/Sewer Utility	332	-	-	-	-	-
PW104200C-548001	Repair services	-	-	-	-	3,474,000	4,568,000
PW104300-541010	Inspection Services & Permits	877	-	-	-	-	-
PW104300C-541010	Inspection Services & Permits	589	-	-	-	-	-
PW104300-544001	Legal & Public Notices	672	-	-	-	-	-
PW104300-548001	Repair services	773,768	103,432	-	-	-	-
PW104300-548008	Non-Capital Improvements	93,640	(4,508)	1,040,012	1,400,000	-	-
PW104500-548001	Repair services	1,392	-	-	-	-	-
PW104500-548008	Non-Capital Improvements	52,978	-	-	-	-	-
PW104610-548001	Repair services	-	20,761	-	-	-	-
PW104610-548008	Non-Capital Improvements	108,023	-	-	-	-	-
PW104630-548001	Repair services	23,500	-	-	-	-	-
PW104630-548008	Non-Capital Improvements	18,000	26,666	-	-	-	-
PW104640-548008	Non-Capital Improvements	128,525	-	-	-	-	-
PW104700-548001	Repair services	55,425	-	-	-	-	-
Total Services & Passthrough Pmts		1,931,395	2,111,312	3,000,927	3,225,000	6,508,200	9,292,700
PW104100C-565000	Construction Projects	628,411	1,191,350	-	1,150,000	-	-
PW104200C-565000	Construction Projects	-	-	-	1,100,000	-	-
PW104300C-565000	Construction Projects	703,323	82,565	-	-	-	-
PW104500C-565000	Construction Projects	475,878	-	1,271,151	15,725,000	-	-
PW104610C-563000	Other Improvements	-	-	500,000	-	-	-
PW104610C-565000	Construction Projects	351,273	8,228	-	-	-	-
PW104630C-565000	Construction Projects	212,090	186,228	-	-	-	-
PW104640C-565000	Construction Projects	621,084	300,287	-	-	-	-
PW104700C-563000	Other Improvements	18,360	-	-	-	-	-
PW104700C-565000	Construction Projects	249,595	85,808	-	-	-	-
Total Capital Expenditures		3,260,014	1,854,466	1,771,151	17,975,000	-	-
Total Expenditures		\$ 5,763,357	\$ 4,610,742	\$ 5,511,543	\$ 21,759,451	\$ 7,636,726	\$ 10,440,651

DEPARTMENT: N/A

FUND: Land Acquisition, Rec., and Park Dev.

RESPONSIBLE MANAGER: Kris Kelly

FUND NUMBER: 301

POSITION: Interim Parks & Recreation
Director

Description

The Land Acquisition, Recreation, and Park Development fund supports the Parks and Recreation Department's six-year capital improvement plan (CIP) that addresses construction, repair, maintenance and acquisition of parks, trails, recreation, and open space properties. Projects include planning, permitting, engineering, renovation, replacement, and construction of park and recreation facilities, and acquisition of park and open space lands. Funding sources include a one-quarter real estate excise tax (REET1), park impact fees (PIF), 1% Municipal Arts Fund transfers, King County Parks levy allocations, local, state, and federal grants, and other miscellaneous sources. The CIP includes both secured funding, as well as funding that has not yet been secured, assuming successful obtainment of grants.

2023-2024 Accomplishments

- ◆ Developed Master Plans for multiple park locations/facilities such as the Tukwila Community Center, Crestview Park, Riverton Park, Joseph Foster Memorial Park, and the 116th Street Parcel. **Strategic Plan Goal 1. PROS Plan Goals 1, 2 & 5.**
- ◆ Installed new security gates at multiple park facilities. **Strategic Plan Goal 1. PROS Plan Goals 1, 5, & 6.**
- ◆ Resurfacing of TCC facilities to install four outdoor new pickleball courts and re-finish of the outdoor basketball court. **Strategic Plan Goal 1, 3, & 5. PROS Plan 2, 4, 5, & 6.**
- ◆ Supported the Tukwila Community Center HVAC Replacement Project, assisting in initial project kickoff and contract execution, securing a \$500,000 grant from King County for the project, and continuing to support project funding, logistics, and communication efforts. **Strategic Plan Goals 1, 2, 3, 4 & 5. PROS Plan Goals 1, 2, 3, 4, 5, & 6.**
- ◆ Applied and received grants to support programs and capital projects including a Recreation & Conservation Office (RCO) Local Parks Maintenance Grant (\$100K), Washington Department of Natural Resources Non-Competitive Funding (\$125K), Washington Department of Natural Resources Urban Forestry Grant (\$312K), Washington State Commerce Energy Efficiency & Conservation Block Grant (\$21.7K), and a King County Best Starts For Kids Capital Grant (\$500K). Millions more in grants have been applied for at this time. **Strategic Plan Goals 1 & 2. PROS Plan Goals 3, 4 & 5.**
- ◆ Completed parking lot re-striping and trip hazard mitigation work at several parks locations and throughout the City's trails system. **Strategic Plan Goals 1 & 5. PROS Plan Goals 1, 5, & 6.**
- ◆ Completed installation of more Utility Box Art throughout the City as well as installed art at the Tukwila Community Center storage. **Strategic Plan Goals 1, 3, & 5. PROS Plan Goals 3, 5, & 6.**

2025-2026 Outcome Goals

- ◆ Implement recommendations from the 2012 City Strategic Plan- amended 2018, Recreation Program and Business Plan, Tukwila's Comprehensive Plan, 2020 Parks, Recreation, and Open Space Plan, the 2012 Urban Tree Canopy Assessment, 2019 Older Adults Recreational Service

Needs Assessment, 2018 Public Arts & Culture Master Plan and 2017 Green Tukwila 20-Year Stewardship Plan and other applicable local, regional, and state plans.

- ◆ Engage in more routine park, open space, and trail master planning initiatives to inform a more aggressive master plan implementation program.
- ◆ Leverage current revenues with external funding sources to bolster scope, scale, and quantity of park improvements.
- ◆ Conduct an ADA Transition Plan self-assessment to guide ongoing accessibility improvements.
- ◆ Expand access and neighborhood connectivity through improved local and regional trails and water access opportunities.
- ◆ Rehabilitate and expand play spaces, playgrounds, spray parks, skate parks, sport courts and ballfields.
- ◆ Enhance user experience through park safety and security improvements.
- ◆ Restore riparian habitat, improve urban forest canopy, better control invasive species, improve flood control and enhance water quality.
- ◆ Facilitate renovation and rehabilitation of critical park infrastructure and assets to extend life cycle and lower operating and maintenance costs.
- ◆ Secure, improve, and increase access to undeveloped properties, including 116th St Open Space, 140th Street, and 42nd Avenue.

2025-2026 Indicators of Success

- ◆ Increased monetary investment in renovating, rehabilitating, repairing, and improving public park and recreation assets
- ◆ Increased volume of grant applications and grants awarded
- ◆ Increased philanthropic partnerships for capital projects
- ◆ Reduced incident reports and/or liability claims against the city through proper maintenance of parks, facilities, and other assets
- ◆ Completed master plans for additional properties within the City's asset portfolio

Program Change Discussion

Significant increases in investments supporting the rehabilitation and improvement of parks, recreation facilities, trails and open space are forecasted over the six-year CIP period as the Department continues to aggressively pursue local, regional, state, and federal grants as well as develop philanthropic funding acquisition methods.

The Department is updating its approach to capital improvement planning, focusing on projects that 1) Renovate and replace park furnishings and assets, including preserving green infrastructure; 2) Address safety, accessibility, and security improvements, and emergency repair needs; 3) Increase neighborhood and regional connectivity through improved trail and water access opportunities; 4) Dedicate resources for future park, recreation and open space planning and acquisition, including planning, design and engineering.

Department Detail

Budget by Revenue & Expenditure Summary

	Land Acq., Rec. & Park Devlpmn							
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
Property Tax	\$ 171,247	\$ 183,848	\$ 197,905	\$ 165,000	\$ 207,800	\$ 218,190	25.9%	5.0%
Real Estate Excise Tax (REET)	322,268	-	-	150,000	500,000	500,000	233.3%	0.0%
Grant Revenues	-	-	-	-	1,976,000	5,290,000	0.0%	167.7%
Park Impact Fees	523,284	983,847	25,000	100,000	100,000	100,000	0.0%	0.0%
Investment Earnings	46,330	177,512	185,000	150,000	57,500	57,500	-61.7%	0.0%
Transfers In	72,290	115,931	31,000	31,000	-	-	-100.0%	0.0%
Total Operating Revenue	1,135,418	1,461,137	438,905	596,000	2,841,300	6,165,690	376.7%	117.0%
Operating Expenses								
Benefits	(5)	-	-	-	-	-	0.0%	0.0%
Supplies	-	66,127	-	-	-	135,000	0.0%	0.0%
Repair & Maintenance Supplies	-	1,885	11,000	-	-	-	0.0%	0.0%
Small Tools	19,693	34,856	-	-	30,000	200,000	0.0%	566.7%
Professional Services	109,800	148,877	425,000	1,321,000	1,635,000	4,230,000	23.8%	158.7%
Communications	-	39,453	32,773	-	35,000	35,000	0.0%	0.0%
Advertising	-	1,500	-	-	-	-	0.0%	0.0%
Rentals	-	2,225	-	-	-	-	0.0%	0.0%
Technology Services	-	-	100	-	-	-	0.0%	0.0%
Utilities	18,990	-	-	-	46,000	-	0.0%	-100.0%
Repairs & Maintenance Services	174,529	50,613	25,000	-	160,000	160,000	0.0%	0.0%
Capital-Land	-	-	-	-	200,000	200,000	0.0%	0.0%
Other Capital Improvements	-	-	-	-	325,000	1,703,000	0.0%	424.0%
Machinery & Equipment	138,453	-	-	-	-	-	0.0%	0.0%
Construction Projects	-	-	-	-	-	-	0.0%	0.0%
Transfers Out	500,000	-	-	-	652,605	574,236	0.0%	-12.0%
Total Operating Expenses	961,460	345,535	493,873	1,321,000	3,083,605	7,237,236	133.4%	134.7%
Total Expenses	961,460	345,535	493,873	1,321,000	3,083,605	7,237,236	133.4%	134.7%
Beginning Fund Balance	2,895,845	3,069,803	4,185,405	4,185,405	4,130,437	3,888,132	-1.3%	-5.9%
Change in Fund Balance	173,958	1,115,602	(54,968)	(725,000)	(242,305)	(1,071,546)	-66.6%	342.2%
Ending Fund Balance	\$ 3,069,803	\$ 4,185,405	\$ 4,130,437	\$ 3,460,405	\$ 3,888,132	\$ 2,816,586	12.4%	-27.6%

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
Operating Revenues							
PR301800-311137	King County Property Tax Levy	171,247	183,848	197,905	165,000	207,800	218,190
PR301800-318340	REET 1 - First Quarter Percent	322,268	-	-	150,000	500,000	500,000
PR301800-334035	State Agencies	-	-	-	-	1,876,000	3,290,000
PR301800-337704	KC Natural Res & Parks Grant	-	-	-	-	100,000	2,000,000
PR301800-361110	Investment Interest	46,330	177,512	185,000	150,000	57,500	57,500
Total Operating Revenues		539,844	361,359	382,905	465,000	2,741,300	6,065,690
PR301800-345851	Park Impact Fees	523,284	983,847	25,000	100,000	100,000	100,000
Total Capital Project Revenues		523,284	983,847	25,000	100,000	100,000	100,000
PR301800-730000	Transfer In from General Fund	-	51,681	-	-	-	-
PR301801-730195	GOV Transfer In for 1% Arts	6,350	16,250	19,000	19,000	-	-
PR301801-734195	Util/Golf Tmsfr In 1% Arts	65,940	48,000	12,000	12,000	-	-
Total Transfers In		72,290	115,931	31,000	31,000	-	-
Total Revenues		\$ 1,135,418	\$ 1,461,137	\$ 438,905	\$ 596,000	\$ 2,841,300	\$ 6,165,690

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PR301800-524000	Industrial Insurance	(5)	-	-	-	-	-
Total Personnel Benefits		(5)	-	-	-	-	-
PR301800-531003	Operating Supplies	-	63,408	-	-	-	135,000
PR301800-532006	Trees/Landscape Supplies	-	1,885	11,000	-	-	-
PR301800-535001	Equipment	19,693	34,856	-	-	30,000	200,000
PR301801-531003	Operating Supplies	-	2,719	-	-	-	-
Total Supplies		19,693	102,868	11,000	-	30,000	335,000
PR301800-541006	Consulting Services	-	54,021	170,000	-	425,000	275,000
PR301800C-541006	Consulting Services	-	-	-	-	15,000	15,000
PR301800-541007	Contracted Services	56,116	58,565	180,000	1,290,000	1,180,000	3,925,000
PR301800-541010	Inspection Services & Permits	719	-	-	-	-	-
PR301800-541012	Translation & Interpretation	-	272	-	-	-	-
PR301800-545004	Maint/Power Equipment Rental	-	2,225	-	-	-	-
PR301800-546004	Online Services-Subscriptions	-	-	100	-	-	-
PR301800-547000	General Utilities	18,990	-	-	-	-	-
PR301800-547028	Solid Waste Disposal	-	-	-	-	46,000	-
PR301800-548002	Maintenance Services	-	-	-	-	135,000	135,000
PR301800-548005	Tree/Landscape Maintenance	-	39,636	25,000	-	25,000	25,000
PR301800-548008	Non-Capital Improvements	174,529	10,977	-	-	-	-
PR301801-541000	Professional Services	3,177	-	-	-	-	-
PR301801-541006	Consulting Services	13,550	11,610	55,000	-	-	-
PR301801-541007	Contracted Services	36,237	24,410	20,000	31,000	5,000	5,000
PR301801-541011	Instructors	-	-	-	-	10,000	10,000
PR301801-542004	Printing & Binding Services	-	39,453	32,773	-	35,000	35,000
PR301801-544002	Marketing	-	1,500	-	-	-	-
Total Services & Passthrough Pmts		303,319	242,667	482,873	1,321,000	1,876,000	4,425,000
PR301800C-561000	Land	-	-	-	-	200,000	200,000
PR301800C-563000	Other Improvements	-	-	-	-	325,000	1,703,000
PR301800C-564000	Machinery & Equipment	138,453	-	-	-	-	-
Total Capital Expenditures		138,453	-	-	-	525,000	1,903,000
PR301800-750000	Transfer Out to General Fund	-	-	-	-	652,605	574,236
PR301800-750306	Transfer Out to 306	500,000	-	-	-	-	-
Total Transfers Out		500,000	-	-	-	652,605	574,236
Total Expenditures		\$ 961,460	\$ 345,535	\$ 493,873	\$ 1,321,000	\$ 3,083,605	\$ 7,237,236

DEPARTMENT: N/A
FUND: General Government Improvement
RESPONSIBLE MANAGER: Pete Mayer

FUND NUMBER: 303
POSITION: Interim Public Works Director

Description:

The General Government Improvement fund is used for improvements, additions, or other miscellaneous minor capital projects not provided for elsewhere in the City’s budget. Projects that benefit multiple departments or functions will be given priority.

2023-24 Accomplishments

- ◆ Completed Phase 1 of TCC HVAC Replacement. **Strategic Goal 4 & 5**
- ◆ Began Future of Work Facility Study. **Strategic Goal 4**

2025-26 Outcome Goals

- ◆ Improve conditions of existing facilities.
- ◆ Complete a City-wide facilities study to understand need for ongoing long-term facilities and maintenance needs.

2025-26 Indicators of Success

- ◆ Complete roof replacement of City Hall and the Tukwila Community Center.
- ◆ Initiate updates of furnishing, fixtures, and electrical across City facilities.

Revenue and Expenditure Summary

General Government Improvements								
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
Grant Revenues	-	-	-	1,800,000	-	-	-100.0%	0.0%
Investment Earnings	8,603	23,042	20,000	-	1,000	1,000	0.0%	0.0%
Transfers In	-	-	-	100,000	438,000	400,000	338.0%	-8.7%
Total Operating Revenue	8,603	23,042	20,000	1,900,000	439,000	401,000	-76.9%	-8.7%
Operating Expenses								
Benefits	(11)	-	-	-	-	-	0.0%	0.0%
Professional Services	28,300	-	120,000	340,000	100,000	-	-70.6%	-100.0%
Advertising	-	1,530	1,200	-	-	-	0.0%	0.0%
Repairs & Maintenance Services	104,960	149,185	-	-	438,000	400,000	0.0%	-8.7%
Machinery & Equipment	-	-	-	1,825,000	-	-	-100.0%	0.0%
Construction Projects	-	-	-	-	-	-	0.0%	0.0%
Transfers Out	-	-	-	-	-	-	0.0%	0.0%
Total Operating Expenses	133,249	150,716	121,200	2,165,000	538,000	400,000	-75.2%	-25.7%
Total Expenses	133,249	150,716	121,200	2,165,000	538,000	400,000	-75.2%	-25.7%
Beginning Fund Balance	678,033	553,386	425,712	425,712	324,512	225,512	-23.8%	-30.5%
Change in Fund Balance	(124,647)	(127,674)	(101,200)	(265,000)	(99,000)	1,000	-62.6%	-101.0%
Ending Fund Balance	\$ 553,386	\$ 425,712	\$ 324,512	\$ 160,712	\$ 225,512	\$ 226,512	40.3%	0.4%

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
Operating Revenues							
PW303300-361110	Investment Interest	8,603	23,042	20,000	-	1,000	1,000
Total Operating Revenues		8,603	23,042	20,000	-	1,000	1,000
Capital Project Revenues							
PW303300-334035	State Agencies	-	-	-	1,800,000	-	-
Total Capital Project Revenues		-	-	-	1,800,000	-	-
PW303300-730000	Transfer In from General Fund	-	-	-	100,000	438,000	400,000
Total Transfers In		-	-	-	100,000	438,000	400,000
Total Revenues		\$ 8,603	\$ 23,042	\$ 20,000	\$ 1,900,000	\$ 439,000	\$ 401,000

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PW303300-524000	Industrial Insurance	(11)	-	-	-	-	-
Total Personnel Benefits		(11)	-	-	-	-	-
PW303300-541007	Contracted Services	28,300	-	120,000	340,000	100,000	-
PW303300-544001	Legal & Public Notices	-	1,530	1,200	-	-	-
PW303300-548001	Repair services	55,582	149,185	-	-	438,000	400,000
PW303300-548008	Non-Capital Improvements	49,378	-	-	-	-	-
Total Services & Passthrough Pmts		133,260	150,716	121,200	340,000	538,000	400,000
PW303180C-564000	Machinery & Equipment	-	-	-	1,825,000	-	-
Total Capital Expenditures		-	-	-	1,825,000	-	-
Total Expenditures		\$ 133,249	\$ 150,716	\$ 121,200	\$ 2,165,000	\$ 538,000	\$ 400,000

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

DEPARTMENT: Finance
FUND: Fire Improvement
RESPONSIBLE MANAGER: Aaron BeMiller

FUND NUMBER: 304
POSITION: Finance Director

Description

The purpose of this fund is to manage Fire Impact Fee revenues, which are designated to satisfy debt obligations related to the Public Safety Plan.

Revenue and Expenditure Summary

Fire Improvements								
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue:								
Fire Impact Fees	173,045	699,274	300,000	300,000	600,000	600,000	100.0%	0.0%
Investment Earnings	-	-	-	-	-	-	0.0%	0.0%
Total Operating Revenue	173,045	699,274	300,000	300,000	600,000	600,000	100.0%	0.0%
Operating Expenses:								
Transfers Out	173,045	699,274	300,000	300,000	600,000	600,000	100.0%	0.0%
Total Operating Expenses	173,045	699,274	300,000	300,000	600,000	600,000	100.0%	0.0%
Total Expenses	173,045	699,274	300,000	300,000	600,000	600,000	100.0%	0.0%
Beginning Fund Balance	-	-	-	-	-	-	0.0%	0.0%
Change in Fund Balance	-	-	-	-	-	-	0.0%	0.0%
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
Operating Revenues:							
FD304100-345852	Fire Impact Fees	173,045	699,274	300,000	300,000	600,000	600,000
Total Operating Revenues		173,045	699,274	300,000	300,000	600,000	600,000
Total Revenues		\$ 173,045	\$ 699,274	\$ 300,000	\$ 300,000	\$ 600,000	\$ 600,000

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
FD304100-750000	Transfer Out to General Fund	-	-	-	-	600,000	600,000
FD304100-750305	Transfer Out to 305	173,045	699,274	300,000	300,000	-	-
Total Transfers Out		173,045	699,274	300,000	300,000	600,000	600,000
Total Expenditures		\$ 173,045	\$ 699,274	\$ 300,000	\$ 300,000	\$ 600,000	\$ 600,000

DEPARTMENT: N/A
FUND: City Facilities Fund
RESPONSIBLE MANAGER: Brandon Miles

FUND NUMBER: 306
POSITION: Director, Government Relations and Strategic Initiatives

Description

The City Facilities Fund is used for new construction or major reconstruction of city facilities. The current project accounted for in this fund is the Public Works Shops facility.

2023-2024 Accomplishments

- ◆ Completed design/development phase for Phase II of consolidated Public Works Shops site.

2025-2026 Outcome Goals

- ◆ Continue design and iterate on cost-effective ways to move operational staff to a newer and safer location.

Revenue and Expenditure Summary

	City Facilities							Percent Change	
	Actual			Budget			2024-25	2025-26	
	2022	2023	Projected 2024	2024	2025	2026			
Operating Revenue									
Grant Revenues	-	-	165,000	-	-	-	0.0%	0.0%	
Investment Earnings	37,634	26,709	20,000	1,000	5,000	5,000	400.0%	0.0%	
Rent & Concessions	-	-	-	-	841,937	841,937	0.0%	0.0%	
Transfers In	1,000,000	2,000,000	2,000,000	1,840,000	1,000,000	-	-45.7%	-100.0%	
Sale of Capital Assets	-	-	-	-	-	-	0.0%	0.0%	
Total Operating Revenue	1,037,634	2,026,709	2,185,000	1,841,000	1,846,937	846,937	0.3%	-54.1%	
Operating Expenses									
Supplies	1,268	7,153	-	-	-	-	0.0%	0.0%	
Small Tools	15,157	7,910	-	-	-	-	0.0%	0.0%	
Technology Supplies	14,351	-	-	-	-	-	0.0%	0.0%	
Professional Services	209,581	1,303,699	2,963,823	-	1,000,000	825,238	0.0%	-17.5%	
Communications	487	-	-	-	-	-	0.0%	0.0%	
Advertising	482	1,473	-	-	-	-	0.0%	0.0%	
Utilities	20,687	-	-	-	-	-	0.0%	0.0%	
Repairs & Maintenance Services	74,588	-	-	-	-	-	0.0%	0.0%	
Capital-Buildings & Structures	2,219,473	1,433,478	-	3,000,000	-	-	-100.0%	0.0%	
Other Capital Improvements	22,237	-	-	200,000	-	-	-100.0%	0.0%	
Machinery & Equipment	-	30,728	-	-	-	-	0.0%	0.0%	
Total Operating Expenses	2,578,312	2,784,441	2,963,823	3,200,000	1,000,000	825,238	-68.8%	-17.5%	
Total Expenses	2,578,312	2,784,441	2,963,823	3,200,000	1,000,000	825,238	-68.8%	-17.5%	
Beginning Fund Balance	3,500,044	1,959,366	1,201,634	1,201,634	422,811	1,269,749	-64.8%	200.3%	
Change in Fund Balance	(1,540,678)	(757,732)	(778,823)	(1,359,000)	846,937	21,700	-162.3%	-97.4%	
Ending Fund Balance	\$ 1,959,366	\$ 1,201,634	\$ 422,811	\$ (157,366)	\$ 1,269,749	\$ 1,291,449	-906.9%	1.7%	

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

General Ledger Code Details

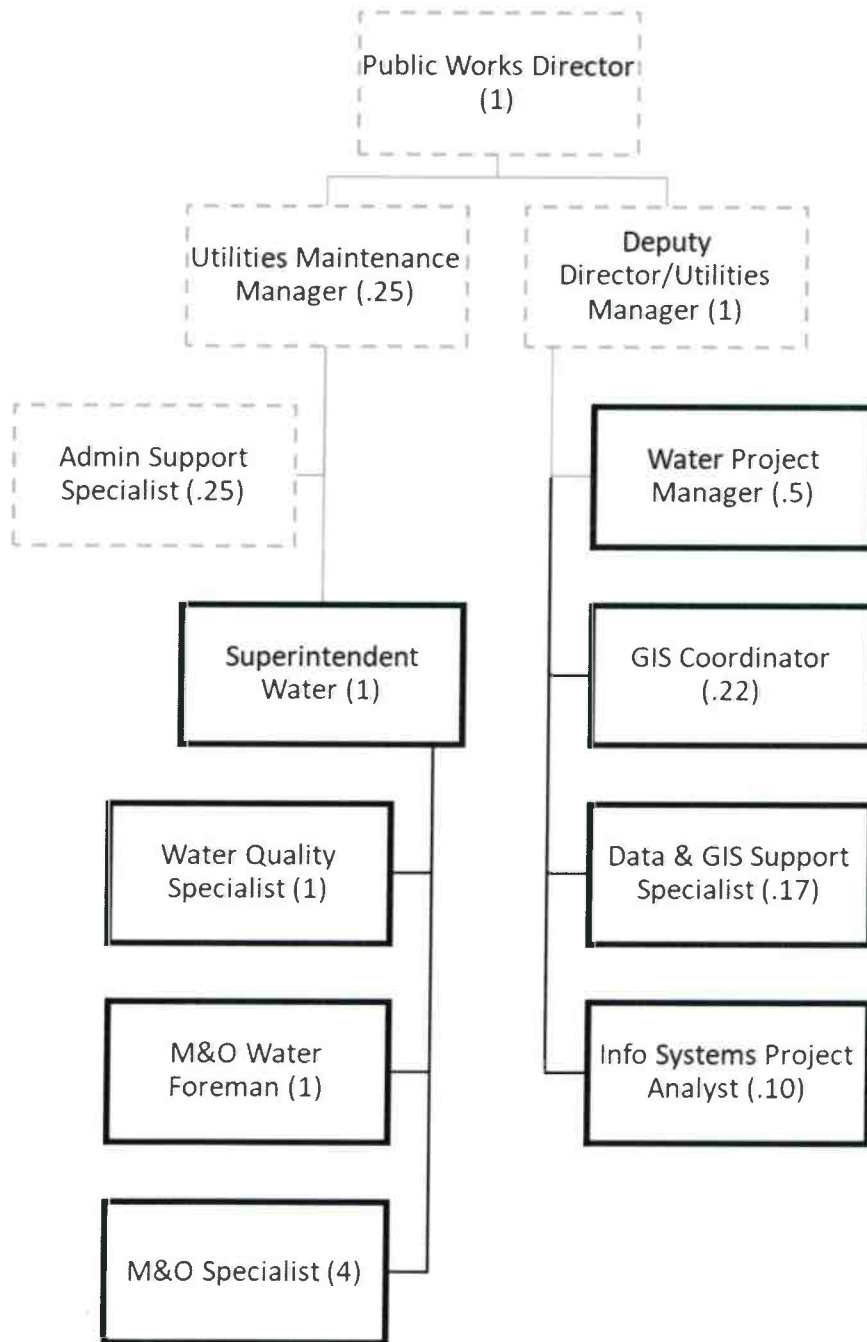
Revenues

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
Operating Revenues							
PW306480-337704	KC Natural Res & Parks Grant	-	-	165,000	-	-	-
PW306100-361110	Investment Interest	37,634	26,709	20,000	1,000	-	-
PW306480-361110	Investment Interest	-	-	-	-	5,000	5,000
PW306480-362500	Facilities Leases (Long-Term)	-	-	-	-	841,937	841,937
Total Operating Revenues		37,634	26,709	185,000	1,000	846,937	846,937
PW306480-730000	Transfer In from General Fund	-	-	1,000,000	840,000	-	-
PW306480-730301	Transfer In from 301	500,000	-	-	-	-	-
PW306480-730302	Transfer In from 302	-	1,000,000	-	-	-	-
PW306480-730401	Transfer In from 401	170,000	340,000	340,000	340,000	1,000,000	-
PW306480-730402	Transfer In from 402	95,000	190,000	190,000	190,000	-	-
PW306480-730412	Transfer In from 412	235,000	470,000	470,000	470,000	-	-
Total Transfers In		1,000,000	2,000,000	2,000,000	1,840,000	1,000,000	-
Total Revenues		\$ 1,037,634	\$ 2,026,709	\$ 2,185,000	\$ 1,841,000	\$ 1,846,937	\$ 846,937

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PW306180-531003	Operating Supplies	-	7,153	-	-	-	-
PW306480-531003	Operating Supplies	1,268	-	-	-	-	-
PW306480-535001	Equipment	7,081	-	-	-	-	-
PW306480-535003	Office Equipment	8,076	7,910	-	-	-	-
PW306480-536003	Network Equipment	14,351	-	-	-	-	-
Total Supplies		30,777	15,064	-	-	-	-
PW306180-548001	Repair services	4,714	-	-	-	-	-
PW306180-548008	Non-Capital Improvements	41,822	-	-	-	-	-
PW306480-541002	Attorney Services	-	-	17,500	-	32,500	-
PW306480C-541002	Attorney Services	-	2,997	-	-	-	-
PW306480-541006	Consulting Services	-	11,933	-	-	-	-
PW306480-541007	Contracted Services	-	-	2,946,323	-	967,500	825,238
PW306480C-541007	Contracted Services	188,175	1,287,856	-	-	-	-
PW306480C-541010	Inspection Services & Permits	21,406	913	-	-	-	-
PW306480C-542004	Printing & Binding Services	487	-	-	-	-	-
PW306480C-544001	Legal & Public Notices	482	1,473	-	-	-	-
PW306480-547021	Electric Utility	9,298	-	-	-	-	-
PW306480-547022	Natural Gas Utility	1,654	-	-	-	-	-
PW306480-547025	Water/Sewer Utility	1,516	-	-	-	-	-
PW306480-547026	Surface Water utility	8,219	-	-	-	-	-
PW306480-548008	Non-Capital Improvements	28,051	-	-	-	-	-
Total Services & Passthrough Pmts		305,825	1,305,172	2,963,823	-	1,000,000	825,238
AS306750C-562000	Buildings & Structures	74,163	-	-	-	-	-
PW306180C-563000	Other Improvements	-	-	-	200,000	-	-
PW306180C-564000	Machinery & Equipment	-	30,728	-	-	-	-
PW306480C-562000	Buildings & Structures	2,145,311	1,433,478	-	3,000,000	-	-
PW306480C-563000	Other Improvements	22,237	-	-	-	-	-
Total Capital Expenditures		2,241,711	1,464,205	-	3,200,000	-	-
Total Expenditures		\$ 2,578,312	\$ 2,784,441	\$ 2,963,823	\$ 3,200,000	\$ 1,000,000	\$ 825,238

Public Works – Fund 401 Water



DEPARTMENT: Public Works

FUND: Water

RESPONSIBLE MANAGER: Pete Mayer

FUND NUMBER: 401

POSITION: Interim Public Works Director

Description

The mission of the Water Utility is to operate and maintain a water distribution system that provides residential, commercial, and industrial customers with high water quality, adequate capacity and pressure, at economical costs. The system distributes, on an annual basis, approximately 682 million gallons of water through 44 miles of water mains through approximately 2,300 meters. The Water Utility maintains relationships with adjoining jurisdictions, cities, water districts, sewer districts, and the Washington State Department of Health. Additional service is provided with reclaimed water along the Interurban Avenue South Corridor.

2023-2024 Accomplishments

- ◆ Expanded the GIS as-builts for City water infrastructure, enhancing the city's ability to track, plan, and manage water assets efficiently. **Strategic Goal 1 Utility Comp Plan Goal 12.1**
- ◆ Monitored and reported on water use efficiency efforts, ensuring transparency and compliance with sustainability goals. **Strategic Goal 1 Utility Comp Plan Goal 12.1**
- ◆ Achieved a 10 percent reduction in water usage, meeting the Water Efficiency Goals outlined by the Municipal Water Law and contributing to long-term conservation strategies. **Strategic Goal 1 Utility Comp Plan Goal 12.1**
- ◆ Completed and formally adopted the Water Comprehensive Plan. **Strategic Goal 1 Utility Comp Plan Goal 12.1**
- ◆ Completed the construction of the S 152nd Street waterline extension and replacement project, significantly improving water service reliability and system capacity in the area. **Strategic Goal 1 Utility Comp Plan Goal 12.1**

2025-2026 Outcome Goals

- ◆ Enhance water use efficiency, building on past achievements to further reduce consumption and meet sustainability targets.
- ◆ Improve the reliability of the water system, addressing critical vulnerabilities, reducing service interruptions, and maintaining high-quality service.
- ◆ Expand the capacity of the water system, ensuring the city can accommodate current and future demand through strategic upgrades and infrastructure improvements.

2025-2026 Indicators of Success

- ◆ Continue expanding and refining GIS as-builts for City water infrastructure, ensuring accurate, up-to-date records that support long-term planning and maintenance.
- ◆ Complete feasibility studies and begin site exploration for new reservoir and pump station to support the city's anticipated growth, securing land and funding for the project.
- ◆ Connect the Ryan Hill neighborhood to the main city system, thus creating city-wide improvements in reliability and resilience.
- ◆ Complete the watermain replacement and looping of 149th Street and 150th Street, strengthening system capacity, enhancing redundancy, and improving overall service reliability.

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Fund Detail

Revenue and Expense Summary

Water Utility Fund								
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
Water Sales	\$ 7,218,150	\$ 7,840,967	\$ 7,965,330	\$ 8,219,000	\$ 9,239,856	\$ 10,153,336	12.4%	9.9%
Grant Revenues	-	-	-	687,000	-	-	-100.0%	0.0%
Security Revenue	42,483	10,574	15,000	-	-	-	0.0%	0.0%
Other Income	45,563	42,902	7,500	21,000	1,500	1,500	-92.9%	0.0%
Investment Earnings	14,047	213,790	165,000	60,000	100,000	100,000	66.7%	0.0%
Bond Proceeds	-	-	-	750,000	2,000,000	-	166.7%	-100.0%
Sale of Capital Assets	-	(7,137)	-	-	-	-	0.0%	0.0%
Total Operating Revenue	7,320,243	8,101,097	8,152,830	9,737,000	11,341,356	10,254,836	16.5%	-9.6%
Operating Expenses								
Salaries & Wages	619,626	730,760	840,639	767,386	957,112	1,009,459	24.7%	5.5%
Benefits	196,573	246,709	392,425	287,773	538,827	576,212	87.2%	6.9%
Supplies	33,558	13,953	28,391	29,000	29,800	31,250	2.8%	4.9%
Repair & Maintenance Supplies	95,656	104,829	115,500	115,500	123,500	126,625	6.9%	2.5%
Resale Supplies	450	-	-	-	-	-	0.0%	0.0%
Small Tools	7,142	12,838	11,500	14,000	22,288	15,527	59.2%	-30.3%
Technology Supplies	421	396	2,600	1,000	2,000	2,000	100.0%	0.0%
Fleet Supplies	-	-	100	-	-	-	0.0%	0.0%
Utility Fund Supplies	2,837,858	2,788,221	2,773,293	2,778,293	2,927,608	3,002,958	5.4%	2.6%
Professional Services	533,970	319,677	950,064	162,024	3,198,164	1,134,775	1873.9%	-64.5%
Communications	13,278	8,310	6,421	8,000	10,000	10,000	25.0%	0.0%
Professional Development	9,299	14,762	17,563	12,000	18,400	18,400	53.3%	0.0%
Advertising	1,323	1,459	-	-	-	-	0.0%	0.0%
Rentals	43,793	2,611	2,767	1,600	100,837	111,207	6202.3%	10.3%
Technology Services	19,155	19,956	16,947	15,000	32,000	27,000	113.3%	-15.6%
Utilities	30,873	29,422	37,931	46,600	46,600	46,852	0.0%	0.5%
Repairs & Maintenance Services	332,796	349,245	87,115	97,121	683,059	682,966	603.3%	0.0%
Other Expenses	1,197,487	1,292,699	1,190,087	1,194,750	1,588,229	1,725,518	32.9%	8.6%
Capital-Land	-	-	-	750,000	-	1,200,000	-100.0%	0.0%
Other Capital Improvements	1,084	-	-	1,400,000	-	-	-100.0%	0.0%
Machinery & Equipment	-	53,957	-	-	-	-	0.0%	0.0%
Construction Projects	1,906,227	1,153,232	100,000	575,000	-	-	-100.0%	0.0%
Principal	137,338	122,891	124,140	124,140	213,057	214,128	71.6%	0.5%
Interest Expense	7,179	5,715	3,537	3,537	2,116	1,070	-40.2%	-49.4%
Transfers Out	543,031	712,804	698,046	698,046	691,383	323,621	-1.0%	-53.2%
Total Operating Expenses	8,568,119	7,984,445	7,399,067	9,080,770	11,184,979	10,259,567	23.2%	-8.3%
Indirect Cost Allocation	705,092	740,347	777,364	777,364	816,232	857,044	5.0%	5.0%
Total Expenses	9,273,211	8,724,792	8,176,431	9,858,134	12,001,211	11,116,611	21.7%	-7.4%
Beginning Fund Balance	6,774,965	4,821,997	4,198,302	4,198,302	4,174,701	3,514,846	-0.6%	-15.8%
Change in Fund Balance	(1,952,968)	(623,696)	(23,601)	(121,134)	(659,855)	(861,775)	444.7%	30.6%
Ending Fund Balance	\$ 4,821,997	\$ 4,198,302	\$ 4,174,701	\$ 4,077,168	\$ 3,514,846	\$ 2,653,071	-13.8%	-24.5%

Capital Projects

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

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

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
Operating Revenues							
PW401801-333934	IndFed-WaterSmart grant	-	-	-	687,000	-	-
PW401800-342400	Protective Inspection Fees	42,483	10,574	15,000	-	-	-
PW401800-343401	Water Regular monthly charges	7,190,072	7,820,258	7,950,330	8,197,000	9,219,856	10,133,336
PW401800-343402	Meter Installations-Temporary	6,858	4,773	5,000	3,000	10,000	10,000
PW401800-343403	Repair Services-Water	(10)	-	-	3,000	-	-
PW401800-343405	Other Misc Charges-Water	6,800	816	4,000	4,000	4,000	4,000
PW401800-343406	Water Shut-Off Notice Svc Chrg	14,430	15,120	6,000	12,000	6,000	6,000
PW401800-361110	Investment Interest	77,171	189,840	165,000	60,000	100,000	100,000
PW401800-361112	Investment Interest Accrued	5,833	-	-	-	-	-
PW401800-361320	Unrlzd Gain(Loss)-Investments	(68,957)	23,950	-	-	-	-
PW401800-361400	Interest on Receivables	6,964	5,199	5,000	1,000	-	-
PW401800-369100	Sale Of Scrap And Junk	2,104	4,869	-	-	-	-
PW401800-369900	Other Revenues	810	730	500	-	-	-
PW401800-379000	Cptl Contrib-Fed, State, Local	0	-	-	-	-	-
PW401801-379000	Cptl Contrib-Fed, State, Local	-	6,450	-	-	-	-
PW401801-379002	CapContr-Contractor/Developers	12,860	25,654	2,000	-	1,500	1,500
PW401801-379004	CapContr-Allentown/Ryan Hill	22,825	-	-	20,000	-	-
PW401801-391900	Other LT Bond Proceeds	-	-	-	750,000	-	-
PW401801C-395400	Gain/Loss Disp of Captl Asset	-	(7,137)	-	-	-	-
REV25WTR-391200	Revenue Bond Proceeds	-	-	-	-	2,000,000	-
Total Operating Revenues		7,320,243	8,101,097	8,152,830	9,737,000	11,341,356	10,254,836
Total Revenues		\$ 7,320,243	\$ 8,101,097	\$ 8,152,830	\$ 9,737,000	\$ 11,341,356	\$ 10,254,836

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
PW401800-511000	Salaries	494,855	541,714	735,533	678,312	769,354	813,876
PW401800-512000	Extra Labor	1,536	-	-	-	12,000	12,000
PW401800-513000	Overtime	16,055	12,604	8,500	11,000	15,000	15,000
PW401801-511000	Salaries	76,084	82,993	93,106	78,074	160,758	168,583
PW401801C-511000	Salaries	28,421	87,472	-	-	-	-
PW401801-513000	Overtime	1,020	1,172	3,500	-	-	-
PW401801C-513000	Overtime	1,654	4,804	-	-	-	-
Total Salaries & Wages		619,626	730,760	840,639	767,386	957,112	1,009,459
PW401800-521000	FICA	38,366	42,518	58,353	52,732	60,921	64,327
PW401800-523000	PERS	51,733	53,806	71,235	73,059	71,455	75,511
PW401800-524000	Industrial Insurance	10,201	11,102	12,600	18,239	14,457	15,180
PW401800-524050	Paid Family & Med Leave Prem	828	1,217	1,545	1,108	1,672	1,766
PW401800-525000	Medical, Dental, Life, Optical	2,976	3,832	3,433	3,670	2,295	2,410
PW401800-525097	Self-Insured Medical & Dental	128,763	164,866	208,560	102,628	254,799	275,183
PW401800-528000	Uniform Clothing	-	-	-	-	2,991	2,219
PW401800-528001	Boot Allowance	1,067	1,368	2,000	2,000	1,855	1,890
PW401801-521000	FICA	5,113	5,220	7,297	5,973	12,298	12,897
PW401801C-521000	FICA	2,297	7,118	-	-	-	-
PW401801-523000	PERS	6,895	6,902	9,251	8,275	14,645	15,358
PW401801C-523000	PERS	3,091	9,042	-	-	-	-
PW401801-523002	Net Pension Expense	(71,524)	(91,413)	-	-	-	-
PW401801-524000	Industrial Insurance	571	576	688	1,418	1,172	1,231
PW401801C-524000	Industrial Insurance	588	1,512	-	-	-	-
PW401801-524050	Paid Family & Med Leave Prem	154	218	255	125	338	354
PW401801-525000	Medical, Dental, Life, Optical	316	344	367	462	1,228	1,289
PW401801C-525000	Medical, Dental, Life, Optical	138	404	-	-	-	-
PW401801-525097	Self-Insured Medical & Dental	11,525	15,160	16,841	18,083	98,702	106,598
PW401801C-525097	Self-Insured Medical & Dental	3,474	12,917	-	-	-	-
Total Personnel Benefits		196,573	246,709	392,425	287,773	538,827	576,212

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Expenses

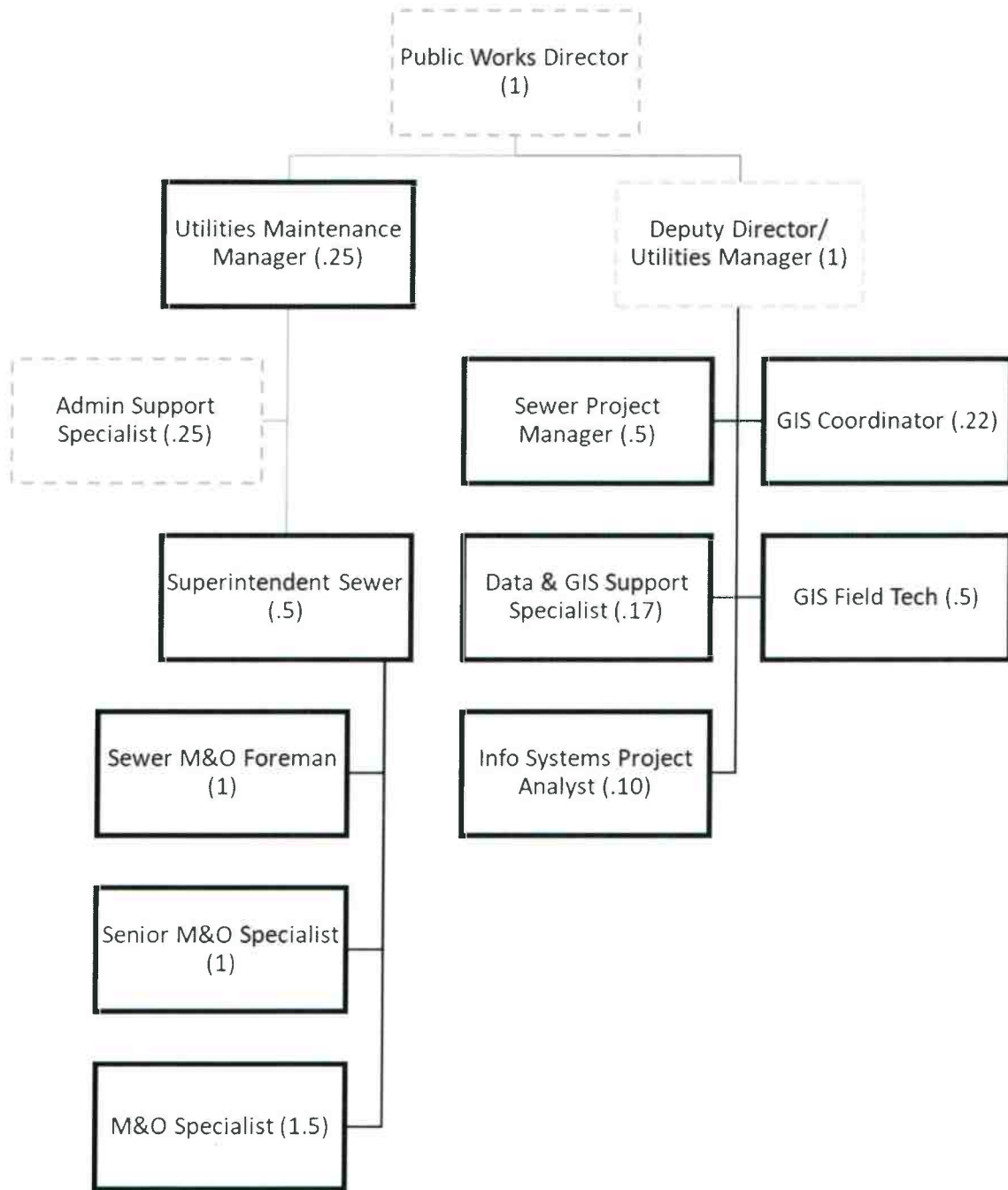
GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PW401800-531001	Office Supplies	836	433	-	200	400	400
PW401800-531002	Printing Supplies	190	376	391	100	400	400
PW401800-531003	Operating Supplies	29,526	10,309	26,000	26,000	26,000	27,300
PW401800-531012	Billing Supplies	1,353	2,835	2,000	2,700	3,000	3,150
PW401800-532000	Repairs & Maint Supplies	10,845	-	-	-	-	-
PW401800-532001	Repair Supplies	63,349	48,304	58,500	58,500	60,000	63,000
PW401800-532002	Maintenance Supplies	19,335	54,331	55,000	55,000	61,000	61,000
PW401800-532003	Safety Supplies	2,127	2,194	2,000	2,000	2,500	2,625
PW401800-534002	Pro Shop Concessions	450	-	-	-	-	-
PW401800-535000	Small Tool & Minor Equipment	412	-	-	-	-	-
PW401800-535001	Equipment	4,054	8,140	8,250	8,250	8,663	9,096
PW401800-535002	Power Tools	918	2,656	3,250	3,250	3,500	3,675
PW401800-535003	Office Equipment	207	382	-	-	7,500	-
PW401800-535004	Traffic Control Devices/Tools	1,527	1,660	-	2,500	2,625	2,756
PW401800-536001	Computer peripherals	421	396	2,600	1,000	2,000	2,000
PW401800-539001	Purchased Water	2,804,726	2,781,246	2,768,293	2,768,293	2,897,608	2,972,958
PW401800-539002	Reclaimed Water	33,132	6,976	5,000	10,000	30,000	30,000
PW401801-531012	Billing Supplies	1,654	-	-	-	-	-
PW401801-535005	Tool Allowance	25	-	-	-	-	-
PW401801-537001	Fuel	-	-	100	-	-	-
Total Supplies		2,975,085	2,920,237	2,931,384	2,937,793	3,105,196	3,178,360
PW401800-541000	Professional Services	1,010	-	-	-	-	-
PW401800-541007	Contracted Services	3,079	-	8,000	8,000	8,000	8,000
PW401800-541010	Inspection Services & Permits	54	2,442	285	-	-	-
PW401800-541016	Recruitment	-	-	50	-	250	250
PW401800-541020	Insurance-Property	-	-	-	-	50,389	55,000
PW401800-541026	Employee screening/testing	442	324	500	500	525	525
PW401800-541030	Insurance-Liability	31,243	36,399	53,524	53,524	-	-
PW401800-542001	Telephone/Alarm/Cell Service	11,651	8,310	6,421	8,000	10,000	10,000
PW401800-542004	Printing & Binding Services	1,628	-	-	-	-	-
PW401800-543001	Memberships	728	857	1,000	1,000	1,000	1,000
PW401800-543002	Registrations	1,209	2,780	3,000	3,000	5,000	5,000
PW401800-543003	Meals-Prof Dev related	154	238	1,500	1,500	2,000	2,000
PW401800-543005	Mileage	89	175	500	500	600	600
PW401800-543006	Certifications & Licenses	6,082	6,813	6,500	6,000	6,300	6,300
PW401800-543007	Hotel/Lodging	-	-	498	-	1,000	1,000
PW401800-545003	Building Rent/Lease	2,408	2,611	2,000	1,600	3,000	3,000
PW401800-545004	Maint/Power Equipment Rental	1,508	-	767	-	-	-
PW401800-545094	Fleet Contrib Rntl/Repl Funds	39,877	-	-	-	81,442	91,812
PW401800-546001	Software Maintenance Contract	16,310	16,155	13,647	15,000	31,000	26,000
PW401800-547008	Spill Response & Disposal	645	-	-	-	-	-
PW401800-547021	Electric Utility	21,512	22,797	27,696	36,000	36,000	36,000
PW401800-547025	Water/Sewer Utility	3,471	3,669	3,835	4,200	4,200	4,452
PW401800-547028	Solid Waste Disposal	5,244	2,956	6,400	6,400	6,400	6,400
PW401800-548001	Repair services	3,235	666	9,500	9,500	24,500	24,500
PW401800-548002	Maintenance Services	-	-	9,500	9,500	1,000	1,000
PW401800-548004	Radios/Telemetry Maint	1,258	-	-	10,000	10,500	10,500
PW401800-548095	Fleet Oper and Maint costs	74,881	65,976	68,115	68,121	147,059	146,966
PW401800-549002	Credit Card Fees	127,978	161,379	179,432	80,000	200,000	200,000
PW401800-549007	Excise Taxes & Other Assessmnt	344,773	345,526	311,955	280,000	463,667	509,605
PW401800-549010	Business Meals (non Prof Dev)	1,785	795	800	1,000	1,050	1,050
PW401800-549013	Utility One-Call Service	441	386	431	750	788	788
PW401800-549054	Interfund Taxes & Oper Assmnts	722,511	784,612	697,469	833,000	922,724	1,014,075
PW401801C-541007	Contracted Services	440,894	265,839	884,000	-	3,138,000	1,070,000
PW401801-541007	Contracted Services	57,248	14,674	-	100,000	-	-
PW401801-541010	Inspection Services & Permits	-	-	3,705	-	1,000	1,000
PW401801-543002	Registrations	1,038	2,100	2,058	-	2,000	2,000
PW401801-543003	Meals-Prof Dev related	-	119	500	-	-	-
PW401801-543004	Airfare	-	799	1,908	-	500	500
PW401801-543005	Mileage	-	293	-	-	-	-
PW401801-543007	Hotel/Lodging	-	502	-	-	-	-
PW401801-543008	Prof Dev Ground Transp/Parking	-	85	100	-	-	-
PW401801-544001	Legal & Public Notices	1,265	1,459	-	-	-	-
PW401801C-544001	Legal & Public Notices	58	-	-	-	-	-
PW401801-545094	Fleet Contrib Rntl/Repl Funds	-	-	-	-	16,395	16,395
PW401801-546001	Software Maintenance Contract	2,846	3,801	3,300	-	1,000	1,000
PW401801C-548001	Repair services	-	-	-	-	500,000	500,000
PW401801-548001	Repair services	253,421	275,105	-	-	-	-
PW401801-548005	Tree/Landscape Maintenance	-	7,497	-	-	-	-
Total Services & Passthrough Pmts		2,181,974	2,038,140	2,308,896	1,537,095	5,677,288	3,756,718

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PW401801C-561000	Land	-	-	-	750,000	-	1,200,000
PW401801C-563000	Other Improvements	1,084	-	-	1,400,000	-	-
PW401801C-564000	Machinery & Equipment	-	53,957	-	-	-	-
PW401801C-565000	Construction Projects	1,906,227	1,153,232	100,000	575,000	-	-
PWTFL401-578064	PW-01-691-064 VAL VUE PRIN	14,454	-	-	-	-	-
PWTFL401-578069	PW 04-691-069 PRINCIPAL	80,625	80,625	80,625	80,625	-	-
REV15WTR-572000	Revenue Bond	42,258	42,266	43,514	43,514	44,676	45,747
REV25WTR-572000	Revenue Bond	-	-	-	-	168,381	168,381
PWTFL401-583064	Pw-01-691-064 Val Vue Interest	72	-	-	-	-	-
PWTFL401-583069	Pw-04-691-069 Interest	974	571	403	403	-	-
REV15WTR-583347	Interest On Long-Term External	5,030	4,041	3,134	3,134	2,116	1,070
REV15WTR-588340	Amortization Costs	1,103	1,103	-	-	-	-
Total Capital Expenditures		2,051,828	1,335,795	227,677	2,852,677	215,173	1,415,199
PW401800-750190	Transfer Out ICA	705,092	740,347	777,364	777,364	816,232	857,044
PW401801-750208	Transfer Out to 208	260,814	260,559	260,857	260,857	260,814	260,432
PW401801-750219	Transfer Out to 219	97,217	97,245	97,189	97,189	97,236	63,189
PW401801-750306	Transfer Out to 306	170,000	340,000	340,000	340,000	333,333	-
PW401801-754195	Util/Golf Tmsfr Out 1% Arts	15,000	15,000	-	-	-	-
Total Transfers Out		1,248,123	1,453,151	1,475,410	1,475,410	1,507,615	1,180,665
Total Expenditures		\$ 9,273,211	\$ 8,724,792	\$ 8,176,431	\$ 9,858,134	\$ 12,001,211	\$ 11,116,611

Public Works – Fund 402 Sewer



DEPARTMENT: Public Works
FUND: Sewer
RESPONSIBLE MANAGER: Pete Mayer

FUND NUMBER: 402
POSITION: Interim Public Works Director

Description

The mission of the Sewer Utility is to operate and maintain a sewer collection system that will ensure the health, safety, and welfare of the residents, businesses, and visitors of Tukwila. The Sewer Utility is responsible for the maintenance of approximately 39 miles of gravity sewer main and the operation and maintenance of 12 lift stations and force mains. These lift stations pump approximately 60% of all sewage in the City (approximately 460 million gallons). The Sewer Utility maintains relationships with adjoining jurisdictions, cities, water districts, sewer districts, King County Department of Natural Resources & Parks, Wastewater Treatment Division, State Department of Ecology, State Department of Health, and King County Health Department.

2023-2024 Accomplishments

- ◆ Evaluated system-wide conditions for potential upgrades under the Annual Sewer Repair Program. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Ongoing construction and lining of the Central Business District Sanitary Sewer Rehabilitation. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Replaced the generator, control system, and concrete slab at Sewer Lift Station 2, improving resilience and reliability. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Upgraded the electrical system at Sewer Lift Station No. 4 to enhance system functionality and reduce downtime. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Continued the development of GIS-based as-builts for city sewer infrastructure, providing a reliable database for system management and future planning. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Completed and adopted Sewer Comprehensive Plan, guiding future improvements and ensuring compliance with regulatory standards. **Strategic Goal 1 Utility Comp Plan Goal 12.1**

2025-2026 Outcome Goals

- ◆ Evaluate and improve aging sewer facilities to ensure the continued reliable conveyance of wastewater throughout the city. This includes upgrades to sewer lift stations, force mains, and other critical infrastructure.
- ◆ Enhance sewer system reliability by addressing aging components, reducing service disruptions, and modernizing operations.
- ◆ Increase sewer system capacity to meet future growth demands and ensure sustainable service delivery.

2025-2026 Indicators of Success

- ◆ Improve and upgrade operations at sewer lift station 5, enhancing overall system reliability.
- ◆ Ongoing construction of the CBD Sanitary Sewer Rehabilitation, with key milestones achieved.

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

- ◆ Enhance operations at sewer lift stations 2 and 12 through critical upgrades to equipment and processes, including maintenance and safety improvements.
- ◆ Further development of the GIS as-builts for sewer infrastructure, improving accuracy and utility for planning and maintenance purposes.

Revenue and Expense Summary

Sewer Utility Fund								
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
Sewer Sales	9,418,274	10,049,854	10,215,915	11,329,915	12,127,105	12,701,957	7.0%	4.7%
Other Income	138,336	77,321	8,500	30,000	-	-	-100.0%	0.0%
Investment Earnings	12,474	561,344	420,000	50,000	400,000	400,000	700.0%	0.0%
Sale of Capital Assets	(103,650)	-	-	-	-	-	0.0%	0.0%
Total Operating Revenue	9,465,433	10,688,519	10,644,415	11,409,915	12,527,105	13,101,957	9.8%	4.6%
Operating Expenses								
Salaries & Wages	849,421	1,049,477	1,205,532	1,022,498	666,584	700,207	-34.8%	5.0%
Benefits	255,739	278,740	481,435	356,420	482,884	517,575	35.5%	7.2%
Supplies	7,711	5,191	6,581	6,200	7,405	7,405	19.4%	0.0%
Repair & Maintenance Supplies	9,745	13,372	28,824	17,600	28,600	29,000	62.5%	1.4%
Small Tools	5,742	4,658	9,500	5,000	10,625	7,625	112.5%	-28.2%
Technology Supplies	-	198	6,000	2,500	2,500	2,500	0.0%	0.0%
Fleet Supplies	160	-	-	-	-	-	0.0%	0.0%
Utility Fund Supplies	5,059,115	4,458,822	5,207,030	5,830,000	6,165,225	6,519,725	5.8%	5.7%
Professional Services	240,555	312,459	655,176	396,229	6,752,324	5,262,600	1604.1%	-22.1%
Communications	10,477	4,617	5,257	7,000	7,000	7,000	0.0%	0.0%
Professional Development	3,538	3,762	5,623	5,000	7,200	7,200	44.0%	0.0%
Advertising	-	1,535	1,000	-	1,025	1,025	0.0%	0.0%
Rentals	31,838	22,936	15	2,000	98,147	97,903	4807.4%	-0.2%
Technology Services	16,875	18,341	34,000	15,000	31,500	26,500	110.0%	-15.9%
Utilities	39,775	40,055	50,699	50,430	52,194	58,005	3.5%	11.1%
Repairs & Maintenance Services	55,732	424,256	1,630,299	1,178,789	115,891	119,842	-90.2%	3.4%
Other Expenses	1,255,153	1,331,768	1,246,707	1,432,700	1,546,077	1,609,475	7.9%	4.1%
Machinery & Equipment	22,103	-	-	-	-	-	0.0%	0.0%
Construction Projects	1,271,745	-	1,650,000	1,850,000	-	-	-100.0%	0.0%
Principal	334,205	334,223	337,201	337,201	147,710	150,265	-56.2%	1.7%
Interest Expense	19,092	15,567	10,288	10,288	6,693	3,994	-34.9%	-40.3%
Transfers Out	315,576	415,949	395,084	395,084	533,420	180,847	35.0%	-66.1%
Total Operating Expenses	9,804,298	8,735,929	12,966,251	12,919,940	16,663,003	15,308,692	29.0%	-8.1%
Indirect Cost Allocation	594,031	623,733	654,920	654,920	687,666	722,049	5.0%	5.0%
Other Non Operating	-	-	-	-	-	-	0.0%	0.0%
Total Expenses	10,398,329	9,359,662	13,621,171	13,574,860	17,350,669	16,030,741	27.8%	-7.6%
Beginning Fund Balance	12,890,946	11,958,050	13,286,908	13,286,908	10,310,151	5,486,587	-22.4%	-46.8%
Change in Fund Balance	(932,896)	1,328,857	(2,976,756)	(2,164,945)	(4,823,564)	(2,928,784)	122.8%	-39.3%
Ending Fund Balance	\$ 11,958,050	\$ 13,286,908	\$ 10,310,151	\$ 11,121,963	\$ 5,486,587	\$ 2,557,803	-50.7%	-53.4%

Capital Projects

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

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

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
Operating Revenues							
PW402800-343501	Sewer-Regular Monthly Charges	9,051,934	9,742,666	9,947,915	11,079,915	11,877,105	12,451,957
PW402800-343505	Sewer Other Misc Charges	366,340	307,188	268,000	250,000	250,000	250,000
PW402800-361110	Investment Interest	155,247	488,242	420,000	50,000	400,000	400,000
PW402800-361112	Investment Interest Accrued	15,338	-	-	-	-	-
PW402800-361320	Unrlzd Gain(Loss)-Investments	(158,111)	73,102	-	-	-	-
PW402800-361400	Interest on Receivables	11,217	8,068	8,500	5,000	-	-
PW402801-361900	Other Interest Earnings	4,718	28,453	-	-	-	-
PW402801-379004	CapContr-Allentown/Ryan Hill	122,400	40,800	-	25,000	-	-
PW402801-395400	Gain/Loss Disp of Captl Asset	(103,650)	-	-	-	-	-
Total Operating Revenues		9,465,433	10,688,519	10,644,415	11,409,915	12,527,105	13,101,957
Total Revenues		\$ 9,465,433	\$ 10,688,519	\$ 10,644,415	\$ 11,409,915	\$ 12,527,105	\$ 13,101,957

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PW402800-511000	Salaries	341,591	369,737	521,088	444,270	439,282	461,022
PW402800-512000	Extra Labor	1,632	-	-	-	-	-
PW402800-513000	Overtime	2,578	2,586	2,200	7,000	7,000	7,000
PW402801-511000	Salaries	449,633	650,599	672,244	571,228	220,303	232,185
PW402801C-511000	Salaries	51,465	23,646	-	-	-	-
PW402801-513000	Overtime	1,020	1,172	10,000	-	-	-
PW402801C-513000	Overtime	1,501	1,736	-	-	-	-
Total Salaries & Wages		849,421	1,049,477	1,205,532	1,022,498	666,584	700,207
PW402800-521000	FICA	26,638	29,556	41,799	34,522	34,141	35,804
PW402800-523000	PERS	35,436	35,709	50,141	47,829	40,656	42,637
PW402800-524000	Industrial Insurance	6,507	6,946	7,012	11,768	8,058	8,461
PW402800-524050	Paid Family & Med Leave Prem	533	740	899	725	937	983
PW402800-525000	Medical, Dental, Life, Optical	2,066	17,215	30,433	2,263	1,490	1,564
PW402800-525095	Kaiser Medical & Dental	-	-	-	-	33,589	36,277
PW402800-525097	Self-Insured Medical & Dental	101,996	116,229	131,400	75,135	156,830	169,376
PW402800-528000	Uniform Clothing	-	-	-	-	1,585	1,585
PW402800-528001	Boot Allowance	250	903	1,000	1,040	1,060	1,080
PW402801-521000	FICA	31,897	39,690	51,966	43,699	16,853	17,762
PW402801C-521000	FICA	4,054	1,945	-	-	-	-
PW402801-523000	PERS	43,428	54,198	65,433	60,544	20,070	21,152
PW402801C-523000	PERS	5,436	2,445	-	-	-	-
PW402801-523002	Net Pension Expense	(97,283)	(118,430)	-	-	-	-
PW402801-524000	Industrial Insurance	4,360	3,408	3,677	4,746	1,871	1,965
PW402801C-524000	Industrial Insurance	1,270	409	-	-	-	-
PW402801-524050	Paid Family & Med Leave Prem	781	1,259	1,375	918	463	488
PW402801-525000	Medical, Dental, Life, Optical	1,820	2,145	2,500	2,061	2,039	2,141
PW402801C-525000	Medical, Dental, Life, Optical	257	105	-	-	-	-
PW402801-525097	Self-Insured Medical & Dental	71,872	80,529	93,800	71,170	163,241	176,301
PW402801C-525097	Self-Insured Medical & Dental	14,422	3,740	-	-	-	-
Total Personnel Benefits		255,739	278,740	481,435	356,420	482,884	517,575

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PW402800-531001	Office Supplies	546	719	1,500	100	1,000	1,000
PW402800-531002	Printing Supplies	178	270	281	100	300	300
PW402800-531003	Operating Supplies	3,676	961	3,000	3,000	3,000	3,000
PW402800-531004	Event Food	-	352	-	-	100	100
PW402800-531008	Employee Appreciation Supplies	-	55	-	-	5	5
PW402800-531012	Billing Supplies	1,353	2,834	1,800	3,000	3,000	3,000
PW402800-532001	Repair Supplies	940	5,424	9,600	9,600	9,600	10,000
PW402800-532002	Maintenance Supplies	1,269	4,137	8,198	-	5,000	5,000
PW402800-532003	Safety Supplies	1,113	2,460	2,608	3,000	4,000	4,000
PW402800-532005	Chemicals/Fertilizers	-	1,352	3,057	-	5,000	5,000
PW402800-532006	Trees/Landscape Supplies	-	-	361	-	-	-
PW402800-532007	Cleaning & Janitorial Supplies	376	-	-	-	-	-
PW402800-532008	Pump Station Repair Supplies	5,769	-	5,000	5,000	5,000	5,000
PW402800-535001	Equipment	4,452	1,271	4,500	2,500	5,500	2,500
PW402800-535002	Power Tools	-	2,289	1,500	-	2,000	2,000
PW402800-535003	Office Equipment	193	969	1,000	-	500	500
PW402800-535004	Traffic Control Devices/Tools	1,096	130	2,500	2,500	2,625	2,625
PW402800-536001	Computer peripherals	-	198	6,000	2,500	2,500	2,500
PW402800-537002	Supplies added to vehicles	160	-	-	-	-	-
PW402800-539003	Metro Sewage Treatment	5,059,115	4,458,822	5,207,030	5,830,000	6,165,225	6,519,725
PW402801C-531003	Operating Supplies	1,957	-	-	-	-	-
PW402801-532003	Safety Supplies	277	-	-	-	-	-
Total Supplies		5,082,473	4,482,242	5,257,935	5,861,300	6,214,355	6,566,255
PW402800-541007	Contracted Services	-	-	-	7,000	7,000	7,000
PW402800-541016	Recruitment	-	100	-	-	100	100
PW402800-541020	Insurance-Property	-	-	-	-	34,724	40,000
PW402800-541026	Employee screening/testing	632	488	500	500	500	500
PW402800-541030	Insurance-Liability	22,607	26,338	38,729	38,729	-	-
PW402800-542001	Telephone/Alarm/Cell Service	8,765	4,617	5,257	6,900	6,900	6,900
PW402800-542002	Postage/Shipping Costs	84	-	-	100	100	100
PW402800-542004	Printing & Binding Services	1,628	-	-	-	-	-
PW402800-543002	Registrations	2,160	135	2,750	4,000	4,000	4,000
PW402800-543003	Meals-Prof Dev related	218	-	500	500	500	500
PW402800-543005	Mileage	206	-	500	500	500	500
PW402800-543006	Certifications & Licenses	215	1,119	-	-	1,200	1,200
PW402800-543007	Hotel/Lodging	351	-	1,000	-	-	-
PW402800-544002	Marketing	-	25	-	-	25	25
PW402800-545000	Operating Rentals & Leases	21	-	-	-	-	-
PW402800-545006	Office Equip Rentals-No Copier	-	20	15	-	20	20
PW402800-545094	Fleet Contrib Rntl/Repl Funds	31,817	22,916	-	-	96,127	95,883
PW402800-545999	Other Misc Rental & Leases	-	-	-	2,000	2,000	2,000
PW402800-546001	Software Maintenance Contract	14,030	14,540	30,000	15,000	30,000	25,000
PW402800-547021	Electric Utility	19,869	20,602	27,694	22,050	23,814	25,005
PW402800-547025	Water/Sewer Utility	19,906	19,453	20,005	25,380	25,380	30,000
PW402800-547028	Solid Waste Disposal	-	-	3,000	3,000	3,000	3,000
PW402800-548001	Repair services	6,859	37,904	15,000	30,000	40,000	42,000
PW402800-548002	Maintenance Services	-	-	6,500	-	-	-
PW402800-548004	Radios/Telemetry Maint	1,198	-	-	10,000	10,000	10,000
PW402800-548095	Fleet Oper and Maint costs	47,724	37,567	38,799	38,789	65,891	67,842
PW402800-549002	Credit Card Fees	145,803	183,866	135,548	92,000	200,000	200,000
PW402800-549005	Employee Wellness Svcs	-	260	-	-	-	-
PW402800-549007	Excise Taxes & Other Assessmnt	165,844	141,405	96,226	200,000	95,951	99,653
PW402800-549010	Business Meals (non Prof Dev)	38	152	456	2,000	500	500
PW402800-549012	Bank Fees	78	-	-	-	-	-
PW402800-549013	Utility One-Call Service	441	386	431	700	700	700
PW402800-549054	Interfund Taxes & Oper Assmnts	942,949	1,005,699	1,014,047	1,138,000	1,248,926	1,308,622
PW402801C-541000	Professional Services	2,415	-	-	-	-	-
PW402801C-541007	Contracted Services	104,175	241,788	-	-	6,710,000	5,215,000
PW402801-541007	Contracted Services	110,725	42,701	615,947	350,000	-	-
PW402801-541010	Inspection Services & Permits	-	1,045	-	-	-	-
PW402801-543002	Registrations	388	550	873	-	1,000	1,000
PW402801-543004	Airfare	-	799	-	-	-	-
PW402801-543007	Hotel/Lodging	-	1,159	-	-	-	-
PW402801-544001	Legal & Public Notices	-	1,510	1,000	-	1,000	1,000
PW402801-546001	Software Maintenance Contract	2,846	3,801	4,000	-	1,500	1,500
PW402801-548001	Repair services	-	348,785	1,570,000	1,100,000	-	-
PW402801-548008	Non-Capital Improvements	(49)	-	-	-	-	-
Total Services & Passthrough Pmts		1,653,944	2,159,731	3,628,776	3,087,148	8,611,358	7,189,550

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PW402801C-564000	Machinery & Equipment	22,103	-	-	-	-	-
PW402801C-565000	Construction Projects	1,271,745	-	-	1,850,000	-	-
PW402801-565000	Construction Projects	-	-	1,650,000	-	-	-
PWTFL402-578069	PW 04-691-069 PRINCIPAL	192,261	192,261	192,261	192,261	-	-
PWTFL402-578075	PC13-961-075 PRIN	41,175	41,175	41,175	41,175	41,175	41,175
REV15SWR-572000	Revenue Bond	100,769	100,787	103,765	103,765	106,535	109,090
PWTFL402-583069	Pw-04-691-069 Interest	2,323	1,362	961	961	-	-
PWTFL402-583075	Pc13-961-075 Interest	2,145	1,939	1,853	1,853	1,647	1,441
REV15SWR-583357	Interest On Long-Term External	11,994	9,636	7,474	7,474	5,046	2,553
REV15SWR-588350	Amortization Costs	2,631	2,631	-	-	-	-
Total Capital Expenditures		1,647,146	349,790	1,997,489	2,197,489	154,402	154,258
PW402800-750190	Transfer Out ICA	594,031	623,733	654,920	654,920	687,666	722,049
PW402801-750208	Transfer Out to 208	145,749	145,607	145,773	145,773	145,749	145,535
PW402801-750219	Transfer Out to 219	54,327	54,343	54,312	54,312	54,338	35,312
PW402801-750306	Transfer Out to 306	95,000	190,000	190,000	190,000	333,333	-
PW402801-754195	Util/Golf Tmsfr Out 1% Arts	20,500	26,000	5,000	5,000	-	-
Total Transfers Out		909,607	1,039,682	1,050,004	1,050,004	1,221,086	902,896
Total Expenditures		\$ 10,398,329	\$ 9,359,662	\$ 13,621,171	\$ 13,574,860	\$ 17,350,669	\$ 16,030,741

DEPARTMENT: Parks & Recreation
FUND: Golf Course
RESPONSIBLE MANAGER: Kris Kelly

FUND NUMBER: 411
POSITION: Interim Parks & Recreation
 Director

Description

The mission of Foster Golf Links (FGL) is to provide a quality golfing experience for those that live, work, and play in Tukwila. The golf course is operated as an enterprise fund with revenues covering the course's maintenance, pro shop services, and capital costs. FGL is currently completely self-operated with all aspects of golf course operations being executed by City of Tukwila employees, with the only exception being a concessionaire agreement in place for the restaurant on location at the Foster Golf Links Clubhouse. FGL will celebrate 100 years of operation in 2025.

2023-2024 Accomplishments

- ◆ Installed and began use of a golf simulator onsite at the FGL Clubhouse, becoming the first course in the local area to take advantage of the technology for rental and lesson use. **Strategic Plan Goals 3, 4, & 5. PROS Plan Goals 4, 5, & 6.**
- ◆ Restarted the First Tee Program, a youth program focusing on integrating golf and life skills into a single curriculum. **Strategic Plan Goals 2, 3, & 5. PROS Plan Goals 4, 5, & 6.**
- ◆ Maintained high course utilization with 60,011 rounds played in 2023. **Strategic Plan Goals 2, 3, & 5. PROS Plan Goals 3 & 4.**
- ◆ Continued utilization and improvement of a re-designed Foster Golf Links website, improving customer satisfaction and ease of use/acquisition of golf course products/services. **Strategic Plan Goals 2, 3, 4, & 5. PROS Plan Goals 4, 5, & 6.**
- ◆ Successfully negotiated a renewal of the agreement with the onsite concessionaire at the FGL Clubhouse, guaranteeing a critical revenue and customer satisfaction generating surface remains onsite. **Strategic Plan Goals 3 & 4.**
- ◆ Continued the lessons program at the golf course and integrated the program with the onsite golf simulator. **Strategic Plan Goals 3, 4, & 5. PROS Plan Goals 4, 5, & 6.**
- ◆ Completed and began utilization of the new Foster Golf Links business plan. **Strategic Plan Goals 3, 4, & 5. PROS Plan Goals 3, 4, 5, & 6.**
- ◆ Began focusing on sale of more Foster Golf Links branded merchandise and apparel at the Pro Shop, improving brand image and loyalty while maximizing gross margin on sales. **Strategic Plan Goals 3 & 5.**

2025-2026 Outcome Goals

- ◆ Maintain rounds of play greater than 50,000. **Strategic Goals 3, 4, & 5. PROS Plan Goals 4, 5, & 6.**
- ◆ Continue with Cart Replacement Plan to reduce downtime and repairs on older carts while maximizing revenue potential and customer satisfaction. **Strategic Goal 4. PROS Plan Goals 3 & 5.**
- ◆ Maintain up-to-date merchandise in the golf shop, maximizing gross margin of golf shop operations. **Strategic Goals 3 & 4. PROS Plan Goals 5 & 6.**

- ◆ Develop and utilize Key Performance Indicators in day-to-day and long-term golf course operations. **Strategic Goal 4. PROS Plan Goal 6.**
- ◆ Perform Deep Tine Aerification and top dressing to increase playability of course during the shoulder months. **Strategic Goal 4 & 5. PROS Plan Goals 4 & 5.**
- ◆ Implement divot repair program through partnership with Men's and Ladies Club. **Strategic Goal 4 & 5. PROS Plan Goals 4 & 5.**
- ◆ Perform capital improvements at the course for playability and sustainability. **Strategic Goal 4 & 5. PROS Plan Goals 4 & 5.**
- ◆ Continue to improve player engagement through marketing and clinics. **Strategic Goals 2, 3, & 4. PROS Plan Goals 2, 3, 4, & 5.**
- ◆ Reduce chemical and fertilizer expenditures through turf management and watering practices. **Strategic Goal 4 & 5. PROS Plan Goals 4 & 5.**

2025-2026 Indicators of Success

- ◆ Maintaining rounds of play above 50,000 per year
- ◆ Attracting new customers while retaining current customer base
- ◆ High customer satisfaction ratings on various rating services
- ◆ High customer satisfaction ratings via customer feedback surveys
- ◆ Gross Margin ratios for resale operations in line with industry expectations

Program Change Discussion

The current Foster Golf Links (411) Fund budget reflects maintenance of current staffing levels and service provision to both our customers and the course itself. In the 2023-24 biennium, staff were able to successfully stabilize the FGL Pro Shop customer service provision through adjustments to its underlying staffing model, and in the 2025-26 biennium staff aim to recognize greater efficiencies and service delivery levels.

The budget also reflects our department’s continuous efforts to preserve and enhance a key capital asset the City possesses in Foster Golf Links via course and clubhouse improvements as well as maintaining and acquiring the proper equipment for efficient day-to-day operations. Increases in budget reflect sustained inflationary pressure in key operational inputs such as fuel for carts and equipment as well as chemicals and fertilizers for course maintenance. These same inflationary pressures also result in higher labor costs via collective bargaining terms and negotiations.

Department staff strive to optimize revenue sources via marketing and sponsorships, communication with our concessionaire on site, collaboration with our point-of-sale (POS) system provider to optimize course utilization and continue to search for new and innovative methods of creating sustainable revenue sources for course operations and capital needs.

Cart Replacement Program

To provide a consistent and quality golfing experience for the customer, Foster Golf Links has included funding in the budget for the purchase of EZGO golf carts. The purchase of EZGO golf carts supports the cart replacement program which was restarted in 2019, and is one of the main revenue sources for the 411 Fund via power cart rentals. Every rental of a power cart is charged a replacement fee that helps support the cart replacement program. The program ensures the service lives of our aging fleet of carts does not exceed nine years and reduces excessive maintenance costs. The budget includes EZGO cart purchases as follows:

Year	Equipment	Price
2025	12 EZGO Carts	\$91,000
2026	12 EZGO Carts	\$95,000
Total		\$186,000

Please Note:

The above figures are the purchase price for the carts only and do not account for trade-in value of carts the Golf Course returns to the manufacturer at time of delivery. As part of the purchase in 2025, eight of the oldest carts will be traded-in, eight carts will also be traded-in for the 2026 purchase as well. Trade-ins are ultimately subject to fleet availability and condition at time of delivery.

Fleet Program (Maintenance Equipment)

In 2020 the Foster Golf Links maintenance team assumed responsibility for the management of its fleet program to allow for replacement of equipment on an as needed basis via a “one in one out” methodology. Equipment is evaluated annually for life expectancy based on condition and need for repairs. The fleet plan in the next biennium calls for:

Year	Equipment	Price
2025	Salsco Greens Roller	\$35,000
	Gator TX	\$14,000
2026	ProGator 4WD	\$48,000
	ProGator Top Dresser Mount	\$30,000
	Turfco Turbine Blower	\$14,000
Total		\$141,000

Please Note:

Staff have made every attempt to account for inflation increases that may occur between budget submittal, equipment purchase, and equipment delivery. However, actual prices charged for purchases of this equipment may be different than what is shown in the table above. In the event changes cause prices to exceed those quoted above, staff will comply with City Purchasing Policy to obtain proper authorization for purchase(s).

Course Capital Program

To maintain course conditions and playability, customer experience and satisfaction, and ecological conditions and benefits, the golf course requires day-to-day maintenance as well as long-term capital investment. Without proper capital investment, Foster Golf Links risks lower customer satisfaction and loss of market share to neighboring courses and other competing amenities. Course operations staff evaluate the course to guide capital investment decisions. The course capital program in the next biennium calls for:

Year	Project	Price
2025	Maintenance Shop Redesign*	\$200,000
	Green Remodel	\$150,000
	Tee Remodel	\$75,000
2026	Pump House Rehabilitation	\$200,000
	Perimeter Fence Installation	\$155,000
	Green Remodel	\$150,000
	Tee Remodel	\$75,000
Total		\$1,005,000

**The Parks/Golf Maintenance Shops is a shared facility between the Foster Golf Links Fund (411) and the General Fund (000). The price of the project may be split between the funds subject to funding availability.*

Please Note:

The projects proposed above are subject to funding availability as determined by Parks & Recreation staff, grants are currently being sought by staff to provide necessary funding to execute the projects as proposed.

Clubhouse Capital Program

To maintain customer experience and satisfaction, the Foster Golf Links clubhouse also requires day-to-day maintenance as well as long-term capital investments to be made. Department staff, including those working both in the Pro Shop and Course Maintenance, evaluate capital needs of the clubhouse to guide capital investment decisions. The clubhouse capital program in the next biennium calls for:

Year	Project	Price
2025	HVAC Unit Replacement	\$50,000
2026	HVAC Unit Replacement	\$53,000
Total		\$103,000

Please Note:

The projects proposed above are subject to funding availability as determined by Parks & Recreation staff, grants are currently being sought by staff to provide necessary funding to execute the projects as proposed.

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Budget by Revenue & Expense Summary

Foster Golf Course								
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
Gambling & Excise Taxes	3,618	4,127	3,000	3,000	3,000	3,000	0.0%	0.0%
Greens Fees	1,551,362	1,811,496	1,500,000	1,512,500	1,610,000	1,610,000	6.4%	0.0%
General Government Revenue	168,747	173,199	150,000	150,000	165,000	165,000	10.0%	0.0%
Culture and Recreation Fees	2,883	2,130	2,000	2,000	5,000	5,000	150.0%	0.0%
Other Income	12,947	50,908	11,000	10,000	11,000	11,000	10.0%	0.0%
Investment Earnings	18,790	72,111	76,000	50,000	60,000	60,000	20.0%	0.0%
Rent & Concessions	447,154	484,356	575,750	600,000	633,500	633,500	5.6%	0.0%
Transfers In	300,000	300,000	300,000	300,000	300,000	300,000	0.0%	0.0%
Sale of Capital Assets	-	22,446	4,000	-	-	-	0.0%	0.0%
Total Operating Revenue	2,505,500	2,920,773	2,621,750	2,627,500	2,787,500	2,787,500	6.1%	0.0%
Operating Expenses								
Salaries & Wages	844,272	802,511	936,150	1,023,360	1,077,911	1,138,818	5.3%	5.7%
Benefits	264,707	268,088	383,633	393,490	395,385	422,903	0.5%	7.0%
Supplies	5,880	6,188	6,700	4,463	2,075	2,135	-53.5%	2.9%
Repair & Maintenance Supplies	92,342	131,160	97,035	87,675	116,500	121,160	32.9%	4.0%
Resale Supplies	129,626	112,862	101,325	101,325	113,400	119,000	11.9%	4.9%
Small Tools	3,341	137,330	17,358	4,700	95,920	100,240	1940.9%	4.5%
Technology Supplies	-	-	1,745	-	-	-	0.0%	0.0%
Fleet Supplies	41,016	31,091	30,000	37,800	34,250	35,620	-9.4%	4.0%
Professional Services	29,058	72,009	34,798	37,716	39,650	42,656	5.1%	7.6%
Communications	7,865	9,723	7,516	10,165	13,505	13,985	32.9%	3.6%
Professional Development	2,579	5,265	6,848	2,032	3,650	3,796	79.6%	4.0%
Advertising	14,944	20,468	2,500	5,250	10,000	10,000	90.5%	0.0%
Rentals	39,337	42,043	38,632	40,950	40,620	42,488	-0.8%	4.6%
Technology Services	1,913	-	4,200	4,200	4,000	4,160	-4.8%	4.0%
Utilities	178,317	85,060	118,727	110,835	96,700	100,818	-12.8%	4.3%
Repairs & Maintenance Services	134,898	199,018	245,018	36,225	76,600	81,440	111.5%	6.3%
Other Expenses	70,526	74,820	73,276	63,276	75,500	82,500	19.3%	9.3%
Other Capital Improvements	-	-	2,391	190,000	475,000	433,000	150.0%	-8.8%
Machinery & Equipment	11,527	117,550	49,241	145,000	49,000	292,000	-66.2%	495.9%
Transfers Out	500	-	-	-	-	-	0.0%	0.0%
Total Operating Expenses	1,872,652	2,115,187	2,157,093	2,298,461	2,719,666	3,046,718	18.3%	12.0%
Indirect Cost Allocation	208,866	219,309	230,274	230,274	241,788	253,877	5.0%	5.0%
Total Expenses	2,081,518	2,334,496	2,387,367	2,528,735	2,961,454	3,300,595	17.1%	11.5%
Beginning Fund Balance	779,555	1,203,536	1,789,813	1,789,813	2,024,196	1,850,242	13.1%	-8.6%
Change in Fund Balance	423,981	586,277	234,383	98,765	(173,954)	(513,095)	-276.1%	195.0%
Ending Fund Balance	\$ 1,203,536	\$ 1,789,813	\$ 2,024,196	\$ 1,888,578	\$ 1,850,242	\$ 1,337,147	-2.0%	-27.7%

Salary and Benefit Details

Foster Golf Course

Position Description	2024	2025	2025 Budget		2026	2026 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Head Golf Professional	1	1	\$ 118,680	\$ 61,268	1	\$ 129,996	\$ 66,410
Golf Maintenance Supervisor	1						
Lead Maintenance Specialist	1	1	86,928	16,717	1	95,064	18,196
Fleet Technician	1	1	95,292	56,990	1	99,240	60,866
Parks & Recreation Analyst	0.25						
Admin Support Technician	2.5	2.5	204,800	75,623	2.5	217,313	80,973
Maintenance Specialist	3.25	1.5	134,004	71,372	1.5	139,548	76,102
Golf Shop Assistant	0.5	0.5	36,550	7,299	0.5	38,706	7,720
Maintenance and Operations Superintendent		1	137,808	62,917	1	143,544	67,033
Golf Maintenance		2	145,910	28,972	2	157,467	31,144
Extra Labor			114,440	13,568		114,440	13,796
Overtime			3,500	660		3,500	663
Department Total	10.5	10.5	\$ 1,077,911	\$ 395,385	10.5	\$ 1,138,818	\$ 422,903

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
Operating Revenues							
PR411680-317200	Leasehold Excise Tax	3,618	-	-	-	-	-
PR411681-317200	Leasehold Excise Tax	-	4,127	3,000	3,000	3,000	3,000
PR411680-347301	Green Fees	1,530,005	-	-	-	-	-
PR411680-347302	Golf Tournament Fees	21,780	-	-	-	-	-
PR411680-347620	Golf Instruction	2,883	-	-	-	-	-
PR411681-341702	Sales Of Merchandise	146,590	143,842	125,000	125,000	135,000	135,000
PR411681-341704	Sales Of Snacks	22,156	29,357	25,000	25,000	30,000	30,000
PR411681-347301	Green Fees	(423)	1,807,954	1,500,000	1,500,000	1,600,000	1,600,000
PR411681-347302	Golf Tournament Fees	-	3,542	-	12,500	10,000	10,000
PR411681-347620	Golf Instruction	-	2,130	2,000	2,000	5,000	5,000
PR411680-361110	Investment Interest	18,790	51,472	-	-	-	-
PR411680-362100	Equipment Rents (Short-Term)	25,999	-	-	-	-	-
PR411680-362800	Concession Proceeds	92,283	105,280	110,000	-	-	-
PR411680-369400	Judgments And Settlements	-	33,910	-	-	-	-
PR411681-361110	Investment Interest	-	20,639	76,000	50,000	60,000	60,000
PR411681-362100	Equipment Rents (Short-Term)	-	39,778	36,000	30,000	30,000	30,000
PR411681-362101	Power Cart Rentals	-	317,182	260,000	300,000	310,000	310,000
PR411681-362102	Power Cart Replacement fee	-	22,117	18,000	20,000	25,000	25,000
PR411681-362103	Push Cart Replacement fee	-	-	1,500	-	2,500	2,500
PR411681-362104	Rental Club Replacement fee	-	-	250	-	1,000	1,000
PR411681-362105	Golf Simulator Rental	-	-	-	-	5,000	5,000
PR411681-362403	FGL Facilities Improvement Fee	-	-	150,000	150,000	160,000	160,000
PR411681-362800	Concession Proceeds	-	-	-	100,000	100,000	100,000
PR411681-369900	Other Revenues	1,280	889	1,000	-	1,000	1,000
PR411681-369908	Credit Card Fee Revenue	11,667	16,109	10,000	10,000	10,000	10,000
PR411682-362101	Power Cart Rentals	308,421	-	-	-	-	-
PR411682-362102	Power Cart Replacement fee	20,452	-	-	-	-	-
PR411680-395400	Gain/Loss Disp of Captl Asset	-	12,800	-	-	-	-
PR411683-395400	Gain/Loss Disp of Captl Asset	-	9,646	4,000	-	-	-
Total Operating Revenues		2,205,500	2,620,773	2,321,750	2,327,500	2,487,500	2,487,500
PR411680-730000	Transfer In from General Fund	300,000	300,000	300,000	300,000	300,000	300,000
Total Transfers In		300,000	300,000	300,000	300,000	300,000	300,000
Total Revenues		\$ 2,505,500	\$ 2,920,773	\$ 2,621,750	\$ 2,627,500	\$ 2,787,500	\$ 2,787,500

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PR411680-511000	Salaries	455,264	455,283	483,000	574,809	462,134	491,319
PR411680-512000	Extra Labor	26,201	-	29,950	26,000	27,040	27,040
PR411680-513000	Overtime	145	320	4,345	-	-	-
PR411681-511000	Salaries	325,290	289,486	360,675	333,351	497,838	529,559
PR411681-512000	Extra Labor	30,897	51,237	56,820	87,500	87,400	87,400
PR411681-513000	Overtime	6,475	6,184	1,360	1,700	3,500	3,500
Total Salaries & Wages		844,272	802,511	936,150	1,023,360	1,077,911	1,138,818
PR411680-521000	FICA	35,671	35,291	36,890	45,962	37,422	39,654
PR411680-523000	PERS	45,917	46,619	41,330	67,282	42,100	44,759
PR411680-523002	Net Pension Expense	(89,839)	(90,477)	-	-	-	-
PR411680-524000	Industrial Insurance	11,452	9,805	9,853	19,133	11,790	12,380
PR411680-524050	Paid Family & Med Leave Prem	777	990	787	958	1,027	1,089
PR411680-525000	Medical, Dental, Life, Optical	3,875	3,116	2,645	3,421	690	724
PR411680-525095	Kaiser Medical & Dental	-	-	-	2,408	-	-
PR411680-525097	Self-Insured Medical & Dental	129,460	128,476	128,260	114,190	84,128	90,859
PR411680-526000	Unemployment Compensation	2,481	-	-	-	-	-
PR411680-528001	Boot Allowance	1,195	1,160	500	1,000	-	-
PR411681-521000	FICA	24,153	25,447	34,549	32,325	45,038	47,465
PR411681-523000	PERS	31,430	30,250	37,150	39,221	45,672	48,562
PR411681-524000	Industrial Insurance	6,047	5,913	6,415	12,016	7,768	8,156
PR411681-524050	Paid Family & Med Leave Prem	517	761	1,248	691	1,236	1,303
PR411681-525000	Medical, Dental, Life, Optical	8,669	8,539	15,190	1,857	1,384	1,453
PR411681-525095	Kaiser Medical & Dental	-	-	-	7,075	-	-
PR411681-525097	Self-Insured Medical & Dental	52,903	62,198	68,816	44,951	117,129	126,499
PR411681-528001	Boot Allowance	-	-	-	1,000	-	-
Total Personnel Benefits		264,707	268,088	383,633	393,490	395,385	422,903
PR411680-531000	Supplies-General	60	-	-	-	-	-
PR411680-531001	Office Supplies	385	264	500	-	300	300
PR411680-531002	Printing Supplies	314	262	200	263	275	275
PR411680-531003	Operating Supplies	1,600	1,553	4,000	2,100	1,500	1,560
PR411680-532001	Repair Supplies	5,035	10,162	500	-	-	-
PR411680-532002	Maintenance Supplies	18,999	20,500	20,000	13,650	20,000	20,800
PR411680-532003	Safety Supplies	342	756	1,000	1,050	2,000	2,080
PR411680-532004	Irrigation Supplies	5,789	-	35	-	-	-
PR411680-532005	Chemicals/Fertilizers	53,114	54,695	50,000	52,500	60,000	62,400
PR411680-532006	Trees/Landscape Supplies	3,878	12,958	-	-	2,500	2,600
PR411680-535001	Equipment	758	74,272	10,000	-	92,500	96,560
PR411680-535002	Power Tools	-	1,110	-	1,575	-	-
PR411680-535005	Tool Allowance	500	-	-	-	-	-
PR411680-535999	Other Small Tool & Minor Equip	-	-	108	-	-	-
PR411680-537000	Fleet Supplies	223	-	-	-	-	-
PR411680-537001	Fuel	20,574	-	-	-	-	-
PR411680-537002	Supplies added to vehicles	11,203	79	-	-	-	-
PR411680-537004	Fleet Bulk Fluids	-	3,165	-	-	-	-
PR411681-531000	Supplies-General	441	-	-	-	-	-
PR411681-531001	Office Supplies	637	1,045	1,000	-	-	-
PR411681-531002	Printing Supplies	58	-	-	-	-	-
PR411681-531003	Operating Supplies	1,313	3,065	1,000	2,100	-	-
PR411681-531005	Meeting Food	72	-	-	-	-	-
PR411681-531007	Marketing Supplies	1,000	-	-	-	-	-
PR411681-532001	Repair Supplies	2,547	7,765	500	525	-	-
PR411681-532002	Maintenance Supplies	2,638	1,634	8,000	525	-	-
PR411681-534001	Pro Shop Resale Supplies	110,056	94,848	84,000	84,000	93,700	98,500
PR411681-534002	Pro Shop Concessions	13,908	14,753	9,450	9,450	16,200	17,000
PR411681-534003	Pro Shop Custom Orders	5,662	3,261	7,875	7,875	3,500	3,500
PR411681-535001	Equipment	1,851	61,224	7,000	2,625	2,900	3,150
PR411681-535003	Office Equipment	232	225	-	-	-	-
PR411681-536001	Computer peripherals	-	-	721	-	-	-
PR411681-536002	Computer/Laptop Purchase	-	-	1,024	-	-	-
PR411681-537001	Fuel	9,017	9,374	10,000	11,550	-	-
PR411682-532002	Maintenance Supplies	-	1,941	-	5,250	3,000	3,120
PR411682-535005	Tool Allowance	-	-	-	250	260	265
PR411682-537001	Fuel	-	-	-	-	9,000	9,360
PR411683-532001	Repair Supplies	-	17,111	6,000	8,400	8,000	8,320
PR411683-532002	Maintenance Supplies	-	-	-	-	10,000	10,400
PR411683-535005	Tool Allowance	-	500	250	250	260	265
PR411683-537001	Fuel	-	17,249	20,000	26,250	25,000	26,000
PR411683-537004	Fleet Bulk Fluids	-	1,223	-	-	250	260
PR411684-532001	Repair Supplies	-	-	10,000	4,200	6,000	6,240
PR411684-532004	Irrigation Supplies	-	3,639	1,000	1,575	5,000	5,200
Total Supplies		272,207	418,632	254,163	235,963	362,145	378,155

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Expenses

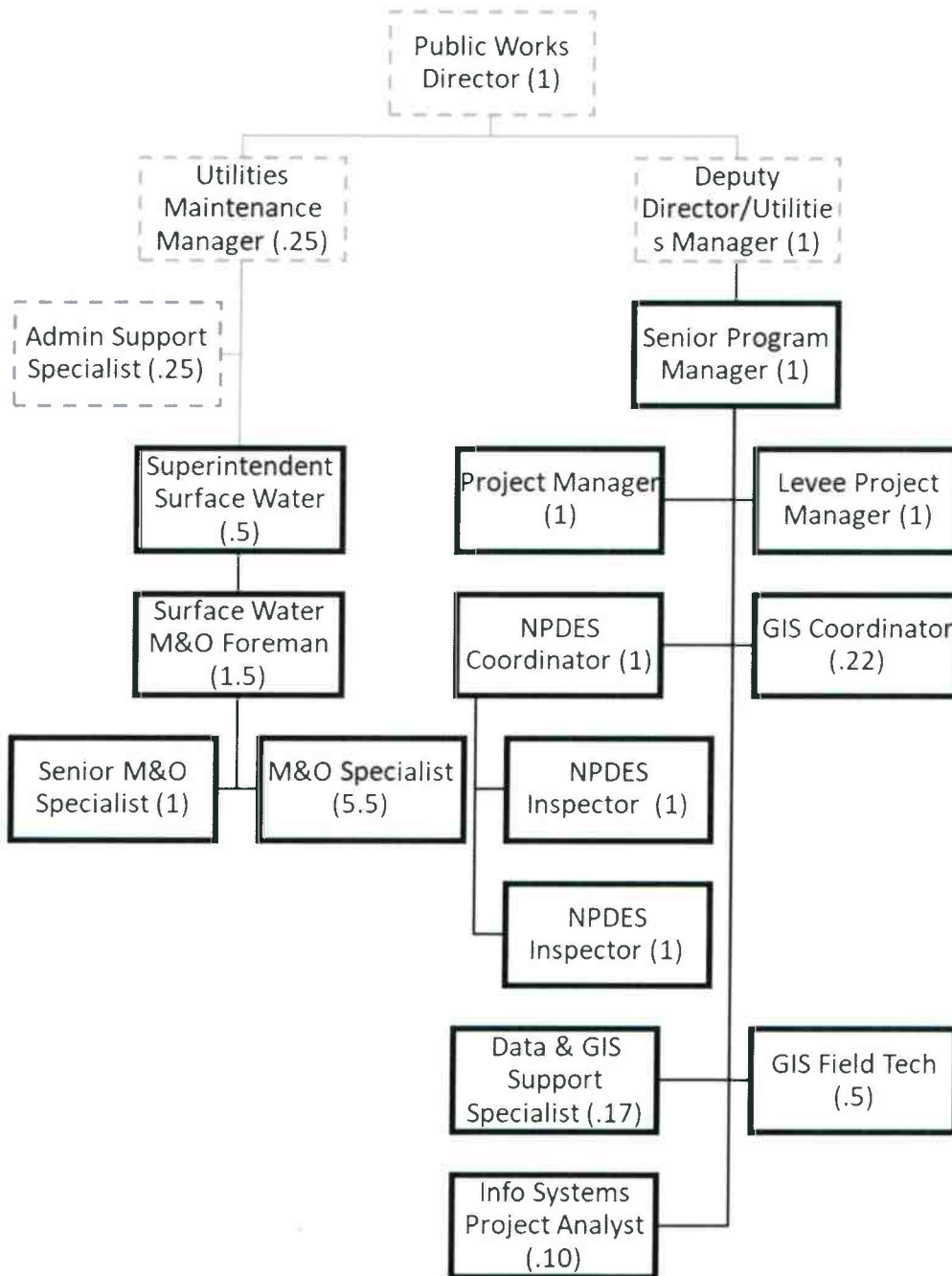
GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
PR411680-541006	Consulting Services	-	5,584	-	-	-	-
PR411680-541007	Contracted Services	2,304	10,628	-	-	-	-
PR411680-541010	Inspection Services & Permits	-	780	-	-	-	-
PR411680-541017	Security/Safety Svcs	217	-	-	263	-	-
PR411680-541020	Insurance-Property	-	-	-	-	2,500	2,500
PR411680-541026	Employee screening/testing	400	137	-	341	150	156
PR411680-541030	Insurance-Liability	22,607	26,395	33,963	33,962	37,000	40,000
PR411680-542001	Telephone/Alarm/Cell Service	3,268	2,045	-	2,625	2,540	2,570
PR411680-542002	Postage/Shipping Costs	-	-	16	-	-	-
PR411680-543001	Memberships	2,177	1,325	1,500	1,838	1,500	1,560
PR411680-543002	Registrations	50	2,220	-	-	2,000	2,080
PR411680-543003	Meals-Prof Dev related	-	-	172	-	-	-
PR411680-543006	Certifications & Licenses	155	150	-	-	150	156
PR411680-543007	Hotel/Lodging	-	-	661	-	-	-
PR411680-543008	Prof Dev Ground Transp/Parking	-	-	166	-	-	-
PR411680-545000	Operating Rentals & Leases	21	-	-	-	-	-
PR411680-545004	Maint/Power Equipment Rental	248	2,109	2,000	263	7,200	7,488
PR411680-545006	Office Equip Rentals-No Copier	-	20	7	-	-	-
PR411680-547021	Electric Utility	7,681	9,785	10,000	-	10,000	10,400
PR411680-547022	Natural Gas Utility	611	531	750	735	700	728
PR411680-547025	Water/Sewer Utility	112,085	10,924	18,000	18,375	11,000	11,440
PR411680-547026	Surface Water utility	41,271	-	-	-	48,000	50,400
PR411680-548001	Repair services	53,527	71,417	30,000	-	-	-
PR411680-548002	Maintenance Services	3,094	-	30,000	-	9,000	9,340
PR411680-548003	Irrigation Maint Service	5,327	-	10,000	-	-	-
PR411680-548005	Tree/Landscape Maintenance	1,762	1,014	2,100	2,100	5,000	5,200
PR411680-548006	Uniform Cleaning/Repair	2,878	5,476	3,500	2,625	6,000	6,300
PR411680-548008	Non-Capital Improvements	39,844	19,663	129,918	-	-	-
PR411681-541000	Professional Services	765	-	-	-	-	-
PR411681-541007	Contracted Services	101	25,342	-	3,150	-	-
PR411681-541008	Revenue Backed Services	630	-	-	-	-	-
PR411681-541010	Inspection Services & Permits	-	-	835	-	-	-
PR411681-541017	Security/Safety Svcs	-	795	-	-	-	-
PR411681-541020	Insurance-Property	2,034	2,348	-	-	-	-
PR411681-542000	Communications	579	-	-	-	-	-
PR411681-542001	Telephone/Alarm/Cell Service	3,907	5,337	5,000	5,040	5,665	6,100
PR411681-542002	Postage/Shipping Costs	111	177	-	-	300	315
PR411681-542004	Printing & Binding Services	-	2,163	2,500	2,500	5,000	5,000
PR411681-543001	Memberships	197	595	560	194	-	-
PR411681-543002	Registrations	-	975	1,411	-	-	-
PR411681-543003	Meals-Prof Dev related	-	-	345	-	-	-
PR411681-543007	Hotel/Lodging	-	-	1,256	-	-	-
PR411681-543008	Prof Dev Ground Transp/Parking	-	-	91	-	-	-
PR411681-543999	Other Prof Dev/Travel Expenses	-	-	686	-	-	-
PR411681-544000	Advertising	30	-	-	-	10,000	10,000
PR411681-544002	Marketing	14,914	20,468	2,500	5,250	-	-
PR411681-545000	Operating Rentals & Leases	10,652	-	-	-	-	-
PR411681-545002	Vehicle Rental/Lease	3,192	-	-	-	-	-
PR411681-545003	Building Rent/Lease	15,914	31,827	34,125	34,125	33,420	35,000
PR411681-545004	Maint/Power Equipment Rental	9,310	6,884	2,500	6,563	-	-
PR411681-545006	Office Equip Rentals-No Copier	-	3	-	-	-	-
PR411681-545999	Other Misc Rental & Leases	-	1,200	-	-	-	-
PR411681-546004	Online Services-Subscriptions	1,913	-	-	-	-	-
PR411681-547021	Electric Utility	8,469	11,114	20,400	20,400	12,000	12,600
PR411681-547022	Natural Gas Utility	8,201	4,631	4,200	4,200	5,000	5,250
PR411681-547025	Water/Sewer Utility	-	4,741	12,000	12,000	10,000	10,000
PR411681-548001	Repair services	24,291	35,820	15,000	15,750	30,000	31,500
PR411681-548002	Maintenance Services	4,176	8,409	6,000	-	11,600	13,200
PR411681-548007	Cleaning/Janitorial Services	-	1,063	1,000	-	5,000	5,500
PR411681-548008	Non-Capital Improvements	-	17,543	-	-	-	-
PR411681-549002	Credit Card Fees	60,153	69,349	70,000	60,000	70,000	77,000
PR411681-549007	Excise Taxes & Other Assessmnt	10,373	5,270	3,150	3,150	5,500	5,500
PR411681-549009	Media Subscriptions	-	202	126	126	-	-
PR411683-548002	Maintenance Services	-	812	2,500	-	-	-
PR411684-546001	Software Maintenance Contract	-	-	4,200	4,200	4,000	4,160
PR411684-547025	Water/Sewer Utility	-	-	7,875	-	-	-
PR411684-547026	Surface Water utility	-	43,335	45,502	47,250	-	-
PR411684-548001	Repair services	-	37,800	10,000	10,500	-	-
PR411684-548002	Maintenance Services	-	-	5,000	5,250	10,000	10,400
Total Services & Passthrough Pmts		479,439	508,405	531,515	310,649	360,225	381,843

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PR411680C-563000	Other Improvements	-	-	-	140,000	250,000	208,000
PR411680C-563005	Tees & Greens	-	-	2,391	50,000	225,000	225,000
PR411680C-564000	Machinery & Equipment	11,527	41,793	49,241	145,000	49,000	278,000
PR411680-564000	Machinery & Equipment	-	-	-	-	-	14,000
PR411683C-564000	Machinery & Equipment	-	75,758	-	-	-	-
Total Capital Expenditures		11,527	117,550	51,632	335,000	524,000	725,000
PR411680-750190	Transfer Out ICA	208,866	219,309	230,274	230,274	241,788	253,877
PR411680-754195	Util/Golf Tmsfr Out 1% Arts	500	-	-	-	-	-
Total Transfers Out		209,366	219,309	230,274	230,274	241,788	253,877
Total Expenditures		\$ 2,081,518	\$ 2,334,496	\$ 2,387,367	\$ 2,528,735	\$ 2,961,454	\$ 3,300,595

Public Works – Fund 412 Surface Water



DEPARTMENT: Public Works
FUND: Surface Water
RESPONSIBLE MANAGER: Pete Mayer

FUND NUMBER: 412
POSITION: Interim Public Works Director

Description

The surface water program manages public stormwater infrastructure and serves to protect and restore surface waters to mimic ecological, biological and hydrologic functions and processes. Stormwater management serves to protect infrastructure and property from flood-related damage and prevent pollution from entering surface waters. As such, the program also includes levee management, floodplain development administration and is responsible for coordinating the City's NPDES Municipal Stormwater Discharge Permit. A variety of projects, plans and studies are undertaken to meet program goals and needs. Project phases typically include preliminary design and engineering, permitting, construction, and maintenance.

2023 - 2024 Accomplishments

- ◆ Completed the Surface Water Comprehensive Plan Update, which identifies issues and prioritizes surface water activities for the next ten years.
- ◆ Performing design on both 2023 and 2024 Annual Small Drainage Projects concurrently to address localized small-scale drainage and erosion issues. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Continued development of the asset inventory, as-built recording and GIS integration data, as required by the City's NPDES permit. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Physical completion of the Riverton Creek Flap Gate Removal Project restoring fish passage to Riverton Creek. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Continued work as part of the private/public cooperative, Green the Green Program, revegetating shorelines along the Green/Duwamish River, . **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Began design of the Gilliam Creek Fish Barrier Removal Project. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ S 131st Place Drainage Improvements – received grants and began design to alleviate localized flooding, improve water quality, fish passage and stream processes. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Chinook Wind: King County completed the off-channel habitat restoration site and the City is developing the public access trail around the site. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Chinook Wind Extension: received a grant for and developed design as part of Public Works Facility Phase 2 Project. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Stormwater Water Quality Retrofit Program – received grants and constructed water quality facilities adjacent to two stormwater outfalls. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Enhanced Maintenance Plan – received a grant and embarked on a maintenance plan focused on water quality and enable the City to receive grant funding for a the CIP, Soils Reclamation Facility. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ NPDES Program – entered into the new permit, 2024-2029. Integrated an environmental compliance team that focused on illicit discharge elimination as well as the City's Fats, Oils and Grease ordinance compliance. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Levee Program – the City is working with the King County Flood Control District and the US Army Corps of Engineers on levee repairs and/or improvements along for levee segments. **Strategic Goal 1. Utility Comp Plan Goal 12.1**

2025- 2026 Outcome Goals

- ◆ Advancement and/or completion of in-progress capital improvement projects.
- ◆ Keep pace with CIP project schedules and deliver projects within budget.
- ◆ Apply for grants for grant-eligible projects.

2025 - 2026 Indicators of Success

- ◆ Riverton Creek Flapgate Removal Project fish monitoring by the University of Washington indicated that salmon are abundantly found upstream of the former fish barrier.
- ◆ The Surface Water Program has been successful in the competitive grant environment with approximately 24 active grants in hand.
- ◆ The City's acquisition of additional land at Duwamish Hill Preserve contributes to park goals and supports the Surface Water Group-led Duwamish Hill Preserve Phase 3.
- ◆ O&M crews met NPDES permit-required catch basin and outfall inspections.
- ◆ Begin design of Nelsen Side Channel Project.

Fund Detail

Revenue and Expense Summary

Surface Water Utility Fund								
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
Surface Water Sales	7,378,246	7,755,433	8,091,932	8,103,375	8,477,267	8,868,410	4.6%	4.6%
Grant Revenues	224,415	466,964	10,700	1,328,000	3,322,000	2,965,000	150.2%	-10.7%
Other Income	169,834	156,274	822,250	1,620,000	2,643,000	2,845,000	63.1%	7.6%
Investment Earnings	19,126	384,476	402,000	30,000	300,000	300,000	900.0%	0.0%
Total Operating Revenue	7,791,621	8,763,147	9,326,882	11,081,375	14,742,267	14,978,410	33.0%	1.6%
Operating Expenses								
Salaries & Wages	1,276,955	1,194,238	1,625,843	1,653,686	1,860,017	1,972,776	12.5%	6.1%
Benefits	435,166	421,695	650,938	720,938	916,897	981,872	27.2%	7.1%
Supplies	14,058	16,223	21,696	20,300	27,759	28,509	36.7%	2.7%
Repair & Maintenance Supplies	4,808	16,689	44,639	17,500	25,320	25,970	44.7%	2.6%
Small Tools	10,042	14,569	24,412	6,500	18,582	18,732	185.9%	0.8%
Technology Supplies	470	2,353	1,038	500	1,004	1,004	100.7%	0.0%
Fleet Supplies	173	-	-	-	-	-	0.0%	0.0%
Professional Services	885,365	817,870	1,900,850	2,556,929	10,306,741	10,938,684	303.1%	6.1%
Communications	8,761	11,463	10,878	7,100	11,574	11,574	63.0%	0.0%
Professional Development	13,077	17,900	18,946	7,990	17,019	17,387	113.0%	2.2%
Advertising	4,680	1,989	2,914	-	814	814	0.0%	0.0%
Rentals	127,124	20	15	4,000	209,383	214,324	5134.6%	2.4%
Technology Services	14,194	17,793	16,309	3,000	28,815	23,815	860.5%	-17.4%
Utilities	61,052	22,385	93,027	90,685	80,685	84,000	-11.0%	4.1%
Repairs & Maintenance Services	1,236,803	148,154	35,000	59,000	218,356	221,350	270.1%	1.4%
Other Expenses	835,973	898,443	908,025	901,025	1,084,154	1,135,073	20.3%	4.7%
Other Capital Improvements	-	-	-	900,000	-	-	-100.0%	0.0%
Construction Projects	903,008	-	1,285,000	2,900,000	-	-	-100.0%	0.0%
Principal	290,456	278,863	20,084	279,439	20,620	21,114	-92.6%	2.4%
Interest Expense	6,022	4,211	1,447	2,743	977	494	-64.4%	-49.4%
Transfers Out	759,866	971,612	971,945	971,945	828,284	447,358	-14.8%	-46.0%
Total Operating Expenses	6,888,053	4,856,470	7,633,006	11,103,281	15,657,001	16,144,849	41.0%	3.1%
Indirect Cost Allocation	628,421	659,842	692,834	692,834	727,476	763,850	5.0%	5.0%
Total Expenses	7,516,474	5,516,312	8,325,840	11,796,115	16,384,477	16,908,699	38.9%	3.2%
Beginning Fund Balance	6,343,853	6,618,999	9,865,835	9,865,835	10,866,876	9,224,666	10.1%	-15.1%
Change in Fund Balance	275,147	3,246,836	1,001,041	(714,740)	(1,642,210)	(1,930,289)	129.8%	17.5%
Ending Fund Balance	\$ 6,618,999	\$ 9,865,835	\$ 10,866,876	\$ 9,151,095	\$ 9,224,666	\$ 7,294,377	0.8%	-20.9%

Capital Projects

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

Capital Project	2025 Cost	2026 Cost
Annual Small Drainage Program	\$970,000	\$970,000
Chinook Wind Extension	\$1,275,000	\$0
Chinook Wind Public Access Project	\$1,000	\$0
Comprehensive Landslide Risk and Assessment	\$120,000	\$120,000
Decant Facility	\$130,000	\$700,000
Duwamish Hill Preserve Phase 3	\$220,000	\$520,000
Enhanced Maintenance Plan	\$80,000	\$0
Fish Passage Barrier Prioritization Study	\$0	\$165,000
Gilliam Creek Erosion Repair	\$481,000	\$0
Gilliam Creek Fish Barrier Removal and Habitat Enhancement Project	\$620,000	\$1,000,000
Green Infrastructure Program	\$0	\$200,000
Green the Green Program	\$140,000	\$140,000
Johnson Creek Fish Barrier Mitigation Alternatives Analysis	\$30,000	\$0
Levee Program	\$700,000	\$700,000
Lower Green Riverfront Master Plan	\$275,000	\$0
Nelsen Side Channel	\$968,000	\$640,000
Norfolk Outfall Trunkline Sewer Separation Feasibility	\$155,000	\$0
NPDES Program	\$272,000	\$72,000
P17 Pond and Southcenter Subarea Hydraulic Study	\$0	\$165,000
Regional Surface Water Partnerships	\$75,000	\$280,000
Riverton Stormwater Management Action Plan - Program CIP	\$240,000	\$30,000
S 131st PI Drainage Improvements	\$1,780,000	\$1,600,000
S. 104th St Shoreline Restoration	\$260,000	\$0
Stormwater Water Quality Retrofit Program	\$600,000	\$2,010,000
Tukwila Urban Center Conveyance Inspections	\$430,000	\$420,000
WSDOT Stormwater Retrofit & Maintenance Program	\$50,000	\$100,000
Grand Total	\$9,872,000	\$9,832,000

General Ledger Code Details

Revenues

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

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PW412301-511000	Salaries	524,874	545,842	863,993	797,038	877,374	928,565
PW412301C-511000	Salaries	106,171	88,340	-	-	-	-
PW412301-512000	Extra Labor	1,632	-	-	-	-	-
PW412301-513000	Overtime	-	4,687	-	-	-	-
PW412380-511000	Salaries	636,895	547,210	758,700	843,648	919,643	981,211
PW412380-512000	Extra Labor	2,266	450	-	-	50,000	50,000
PW412380-513000	Overtime	5,117	7,709	3,150	13,000	13,000	13,000
Total Salaries & Wages		1,276,955	1,194,238	1,625,843	1,653,686	1,860,017	1,972,776
PW412301-521000	FICA	41,451	44,220	65,305	60,973	67,119	71,035
PW412301C-521000	FICA	7,929	6,584	-	-	-	-
PW412301-523000	PERS	53,774	57,753	82,591	84,477	79,929	84,592
PW412301C-523000	PERS	10,929	8,811	-	-	-	-
PW412301-523002	Net Pension Expense	(150,921)	(136,452)	-	-	-	-
PW412301-524000	Industrial Insurance	7,447	8,166	9,494	13,505	9,927	10,424
PW412301C-524000	Industrial Insurance	1,678	1,281	-	-	-	-
PW412301-524050	Paid Family & Med Leave Prem	1,021	1,412	1,758	1,279	1,842	1,950
PW412301-525000	Medical, Dental, Life, Optical	15,663	16,510	18,682	3,685	3,325	3,491
PW412301C-525000	Medical, Dental, Life, Optical	479	471	-	-	-	-
PW412301-525095	Kaiser Medical & Dental	-	-	-	13,961	16,848	18,196
PW412301-525097	Self-Insured Medical & Dental	88,235	113,085	149,821	115,676	227,392	245,583
PW412301C-525097	Self-Insured Medical & Dental	17,072	10,894	-	-	-	-
PW412380-521000	FICA	49,263	42,904	58,075	65,534	75,172	79,882
PW412380-523000	PERS	65,514	55,845	72,918	89,417	89,519	95,128
PW412380-524000	Industrial Insurance	13,353	12,002	13,681	23,450	20,879	21,923
PW412380-524050	Paid Family & Med Leave Prem	1,067	1,293	1,572	1,356	2,064	2,193
PW412380-525000	Medical, Dental, Life, Optical	22,590	15,796	12,838	4,469	3,123	3,280
PW412380-525095	Kaiser Medical & Dental	-	-	-	17,630	-	-
PW412380-525097	Self-Insured Medical & Dental	187,339	159,520	163,203	221,527	314,433	339,587
PW412380-528000	Uniform Clothing	143	-	-	750	3,603	2,853
PW412380-528001	Boot Allowance	1,139	1,602	1,000	3,250	1,723	1,755
Total Personnel Benefits		435,166	421,695	650,938	720,938	916,897	981,872

2025-26 PRELIMINARY PROPOSED 2025-26 BIENNIAL BUDGET

Expenses

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

2025-26 PRELIMINARY PROPOSED 2025-26 BIENNIAL BUDGET

Expenses

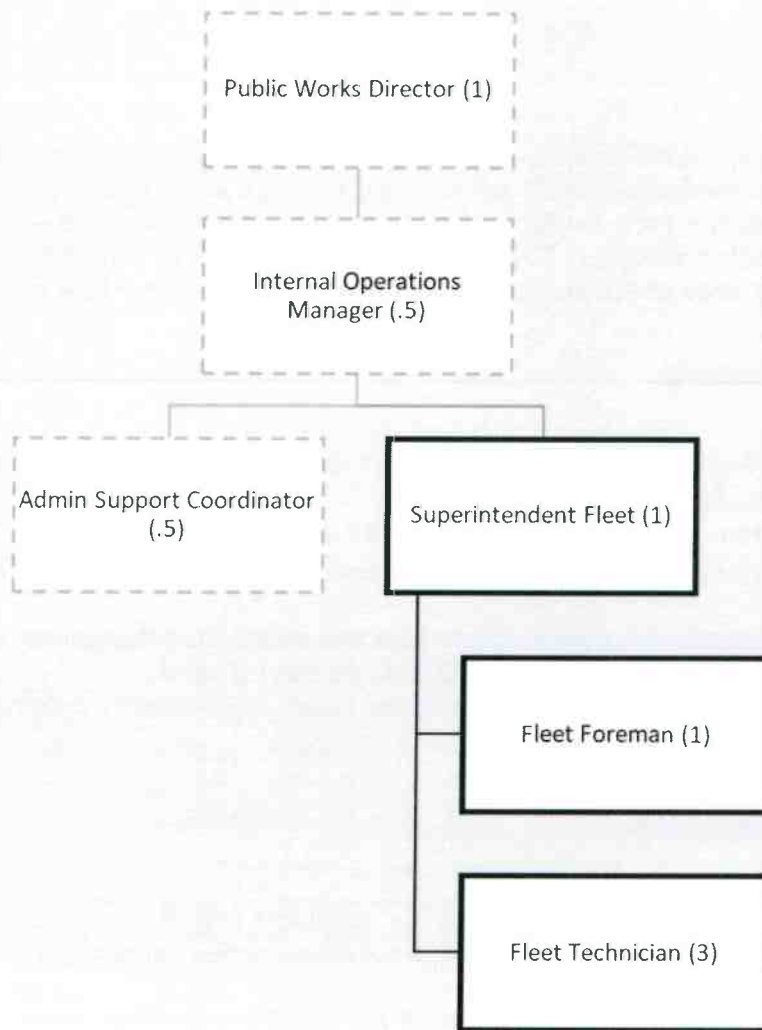
GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PW412301C-541000	Professional Services	120	-	-	-	-	-
PW412301-541007	Contracted Services	325,721	432,085	1,841,036	2,505,000	50,000	50,000
PW412301C-541007	Contracted Services	517,349	351,231	-	-	10,205,333	10,832,000
PW412301-541010	Inspection Services & Permits	-	2,059	6,402	-	2,059	2,059
PW412301C-541010	Inspection Services & Permits	8,515	-	-	-	-	-
PW412301-541016	Recruitment	-	50	-	-	-	-
PW412301-541029	Materials Testing & Lab Svcs	-	675	3,328	-	675	675
PW412301-542001	Telephone/Alarm/Cell Service	1,148	1,374	887	-	1,374	1,374
PW412301-542002	Postage/Shipping Costs	-	-	47	-	50	50
PW412301-542004	Printing & Binding Services	-	-	562	-	50	50
PW412301-543002	Registrations	687	5,776	2,938	-	5,776	5,776
PW412301-543003	Meals-Prof Dev related	795	325	424	-	325	325
PW412301-543004	Airfare	717	-	-	-	-	-
PW412301-543006	Certifications & Licenses	635	-	-	-	-	-
PW412301-543007	Hotel/Lodging	704	1,068	2,044	-	1,068	1,068
PW412301-543008	Prof Dev Ground Transp/Parking	-	37	-	-	-	-
PW412301-544000	Advertising	2,500	-	-	-	-	-
PW412301C-544000	Advertising	406	-	-	-	-	-
PW412301-544001	Legal & Public Notices	-	714	2,914	-	714	714
PW412301C-544001	Legal & Public Notices	1,774	-	-	-	-	-
PW412301-544002	Marketing	-	1,200	-	-	-	-
PW412301-546001	Software Maintenance Contract	7,295	9,624	8,290	-	9,624	9,624
PW412301-546004	Online Services-Subscriptions	234	1,191	906	-	1,191	1,191
PW412301C-547000	General Utilities	13,682	-	-	-	-	-
PW412301C-548001	Repair services	4,480	-	-	-	-	-
PW412301-548001	Repair services	-	22,972	-	-	-	-
PW412301-548002	Maintenance Services	20,115	6,622	-	-	-	-
PW412301C-548005	Tree/Landscape Maintenance	2,323	-	-	-	-	-
PW412301-548008	Non-Capital Improvements	109,413	107,816	-	-	-	-
PW412301-549007	Excise Taxes & Other Assessmnt	-	-	2,000	-	-	-
PW412380-541007	Contracted Services	10,182	4,122	10,200	12,000	12,600	12,600
PW412380-541016	Recruitment	-	50	-	-	50	50
PW412380-541020	Insurance-Property	-	-	-	-	34,724	40,000
PW412380-541026	Employee screening/testing	871	1,260	1,155	1,200	1,300	1,300
PW412380-541030	Insurance-Liability	22,607	26,338	38,729	38,729	-	-
PW412380-542001	Telephone/Alarm/Cell Service	7,546	10,089	9,382	7,000	10,000	10,000
PW412380-542002	Postage/Shipping Costs	67	-	-	100	100	100
PW412380-543001	Memberships	20	-	-	240	-	-
PW412380-543002	Registrations	7,090	7,159	11,340	7,000	7,350	7,718
PW412380-543003	Meals-Prof Dev related	925	1,408	-	250	1,000	1,000
PW412380-543005	Mileage	389	409	-	250	500	500
PW412380-543006	Certifications & Licenses	413	1,718	2,200	250	1,000	1,000
PW412380-543007	Hotel/Lodging	702	-	-	-	-	-
PW412380-544000	Advertising	-	50	-	-	50	50
PW412380-544002	Marketing	-	25	-	-	50	50
PW412380-545000	Operating Rentals & Leases	34	-	-	-	-	-
PW412380-545002	Vehicle Rental/Lease	747	-	-	-	4,000	4,000
PW412380-545006	Office Equip Rentals-No Copier	-	20	15	-	20	20
PW412380-545094	Fleet Contrib Rntl/Repl Funds	126,343	-	-	-	205,363	210,304
PW412380-545999	Other Misc Rental & Leases	-	-	-	4,000	-	-
PW412380-546001	Software Maintenance Contract	6,665	6,978	7,114	3,000	18,000	13,000
PW412380-547008	Spill Response & Disposal	689	-	20,000	20,000	10,000	10,000
PW412380-547021	Electric Utility	9,708	8,574	15,713	10,185	10,185	11,000
PW412380-547025	Water/Sewer Utility	982	816	864	2,500	2,500	3,000
PW412380-547026	Surface Water utility	6,947	6,143	6,450	8,000	8,000	10,000
PW412380-547028	Solid Waste Disposal	29,044	6,852	50,000	50,000	50,000	50,000
PW412380-548001	Repair services	4,329	10,410	35,000	35,000	35,000	35,000
PW412380-548002	Maintenance Services	143	335	-	-	300	300
PW412380-548004	Radios/Telemetry Maint	229	-	-	14,000	14,000	14,000
PW412380-548005	Tree/Landscape Maintenance	6,243	-	-	10,000	10,000	10,000
PW412380-548008	Non-Capital Improvements	940,620	-	-	-	-	-
PW412380-548095	Fleet Oper and Maint costs	148,908	-	-	-	159,056	162,050
PW412380-549007	Excise Taxes & Other Assessmnt	94,893	120,348	95,000	85,000	85,000	90,000
PW412380-549010	Business Meals (non Prof Dev)	220	426	-	2,000	2,000	2,000
PW412380-549012	Bank Fees	1,194	351	594	-	350	300
PW412380-549013	Utility One-Call Service	441	386	431	725	725	735
PW412380-549054	Interfund Taxes & Oper Assmnts	739,225	776,932	810,000	813,300	996,079	1,042,038
Total Services & Passthrough Pmts		3,187,029	1,936,016	2,985,965	3,629,729	11,957,541	12,647,021

2025-26 PRELIMINARY PROPOSED 2025-26 BIENNIAL BUDGET

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2022	2023	2024	2024	2025	2026
PW412301C-563000	Other Improvements	-	-	-	900,000	-	-
PW412301C-565000	Construction Projects	868,906	-	1,285,000	2,900,000	-	-
PW412301C-565006	Roadside Development	34,102	-	-	-	-	-
PWTFL412-578064	PW-01-691-064 VAL VUE PRIN	11,597	-	-	-	-	-
PWTFL412-578069	PW 04-691-069 PRINCIPAL	37,212	37,212	-	37,212	-	-
PWTFL412-578070	PW 04-691-070 PRIN	222,144	222,144	-	222,144	-	-
REV15SWM-572000	Revenue Bond	19,504	19,507	20,084	20,084	20,620	21,114
PWTFL412-583064	Pw-01-691-064 Val Vue Interest	58	-	-	-	-	-
PWTFL412-583069	Pw-04-691-069 Interest	450	264	-	186	-	-
PWTFL412-583070	Pw-04-691-070 Interest	2,684	1,574	-	1,111	-	-
REV15SWM-583387	2015 Refunding Bond Interest	2,321	1,865	1,447	1,447	977	494
REV15SWM-588380	Amortization Costs	509	509	-	-	-	-
Total Capital Expenditures		1,199,487	283,074	1,306,530	4,082,183	21,596	21,608
PW412301-750208	Transfer Out to 208	360,537	360,185	360,596	360,596	360,537	360,008
PW412301-750219	Transfer Out to 219	134,389	134,427	134,350	134,350	134,414	87,350
PW412301-750306	Transfer Out to 306	235,000	470,000	470,000	470,000	333,333	-
PW412301-754195	Util/Golf Tmsfr Out 1% Arts	29,940	7,000	7,000	7,000	-	-
PW412380-750190	Transfer Out ICA	628,421	659,842	692,834	692,834	727,476	763,850
Total Transfers Out		1,388,287	1,631,454	1,664,779	1,664,779	1,555,760	1,211,208
Total Expenditures		\$ 7,516,474	\$ 5,516,312	\$ 8,325,840	\$ 11,796,115	\$ 16,384,477	\$ 16,908,699

Public Works – Fleet (Equipment Rental and Replacement)



DEPARTMENT: Public Works
FUND: Equipment Rental & Replacement
RESPONSIBLE MANAGER: Pete Mayer

FUND NUMBER: 501
POSITION: Interim Public Works Director

Description

The function of the Equipment Rental & Replacement division is to provide a fleet of vehicles and equipment with a Fleet maintenance and replacement program and to supply the City with adequate, safe, and economical reliable cars, trucks, and specialty equipment. Services are provided through in-house labor and contracted services. The fleet consists of a rolling inventory of approximately 212 vehicles and 140 other pieces of equipment. Fleet Services also provides fleet maintenance services to SeaTac.

2023-2024 Accomplishments

- ◆ Adopted and ratified a maintenance agreement with the City of SeaTac to help defray the costs of the fleet facility. **Strategic Plan Goal 4**
- ◆ Hired a Fleet Foreman/Technician, to fully staff the department. **Strategic Plan Goal 4**
- ◆ Used the leasing program to reduce the fleet age to 5.7 years old from 8.7 years old **Strategic Plan Goal 4**
- ◆ Used the Fleet Leasing program to modernize and expand the fleet while reducing the impact to the general fund in the 23-24 biennium. **Strategic Plan Goal 4**
- ◆ Procured 16 new patrol vehicles to facilitate the Police Department's take-home vehicle program. **Strategic Plan Goals 1, 4, & 5**

2025-2026 Indicators of Success

- ◆ Continue to promote the pool car program for maximum use of shared resources.
- ◆ Adjust the fleet replacement plan to acquire only the needed capabilities for the fleet to minimize the cost of replacement vehicles.
- ◆ Reduce our use of leasing vehicles and shift to purchasing vehicles to reduce the overall cost of acquiring vehicles.
- ◆ Finish digitizing fleet record to eliminate paper files

Fund changes discussion:

After spending down the fund balance in 2023-2024, the Fleet fund will return to a replacement model where divisions contribute an amortized value of the replacement cost of their vehicles. This will ensure an adequate cash balance in the fund. As a result, departmental contributions to the replacement fund will increase and the General Fund will see increased Fleet costs compared to the 23-24 budget.

Statistics

Public Works – Equipment Rental							
			Actual		Estimated	Projection	
			2022	2023	2024	2025	2026
Improve Fleet Service							
Gallons of Fuel Consumed			116,342	90,573	95000	100,000	100,000
Number of Accidents			87	74	70	70	70
Capital							
Average Age of Fleet			8.7 years	8.1 years	5.7 years	6.7 years	7 years
Inventory							
Number of passenger vehicles			152	158*	157	161	161
Number of motorcycles			5	0	0	0	0
Number of pieces of medium/heavy equipment			49	34	38	38	38
Number of miscellaneous equipment			149	129	132	132	132
Total All Fleet Assets			355	321	327	331	331

*Fire Department Vehicles were removed from the fleet in 2023

Fund Detail

Revenue and Expense Summary

Equipment Rental								
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
Transportation Revenue	2,560,659	2,121,715	1,440,742	1,240,748	6,021,047	5,881,981	385.3%	-2.3%
Other Income	2,080	85	-	-	2,100	2,100	0.0%	0.0%
Investment Earnings	64,384	205,692	158,449	20,000	40,000	40,000	100.0%	0.0%
Transfers In	8,812	-	-	-	-	-	0.0%	0.0%
Sale of Capital Assets	169,183	(2,666,543)	87,551	124,040	160,000	160,000	29.0%	0.0%
Total Operating Revenue	2,805,118	(339,051)	1,686,742	1,384,788	6,223,147	6,084,081	349.4%	-2.2%
Operating Expenses								
Salaries & Wages	418,475	343,648	431,187	515,516	519,798	553,432	0.8%	6.5%
Benefits	182,264	144,476	210,379	235,566	237,888	255,105	1.0%	7.2%
Supplies	14,191	11,697	1,991	3,350	3,500	3,500	4.5%	0.0%
Repair & Maintenance Supplies	3,571	1,203	-	-	-	-	0.0%	0.0%
Small Tools	15,063	11,927	12,429	11,000	14,900	15,200	35.5%	2.0%
Technology Supplies	1,980	14,646	48	6,200	12,500	3,200	101.6%	-74.4%
Fleet Supplies	767,724	664,315	635,692	710,000	760,000	781,250	7.0%	2.8%
Professional Services	97,846	110,465	234,435	111,900	130,821	140,551	16.9%	7.4%
Communications	5,669	5,012	3,012	5,000	4,750	4,750	-5.0%	0.0%
Professional Development	5,343	14,305	2,309	5,850	13,900	13,900	137.6%	0.0%
Advertising	-	100	120	-	-	-	0.0%	0.0%
Rentals	42,497	66,449	1,157,223	1,500	1,432,746	1,432,746	95416.4%	0.0%
Technology Services	20,765	5,326	454	10,500	53,000	33,000	404.8%	-37.7%
Utilities	3,746	3,662	1,138	4,000	4,500	4,500	12.5%	0.0%
Repairs & Maintenance Services	336,338	289,026	137,458	154,453	263,500	263,500	70.6%	0.0%
Other Expenses	12	-	300	500	500	500	0.0%	0.0%
Machinery & Equipment	1,031,699	142,897	932,972	932,972	2,297,200	1,058,000	146.2%	-53.9%
Interest Expense	10,481	104,816	-	-	-	-	0.0%	0.0%
Total Operating Expenses	2,957,663	1,933,970	3,761,147	2,708,307	5,749,503	4,563,133	112.3%	-20.6%
Indirect Cost Allocation	333,707	350,392	367,912	367,912	386,308	405,623	5.0%	5.0%
Total Expenses	3,291,370	2,284,362	4,129,059	3,076,219	6,135,811	4,968,756	99.5%	-19.0%
Beginning Fund Balance	7,360,640	6,874,388	4,250,976	4,250,976	1,808,659	1,895,995	-57.5%	4.8%
Change in Fund Balance	(486,252)	(2,623,413)	(2,442,317)	(1,691,431)	87,336	1,115,325	-105.2%	1177.0%
Ending Fund Balance	\$ 6,874,388	\$ 4,250,976	\$ 1,808,659	\$ 2,559,545	\$ 1,895,995	\$ 3,011,320	-25.9%	58.8%

NEW AND REPLACEMENT PURCHASES IN 25/26

Fleet Services may replace the listed vehicle or another in its place depending on the best, most effective, and fiduciarily responsible options at the time of replacement. Should other fleet vehicles or equipment fail those failed units will be replaced and units listed here may be pushed to other replacement years.

DESCRIPTION	UNIT #	PURCHASE YEAR		NEW UNIT #	Est Replace Year	REPLACEMENT UNIT
		2025	2026			
POLICE DEPARTMENT						
ER Admin SUV	1432		\$75,000	TBD	2036	ER Admin SUV
ER Admin SUV	1439		\$75,000	TBD	2036	ER Admin SUV
ER Admin SUV	1447		\$75,000	TBD	2036	ER Admin SUV
ER Admin SUV	1448		\$75,000	TBD	2036	ER Admin SUV
Detective Vehicle	1437		\$88,000	TBD	2036	Detective Vehicle
Patrol SUV	1749		\$88,000	TBD	2034	Patrol SUV
Patrol SUV, SGT	1756		\$88,000	TBD	2034	Patrol SUV, SGT
Patrol SUV	1763		\$88,000	TBD	2034	Patrol SUV
Patrol SUV	1764	\$88,000		TBD	2033	Patrol SUV
Patrol SUV	1766	\$88,000		TBD	2033	Patrol SUV
Patrol SUV	1770	\$88,000		TBD	2033	Patrol SUV
Patrol SUV	1771	\$88,000		TBD	2033	Patrol SUV
Patrol SUV	1775	\$88,000		TBD	2033	Patrol SUV
	new	\$264,000		TBD	2033	(3) Patrol
STREET DEPARTMENT						
Trailer, Wire Spool	1007	\$17,500		TBD	2045	Trailer, Wire Spool
Sweeper	2317	\$380,000		TBD	2045	Sweeper
De-icer, skid mount	2333	\$7,500		TBD	2045	De-icer, skid mount
Pressure Washer	2605	\$17,000		TBD	2045	Pressure Washer
Dump truck, 1-ton	2304	\$82,000		TBD	2045	Dump truck, 1-ton
WATER DEPARTMENT						
Backhoe/Loader	1428		\$220,000	TBD	2046	Backhoe/Loader
FACILITY MAINTENANCE						
Custodial van	1278		\$45,000	TBD	2036	Custodial van
FLEET MAINTENANCE						
Service Truck, 1 1/2-ton	1283		\$91,000	TBD	2036	Service Truck, 1 1/2-ton
Step van	1271		\$35,000	TBD	2036	1/4-ton pickup
Heavy Duty wireless mobile lifts (set of 6)	9611	\$85,000		TBD	2036	Heavy Duty wireless mobile lifts (set of 6)
Trailer, Tilt-deck	2000	\$20,000		TBD	2045	Trailer, Tilt-deck
PUBLIC WORKS & ENGINEERING						
1/4-ton pickup	1243	\$35,000		TBD	2035	1/4-ton pickup
PARKS MAINTENANCE						
Trailer, tandem axle tilt bed	1001		\$15,000	TBD	2046	Trailer, tandem axle tilt bed
Utility vehicle	6005	\$35,000		TBD	2040	Utility vehicle
	new	\$43,200		TBD	2035	Park Ranger Truck (police outfit)
COMMUNITY DEVELOPMENT						
1/2-ton pickup	7201	\$35,000		TBD	2035	1/4-ton pickup
Admin SUV	7208	\$35,000		TBD	2035	Admin SUV
Total by Year		\$ 1,496,200	\$ 1,058,000			
CARRYOVER FROM PREVIOUS BUDGET CYCLE (2023/2024)						
10 yd Dump Truck	2331	\$265,000				
Plow	2334	\$31,000				
Sander	2335	\$61,000				
Sander (pickup)	2336	\$10,000				
3/4-ton Dump	1246	\$82,000				
Mower blower attachment for 1673	TBD	\$5,000				
Pickup, 4x4 liftgate	2207	\$87,000				
1 1/2-ton Service Truck	1291	\$87,000				
1-ton Dump Truck	2216	\$85,000				
1-ton Dump Truck	1301	\$88,000				
TOTAL CARRYOVERS		\$ 801,000	\$ -			
Grand Total			\$ 3,355,200			

Salary and Benefit Details

Equipment Rental							
Position Description	2024	2025	2025 Budget		2026	2026 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Maintenance & Operations Superintendent	1	1	\$ 134,628	\$ 64,010	1	\$ 144,144	\$ 68,849
Fleet Technician Foreman	1	1	111,456	33,996	1	117,396	36,143
Fleet Technician	3	3	270,914	137,783	3	289,092	148,013
Overtime			2,800	513		2,800	515
Uniform Allowance				1,585			1,585
Department Total	5	5	\$ 519,798	\$ 237,888	5	\$ 553,432	\$ 255,105

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
Operating Revenues							
PW501650-344501	Fleet Repair Charges	-	65,474	200,000	-	200,000	200,000
PW501650-348300	Vehicle/Equip Repair Charges	2,270,660	1,050,522	1,240,742	1,240,748	2,294,324	2,370,342
PW501651-348301	Other Charges-Fleet Depr	-	-	-	-	3,526,723	3,311,639
PW501651C-348301	Other Charges-Fleet Depr	289,999	1,005,719	-	-	-	-
PW501650-361110	Investment Interest	64,384	205,692	158,449	20,000	40,000	40,000
PW501650-367000	Contributions/Dntns NonGov	55	-	-	-	100	100
PW501650-369100	Sale Of Scrap And Junk	2,025	85	-	-	2,000	2,000
PW501650-395200	Ins Comp/Loss Capital Asset	36,213	182,906	21,314	-	10,000	10,000
PW501650C-395200	Ins Comp/Loss Capital Asset	47,591	-	-	-	-	-
PW501650-395400	Gain/Loss Disp of Captl Asset	-	-	66,237	-	150,000	150,000
PW501650C-395400	Gain/Loss Disp of Captl Asset	86,999	(2,849,449)	-	124,040	-	-
PW501651C-395400	Gain/Loss Disp of Captl Asset	(1,619)	-	-	-	-	-
Total Operating Revenues		2,796,306	(339,051)	1,686,742	1,384,788	6,223,147	6,084,081
PW501651C-730305	Transfer In from 305	8,812	-	-	-	-	-
Total Transfers In		8,812	-	-	-	-	-
Total Revenues		\$ 2,805,118	\$ (339,051)	\$ 1,686,742	\$ 1,384,788	\$ 6,223,147	\$ 6,084,081

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PW501650-511000	Salaries	414,016	339,303	429,132	512,016	516,998	550,632
PW501650-512000	Extra Labor	-	3,988	-	-	-	-
PW501650-513000	Overtime	4,459	357	2,055	3,500	2,800	2,800
Total Salaries & Wages		418,475	343,648	431,187	515,516	519,798	553,432
PW501650-521000	FICA	32,650	25,833	32,705	39,437	39,765	42,338
PW501650-523000	PERS	41,817	33,582	41,210	54,268	47,354	50,418
PW501650-523002	Net Pension Expense	(48,348)	(30,939)	-	-	-	-
PW501650-524000	Industrial Insurance	8,760	6,825	6,835	13,399	9,863	10,356
PW501650-524050	Paid Family & Med Leave Prem	688	748	915	828	1,092	1,162
PW501650-525000	Medical, Dental, Life, Optical	2,505	2,007	2,444	2,499	1,407	1,478
PW501650-525097	Self-Insured Medical & Dental	143,028	105,420	125,770	123,886	136,822	147,768
PW501650-528000	Uniform Clothing	-	-	-	-	1,585	1,585
PW501650-528001	Boot Allowance	1,163	1,000	500	1,250	-	-
Total Personnel Benefits		182,264	144,476	210,379	235,566	237,888	255,105
PW501650-531000	Supplies-General	13	-	-	-	-	-
PW501650-531001	Office Supplies	1,068	2,211	710	2,500	2,500	2,500
PW501650-531002	Printing Supplies	230	183	75	500	500	500
PW501650-531003	Operating Supplies	11,735	8,186	1,006	100	250	250
PW501650-531004	Event Food	65	492	-	-	-	-
PW501650-531005	Meeting Food	1,079	466	200	250	250	250
PW501650-531008	Employee Appreciation Supplies	-	46	-	-	-	-
PW501650-531009	Employee Wellness Supplies	-	112	-	-	-	-
PW501650-532000	Repairs & Maint Supplies	10	-	-	-	-	-
PW501650-532003	Safety Supplies	2,542	1,203	-	-	-	-
PW501650-532007	Cleaning & Janitorial Supplies	1,019	-	-	-	-	-
PW501650-535000	Small Tool & Minor Equipment	604	-	-	-	-	-
PW501650-535001	Equipment	9,026	2,769	6,391	1,000	2,500	2,500
PW501650-535002	Power Tools	124	-	205	1,000	2,500	2,500
PW501650-535003	Office Equipment	2,278	1,733	4,468	6,000	6,000	6,000
PW501650-535005	Tool Allowance	2,516	1,942	1,365	3,000	3,900	4,200
PW501650-536000	Technology Supplies	771	-	-	-	-	-
PW501650-536001	Computer peripherals	1,209	1,272	48	200	500	200
PW501650-536002	Computer/Laptop Purchase	-	13,374	-	6,000	12,000	3,000
PW501650-537000	Fleet Supplies	6,803	5,821	2,327	10,000	10,000	10,000
PW501650-537001	Fuel	503,570	416,668	383,049	400,000	425,000	446,250
PW501650-537002	Supplies added to vehicles	178,193	137,035	118,469	200,000	200,000	200,000
PW501650-537003	Supplies added to Inventory	61,238	89,526	106,847	75,000	100,000	100,000
PW501650-537004	Fleet Bulk Fluids	17,887	15,266	25,000	25,000	25,000	25,000
PW501651-535001	Equipment	515	5,483	-	-	-	-
PW501651-537002	Supplies added to vehicles	33	-	-	-	-	-
Total Supplies		802,529	703,788	650,160	730,550	790,900	803,150

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
PW501650-541000	Professional Services	601	-	-	-	-	-
PW501650-541007	Contracted Services	-	43,150	3,000	-	-	-
PW501650-541010	Inspection Services & Permits	4,673	3,338	-	2,000	5,500	5,500
PW501650-541026	Employee screening/testing	389	602	485	600	700	700
PW501650-541028	Contracted Towing Services	2,733	2,937	5,177	1,500	3,000	3,000
PW501650-541040	Insurance-Auto	89,450	60,437	225,773	107,800	121,621	131,351
PW501650-542001	Telephone/Alarm/Cell Service	4,338	4,325	2,946	3,800	4,500	4,500
PW501650-542002	Postage/Shipping Costs	1,100	688	-	1,200	250	250
PW501650-542004	Printing & Binding Services	231	-	66	-	-	-
PW501650-543001	Memberships	-	150	538	200	250	250
PW501650-543002	Registrations	1,253	5,383	100	2,000	5,000	5,000
PW501650-543003	Meals-Prof Dev related	1,022	146	-	250	500	500
PW501650-543004	Airfare	-	-	-	-	400	400
PW501650-543005	Mileage	178	202	-	100	250	250
PW501650-543006	Certifications & Licenses	486	6,854	1,671	300	5,500	5,500
PW501650-543007	Hotel/Lodging	1,754	625	-	1,200	2,000	2,000
PW501650-543009	Tuition/Coaching/Trainer	650	945	-	-	-	-
PW501650-543999	Other Prof Dev/Travel Expenses	-	-	-	1,800	-	-
PW501650-544000	Advertising	-	100	120	-	-	-
PW501650-545001	Copier Rental	966	867	520	1,500	1,500	1,500
PW501650-545004	Maint/Power Equipment Rental	9,207	-	-	-	-	-
PW501650-545094	Fleet Contrib Rntl/Repl Funds	20,806	-	-	-	-	-
PW501650-546001	Software Maintenance Contract	16,725	-	-	7,500	50,000	30,000
PW501650-546004	Online Services-Subscriptions	4,040	5,326	454	3,000	3,000	3,000
PW501650-547028	Solid Waste Disposal	3,746	3,662	1,138	4,000	4,500	4,500
PW501650-548000	Repair & Maint Services	265	-	-	-	-	-
PW501650-548001	Repair services	257,392	255,705	105,357	120,000	250,000	250,000
PW501650-548002	Maintenance Services	6,242	3,831	6,638	2,800	3,500	3,500
PW501650-548006	Uniform Cleaning/Repair	12,184	8,518	3,803	10,000	10,000	10,000
PW501650-548008	Non-Capital Improvements	6,408	-	-	-	-	-
PW501650-548095	Fleet Oper and Maint costs	53,847	20,971	21,660	21,653	-	-
PW501650-549007	Excise Taxes & Other Assessmnt	12	-	-	-	-	-
PW501650-549010	Business Meals (non Prof Dev)	-	-	-	500	500	500
PW501650-549066	Pcard Fraud Charges	-	-	300	-	-	-
PW501651-545005	Fleet Enterprise Leases	48,674	411,988	1,156,703	-	1,431,246	1,431,246
PW501651-545087	Lease Clearing-Contra (GASB87)	(37,154)	(346,406)	-	-	-	-
Total Services & Passthrough Pmts		512,216	494,345	1,536,449	293,703	1,903,717	1,893,447
PW501650C-564000	Machinery & Equipment	-	-	35,000	35,000	-	-
PW501651C-564000	Machinery & Equipment	1,031,699	142,897	897,972	897,972	2,297,200	1,058,000
PW501651-583087	Lease Interest Expense-GASB 87	10,481	104,816	-	-	-	-
Total Capital Expenditures		1,042,179	247,713	932,972	932,972	2,297,200	1,058,000
PW501650-750190	Transfer Out ICA	333,707	350,392	367,912	367,912	386,308	405,623
Total Transfers Out		333,707	350,392	367,912	367,912	386,308	405,623
Total Expenditures		\$ 3,291,370	\$ 2,284,362	\$ 4,129,059	\$ 3,076,219	\$ 6,135,811	\$ 4,968,756

DEPARTMENT: Finance
FUND: Self-Insured Healthcare Plan
RESPONSIBLE MANAGER: Aaron BeMiller

FUND NUMBER: 502
POSITION: Finance Director

Description

This fund accounts for the City's self-insured healthcare plan. This fund receives contributions on behalf of employees through premiums charged to their respective organization units. Healthcare claims, program administrative fees and a Wellness Program are expensed in this fund.

2021-2024 Accomplishments

- ◆ Enhanced Wellness Program, including increased vendor participation at the annual Wellness Fair. **Strategic Goal 4**
- ◆ Issued an RFP and selected new health care broker. **Strategic Goal 4**

2025-2026 Outcome Goals

- ◆ Monitor fund balance to ensure adequate balance between annual premium charges and maintenance of reserve levels. **Strategic Goal 4**
- ◆ Continued enhanced Wellness Program and participation. **Strategic Goal 4**

2025-2026 Indicators of Success

- ◆ A premium structure that adequately funds the plan and maintains a smooth and predictable premium trajectory is achieved. **Strategic Goal 4**
- ◆ A balance is maintained between Plan benefits and City priorities. **Strategic Goal 5**

2025-26 PRELIMINARY PROPOSED BIENNIAL BUDGET

Revenue and Expense Summary

Insurance - Active Employees

	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
General Government Revenue	113	-	-	-	-	-	0.0%	0.0%
Investment Earnings	59,565	203,911	220,000	6,000	47,500	47,500	691.7%	0.0%
Employee Trust Contributions	188,835	149,120	128,900	294,885	306,307	328,874	3.9%	7.4%
Employer Trust Contributions	7,552,524	5,604,142	6,300,000	5,903,457	7,830,461	8,450,983	32.6%	7.9%
Total Operating Revenue	7,801,037	5,957,172	6,648,900	6,204,342	8,184,268	8,827,357	31.9%	7.9%
Operating Expenses								
Insurance Program Costs	5,788,010	5,219,722	5,840,000	6,185,933	6,478,439	6,491,349	4.7%	0.2%
Supplies	576	1,121	1,200	-	-	-	0.0%	0.0%
Professional Services	50,213	56,651	60,000	100,000	100,000	100,000	0.0%	0.0%
Other Expenses	7,724	8,665	8,000	21,000	21,000	21,000	0.0%	0.0%
Total Operating Expenses	5,846,523	5,286,159	5,909,200	6,306,933	6,599,439	6,612,349	4.6%	0.2%
Indirect Cost Allocation	180,609	189,639	199,121	199,121	209,077	219,531	5.0%	5.0%
Total Expenses	6,027,132	5,475,798	6,108,321	6,506,054	6,808,516	6,831,880	4.6%	0.3%
Beginning Fund Balance	597,792	2,371,697	2,853,072	2,853,072	3,393,651	4,769,403	18.9%	40.5%
Change in Fund Balance	1,773,905	481,374	540,579	(301,712)	1,375,752	1,995,477	-556.0%	45.0%
Ending Fund Balance	\$ 2,371,697	\$ 2,853,072	\$ 3,393,651	\$ 2,551,360	\$ 4,769,403	\$ 6,764,880	86.9%	41.8%

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							
FN502370-341970	Employee Benefit Program Svcs	113	-	-	-	-	-
FN502370-361110	Investment Interest	59,565	203,911	220,000	6,000	47,500	47,500
FN502370-369700	Trust Contributions-Employer	7,552,524	5,604,142	6,300,000	5,903,457	7,830,461	8,450,983
FN502370-369710	Vol Contributions - Employees	126,726	64,602	40,000	-	-	-
FN502370-369720	Mandatory Contrib-Employees	62,109	84,518	88,900	294,885	306,307	328,874
Total Operating Revenues		7,801,037	5,957,172	6,648,900	6,204,342	8,184,268	8,827,357
Total Revenues		\$ 7,801,037	\$ 5,957,172	\$ 6,648,900	\$ 6,204,342	\$ 8,184,268	\$ 8,827,357

Expenses

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

DEPARTMENT: Finance
FUND: LEOFF I Retiree Self-Insured Healthcare Plan
RESPONSIBLE MANAGER: Aaron BeMiller

DIVISION: N/A
FUND NUMBER: 503
POSITION: Finance Director

Description

This fund accounts for the City’s self-insured healthcare plan for Law Enforcement Officers and Fire Fighters (LEOFF I) retirees. This fund receives contributions on behalf of retired LEOFF I employees through their respective organization units. Healthcare claims and program administrative fees are expensed in this fund.

2021-2024 Accomplishments

- ◆ Optimized use of Medicare insurance coverage to manage plan costs. **Strategic Goal 4**

2025-2026 Outcome Goals

- ◆ Continue to analyze and revise funding structure to achieve a smooth and predictable premium trend. **Strategic Goal 4**

2025-2026 Indicators of Success

- ◆ A smooth funding trend is achieved. **Strategic Goal 4**
- ◆ Reserves levels are maintained. **Strategic Goal 4**
- ◆ Costs are managed and stabilized. **Strategic Goal 4**

Revenue and Expense Summary

Insurance - LEOFF I Retirees								
	Actual			Budget			Percent Change	
	2022	2023	Projected 2024	2024	2025	2026	2024-25	2025-26
Operating Revenue								
Investment Earnings	4,800	7,198	5,000	500	514	514	2.8%	0.0%
Employer Trust Contributions	303,512	369,650	400,000	400,000	545,833	518,638	36.5%	-5.0%
Total Operating Revenue	308,312	376,848	405,000	400,500	546,347	519,152	36.4%	-5.0%
Operating Expenses								
Insurance Program Costs	384,226	467,791	424,000	441,784	483,766	499,517	9.5%	3.3%
Professional Services	1,750	-	2,000	5,000	5,000	5,000	0.0%	0.0%
Other Expenses	-	-	-	500	-	-	-100.0%	0.0%
Total Operating Expenses	385,976	467,791	426,000	447,284	488,766	504,517	9.3%	3.2%
Indirect Cost Allocation	12,040	12,642	13,274	13,274	13,938	14,635	5.0%	5.0%
Total Expenses	398,016	480,433	439,274	460,558	502,704	519,152	9.2%	3.3%
Beginning Fund Balance	264,258	174,554	70,969	70,969	36,695	80,338	-48.3%	118.9%
Change in Fund Balance	(89,704)	(103,585)	(34,274)	(60,058)	43,643	-	-172.7%	-100.0%
Ending Fund Balance	\$ 174,554	\$ 70,969	\$ 36,695	\$ 10,911	\$ 80,338	\$ 80,338	636.3%	0.0%

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							
FN503200-361110	Investment Interest	4,800	7,198	5,000	500	514	514
FN503200-369700	Trust Contributions-Employer	303,512	369,650	400,000	400,000	545,833	518,638
Total Operating Revenues		308,312	376,848	405,000	400,500	546,347	519,152
Total Revenues		\$ 308,312	\$ 376,848	\$ 405,000	\$ 400,500	\$ 546,347	\$ 519,152

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
FN503200-525500	Self Insured Medical Claims	71,624	76,645	80,000	135,731	150,000	156,000
FN503200-525501	Dental Claims	58,312	32,448	35,000	64,505	32,931	34,249
FN503200-525502	Prescription Claims	97,148	154,670	100,000	104,478	169,644	176,430
FN503200-525503	Vision Claims	4,789	3,189	10,000	6,394	4,419	4,596
FN503200-525506	TPA Admin Fees	16,269	15,913	17,000	17,734	12,612	13,116
FN503200-525507	Excess Loss Premiums	14,328	49,133	35,000	19,942	24,160	25,126
FN503200-525508	Long Term Care	62,579	75,433	80,000	15,000	15,000	15,000
FN503200-525520	Out of Pocket Costs	11,246	2,487	5,000	78,000	75,000	75,000
FN503200-525521	Medicare Plan B	47,930	57,872	62,000	-	-	-
Total Personnel Benefits		384,226	467,791	424,000	441,784	483,766	499,517
FN503200-541000	Professional Services	1,750	-	-	-	-	-
FN503200-541007	Contracted Services	-	-	2,000	5,000	5,000	5,000
FN503200-549999	Other Miscellaneous Expenses	-	-	-	500	-	-
Total Services & Passthrough Pmts		1,750	-	2,000	5,500	5,000	5,000
FN503200-750190	Transfer Out ICA	12,040	12,642	13,274	13,274	13,938	14,635
Total Transfers Out		12,040	12,642	13,274	13,274	13,938	14,635
Total Expenditures		\$ 398,016	\$ 480,433	\$ 439,274	\$ 460,558	\$ 502,704	\$ 519,152

DEPARTMENT: N/A
FUND: Firemen's Pension
RESPONSIBLE MANAGER: Aaron BeMiller

DIVISION: N/A
FUND NUMBER: 611
POSITION: Finance Director

Description

This fund exists to support four (4) firefighters who qualify for a city pension system prior to 1971.

Firemen's Pension Fund									
	Actual			Projected 2024	Budget			Percent Change	
	2022	2023	2024		2024	2025	2026	2024-25	2025-26
Operating Revenue									
State Entitlements	74,397	86,708	80,000	74,000	80,000	80,000	8.1%	0.0%	
Investment Earnings	23,681	76,006	75,000	1,500	75,000	75,000	4900.0%	0.0%	
Total Operating Revenue	98,079	162,714	155,000	75,500	155,000	155,000	105.3%	0.0%	
Operating Expenses									
Benefits	61,444	79,356	80,000	60,000	80,000	80,000	33.3%	0.0%	
Professional Services	1,750	-	2,000	2,000	2,000	2,000	0.0%	0.0%	
Total Operating Expenses	63,194	79,356	82,000	62,000	82,000	82,000	32.3%	0.0%	
Total Expenses	63,194	79,356	82,000	62,000	82,000	82,000	32.3%	0.0%	
Beginning Fund Balance	1,531,223	1,566,108	1,649,466	1,649,466	1,722,466	1,795,466	4.4%	4.2%	
Change in Fund Balance	34,884	83,358	73,000	13,500	73,000	73,000	440.7%	0.0%	
Ending Fund Balance	\$ 1,566,108	\$ 1,649,466	\$ 1,722,466	\$ 1,662,966	\$ 1,795,466	\$ 1,868,466	8.0%	4.1%	

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
Operating Revenues							
FN611200-336691	Fire Insurance Premium Tax	74,397	86,708	80,000	74,000	80,000	80,000
FN611200-361110	Investment Interest	23,681	76,006	75,000	1,500	75,000	75,000
Total Operating Revenues		98,079	162,714	155,000	75,500	155,000	155,000
Total Revenues		\$ 98,079	\$ 162,714	\$ 155,000	\$ 75,500	\$ 155,000	\$ 155,000

Expenses

GL Account Code	Account Description	Actual		Projected 2024	Budget		
		2022	2023		2024	2025	2026
FN611200-529000	Excess Retirement Benefits	61,444	79,356	80,000	60,000	80,000	80,000
Total Personnel Benefits		61,444	79,356	80,000	60,000	80,000	80,000
FN611200-541000	Professional Services	1,750	-	-	-	-	-
FN611200-541007	Contracted Services	-	-	2,000	2,000	2,000	2,000
Total Services & Passthrough Pmts		1,750	-	2,000	2,000	2,000	2,000
Total Expenditures		\$ 63,194	\$ 79,356	\$ 82,000	\$ 62,000	\$ 82,000	\$ 82,000

