



BUDGET BY FUND



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FUND STRUCTURE

The City has established a variety of funds that are used to collect revenues and hold funds in reserve for specified purposes. The City has five categories of funds: operating, capital, enterprise, internal service, and agency. Operating funds collect a variety of revenues to support the City's various functions. Capital Funds receive designated revenues and transfers-in from other funds to be used for specific capital projects. Enterprise funds are used to report activity related to the collection of an external fee for service. Internal service funds account for the goods and services provided internally on a cost-reimbursement basis. The City provides fiscal agency services to the Northshore/Shoreline Community Network. These transactions are reflected in an agency fund. The City's funds breakdown is as follows:

Major Fund	Fund	Percentage of Total Budget
✓	General Fund	32.8%
	Sidewalk LTGO Bond Fund	13.4%
✓	Wastewater Utility Fund	10.2%
✓	Roads Capital Fund	9.8%
	Revenue Stabilization Fund	6.7%
✓	Sidewalk Expansion Fund	6.0%
	Equipment Replacement Fund	6.0%
✓	General Capital Fund	5.3%
✓	Surface Water Utility Fund	4.1%
	Park Impact Fees Fund	1.7%
	Public Arts Fund	1.2%
	Shoreline Secure Storage Fund	0.8%
	City Facility-Major Maintenance Fund	0.4%
	2009/2019 LTGO Bond Fund	0.4%
✓	Street Fund	0.3%
	Transportation Impact Fees Fund	0.3%
	Code Abatement Fund	0.2%
	State Drug Enforcement Forfeiture Fund	0.2%
	Vehicle Operations and Maintenance Fund	0.1%
	2020 LTGO Bond Fund	0.0%
	2006/2016 UTGO Bond Fund	0.0%
	2013 LTGO Bond Fund	0.0%
	Unemployment Fund	0.0%
	Federal Drug Enforcement Forfeiture Fund	0.0%
	Federal Criminal Forfeiture Fund	0.0%
	General Fund-Shoreline Bus Ctr	0.0%
	Restricted Tree Fund	0.0%
		100%

Fund Number Fund Name	<u>Fund Type</u> Description
<u>Operating Funds</u>	
Fund 001 General Fund	The General Fund is used to pay the expenses and liabilities of the City associated with general service functions that are not budgeted in special revenue funds. The primary sources of revenue are general purpose State and local taxes.
Fund 020 Shoreline Secure Storage Fund	Fund 020 is a managerial fund used to pay the expenses and liabilities of the operation of Shoreline Secure Storage. The primary source of revenue is rental income from the operation of the Shoreline Secure Storage Facility.
Fund 025 Shoreline Business Center Fund	Fund 025 is a managerial fund used to pay the expenses and liabilities of the operation of Shoreline Business Center. The primary source of revenue is rental income from the operation of the Shoreline Business Center Facility.
<u>Operating Funds - Special Revenue</u>	
Funds that include dedicated revenues for a specific purpose (e.g. roads, enforcement of drug laws, etc.), that require an additional level of accountability and are collected in a separate account.	
Funds 101 Street Fund	The Street Fund provides support for roads and transportation maintenance and right-of-way activities. Fuel tax is the major source of revenue. Funds are transferred from the General Fund to subsidize the Street Operations program.
Fund 107 Code Abatement Fund	The Code Abatement Fund was established in 2002 by a transfer from the General Fund. It accounts for City code abatement efforts (public nuisances, dangerous buildings, etc.) with the costs associated with the abatement charged to the owner of the property either as a lien on the property or on the tax bill and recovered monies replenishing the fund for use toward future abatement efforts.
Fund 108 State Drug Enforcement Forfeiture Fund	The purpose of the State Drug Enforcement Forfeiture Fund is to account for State seizure funds received by the City. The use of these funds is restricted to purchases that will enhance the ability of the City's police to investigate drug related crimes and incidents.

Fund Number Fund Name	Fund Type Description
Fund 109 Public Arts Fund	The Municipal Art Fund, commonly referred to as Public Arts Fund, was established in 2002 by Ordinance No. 312 and amended in 2020 by Ordinance No. 874. The City recognized the importance and benefit of providing visual art at its public places and facilities and it is the City's policy to provide funding for works of art in public places with art purchased with these funds becoming part of a permanent City art collection. The City's Capital Improvement Program will budget 1% of the Capital Improvement Program funding for construction projects as a revenue source for this fund.
Fund 112 Federal Drug Enforcement Forfeiture Fund	The purpose of the Federal Drug Enforcement Forfeiture Fund is to account for Federal seizure of funds received by the City. The use of these funds is restricted to purchases that will enhance the ability of the City's police to investigate drug related crimes and incidents.
Fund 116 Federal Criminal Forfeiture Fund	The purpose of this fund is to account for seizure funds received by the City due to staff participation in a federal task force being led by the United States Treasury. The use of the funds is restricted to purchases that will enhance the ability of the City's police to investigate criminal-related crimes and incidents.
Fund 190 Revenue Stabilization Fund	The Revenue Stabilization Fund was created in late 2007 as an outcome of the revised reserve policy adopted by the City Council earlier in 2007. The Revenue Stabilization Fund accumulates a reserve equal to thirty percent (30%) of annual economically sensitive revenues within the City's operating budget to cover revenue shortfalls resulting from unexpected economic changes or recessionary periods. Investment interest from these funds will be allocated to the General Fund.
Fund 133 Restricted Tree Fund	The purpose of the Restricted Tree Fund was set by Resolution No. 512 to be consistent with SMC 12.30 to to manage and oversee the planting, care, maintenance, and removal of all trees on public rights-of-way and city-owned public property within the city limits (collectively, "public trees") in accordance with the provisions of this chapter.
	<u>Debt Service Funds</u>
	A fund was established to account for the accumulation of resources for; and the payment of general long-term debt principal and interest.
Fund 201 2006 Unltd. General Obligation Bond Fund	This fund is used to record the property tax revenues and debt service payments related to the 2006 General Obligation bonds issued to fund open space acquisitions and park improvements. These bonds were refunded in 2016.
Fund 211 2009 Ltd. General Obligation Bond Fund	This fund is used to record the principal and debt service payments related to the 2009 Limited Tax General Obligation bonds issued to fund the acquisition of the new City Hall. These bonds were refunded in 2019.
Fund 212 2018 Ltd. General Obligation Bond Fund	This fund is used to record the principal and debt service payments related to the 2020 bond anticipation notes issued to acquire properties for the Parks, Recreation and Open Space Plan.
Fund 221 2013 Ltd. General Obligation Bond Fund	This fund is used to record the principal and debt service payments related to the 2013 Limited Tax General Obligation bonds issued to fund the acquisition of the City Maintenance Facility.
Fund 230 2020 Ltd. General Obligation Bond Fund	RCW 36.73.040(3)(a) gives Transportation Benefit Districts the authority to impose a Sales Tax up to 0.2% for a period exceeding ten years if the moneys received are dedicated to the repayment of indebtedness incurred in accordance with the requirements of RCW 36.73. Shoreline City Council passed Resolution No. 430 placing a ballot for a 0.2% Sales Tax dedicated to sidewalk expansion and/or repair, which voters approved. The Sales Tax went into effect in April 2019. This fund is used to record the Sales Tax receipts and principal and debt service payments related to the bonds issued for the purpose specified in the ballot measure. Project expenditures are tracked in the Sidewalk Expansion Fund (332).
Fund 235 VLF Revenue Bond	This fund is used to record Vehicle License Fees that are dedicated to supporting debt service on bonds issued to support sidewalk rehabilitation and

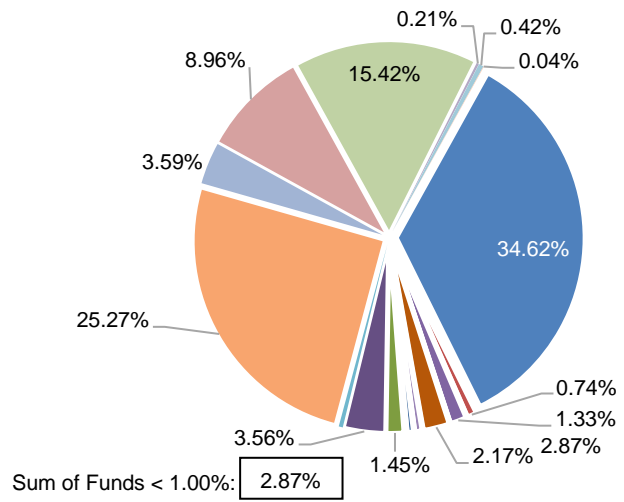
Fund Number Fund Name	Fund Type Description
	annual road surface maintenance (ARMS) Program. Revenue not needed to support debt service is available to support additional non-debt funded sidewalk rehabilitation and ARSM projects.
Fund 240 2022 Parks UTGO Bond	This fund is used to record the principal and debt service payments related to the 2022 Parks Bond debt to complete projects identified in the Parks, Recreation and Open Space Plan including 8 priority park improvements, future park property acquisition and design, and public art.
	Capital Funds
	Funds that are specifically designated for major capital improvements.
Fund 117 Transportation Impact Fees Fund	The purpose of the Transportation Impact Fees Fund is to account for the collection and use of transportation impact fees, which became effective on January 1, 2015.
Fund 118 Park Impact Fees Fund	The purpose of the Park Impact Fees Fund is to account for the collection and use of park impact fees, which became effective on January 1, 2018.
Fund 301 General Capital Fund	The General Capital Fund receives resources designated specifically for capital purposes. The primary ongoing dedicated resource is real estate excise tax (REET). Other revenue sources include General Fund support and dedicated project grants. Projects in the General Capital Fund are divided into three major categories: facilities projects, parks projects and open space projects. For a complete discussion of this fund refer to the Capital Improvement Plan section of this document.
Fund 312 City Facility-Major Maintenance Fund	This fund was established in 2005. Projects in this capital fund include major repairs and replacement of systems at City facilities such as City Hall, the police station and recreation centers. For a complete discussion of this fund refer to the Capital Improvement Plan section of this document.
Fund 330 Roads Capital Fund	The Roads Capital Fund receives resources that are designated specifically for capital purposes and General Fund Support of projects and programs. The primary ongoing dedicated resource is real estate excise tax (REET). Other dedicated sources include the vehicle license fee and various project grants. Projects in the Roads Capital Fund are divided into three major categories: pedestrian / non-motorized projects, system preservation projects, and safety / operational projects. For a complete discussion of this fund refer to the Capital Improvement Plan section of this document.
Fund 332 Sidewalk Expansion Fund	RCW 36.73.040(3)(a) gives Transportation Benefit Districts the authority to impose a Sales Tax up to 0.2% for a period exceeding ten years if the moneys received are dedicated to the repayment of indebtedness incurred in accordance with the requirements of RCW 36.73. Shoreline City Council passed Resolution No. 430 placing a ballot for a 0.2% Sales Tax dedicated to sidewalk expansion and/or repair, which voters approved. The Sales Tax went into effect in April 2019. This fund is a managerial fund under the Roads Capital Fund used to receive bond proceeds and track expenditures for the purpose specified in the ballot measure. Sales tax revenues and debt service payments are made from Sidewalk LTGO Bond Fund (230).
	Enterprise Fund
	A proprietary fund type is used to report an activity for which a fee is charged to external users for goods or services. Usually, an activity accounted for in an enterprise fund indicates that the fees charged should cover both operational and capital activities of the activity.
Fund 401 Surface Water Utility Fund	This fund is used to account for all operations and capital improvements related to surface water management and drainage. The City charges property owners an annual surface water fee that is used to fund these activities.

Fund Number Fund Name	<u>Fund Type</u> Description
Fund 405 Wastewater Utility Fund	This fund is used to account for all operations related to operation of the Ronald Wastewater District (RWD). The City and Ronald Wastewater District entered into an interlocal agreement that provided for the City's assumption of the RWD by October 23, 2017. An interlocal Operating Service Agreement was entered into in 2017 where the RWD Board serves as the governing body of the Utility and retains ownership of real property and responsibility for the Capital Improvement Plan for RWD, and the operations of the utility will be performed by the City with RWD personnel and equipment transferred to the City in 2017. RWD retains all revenues and interlocal agreement costs. The Operating Service Agreement provides that RWD will reimburse the City based on annual budgeted costs with annual reconciliation of direct costs.
	<u>Internal Service Funds</u> A type of proprietary fund which accounts for the goods and services which are provided to other units of the City and payment by the benefiting unit is intended to fund the costs of providing the services.
Fund 501 Vehicle Operations and Maintenance Fund	The Vehicle Operations and Maintenance Fund is used to account for the costs of operating and maintaining City vehicles and auxiliary equipment. Departments are assessed an annual charge for the estimated cost of the repair and maintenance of their vehicles along with projected fuel costs.
Fund 503 Equipment Replacement Fund	This fund is used only for the replacement of vehicles and other non-IT equipment. Based upon the vehicle replacement schedule, departments are assessed an annual charge to cover the anticipated replacement costs for their vehicles. Prior to 2014, this fund included the replacement of vehicles, computers, servers and other related equipment. An annual transfer was made from the General Fund to support the replacement of all computer related equipment. In 2014, the replacement of computers, servers, and other related IT equipment began to occur in the General Fund.
Fund 505 Unemployment Fund	An annual allocation is made to this fund in lieu of making contributions to the state unemployment insurance.
	<u>Agency Fund</u> Used to account for assets held by a government as an agent for individuals, private organizations, other government agencies and/or other funds.
Fund 651 Northshore / Shoreline Community Network	The city provides fiscal agency services through an interlocal agreement to the Northshore/Shoreline Community Network. The network's Executive Board retains complete control over the day-to-day administrative activities. This fund is custodial in nature and does not involve the measurement of results of operations. Therefore, the City does not appropriate a budget for this fund.

- General Fund
- Shoreline Secure Storage Fund
- General Fund-Shoreline Bus Ctr
- Street Fund
- Revenue Stabilization Fund
- Property Tax Equalization Fund
- Code Abatement Fund
- State Drug Enforcement Forfeiture Fund
- Federal Drug Enforcement Forfeiture Fund
- Federal Criminal Forfeiture Fund
- Public Arts Fund
- Transportation Impact Fees Fund
- Park Impact Fees Fund
- Restricted Tree Fund
- 2006/2016 UTGO Bond Fund
- 2009/2019 LTGO Bond Fund
- 2020 LTGO Bond Fund
- 2013 LTGO Bond Fund
- Sidewalk LTGO Bond Fund
- VLF Revenue Bond
- 2022 Parks UTGO Bond
- General Capital Fund
- City Facility-Major Maintenance Fund
- Roads Capital Fund
- Sidewalk Expansion Fund
- Surface Water Utility Fund
- Wastewater Utility Fund
- Vehicle Operations and Maintenance Fund
- Equipment Replacement Fund

\$406,528,812

Appropriation by Fund





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General Fund (001) Summary

The General Fund is used to pay the expenses and liabilities of the City associated with general service functions that are not budgeted in special revenue funds. The primary sources of revenue are general purpose State and local taxes.

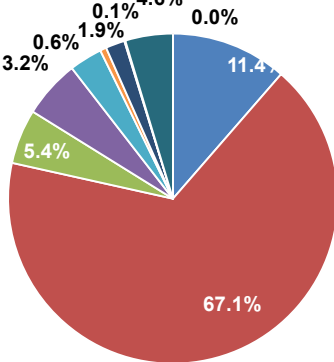
Department: Various
Program: Various

	2021 Actual	2022 Actual	2023 Current Budget	2024 Current Budget	2023-2024 Biennial Budget	2023 Actual	2024 Year-End Estimate	2023-2024 Biennial Estimate	2025 Budget	2026 Budget	2025 - 2026 Biennial Budget	2025 - 2026 vs. 2023 - 2024 Biennial Estimate	Percentage Change
Beginning Fund Balance	\$26,132,527	\$38,431,338	\$44,711,215	\$37,056,069	\$44,711,215	\$44,711,215	\$54,392,836	\$44,711,215	\$47,890,254	\$40,054,857	\$47,890,254	\$3,179,039	7%
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$14,831,243	\$10,207,660	\$25,038,903	\$0	\$0	\$0	\$12,893,098	\$4,021,241	\$16,914,339	\$16,914,339	0%
Taxes	\$35,274,457	\$38,936,612	\$43,325,427	\$45,314,504	\$88,639,931	\$46,779,654	\$48,308,379	\$95,088,034	\$49,026,222	\$50,575,577	\$99,601,799	\$4,513,765	5%
Licenses & Permits	4,800,599	4,778,742	3,945,265	3,998,152	7,943,417	4,426,943	4,596,842	9,023,785	3,934,483	4,011,394	7,945,876	(1,077,909)	(12)%
Intergovernmental Revenues	12,939,596	5,238,098	5,705,794	5,610,958	11,316,752	5,496,822	5,521,754	11,018,577	4,225,560	4,201,373	8,426,933	(2,591,644)	(24)%
Charges for Goods and Services	2,269,988	2,361,597	2,283,747	2,281,319	4,565,066	3,600,276	2,702,807	6,303,083	2,371,079	2,426,840	4,797,920	(1,505,163)	(24)%
Fines and Forfeits	137,710	112,233	404,000	445,000	849,000	175,234	97,332	272,566	445,000	445,000	890,000	617,434	227%
Miscellaneous Revenues	1,180,580	1,623,163	1,479,107	1,406,589	2,885,696	1,605,206	1,598,111	3,203,316	1,407,489	1,418,489	2,825,978	(377,338)	(12)%
Investment Earnings	2,980	129,488	69,000	69,000	138,000	2,708,631	69,000	2,777,631	69,000	69,000	138,000	(2,639,631)	(95)%
Total Revenue (excl. Use of Fund Bal.)	\$56,605,910	\$53,179,932	\$57,212,340	\$59,125,522	\$116,337,862	\$64,792,766	\$62,894,225	\$127,686,991	\$61,478,833	\$63,147,673	\$124,626,506	(\$3,060,485)	(2)%
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	1,774,059	2,028,244	2,463,129	2,737,020	5,200,149	2,463,129	2,737,019	5,200,148	3,372,868	3,528,561	6,901,429	1,701,281	33%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	2,357,284	290,946	15,000	54,000	54,000	54,000	54,000	54,000	4,000	4,000	8,000	(46,000)	(85)%
Other Financing Sources	2,357,284	290,946	15,000	54,000	54,000	54,000	54,000	54,000	4,000	4,000	8,000	(41,966)	(100)%
Total Other Financing Sources	\$4,131,343	\$2,612,569	\$2,478,129	\$7,306,020	\$9,784,149	\$2,505,095	\$2,791,019	\$5,296,114	\$3,376,868	\$3,532,561	\$6,909,429	\$1,613,315	30%
Total Revenue and Other Financing Sources	\$60,737,252	\$55,792,501	\$59,690,469	\$66,431,542	\$126,122,011	\$67,297,861	\$65,685,244	\$132,983,105	\$64,855,701	\$66,680,234	\$131,535,935	(\$1,447,170)	(1)%
Use of Funds													
Salaries & Wages	\$12,372,717	\$13,550,065	\$16,682,278	\$18,094,263	\$34,776,541	\$15,978,475	\$17,853,295	\$33,831,770	\$19,006,976	\$19,652,964	\$38,659,939	\$4,828,169	14%
Personnel Benefits	4,649,386	4,880,974	6,142,531	6,792,679	12,935,210	5,482,006	6,654,540	12,136,545	6,841,140	7,257,233	14,098,372	1,961,827	16%
Supplies	682,950	1,036,354	1,872,846	1,386,677	3,259,523	1,105,642	1,554,542	2,660,184	1,087,750	1,007,050	2,094,800	(565,383)	(21)%
Other Services & Charges	8,507,435	9,220,627	12,141,930	10,410,751	22,552,681	10,645,420	13,113,960	23,759,380	11,014,375	11,038,293	22,052,668	(1,706,712)	(7)%
Intergovernmental Services	14,200,923	15,393,582	18,418,923	19,335,120	37,754,043	16,282,196	18,032,667	34,314,863	21,481,384	22,690,416	44,171,800	9,856,937	29%
Capital Outlays	31,095	347,152	0	4,500,000	4,500,000	68,451	4,500,941	4,569,392	0	0	0	(4,569,392)	(100)%
Debt Services - Principal	0	72,072	0	0	0	78,192	0	78,192	0	0	0	(78,192)	(100)%
Debt Services - Interest	0	3,025	0	0	0	2,597	0	2,597	0	0	0	(2,597)	(100)%
Interfund Payments/Charges	422,157	295,724	332,033	378,251	710,284	347,333	374,644	721,977	520,065	529,618	1,049,683	327,706	45%
Contingency	0	196,100	1,446,421	1,642,521	0	286,284	286,284	286,284	187,500	1,735,873	1,923,373	1,637,089	572%
Total Expenditures	\$40,866,664	\$44,799,575	\$55,786,641	\$62,344,162	\$118,130,804	\$49,990,311	\$62,370,872	\$112,361,183	\$60,139,189	\$63,911,446	\$124,050,635	\$11,689,453	10%
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	6,421,251	2,052,244	8,206,604	4,712,922	12,919,526	4,273,434	7,559,563	11,832,997	9,457,904	735,618	10,193,522	(1,639,475)	(14)%
Transfers Out Debt Service	265,161	1,153,561	669,269	693,750	1,363,019	736,011	693,750	1,429,761	683,104	696,949	1,380,053	(49,708)	(3)%
Other Transfers Out	885,365	1,507,244	2,683,100	2,696,117	5,379,217	2,616,485	1,563,641	4,180,126	2,410,901	2,716,511	5,127,411	947,285	23%
Total Other Financing Uses	\$7,571,777	\$4,713,049	\$11,558,973	\$8,102,788	\$19,661,762	\$7,625,929	\$9,816,954	\$17,442,883	\$12,551,909	\$4,149,077	\$16,700,986	(\$741,897)	(4)%
Total Expenditures	\$48,438,441	\$49,512,624	\$67,345,615	\$70,446,951	\$137,792,566	\$57,616,240	\$72,187,826	\$129,804,066	\$72,691,098	\$68,060,523	\$140,751,622	\$10,947,555	8%
Ending Fund Balance	\$38,431,338	\$44,711,215	\$37,056,069	\$33,040,660	\$33,040,660	\$54,392,836	\$47,890,254	\$47,890,254	\$40,054,857	\$38,674,567	\$38,674,567	(\$9,215,687)	(19)%

Available fund balance will be used for the Operating Contingency, Insurance Reserve, one-time CIP support, and one-time supplemental requests as detailed in the Transmittal Letter.

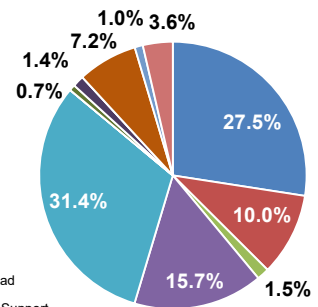
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



Shoreline Secure Storage Fund (020) Summary

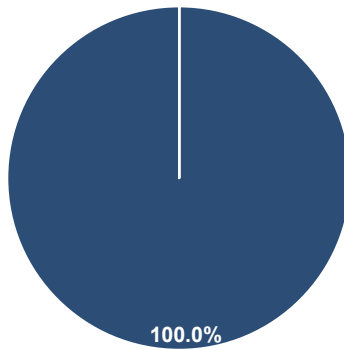
Fund 020 is a managerial fund used to pay the expenses and liabilities of the operation of Shoreline Secure Storage. The primary source of revenue is rental income from the operation of the Shoreline Secure Storage Facility.

Department: City Manager's Office
Program: Economic Development

	2021	2022	2023	2024	2023-2024	2023	2024	2023-2024	2025	2026	2025 - 2026	2025 - 2026	Percentage Change	
	Actual	Actual	Current Budget	Current Budget	Biennial Budget	Actual	Year-End Estimate	Biennial Estimate	Budget	Budget	Biennial Budget	Biennial Estimate		
Beginning Fund Balance	\$224,920	\$562,192	\$603,278	\$603,278	\$603,278	\$603,278	\$969,376	\$603,278	\$969,376	\$969,376	\$969,376	\$969,376	\$366,098	61%
Resources														
Budgeted Use of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	1,317,531	1,561,035	1,500,000	1,500,000	3,000,000	1,571,490	1,500,000	3,071,490	1,500,000	1,500,000	3,000,000	(71,490)	(2%)	
Investment Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Revenue (excl. Use of Fund Bal.)	\$1,317,532	\$1,561,035	\$1,500,000	\$1,500,000	\$3,000,000	\$1,571,490	\$1,500,000	\$3,071,490	\$1,500,000	\$1,500,000	\$3,000,000	(\$71,490)	(2%)	
Other Financing Sources														
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Financing Sources	0	0	0	0	0	10,500	0	10,500	0	0	0	0	(10,500)	(100%)
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$10,500	\$0	\$10,500	\$0	\$0	\$0	\$0	(\$10,500)	(100%)
Total Revenue and Other Financing Sources	\$1,317,532	\$1,561,035	\$1,500,000	\$1,500,000	\$3,000,000	\$1,581,990	\$1,500,000	\$3,081,990	\$1,500,000	\$1,500,000	\$3,000,000	(\$81,990)	(3%)	
Use of Funds														
Salaries & Wages	\$214	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	110	0	0	0	0	0	0	0	0	0	0	0	0	0%
Supplies	8,770	6,114	0	0	0	5,917	0	5,917	0	0	0	0	(5,917)	(100%)
Other Services & Charges	483,698	558,730	1,085,000	1,085,000	2,170,000	601,137	1,085,000	1,686,137	1,326,084	1,500,000	2,826,084	1,139,947	68%	
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	7,064	23,847	0	0	0	193,838	0	193,838	0	0	0	(193,838)	(100%)	
Debt Services - Principal	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$499,856	\$588,691	\$1,085,000	\$1,085,000	\$2,170,000	\$800,892	\$1,085,000	\$1,885,892	\$1,326,084	\$1,500,000	\$2,826,084	\$940,192	50%	
Other Financing Uses														
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	480,404	447,500	415,000	415,000	830,000	415,000	415,000	830,000	173,916	0	173,916	(656,084)	(79%)	
Other Transfers Out	0	483,758	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$480,404	\$931,258	\$415,000	\$415,000	\$830,000	\$415,000	\$415,000	\$830,000	\$173,916	\$0	\$173,916	(\$656,084)	(79%)	
Total Expenditures	\$980,259	\$1,519,949	\$1,500,000	\$1,500,000	\$3,000,000	\$1,215,892	\$1,500,000	\$2,715,892	\$1,500,000	\$1,500,000	\$3,000,000	\$284,108	10%	
Ending Fund Balance	\$562,192	\$603,278	\$603,278	\$603,278	\$603,278	\$969,376	\$969,376	\$969,376	\$969,376	\$969,376	\$969,376	\$0	0%	

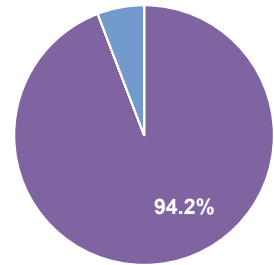
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



General Fund-Shoreline Bus Ctr (025) Summary

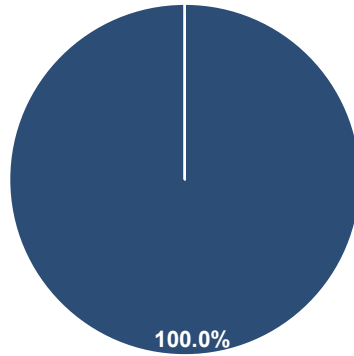
Fund 025 is a managerial fund used to pay the expenses and liabilities of the operation of Shoreline Business Center. The primary source of revenue is rental income from the operation of the Shoreline Business Center Facility.

Department: City Manager's Office
Program: Economic Development

	2021 Actual	2022 Actual	2023 Current Budget	2024 Current Budget	2023-2024 Biennial Budget	2023 Actual	2024 Year-End Estimate	2023-2024 Biennial Estimate	2025 Budget	2026 Budget	2025 - 2026 Biennial Budget	2025 - 2026 vs. 2023 - 2024 Biennial Estimate	Percentage Change
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,694	\$44,694	\$44,694	\$44,694	0%
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	0	0	0	0	0	0	197,123	197,123	337,926	337,926	675,852	478,729	243%
Investment Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Revenue (excl. Use of Fund Bal.)	\$0	\$0	\$0	\$0	\$0	\$0	\$197,123	\$197,123	\$337,926	\$337,926	\$675,852	\$478,729	243%
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Revenue and Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$197,123	\$197,123	\$337,926	\$337,926	\$675,852	\$478,729	243%
Use of Funds													
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Services & Charges	0	0	0	0	0	0	152,429	152,429	337,926	337,926	675,852	523,423	343%
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Principal	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	0	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$152,429	\$152,429	\$337,926	\$337,926	\$675,852	\$523,423	343%
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$152,429	\$152,429	\$337,926	\$337,926	\$675,852	\$523,423	343%
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$44,694	\$44,694	\$44,694	\$44,694	\$44,694	\$0	0%

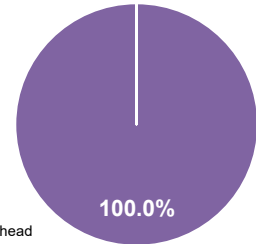
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



Street Fund (101) Summary

The Street Fund provides support for roads and transportation maintenance and right-of-way activities. Fuel tax is the major source of revenue. Funds are transferred from the General Fund to subsidize the Street Operations program.

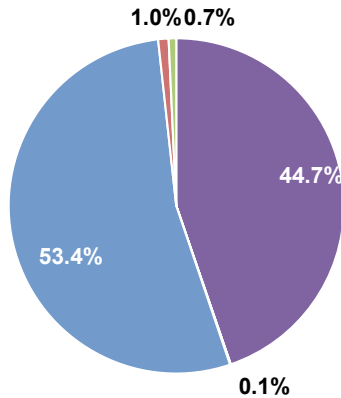
Department: Public Works
Program: Street Operations

	2021 Actual	2022 Actual	2023 Current Budget	2024 Current Budget	2023-2024 Biennial Budget	2023 Actual	2024 Year-End Estimate	2023-2024 Biennial Estimate	2025 Budget	2026 Budget	2025 - 2026 Biennial Budget	2025 - 2026 vs. 2023 - 2024 Biennial Estimate	Percentage Change
Beginning Fund Balance	\$259,904	\$263,708	\$240,220	\$125,177	\$240,220	\$240,220	\$253,847	\$240,220	\$327,438	\$327,446	\$327,438	\$87,218	36%
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$102,470	\$0	\$102,470	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	1,190,583	1,175,096	1,245,005	1,240,260	2,485,265	1,196,089	1,193,062	2,389,151	1,204,150	1,207,164	2,411,314	22,163	1%
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	201	4,198	0	0	0	1,416	61	1,477	0	0	0	(1,477)	(100%)
Investment Earnings	(309)	659	2,500	2,500	5,000	10,491	2,500	12,991	2,500	2,500	5,000	(7,991)	(62%)
Total Revenue (excl. Use of Fund Bal.)	\$1,190,474	\$1,179,953	\$1,247,505	\$1,242,760	\$2,490,265	\$1,207,996	\$1,195,623	\$2,403,619	\$1,206,650	\$1,209,664	\$2,416,314	\$12,695	1%
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	802,515	1,045,734	1,021,556	1,288,108	2,309,664	1,220,768	1,286,075	2,506,843	1,417,396	1,463,896	2,881,291	374,448	15%
Other Transfers In	0	0	82,195	40,809	123,004	0	40,809	40,809	53,417	0	53,417	12,608	31%
Other Financing Sources	4,011	0	20,000	20,000	40,000	19,266	20,000	39,266	20,000	20,000	40,000	734	2%
Total Other Financing Sources	\$806,526	\$1,045,734	\$1,123,751	\$1,348,917	\$2,472,668	\$1,240,034	\$1,346,884	\$2,586,919	\$1,490,813	\$1,483,896	\$2,974,708	\$387,790	15%
Total Revenue and Other Financing Sources	\$1,997,000	\$2,225,687	\$2,371,256	\$2,591,677	\$4,962,933	\$2,448,030	\$2,542,507	\$4,990,537	\$2,697,463	\$2,693,560	\$5,391,022	\$400,485	8%
Use of Funds													
Salaries & Wages	\$833,899	\$846,179	\$951,641	\$1,010,645	\$1,962,286	\$938,081	\$996,184	\$1,934,265	\$1,043,171	\$1,081,441	\$2,124,612	\$190,347	10%
Personnel Benefits	354,802	342,711	403,821	431,954	835,776	392,128	429,480	821,608	429,236	458,403	887,639	66,031	8%
Supplies	157,576	175,373	166,490	201,922	368,412	192,922	174,890	367,812	216,970	216,350	433,320	65,509	18%
Other Services & Charges	60,747	82,021	232,198	79,728	311,926	237,791	137,686	375,477	139,078	140,378	279,456	(96,021)	(26%)
Intergovernmental Services	1,255	3,572	6,200	19,920	26,120	3,347	6,200	9,547	2,200	2,200	4,400	(5,147)	(54%)
Capital Outlays	0	353	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Principal	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	0	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	238,930	186,616	228,913	255,432	484,345	229,285	228,913	458,198	266,909	244,110	511,019	52,821	12%
Contingency	0	0	27,280	28,805	56,085	0	0	0	0	0	0	0	0%
Total Expenditures	\$1,647,208	\$1,636,825	\$2,016,543	\$2,028,408	\$4,044,951	\$1,993,553	\$1,973,353	\$3,966,906	\$2,097,565	\$2,142,882	\$4,240,446	\$273,540	7%
Other Financing Uses													
Transfers Out General Fund Overhead	345,988	396,079	428,370	495,563	923,933	428,370	495,563	923,933	516,915	540,776	1,057,691	133,758	14%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	0	216,271	41,386	30,177	71,563	12,480	0	12,480	82,975	9,886	92,871	80,391	64%
Total Other Financing Uses	\$345,988	\$612,350	\$469,756	\$525,740	\$995,496	\$440,850	\$495,563	\$936,413	\$599,890	\$550,672	\$1,150,562	\$214,149	23%
Total Expenditures	\$1,993,196	\$2,249,175	\$2,486,299	\$2,554,147	\$5,040,446	\$2,434,403	\$2,468,916	\$4,903,319	\$2,697,455	\$2,693,554	\$5,391,009	\$487,690	10%
Ending Fund Balance	\$263,708	\$240,220	\$125,177	\$162,707	\$162,707	\$253,847	\$327,438	\$327,438	\$327,446	\$327,451	\$327,451	\$14	0%

Available fund balance is budgeted for one-time supplemental requests.

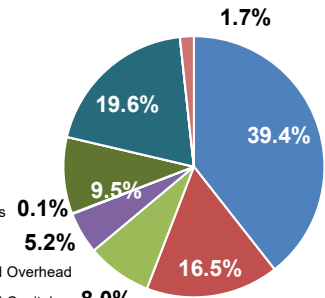
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



Code Abatement Fund (107) Summary

The Code Abatement Fund was established in 2002 by a transfer from the General Fund. It accounts for City code abatement efforts (public nuisances, dangerous buildings, etc.) with the costs associated with the abatement charged to the owner of the property either as a lien on the property or on the tax bill and recovered monies replenishing the fund for use toward future abatement efforts.

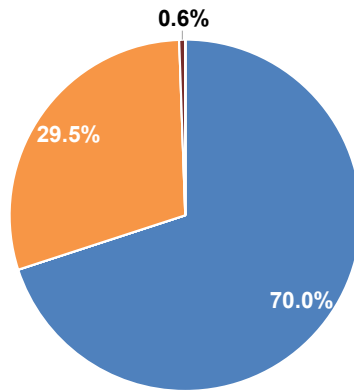
Department: City Manager's Office
Program: Code Enforcement & Customer Response Team

	2021 Actual	2022 Actual	2023 Current Budget	2024 Current Budget	2023-2024 Biennial Budget	2023 Actual	2024 Year-End Estimate	2023-2024 Biennial Estimate	2025 Budget	2026 Budget	2025 - 2026 Biennial Budget	2025 - 2026 vs. 2023 - 2024 Biennial Estimate	Percentage Change
Beginning Fund Balance	\$428,409	\$428,982	\$467,058	\$397,058	\$467,058	\$467,058	\$479,767	\$467,058	\$380,317	\$310,317	\$380,317	(\$86,740)	(19%)
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$70,000	\$70,000	\$140,000	\$0	\$0	\$0	\$70,000	\$70,000	\$140,000	\$140,000	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	500	3,970	29,450	29,450	58,900	2,206	0	2,206	29,450	29,450	58,900	56,695	2571%
Miscellaneous Revenues	0	38,000	0	0	0	0	0	0	0	0	0	0	0%
Investment Earnings	95	1,442	550	550	1,100	20,504	550	21,054	550	550	1,100	(19,954)	(95%)
Total Revenue (excl. Use of Fund Bal.)	\$595	\$43,412	\$30,000	\$30,000	\$60,000	\$22,710	\$550	\$23,260	\$30,000	\$30,000	\$60,000	\$36,740	158%
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Revenue and Other Financing Sources	\$595	\$43,412	\$30,000	\$30,000	\$60,000	\$22,710	\$550	\$23,260	\$30,000	\$30,000	\$60,000	\$36,740	158%
Use of Funds													
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Services & Charges	22	5,337	100,000	100,000	200,000	10,000	100,000	110,000	100,000	100,000	200,000	90,000	82%
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Principal	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	0	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$22	\$5,337	\$100,000	\$100,000	\$200,000	\$10,000	\$100,000	\$110,000	\$100,000	\$100,000	\$200,000	\$90,000	82%
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$22	\$5,337	\$100,000	\$100,000	\$200,000	\$10,000	\$100,000	\$110,000	\$100,000	\$100,000	\$200,000	\$90,000	82%
Ending Fund Balance	\$428,982	\$467,058	\$397,058	\$327,058	\$327,058	\$479,767	\$380,317	\$380,317	\$310,317	\$240,317	\$240,317	(\$140,000)	(37%)

Accumulated funds from prior years will be used for City code abatement efforts (public nuisances, dangerous buildings, etc.).

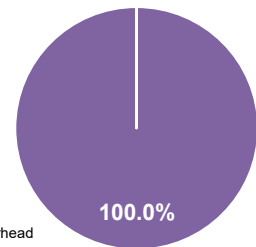
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



State Drug Enforcement Forfeiture Fund (108) Summary

The purpose of the State Drug Enforcement Forfeiture Fund is to account for State seizure funds received by the City. The use of these funds is restricted to purchases that will enhance the ability of the City's police to investigate drug related crimes and incidents.

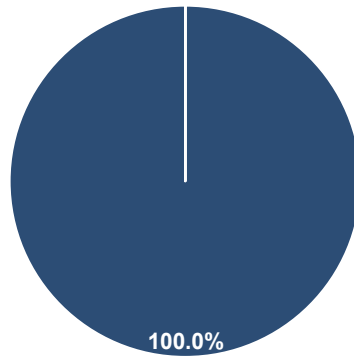
Department: Shoreline Police Department
Program: State Seizures

	2021 Actual	2022 Actual	2023 Current Budget	2024 Current Budget	2023-2024 Biennial Budget	2023 Actual	2024 Year-End Estimate	2023-2024 Biennial Estimate	2025 Budget	2026 Budget	2025 - 2026 Biennial Budget	2025 - 2026 vs. 2023 - 2024 Biennial Estimate	Percentage Change
Beginning Fund Balance	\$88,544	\$154,015	\$157,671	\$157,671	\$157,671	\$157,671	\$236,660	\$157,671	\$236,660	\$236,660	\$236,660	\$78,989	50%
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	66,906	13,329	18,243	18,243	36,486	76,549	18,243	94,792	18,243	18,243	36,486	(58,306)	(62%)
Investment Earnings	12	289	0	0	0	6,117	0	6,117	0	0	0	(6,117)	(100%)
Total Revenue (excl. Use of Fund Bal.)	\$66,918	\$13,618	\$18,243	\$18,243	\$36,486	\$82,666	\$18,243	\$100,909	\$18,243	\$18,243	\$36,486	(\$64,423)	(64%)
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Revenue and Other Financing Sources	\$66,918	\$13,618	\$18,243	\$18,243	\$36,486	\$82,666	\$18,243	\$100,909	\$18,243	\$18,243	\$36,486	(\$64,423)	(64%)
Use of Funds													
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Supplies	0	6,200	800	800	1,600	0	800	800	800	800	1,600	800	100%
Other Services & Charges	1,448	3,763	17,443	17,443	34,886	3,676	17,443	21,119	17,443	17,443	34,886	13,767	65%
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Principal	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	0	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$1,448	\$9,962	\$18,243	\$18,243	\$36,486	\$3,676	\$18,243	\$21,919	\$18,243	\$18,243	\$36,486	\$14,567	66%
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$1,448	\$9,962	\$18,243	\$18,243	\$36,486	\$3,676	\$18,243	\$21,919	\$18,243	\$18,243	\$36,486	\$14,567	66%
Ending Fund Balance	\$154,015	\$157,671	\$157,671	\$157,671	\$157,671	\$236,660	\$236,660	\$236,660	\$236,660	\$236,660	\$236,660	\$0	0%

In 2017, accumulated forfeiture funds, along with additional seizures received in 2017, were used for a one-time transfer to the General Capital Fund for the Police Station at City Hall project.

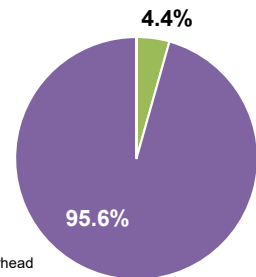
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



Public Arts Fund (109) Summary

The Municipal Art Fund, commonly referred to as Public Arts Fund, was established in 2002 by Ordinance No. 312 and amended in 2020 by Ordinance No. 874. The City recognized the importance and benefit of providing visual art at its public places and facilities and it is the City's policy to provide funding for works of art in public places with art purchased with these funds becoming part of a permanent City art collection. The City's Capital Improvement Program will budget 1% of the Capital Improvement Program funding for construction projects as a revenue source for this fund.

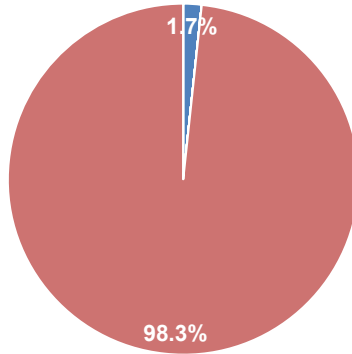
Department: Recreation and Community Services
Program: Public Arts Administration

	2021 Actual	2022 Actual	2023 Current Budget	2024 Current Budget	2023-2024 Biennial Budget	2023 Actual	2024 Year-End Estimate	2023-2024 Biennial Estimate	2025 Budget	2026 Budget	2025 - 2026 Biennial Budget	2025 - 2026 vs. 2023 - 2024 Biennial Estimate	Percentage Change
Beginning Fund Balance	\$181,009	\$146,080	\$153,858	\$448,374	\$153,858	\$153,858	\$210,972	\$153,858	\$793,589	\$1,179,458	\$793,589	\$639,731	416%
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$15,000	\$15,000	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	5,000	5,000	10,000	0	0	0	0	0	0	0	0%
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	12,000	0	0	0	0	0	0	0	0	0	0	0	0%
Investment Earnings	140	426	0	0	0	5,103	860	5,963	0	0	0	(5,963)	(100%)
Total Revenue (excl. Use of Fund Bal.)	\$12,140	\$426	\$5,000	\$5,000	\$10,000	\$5,103	\$860	\$5,963	\$0	\$0	\$0	(\$5,963)	(100%)
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	40,000	40,000	0	40,000	40,000	0	0	0	(40,000)	(100%)
Other Transfers In	30,950	51,684	389,681	608,190	997,871	117,390	686,913	804,303	510,801	360,448	871,249	66,946	8%
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Sources	\$30,950	\$51,684	\$389,681	\$648,190	\$1,037,871	\$117,390	\$726,913	\$844,303	\$510,801	\$360,448	\$871,249	\$26,946	3%
Total Revenue and Other Financing Sources	\$43,090	\$52,110	\$394,681	\$653,190	\$1,047,871	\$122,492	\$727,773	\$850,265	\$510,801	\$360,448	\$871,249	\$20,984	2%
Use of Funds													
Salaries & Wages	\$18,490	\$16,575	\$40,264	\$43,759	\$84,024	\$40,076	\$43,759	\$83,835	\$47,664	\$50,406	\$98,070	\$14,235	17%
Personnel Benefits	7,278	5,236	19,100	20,597	39,697	14,485	20,597	35,082	17,268	18,610	35,878	796	2%
Supplies	3,223	11,035	0	0	0	0	0	0	0	0	0	0	0%
Other Services & Charges	49,028	11,485	40,800	80,800	121,600	10,817	80,800	91,617	60,000	45,000	105,000	13,383	15%
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Principal	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	0	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$78,019	\$44,332	\$100,165	\$145,156	\$245,321	\$65,378	\$145,156	\$210,534	\$124,932	\$114,016	\$238,948	\$28,414	13%
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$78,019	\$44,332	\$100,165	\$145,156	\$245,321	\$65,378	\$145,156	\$210,534	\$124,932	\$114,016	\$238,948	\$28,414	13%
Ending Fund Balance	\$146,080	\$153,858	\$448,374	\$956,408	\$956,408	\$210,972	\$793,589	\$793,589	\$1,179,458	\$1,425,889	\$1,425,889	\$632,300	80%

As capital projects have been constructed, funds have been accumulating in this fund. Available fund balance will support continued work on several public arts projects. The 0.500 FTE Public Art Coordinator is funded 50% in the General Fund and 50% in the Public Arts Fund.

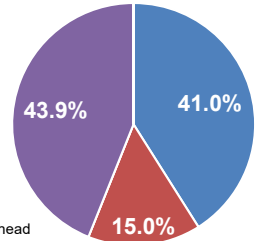
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



Federal Drug Enforcement Forfeiture Fund (112) Summary

The purpose of the Federal Drug Enforcement Forfeiture Fund is to account for Federal seizure of funds received by the City. The use of these funds is restricted to purchases that will enhance the ability of the City's police to investigate drug related crimes and incidents.

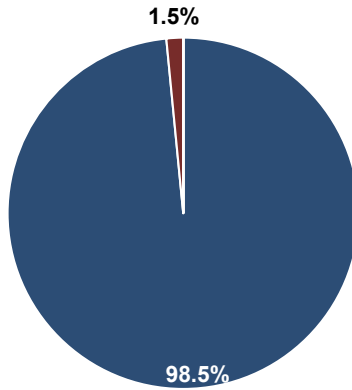
Department: Shoreline Police Department
Program: Federal Seizures

	2021 Actual	2022 Actual	2023 Current Budget	2024 Current Budget	2023-2024 Biennial Budget	2023 Actual	2024 Year-End Estimate	2023-2024 Biennial Estimate	2025 Budget	2026 Budget	2025 - 2026 Biennial Budget	2025 - 2026 vs. 2023 - 2024 Biennial Estimate	Percentage Change
Beginning Fund Balance	\$23,048	\$23,052	\$12,946	\$12,946	\$12,946	\$12,946	\$12,634	\$12,946	\$12,634	\$12,634	\$12,634	(\$312)	(2%)
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	0	0	12,800	12,800	25,600	0	12,800	12,800	12,800	12,800	25,600	12,800	100%
Investment Earnings	5	79	200	200	400	393	200	593	200	200	400	(193)	(33%)
Total Revenue (excl. Use of Fund Bal.)	\$5	\$79	\$13,000	\$13,000	\$26,000	\$393	\$13,000	\$13,393	\$13,000	\$13,000	\$26,000	\$12,607	94%
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Revenue and Other Financing Sources	\$5	\$79	\$13,000	\$13,000	\$26,000	\$393	\$13,000	\$13,393	\$13,000	\$13,000	\$26,000	\$12,607	94%
Use of Funds													
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Supplies	0	10,182	13,000	13,000	26,000	705	13,000	13,705	13,000	13,000	26,000	12,295	90%
Other Services & Charges	1	3	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Principal	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	0	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$1	\$10,185	\$13,000	\$13,000	\$26,000	\$705	\$13,000	\$13,705	\$13,000	\$13,000	\$26,000	\$12,295	90%
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$1	\$10,185	\$13,000	\$13,000	\$26,000	\$705	\$13,000	\$13,705	\$13,000	\$13,000	\$26,000	\$12,295	90%
Ending Fund Balance	\$23,052	\$12,946	\$12,946	\$12,946	\$12,946	\$12,634	\$12,634	\$12,634	\$12,634	\$12,634	\$12,634	\$0	0%

In 2017, accumulated forfeiture funds, along with additional seizures received in 2017, were used for a one-time transfer to the General Capital Fund for the Police Station at City Hall project.

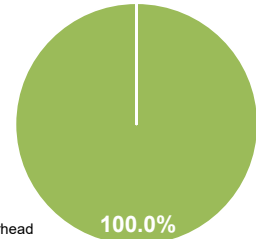
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



Federal Criminal Forfeiture Fund (116) Summary

The purpose of the Federal Criminal Forfeiture Fund is to account for seizure funds received by the City due to staff participation in a federal task force led by the United States Treasury. The use of the funds is restricted to purchases that will enhance the ability of the City's police to investigate criminal related crimes and incidents.

Department: Shoreline Police Department
Program: Federal Seizures

	2021	2022	2023	2024	2023-2024	2023	2024	2023-2024	2025	2026	2025 - 2026	2025 - 2026	
	Actual	Actual	Current Budget	Current Budget	Biennial Budget	Actual	Year-End Estimate	Biennial Estimate	Budget	Budget	Biennial Budget	vs. 2023 - 2024	Percentage Change
Beginning Fund Balance	\$0	\$59,586	\$59,658	\$30,835	\$59,658	\$59,658	\$32,518	\$59,658	\$32,518	\$32,518	\$32,518	(\$27,140)	(45%)
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$28,823	\$0	\$28,823	\$0	\$0	\$28,823	\$0	\$0	\$0	(\$28,823)	(100%)
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	59,586	0	0	0	0	0	0	0	0	0	0	0	0%
Investment Earnings	0	72	0	0	0	1,683	0	1,683	0	0	0	(1,683)	(100%)
Total Revenue (excl. Use of Fund Bal.)	\$59,586	\$72	\$0	\$0	\$0	\$1,683	\$0	\$1,683	\$0	\$0	\$0	(\$1,683)	(100%)
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Revenue and Other Financing Sources	\$59,586	\$72	\$0	\$0	\$0	\$1,683	\$0	\$1,683	\$0	\$0	\$0	(\$1,683)	(100%)
Use of Funds													
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Services & Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	0	0	28,823	0	28,823	28,823	0	28,823	0	0	0	(28,823)	(100%)
Debt Services - Principal	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	0	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$0	\$0	\$28,823	\$0	\$28,823	\$28,823	\$0	\$28,823	\$0	\$0	\$0	(\$28,823)	(100%)
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$0	\$0	\$28,823	\$0	\$28,823	\$28,823	\$0	\$28,823	\$0	\$0	\$0	(\$28,823)	(100%)
Ending Fund Balance	\$59,586	\$59,658	\$30,835	\$30,835	\$30,835	\$32,518	\$32,518	\$32,518	\$32,518	\$32,518	\$32,518	\$0	0%

In 2017, accumulated forfeiture funds, along with additional seizures received in 2017, were used for a one-time transfer to the General Capital Fund for the Police Station at City Hall project.

Restricted Tree Fund (133) Summary

The purpose of the Restricted Tree Fund was set by Resolution No. 512 to be consistent with SMC 12.30 to manage and oversee the planting, care, maintenance, and removal of all trees on public rights-of-way and city-owned public property within the city limits (collectively, "public trees") in accordance with the provisions of this chapter.

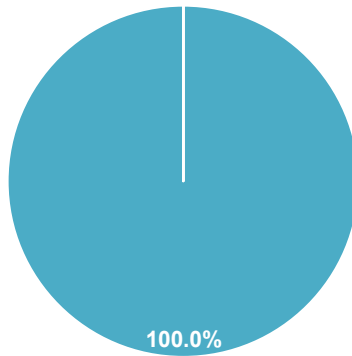
Department: Administrative Services
Program: Reserves

	2021 Actual	2022 Actual	2023 Current Budget	2024 Current Budget	2023-2024 Biennial Budget	2023 Actual	2024 Year-End Estimate	2023-2024 Biennial Estimate	2025 Budget	2026 Budget	2025 - 2026 Biennial Budget	2025 - 2026 vs. 2023 - 2024 Biennial Estimate	Percentage Change
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	0	0	0	147,613	147,613	0	50,000	50,000	100,000	83,000	183,000	133,000	266%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Investment Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Revenue (excl. Use of Fund Bal.)	\$0	\$0	\$0	\$147,613	\$147,613	\$0	\$50,000	\$50,000	\$100,000	\$83,000	\$183,000	\$133,000	266%
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Revenue and Other Financing Sources	\$0	\$0	\$0	\$147,613	\$147,613	\$0	\$50,000	\$50,000	\$100,000	\$83,000	\$183,000	\$133,000	266%
Use of Funds													
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Supplies	0	0	0	147,613	147,613	0	50,000	50,000	100,000	83,000	183,000	133,000	266%
Other Services & Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Principal	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	0	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$0	\$0	\$0	\$147,613	\$147,613	\$0	\$50,000	\$50,000	\$100,000	\$83,000	\$183,000	\$133,000	266%
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$0	\$0	\$0	\$147,613	\$147,613	\$0	\$50,000	\$50,000	\$100,000	\$83,000	\$183,000	\$133,000	266%
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%

Funding will be transferred to the General Capital Fund to support capital projects identified in the six-year Capital Improvement Plan.

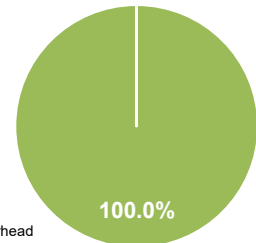
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



Revenue Stabilization Fund (190) Summary

The Revenue Stabilization Fund was created in late 2007 as an outcome of the revised reserve policy adopted by the City Council earlier in 2007. The Revenue Stabilization Fund accumulates a reserve equal to thirty percent (30%) of annual economically sensitive revenues within the City's operating budget to cover revenue shortfalls resulting from unexpected economic changes or recessionary periods. Investment interest from these funds will be allocated to the General Fund.

Department: Administrative Services
Program: Reserves

	2021	2022	2023	2024	2023-2024	2023	2024	2023-2024	2025	2026	2025 - 2026	2025 - 2026 vs. 2023 - 2024	
	Actual	Actual	Current Budget	Current Budget	Biennial Budget	Actual	Year-End Estimate	Biennial Estimate	Budget	Budget	Biennial Budget	Biennial Estimate	Percentage Change
Beginning Fund Balance	\$5,626,456	\$5,626,168	\$5,626,168	\$6,831,752	\$5,626,168	\$5,626,168	\$6,831,752	\$5,626,168	\$6,831,752	\$6,831,752	\$6,831,752	\$1,205,584	21%
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Investment Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Revenue (excl. Use of Fund Bal.)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	697	1,205,584	0	1,205,584	1,205,584	0	1,205,584	0	1,026,635	1,026,635	(178,949)	(15%)
Other Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Sources	\$0	\$697	\$1,205,584	\$0	\$1,205,584	\$1,205,584	\$0	\$1,205,584	\$0	\$1,026,635	\$1,026,635	(\$178,949)	(15%)
Total Revenue and Other Financing Sources	\$0	\$697	\$1,205,584	\$0	\$1,205,584	\$1,205,584	\$0	\$1,205,584	\$0	\$1,026,635	\$1,026,635	(\$178,949)	(15%)
Use of Funds													
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Services & Charges	288	697	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Principal	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	0	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$288	\$697	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$288	\$697	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Ending Fund Balance	\$5,626,168	\$5,626,168	\$6,831,752	\$6,831,752	\$6,831,752	\$6,831,752	\$6,831,752	\$6,831,752	\$6,831,752	\$7,858,387	\$7,858,387	\$1,026,635	15%

Funding is transferred from the General Fund as needed to the Revenue Stabilization Fund to maintain the minimum fund balance required by policy.

2006/2016 UTGO Bond Fund (201) Summary

This fund is used to record the property tax revenues and debt service payments related to the 2006 General Obligation bonds issued to fund open space acquisitions and park improvements. These bonds were refunded in 2016.

Department: Administrative Services
Program: Unlimited Tax GO Bond

	2021	2022	2023	2024	2023-2024	2023	2024	2023-2024	2025	2026	2025 - 2026	2025 - 2026	
	Actual	Actual	Current Budget	Current Budget	Biennial Budget	Actual	Year-End Estimate	Biennial Estimate	Budget	Budget	Biennial Budget	vs. 2023 - 2024	Percentage Change
Beginning Fund Balance	\$6,656	\$3,453	\$14,014	\$14,014	\$14,014	\$14,014	\$10,561	\$14,014	\$10,561	\$10,561	\$10,561	(\$3,453)	(25%)
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Taxes	\$1,122,612	\$10,561	\$0	\$0	\$0	(\$3,453)	\$0	(\$3,453)	\$0	\$0	\$0	\$3,453	(100%)
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Investment Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Revenue (excl. Use of Fund Bal.)	\$1,122,612	\$10,561	\$0	\$0	\$0	(\$3,453)	\$0	(\$3,453)	\$0	\$0	\$0	\$3,453	(100%)
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	6,571	0	0	0	0	0	0	0	0	0	0	0	0%
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Sources	\$6,571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Revenue and Other Financing Sources	\$1,129,183	\$10,561	\$0	\$0	\$0	(\$3,453)	\$0	(\$3,453)	\$0	\$0	\$0	\$3,453	(100%)
Use of Funds													
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Services & Charges	242	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Principal	1,113,000	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	19,144	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$1,132,385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$1,132,385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Ending Fund Balance	\$3,453	\$14,014	\$14,014	\$14,014	\$14,014	\$10,561	\$10,561	\$10,561	\$10,561	\$10,561	\$10,561	\$0	0%

The 2017 levy was also less due to a mistake by the King County Assessor's Office levying tax on City-owned properties. As a result, the General Fund provided an \$18,000 infusion to cover the shortfalls.

2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources

0.0%

2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out

0.0%

2009/2019 LTGO Bond Fund (211) Summary

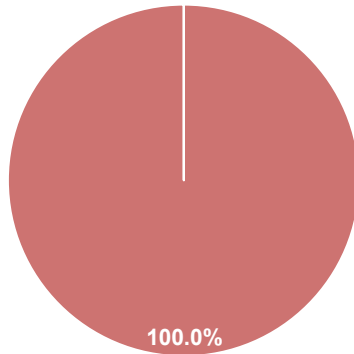
This fund is used to record the principal and debt service payments related to the 2009 Limited Tax General Obligation bonds issued to fund the acquisition of the new City Hall. These bonds were refunded in 2019.

Department: Administrative Services
Program: Limited Tax GO Bond

	2021	2022	2023	2024	2023-2024	2023	2024	2023-2024	2025	2026	2025 - 2026	2025 - 2026	
	Actual	Actual	Current Budget	Current Budget	Biennial Budget	Actual	Year-End Estimate	Biennial Estimate	Budget	Budget	Biennial Budget	vs. 2023 - 2024	Percentage Change
Beginning Fund Balance	\$410,710	\$28,280	\$455,117	\$455,117	\$455,117	\$455,117	\$521,254	\$455,117	\$521,254	\$521,254	\$521,254	\$66,137	15%
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Investment Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Revenue (excl. Use of Fund Bal.)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	717,442	1,525,731	1,097,010	1,098,885	2,195,895	1,163,330	1,098,885	2,262,215	1,094,281	1,098,385	2,192,666	(69,549)	(3%)
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Sources	\$717,442	\$1,525,731	\$1,097,010	\$1,098,885	\$2,195,895	\$1,163,330	\$1,098,885	\$2,262,215	\$1,094,281	\$1,098,385	\$2,192,666	(\$69,549)	(3%)
Total Revenue and Other Financing Sources	\$717,442	\$1,525,731	\$1,097,010	\$1,098,885	\$2,195,895	\$1,163,330	\$1,098,885	\$2,262,215	\$1,094,281	\$1,098,385	\$2,192,666	(\$69,549)	(3%)
Use of Funds													
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Services & Charges	778	300	1,500	1,500	3,000	0	1,500	1,500	1,500	1,500	3,000	1,500	100%
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Principal	510,000	535,000	560,000	590,000	1,150,000	560,000	590,000	1,150,000	615,000	650,000	1,265,000	115,000	10%
Debt Services - Interest	589,094	563,594	535,510	507,385	1,042,895	537,194	507,385	1,044,579	477,781	446,885	924,666	(119,913)	(11%)
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$1,099,872	\$1,098,894	\$1,097,010	\$1,098,885	\$2,195,895	\$1,097,194	\$1,098,885	\$2,196,079	\$1,094,281	\$1,098,385	\$2,192,666	(\$3,413)	(0%)
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$1,099,872	\$1,098,894	\$1,097,010	\$1,098,885	\$2,195,895	\$1,097,194	\$1,098,885	\$2,196,079	\$1,094,281	\$1,098,385	\$2,192,666	(\$3,413)	(0%)
Ending Fund Balance	\$28,280	\$455,117	\$455,117	\$455,117	\$455,117	\$521,254	\$521,254	\$521,254	\$521,254	\$521,254	\$521,254	\$0	0%

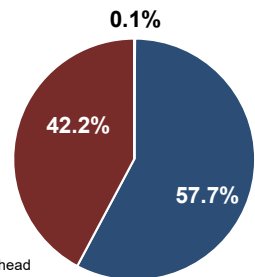
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



2020 LTGO Bond Fund (212) Summary

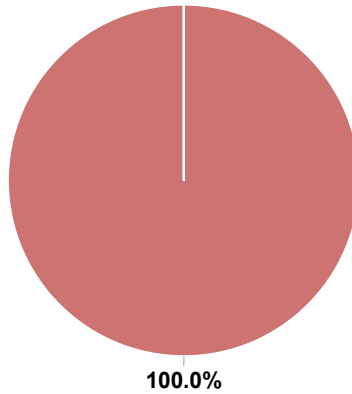
This fund is used to record the principal and debt service payments related to the 2020 bond anticipation notes issued to acquire properties for the Parks, Recreation and Open Space Plan.

Department: Administrative Services
Program: Limited Tax GO Bond

	2021	2022	2023	2024	2023-2024	2023	2024	2023-2024	2025	2026	2025 - 2026	2025 - 2026 vs. 2023 - 2024	
	Actual	Actual	Current Budget	Current Budget	Biennial Budget	Actual	Year-End Estimate	Biennial Estimate	Budget	Budget	Biennial Budget	Biennial Estimate	Percentage Change
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Investment Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Revenue (excl. Use of Fund Bal.)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	480,404	8,847,500	415,000	415,000	830,000	415,200	415,000	830,200	173,916	0	173,916	(656,284)	(79%)
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Sources	\$480,404	\$8,847,500	\$415,000	\$415,000	\$830,000	\$415,200	\$415,000	\$830,200	\$173,916	\$0	\$173,916	(\$656,284)	(79%)
Total Revenue and Other Financing Sources	\$480,404	\$8,847,500	\$415,000	\$415,000	\$830,000	\$415,200	\$415,000	\$830,200	\$173,916	\$0	\$173,916	(\$656,284)	(79%)
Use of Funds													
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Services & Charges	404	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Principal	0	8,400,000	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	480,000	447,500	415,000	415,000	830,000	415,200	415,000	830,200	173,916	0	173,916	(656,284)	(79%)
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$480,404	\$8,847,500	\$415,000	\$415,000	\$830,000	\$415,200	\$415,000	\$830,200	\$173,916	\$0	\$173,916	(\$656,284)	(79%)
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$480,404	\$8,847,500	\$415,000	\$415,000	\$830,000	\$415,200	\$415,000	\$830,200	\$173,916	\$0	\$173,916	(\$656,284)	(79%)
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%

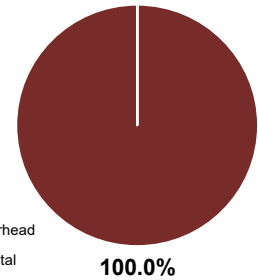
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



2013 LTGO Bond Fund (221) Summary

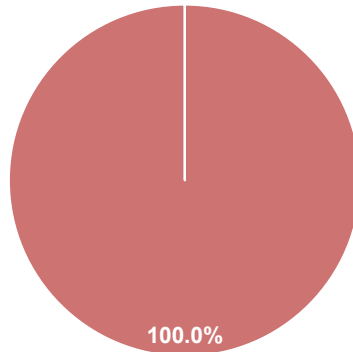
This fund is used to record the principal and debt service payments related to the 2013 Limited Tax General Obligation bonds issued to fund the acquisition of the City Maintenance Facility.

Department: Administrative Services
Program: Limited Tax GO Bond

	2021 Actual	2022 Actual	2023 Current Budget	2024 Current Budget	2023-2024 Biennial Budget	2023 Actual	2024 Year-End Estimate	2023-2024 Biennial Estimate	2025 Budget	2026 Budget	2025 - 2026 Biennial Budget	2025 - 2026 vs. 2023 - 2024		
												Biennial Estimate	Percentage Change	
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Resources														
Budgeted Use of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Investment Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Revenue (excl. Use of Fund Bal.)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Other Financing Sources														
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	258,590	257,420	256,041	259,635	515,676	256,263	259,635	515,898	253,369	262,510	515,879	(19)	(0%)	
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Sources	\$258,590	\$257,420	\$256,041	\$259,635	\$515,676	\$256,263	\$259,635	\$515,898	\$253,369	\$262,510	\$515,879	(\$19)	(0%)	
Total Revenue and Other Financing Sources	\$258,590	\$257,420	\$256,041	\$259,635	\$515,676	\$256,263	\$259,635	\$515,898	\$253,369	\$262,510	\$515,879	(\$19)	(0%)	
Use of Funds														
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Services & Charges	340	170	510	510	1,020	0	510	510	510	510	1,020	510	510	100%
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Principal	160,000	165,000	170,000	180,000	350,000	170,000	180,000	350,000	185,000	195,000	380,000	30,000	9%	
Debt Services - Interest	98,250	92,250	85,531	79,125	164,656	86,263	79,125	165,388	67,859	67,000	134,859	(30,529)	(18%)	
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$258,590	\$257,420	\$256,041	\$259,635	\$515,676	\$256,263	\$259,635	\$515,898	\$253,369	\$262,510	\$515,879	(\$19)	(0%)	
Other Financing Uses														
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$258,590	\$257,420	\$256,041	\$259,635	\$515,676	\$256,263	\$259,635	\$515,898	\$253,369	\$262,510	\$515,879	(\$19)	(0%)	
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%

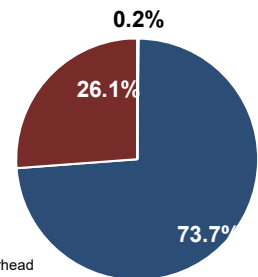
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



Sidewalk LTGO Bond Fund (230) Summary

RCW 36.73.040(3)(a) gives Transportation Benefit Districts the authority to impose a Sales Tax up to 0.2% for a period exceeding ten years if the moneys received are dedicated to the repayment of indebtedness incurred in accordance with the requirements of RCW 36.73. Shoreline City Council passed Resolution No. 430 placing a ballot for a 0.2% Sales Tax dedicated to sidewalk expansion and/or repair, which voters approved. The Sales Tax went into effect in April 2019. This fund is used to record the Sales Tax receipts and principal and debt service payments related to the bonds issued for the purpose specified in the ballot measure. Project expenditures are tracked in the Sidewalk Expansion Fund (332).

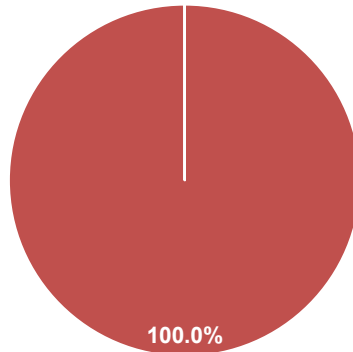
Department: Administrative Services
Program: Limited Tax GO Bond

	2021	2022	2023	2024	2023-2024	2023	2024	2023-2024	2025	2026	2025 - 2026	2025 - 2026 vs. 2023 - 2024	
	Actual	Actual	Current Budget	Current Budget	Biennial Budget	Actual	Year-End Estimate	Biennial Estimate	Budget	Budget	Biennial Budget	Biennial Estimate	Percentage Change
Beginning Fund Balance	\$3,833,167	\$5,760,392	\$8,008,282	\$9,503,743	\$8,008,282	\$8,008,282	\$10,900,904	\$8,008,282	\$12,476,738	\$14,115,241	\$12,476,738	\$4,468,456	56%
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Taxes	\$2,828,602	\$3,134,289	\$2,391,469	\$2,475,051	\$4,866,520	\$3,357,299	\$2,475,051	\$5,832,350	\$2,561,103	\$2,650,071	\$5,211,174	(\$621,176)	(11%)
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Investment Earnings	(846)	14,164	0	0	0	436,523	0	436,523	0	0	0	(436,523)	(100%)
Total Revenue (excl. Use of Fund Bal.)	\$2,827,756	\$3,148,453	\$2,391,469	\$2,475,051	\$4,866,520	\$3,793,822	\$2,475,051	\$6,268,873	\$2,561,103	\$2,650,071	\$5,211,174	(\$1,057,699)	(17%)
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Revenue and Other Financing Sources	\$2,827,756	\$3,148,453	\$2,391,469	\$2,475,051	\$4,866,520	\$3,793,822	\$2,475,051	\$6,268,873	\$2,561,103	\$2,650,071	\$5,211,174	(\$1,057,699)	(17%)
Use of Funds													
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Services & Charges	980	1,014	0	0	0	2,550	0	2,550	26,000	26,000	52,000	49,450	1939%
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Principal	500,000	525,000	550,000	580,000	1,130,000	550,000	580,000	1,130,000	600,000	625,000	1,225,000	95,000	8%
Debt Services - Interest	399,550	374,550	346,008	318,867	664,875	348,650	319,217	667,867	296,600	272,516	569,116	(98,751)	(15%)
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$900,530	\$900,564	\$896,008	\$898,867	\$1,794,875	\$901,200	\$899,217	\$1,800,417	\$922,600	\$923,516	\$1,846,116	\$45,699	3%
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$900,530	\$900,564	\$896,008	\$898,867	\$1,794,875	\$901,200	\$899,217	\$1,800,417	\$922,600	\$923,516	\$1,846,116	\$45,699	3%
Ending Fund Balance	\$5,760,392	\$8,008,282	\$9,503,743	\$11,079,927	\$11,079,927	\$10,900,904	\$12,476,738	\$12,476,738	\$14,115,241	\$15,841,796	\$15,841,796	\$3,365,058	27%

This fund balance includes the additional 0.2% Transportation Benefit District Sales Tax, which is restricted in its use.

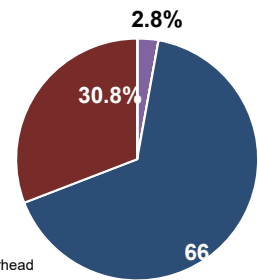
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



VLF Revenue Bond (235) Summary

This fund is used to record Vehicle License Fees that are dedicated to supporting debt service on bonds issued to support sidewalk rehabilitation and annual road surface maintenance (ARSM) program. Revenue not needed to support debt service is available to support additional non-debt funded sidewalk rehabilitation and ARSM projects.

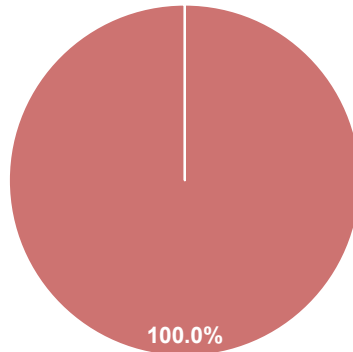
Department: Administrative Services
Program: VLF Revenue Bond

	2021	2022	2023	2024	2023-2024	2023	2024	2023-2024	2025	2026	2025 - 2026	2025 - 2026	
	Actual	Actual	Current Budget	Current Budget	Biennial Budget	Actual	Year-End Estimate	Biennial Estimate	Budget	Budget	Biennial Budget	vs. 2023 - 2024	Percentage Change
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Investment Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Revenue (excl. Use of Fund Bal.)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	20,076	532,743	593,197	616,739	1,209,936	590,192	617,490	1,207,682	619,380	619,897	1,239,277	31,595	3%
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Sources	\$20,076	\$532,743	\$593,197	\$616,739	\$1,209,936	\$590,192	\$617,490	\$1,207,682	\$619,380	\$619,897	\$1,239,277	\$31,595	3%
Total Revenue and Other Financing Sources	\$20,076	\$532,743	\$593,197	\$616,739	\$1,209,936	\$590,192	\$617,490	\$1,207,682	\$619,380	\$619,897	\$1,239,277	\$31,595	3%
Use of Funds													
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Services & Charges	189	170	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Principal	0	466,904	476,136	485,164	961,300	476,136	485,164	961,300	495,141	504,931	1,000,072	38,772	4%
Debt Services - Interest	19,887	65,669	117,061	131,575	248,636	114,056	132,326	246,382	124,239	114,966	239,205	(7,177)	(3%)
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$20,076	\$532,743	\$593,197	\$616,739	\$1,209,936	\$590,192	\$617,490	\$1,207,682	\$619,380	\$619,897	\$1,239,277	\$31,595	3%
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$20,076	\$532,743	\$593,197	\$616,739	\$1,209,936	\$590,192	\$617,490	\$1,207,682	\$619,380	\$619,897	\$1,239,277	\$31,595	3%
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%

This fund balance includes the additional 0.2% Transportation Benefit District Sales Tax, which is restricted in its use.

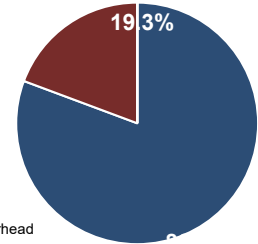
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



2022 Parks UTGO Bond (240) Summary

This fund is used to record the principal and debt service payments related to the 2022 Parks Bond debt to complete projects identified in the Parks, Recreation and Open Space Plan including 8 priority park improvements, future park property acquisition and design, and public art.

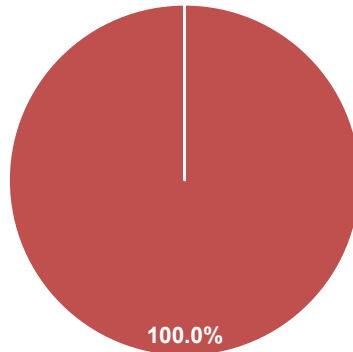
Department: Administrative Services
Program: Parks LTGO Bond

	2021 Actual	2022 Actual	2023 Current Budget	2024 Current Budget	2023-2024 Biennial Budget	2023 Actual	2024 Year-End Estimate	2023-2024 Biennial Estimate	2025 Budget	2026 Budget	2025 - 2026 Biennial Budget	2025 - 2026 vs. 2023 - 2024		
												Biennial Estimate	Percentage Change	
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$9,809	\$0	\$9,809	\$9,809	\$9,809	\$9,809	\$9,809	2392444%
Resources														
Budgeted Use of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Taxes	\$0	\$0	\$2,948,127	\$2,944,377	\$5,892,504	\$2,963,940	\$2,944,377	\$5,908,317	\$2,948,585	\$2,948,294	\$5,896,879	(\$11,438)	(0%)	
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Investment Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Revenue (excl. Use of Fund Bal.)	\$0	\$0	\$2,948,127	\$2,944,377	\$5,892,504	\$2,963,940	\$2,944,377	\$5,908,317	\$2,948,585	\$2,948,294	\$5,896,879	(\$11,438)	(0%)	
Other Financing Sources														
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	0	1,005,375	0	0	0	0	0	0	0	0	0	0	0	0%
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Sources	\$0	\$1,005,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Revenue and Other Financing Sources	\$0	\$1,005,375	\$2,948,127	\$2,944,377	\$5,892,504	\$2,963,940	\$2,944,377	\$5,908,317	\$2,948,585	\$2,948,294	\$5,896,879	(\$11,438)	(0%)	
Use of Funds														
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Supplies	0	0	0	0	0	362	0	362	0	0	0	(362)	(100%)	
Other Services & Charges	0	330	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Principal	0	0	1,270,000	1,330,000	2,600,000	1,270,000	1,330,000	2,600,000	1,400,000	1,470,000	2,870,000	270,000	10%	
Debt Services - Interest	0	1,005,045	1,678,127	1,614,377	3,292,504	1,543,813	1,614,377	3,158,190	1,548,585	1,478,294	3,026,879	(131,311)	(4%)	
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$0	\$1,005,375	\$2,948,127	\$2,944,377	\$5,892,504	\$2,814,176	\$2,944,377	\$5,768,553	\$2,948,585	\$2,948,294	\$5,896,879	\$138,326	2%	
Other Financing Uses														
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	139,955	0	139,955	0	0	0	(139,955)	(100%)	
Other Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$139,955	\$0	\$139,955	\$0	\$0	\$0	(\$139,955)	(100%)	
Total Expenditures	\$0	\$1,005,375	\$2,948,127	\$2,944,377	\$5,892,504	\$2,954,131	\$2,944,377	\$5,898,508	\$2,948,585	\$2,948,294	\$5,896,879	(\$1,629)	(0%)	
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$9,809	\$9,809	\$9,809	\$9,809	\$9,809	\$9,809	\$0	0%	

This fund balance includes the additional 0.2% Transportation Benefit District Sales Tax, which is restricted in its use.

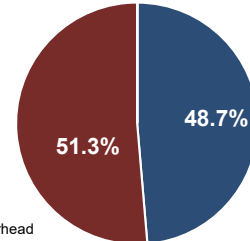
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



Transportation Impact Fees Fund (117) Summary

The purpose of the Transportation Impact Fees Fund is to account for the collection and use of transportation impact fees, which became effective on January 1, 2015.

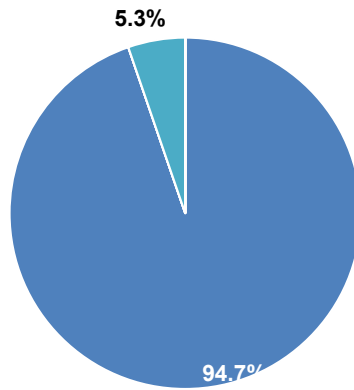
Department: Administrative Services
Program: Reserves

	2021 Actual	2022 Actual	2023 Current Budget	2024 Current Budget	2023-2024 Biennial Budget	2023 Actual	2024 Year-End Estimate	2023-2024 Biennial Estimate	2025 Budget	2026 Budget	2025 - 2026 Biennial Budget	2025 - 2026 vs. 2023 - 2024 Biennial Estimate	Percentage Change
Beginning Fund Balance	\$5,283,737	\$7,421,210	\$8,514,811	\$5,500,213	\$8,514,811	\$8,514,811	\$9,979,782	\$8,514,811	\$8,709,248	\$4,952,361	\$8,709,248	\$194,438	2%
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$3,014,598	\$1,188,757	\$4,203,355	\$0	\$0	\$0	\$4,245,436	\$4,562,969	\$8,808,405	\$8,808,405	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	2,245,265	3,076,996	0	0	0	2,690,265	916,036	3,606,301	488,549	0	488,549	(3,117,752)	(86%)
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Investment Earnings	1,548	19,299	0	0	0	441,351	0	441,351	0	0	0	(441,351)	(100%)
Total Revenue (excl. Use of Fund Bal.)	\$2,246,813	\$3,096,295	\$0	\$0	\$0	\$3,131,617	\$916,036	\$4,047,653	\$488,549	\$0	\$488,549	(\$3,559,104)	(88%)
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Revenue and Other Financing Sources	\$2,246,813	\$3,096,295	\$0	\$0	\$0	\$3,131,617	\$916,036	\$4,047,653	\$488,549	\$0	\$488,549	(\$3,559,104)	(88%)
Use of Funds													
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Services & Charges	262	906	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Principal	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	0	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$262	\$906	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	109,078	2,001,788	3,014,598	1,188,757	4,203,355	1,666,645	2,186,570	3,853,215	4,245,436	4,562,969	8,808,405	4,955,190	129%
Total Other Financing Uses	\$109,078	\$2,001,788	\$3,014,598	\$1,188,757	\$4,203,355	\$1,666,645	\$2,186,570	\$3,853,215	\$4,245,436	\$4,562,969	\$8,808,405	\$4,955,190	129%
Total Expenditures	\$109,340	\$2,002,694	\$3,014,598	\$1,188,757	\$4,203,355	\$1,666,645	\$2,186,570	\$3,853,215	\$4,245,436	\$4,562,969	\$8,808,405	\$4,955,190	129%
Ending Fund Balance	\$7,421,210	\$8,514,811	\$5,500,213	\$4,311,456	\$4,311,456	\$9,979,782	\$8,709,248	\$8,709,248	\$4,952,361	\$389,392	\$389,392	(\$8,319,856)	(96%)

Funding will be transferred to the Roads Capital Fund to support capital projects identified in the six-year Capital Improvement Plan.

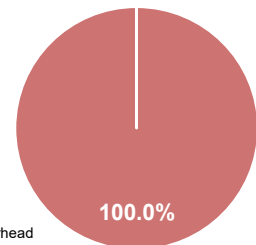
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



Park Impact Fees Fund (118) Summary

The purpose of the Park Impact Fees Fund is to account for the collection and use of park impact fees, which became effective on January 1, 2018.

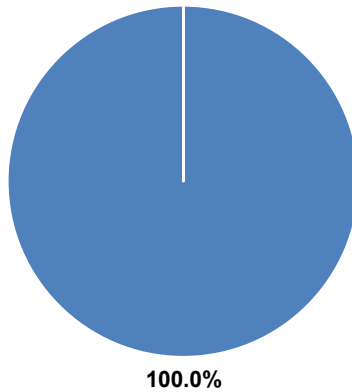
Department: Administrative Services
Program: Reserves

	2021 Actual	2022 Actual	2023 Current Budget	2024 Current Budget	2023-2024 Biennial Budget	2023 Actual	2024 Year-End Estimate	2023-2024 Biennial Estimate	2025 Budget	2026 Budget	2025 - 2026 Biennial Budget	2025 - 2026 vs. 2023 - 2024 Biennial Estimate	Percentage Change
Beginning Fund Balance	\$1,016,149	\$2,370,732	\$4,503,033	\$853,789	\$4,503,033	\$4,503,033	\$5,536,828	\$4,503,033	\$2,362,207	\$2,187,207	\$2,362,207	(\$2,140,826)	(48%)
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$7,895,210	\$77,541	\$7,972,751	\$0	\$0	\$0	\$175,000	\$181,750	\$356,750	\$356,750	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	2,233,311	2,778,192	4,245,966	0	4,245,966	4,192,150	1,112,910	5,305,060	0	0	0	(5,305,060)	(100%)
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Investment Earnings	1,141	3,248	0	0	0	306,433	120,055	426,489	0	0	0	(426,489)	(100%)
Total Revenue (excl. Use of Fund Bal.)	\$2,234,452	\$2,781,440	\$4,245,966	\$0	\$4,245,966	\$4,498,583	\$1,232,965	\$5,731,549	\$0	\$0	\$0	(\$5,731,549)	(100%)
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Revenue and Other Financing Sources	\$2,234,452	\$2,781,440	\$4,245,966	\$0	\$4,245,966	\$4,498,583	\$1,232,965	\$5,731,549	\$0	\$0	\$0	(\$5,731,549)	(100%)
Use of Funds													
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Services & Charges	57	296	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Principal	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	0	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$57	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	879,812	648,843	7,895,210	77,541	7,972,751	3,464,788	4,407,587	7,872,375	175,000	181,750	356,750	(7,515,625)	(95%)
Total Other Financing Uses	\$879,812	\$648,843	\$7,895,210	\$77,541	\$7,972,751	\$3,464,788	\$4,407,587	\$7,872,375	\$175,000	\$181,750	\$356,750	(\$7,515,625)	(95%)
Total Expenditures	\$879,869	\$649,139	\$7,895,210	\$77,541	\$7,972,751	\$3,464,788	\$4,407,587	\$7,872,375	\$175,000	\$181,750	\$356,750	(\$7,515,625)	(95%)
Ending Fund Balance	\$2,370,732	\$4,503,033	\$853,789	\$776,248	\$776,248	\$5,536,828	\$2,362,207	\$2,362,207	\$2,187,207	\$2,005,457	\$2,005,457	(\$356,750)	(15%)

Funding will be transferred to the General Capital Fund to support capital projects identified in the six-year Capital Improvement Plan.

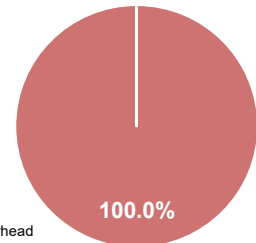
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



General Capital Fund (301) Summary

The General Capital Fund receives resources designated specifically for capital purposes. The primary ongoing dedicated resource is real estate excise tax (REET). Other revenue sources include General Fund support and dedicated project grants. Projects in the General Capital Fund are divided into three major categories: facilities projects, parks projects and open space projects. For a complete discussion of this fund refer to the Capital Improvement Plan section of this document.

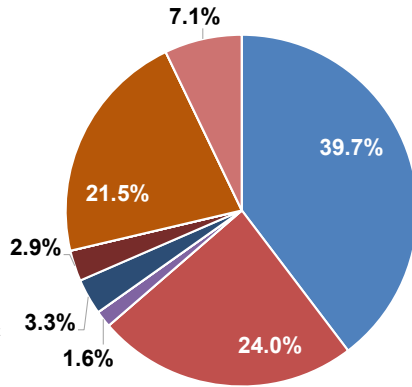
Department: Public Works
Program: General Capital Engineering; General Capital Projects

	2021	2022	2023	2024	2023-2024	2023	2024	2023-2024	2025	2026	2025 - 2026	2025 - 2026 vs. 2023 - 2024	
	Actual	Actual	Current Budget	Current Budget	Biennial Budget	Actual	Year-End Estimate	Biennial Estimate	Budget	Budget	Biennial Budget	Biennial Estimate	Percentage Change
Beginning Fund Balance	\$10,181,483	\$6,793,572	\$35,930,368	\$16,527,740	\$35,930,368	\$35,930,368	\$39,261,255	\$35,930,368	\$12,038,364	\$7,665,024	\$12,038,364	(\$23,892,004)	(66%)
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$17,223,951	\$14,529,542	\$31,753,493	\$0	\$0	\$0	\$4,373,340	\$1,366,542	\$5,739,883	\$5,739,883	0%
Taxes	\$3,229,435	\$2,654,045	\$1,821,468	\$1,758,419	\$3,579,887	\$1,595,371	\$1,423,452	\$3,018,823	\$1,631,574	\$1,837,206	\$3,468,780	\$449,957	15%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	708,631	579,305	3,934,576	3,153,951	7,088,527	7,244,693	3,354,519	10,599,212	225,000	0	225,000	(10,374,212)	(98%)
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	21,995	16,854	890,000	0	890,000	14,771	6,601	21,372	476,892	0	476,892	455,520	2131%
Investment Earnings	3,182	43,883	611,694	382,184	993,878	1,639,238	704,795	2,344,033	250,313	162,364	412,677	(1,931,356)	(82%)
Total Revenue (excl. Use of Fund Bal.)	\$3,963,243	\$3,294,087	\$7,257,738	\$5,294,554	\$12,552,292	\$10,494,073	\$5,489,367	\$15,983,440	\$2,583,779	\$1,999,569	\$4,583,348	(\$11,400,091)	(71%)
Other Financing Sources													
Proceeds from Capital Assets	0	39,666,791	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	1,083,813	1,537,973	6,755,198	3,336,782	10,091,980	3,847,596	6,183,423	10,031,019	3,111,105	6,731	3,117,836	(6,913,183)	(69%)
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	968,192	4,989,768	10,487,498	477,585	10,965,083	5,214,104	5,976,518	11,190,622	508,571	520,531	1,029,103	(10,161,520)	(91%)
Other Financing Sources	0	18,453	0	0	0	139,955	0	139,955	0	0	0	(139,955)	(100%)
Total Other Financing Sources	\$2,052,005	\$46,212,985	\$17,242,696	\$3,814,367	\$21,057,063	\$9,201,655	\$12,159,941	\$21,361,596	\$3,619,677	\$527,262	\$4,146,939	(\$17,214,658)	(81%)
Total Revenue and Other Financing Sources	\$6,015,248	\$49,507,072	\$24,500,434	\$9,108,921	\$33,609,355	\$19,695,729	\$17,649,308	\$37,345,036	\$6,203,456	\$2,526,831	\$8,730,287	(\$28,614,749)	(77%)
Use of Funds													
Salaries & Wages	\$116,480	\$161,141	\$373,268	\$414,823	\$788,091	\$355,541	\$414,823	\$770,364	\$314,705	\$318,403	\$633,108	(\$137,256)	(18%)
Personnel Benefits	39,210	60,760	147,064	167,072	314,136	120,837	167,072	287,909	118,331	122,251	240,581	(47,328)	(16%)
Supplies	1,548	12,552	153,248	70,329	223,577	24,716	70,329	95,045	75,708	79,481	155,190	60,145	63%
Other Services & Charges	668,130	2,999,931	5,341,902	4,358,712	9,700,614	6,433,105	6,901,430	13,334,535	1,586,596	405,509	1,992,105	(11,342,430)	(85%)
Intergovernmental Services	3,644	500	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	7,802,825	3,075,513	36,933,130	15,010,808	51,943,938	8,600,838	36,052,905	44,653,744	7,723,857	2,245,488	9,969,345	(34,684,399)	(78%)
Debt Services - Principal	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	0	297,983	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	24,689	39,117	0	0	0	139,764	6,255	146,019	0	0	0	(146,019)	(100%)
Contingency	0	0	1,887	1,954	3,841	0	0	0	0	0	0	0	0%
Total Expenditures	\$8,656,527	\$6,647,497	\$42,950,499	\$20,023,698	\$62,974,197	\$15,674,801	\$43,612,815	\$59,287,616	\$9,819,196	\$3,171,133	\$12,990,329	(\$46,297,287)	(78%)
Other Financing Uses													
Transfers Out General Fund Overhead	15,268	55,003	6,259	6,689	12,948	6,259	6,688	12,947	29,887	31,267	61,154	48,207	372%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	717,442	10,034,965	683,782	664,770	1,348,552	683,782	664,770	1,348,552	664,546	663,946	1,328,492	(20,060)	(1%)
Other Transfers Out	13,922	3,632,810	262,522	220,105	482,627	0	587,925	587,925	63,167	27,028	90,195	(497,730)	(85%)
Total Other Financing Uses	\$746,632	\$13,722,778	\$952,563	\$891,564	\$1,844,127	\$690,041	\$1,259,383	\$1,949,424	\$757,600	\$722,241	\$1,479,841	(\$469,583)	(24%)
Total Expenditures	\$9,403,159	\$20,370,276	\$43,903,062	\$20,915,262	\$64,818,324	\$16,364,842	\$44,872,198	\$61,237,040	\$10,576,796	\$3,893,373	\$14,470,170	(\$46,766,871)	(76%)
Ending Fund Balance	\$6,793,572	\$35,930,368	\$16,527,740	\$4,721,399	\$4,721,399	\$39,261,255	\$12,038,364	\$12,038,364	\$7,665,024	\$6,298,481	\$6,298,481	(\$5,739,883)	(48%)

Additional information can be found in the Capital Improvement Plan section in this book.

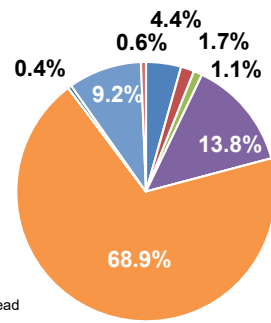
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



City Facility-Major Maintenance Fund (312) Summary

This fund was established in 2005. Projects in this capital fund include major repairs and replacement of systems at City facilities such as City Hall, the police station and recreation centers. For a complete discussion of this fund refer to the Capital Improvement Plan section of this document.

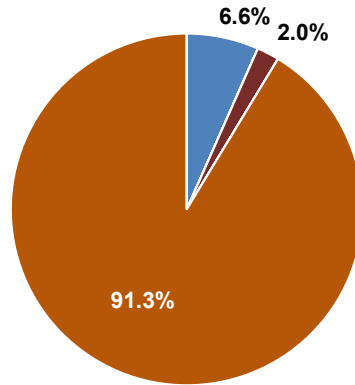
Department: Administrative Services
Program: Major Maintenance Projects

	2021	2022	2023	2024	2023-2024	2023	2024	2023-2024	2025	2026	2025 - 2026	2025 - 2026	
	Actual	Actual	Current Budget	Current Budget	Biennial Budget	Actual	Year-End Estimate	Biennial Estimate	Budget	Budget	Biennial Budget	vs. 2023 - 2024	Percentage Change
Beginning Fund Balance	\$197,081	\$281,242	\$310,291	\$301,049	\$310,291	\$310,291	\$456,164	\$310,291	\$506,391	\$434,582	\$506,391	\$196,099	63%
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$57,810	\$0	\$57,810	\$0	\$0	\$0	\$87,295	\$8,764	\$96,059	\$96,059	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	490,000	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Investment Earnings	166	0	3,639	4,302	7,941	8,659	4,302	12,961	15,486	13,978	29,464	16,503	127%
Total Revenue (excl. Use of Fund Bal.)	\$490,166	\$0	\$3,639	\$4,302	\$7,941	\$8,659	\$4,302	\$12,961	\$15,486	\$13,978	\$29,464	\$16,503	127%
Other Financing Sources													
Proceeds from Capital Assets	14,725	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	789,184	316,854	144,929	149,277	294,206	144,929	149,277	294,206	899,938	421,236	1,321,174	1,026,968	349%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	0	0	0	1,151,215	1,151,215	0	57,767	57,767	0	0	0	(57,767)	(100%)
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Sources	\$803,909	\$316,854	\$144,929	\$1,300,492	\$1,445,421	\$144,929	\$207,044	\$351,973	\$899,938	\$421,236	\$1,321,174	\$969,201	275%
Total Revenue and Other Financing Sources	\$1,294,075	\$316,854	\$148,568	\$1,304,794	\$1,453,362	\$153,588	\$211,346	\$364,934	\$915,424	\$435,214	\$1,350,638	\$985,704	270%
Use of Funds													
Salaries & Wages	\$1,606	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	554	21	0	0	0	0	0	0	0	0	0	0	0%
Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Services & Charges	549,302	147,872	85,000	56,000	141,000	0	52,767	52,767	787,233	300,000	1,087,233	1,034,466	1960%
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	658,451	139,912	72,810	1,151,215	1,224,025	7,715	108,352	116,067	200,000	130,000	330,000	213,933	184%
Debt Services - Principal	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	0	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$1,209,914	\$287,805	\$157,810	\$1,207,215	\$1,365,025	\$7,715	\$161,119	\$168,834	\$987,233	\$430,000	\$1,417,233	\$1,248,399	739%
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$1,209,914	\$287,805	\$157,810	\$1,207,215	\$1,365,025	\$7,715	\$161,119	\$168,834	\$987,233	\$430,000	\$1,417,233	\$1,248,399	739%
Ending Fund Balance	\$281,242	\$310,291	\$301,049	\$398,628	\$398,628	\$456,164	\$506,391	\$506,391	\$434,582	\$439,796	\$439,796	(\$66,595)	(13%)

Additional information can be found in the Capital Improvement Plan section in this book.

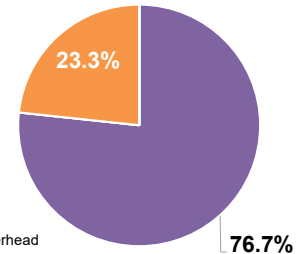
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



Roads Capital Fund (330) Summary

The Roads Capital Fund receives resources that are designated specifically for capital purposes and General Fund Support of projects and programs. The primary ongoing dedicated resource is real estate excise tax (REET). Other dedicated sources include the vehicle license fee and various project grants. Projects in the Roads Capital Fund are divided into three major categories: pedestrian / non-motorized projects, system preservation projects, and safety / operational projects. For a complete discussion of this fund refer to the Capital Improvement Plan section of this document.

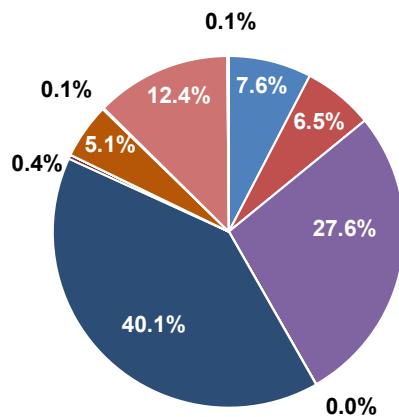
Department: Public Works
Program: Roads Capital Engineering; Roads Capital Projects

	2021	2022	2023	2024	2023-2024	2023	2024	2023-2024	2025	2026	2025 - 2026	2025 - 2026	
	Actual	Actual	Current Budget	Current Budget	Biennial Budget	Actual	Year-End Estimate	Biennial Estimate	Budget	Budget	Biennial Budget	vs. 2023 - 2024	Percentage Change
Beginning Fund Balance	\$8,986,650	\$13,228,098	\$17,772,414	\$25,032,359	\$17,772,414	\$17,772,414	\$20,160,778	\$17,772,414	\$17,533,017	\$14,430,476	\$17,533,017	(\$239,396)	(1%)
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$650,448	\$4,523,110	\$5,173,558	\$0	\$0	\$0	\$4,143,162	\$3,850,152	\$7,993,314	\$7,993,314	0%
Taxes	\$4,905,188	\$4,272,907	\$3,481,468	\$3,418,419	\$6,899,887	\$3,239,137	\$3,083,452	\$6,322,589	\$3,291,574	\$3,497,206	\$6,788,780	\$466,191	7%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	9,541,576	14,978,246	30,090,554	38,242,035	68,332,589	10,807,380	47,978,045	58,785,425	25,373,445	3,564,100	28,937,545	(29,847,880)	(51%)
Charges for Goods and Services	0	40,269	0	0	0	82,425	186,306	268,731	5,000	0	5,000	(263,731)	(98%)
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	28,158	2,209,798	161,770	10,162,559	10,324,329	3,643	241,621	245,264	21,877,338	20,150,493	42,027,831	41,782,567	17036%
Investment Earnings	(573)	36,912	107,902	176,950	284,852	841,302	176,950	1,018,252	216,067	174,655	390,722	(627,530)	(62%)
Total Revenue (excl. Use of Fund Bal.)	\$14,474,349	\$21,538,131	\$33,841,694	\$51,999,963	\$85,841,657	\$14,973,886	\$51,666,374	\$66,640,260	\$50,763,424	\$27,386,453	\$78,149,877	\$11,509,617	17%
Other Financing Sources													
Proceeds from Capital Assets	0	345,347	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	526,254	215,547	976,478	306,863	1,283,340	280,575	306,863	587,437	5,236,861	97,651	5,334,512	4,747,075	808%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	140,000	0	140,000	140,000	0%
Other Transfers In	308,267	4,557,736	3,429,634	3,153,714	6,583,348	5,099,475	2,865,570	7,965,045	6,700,436	6,337,531	13,037,967	5,072,922	64%
Other Financing Sources	2,015,000	2,821,000	4,204,072	73,290	4,277,362	3,224,000	73,290	3,297,290	65,634	69,064	134,698	(3,162,592)	(96%)
Total Other Financing Sources	\$2,849,521	\$7,939,630	\$8,610,184	\$3,533,867	\$12,144,050	\$8,604,050	\$3,245,723	\$11,849,773	\$12,142,931	\$6,504,246	\$18,647,177	\$6,797,405	57%
Total Revenue and Other Financing Sources	\$17,323,871	\$29,477,762	\$42,451,878	\$55,533,830	\$97,985,708	\$23,577,936	\$54,912,096	\$78,490,033	\$62,906,356	\$33,890,699	\$96,797,055	\$18,307,022	23%
Use of Funds													
Salaries & Wages	\$1,272,178	\$1,318,769	\$1,641,214	\$1,502,596	\$3,143,810	\$1,433,990	\$1,502,596	\$2,936,586	\$1,738,025	\$1,896,551	\$3,634,576	\$697,990	24%
Personnel Benefits	442,144	458,867	577,824	542,241	1,120,065	473,885	542,241	1,016,126	634,216	707,093	1,341,309	325,183	32%
Supplies	27,792	30,394	6,743	3,314	10,057	190,559	3,314	193,873	27,688	26,920	54,608	(139,265)	(72%)
Other Services & Charges	5,424,961	8,396,440	7,245,161	3,360,154	10,605,315	5,595,223	11,589,963	17,185,186	11,172,556	4,265,996	15,438,551	(1,746,635)	(10%)
Intergovernmental Services	527,420	188,284	71,306	0	71,306	144,836	0	144,836	0	0	0	(144,836)	(100%)
Capital Outlays	5,240,917	11,280,946	24,257,195	51,473,462	75,730,657	9,071,950	40,941,740	50,013,690	48,597,872	26,745,357	75,343,229	25,329,539	51%
Debt Services - Principal	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	0	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	7,259	12,819	511	511	1,022	45,685	511	46,196	0	0	0	(46,196)	(100%)
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$12,942,670	\$21,686,519	\$33,799,953	\$56,882,279	\$90,682,231	\$16,956,128	\$54,580,365	\$71,536,493	\$62,170,356	\$33,641,916	\$95,812,272	\$24,275,780	34%
Other Financing Uses													
Transfers Out General Fund Overhead	107,997	92,454	123,979	180,852	304,831	123,979	180,852	304,831	270,187	282,659	552,846	248,015	81%
Transfers Out General Fund Capital Support	0	19,175	0	0	0	65,826	0	65,826	0	0	0	(65,826)	(100%)
Transfers Out Debt Service	20,076	572,895	593,197	616,739	1,209,936	590,192	617,490	1,207,682	619,980	619,897	1,239,277	31,595	3%
Other Transfers Out	11,679	2,562,403	674,804	2,440,052	3,114,856	3,453,448	2,161,150	5,614,597	2,948,973	2,156,275	5,105,249	(509,349)	(9%)
Total Other Financing Uses	\$139,752	\$3,246,926	\$1,391,980	\$3,237,643	\$4,629,623	\$4,233,444	\$2,959,492	\$7,192,936	\$3,838,540	\$3,068,831	\$6,897,372	(\$295,564)	(4%)
Total Expenditures	\$13,082,423	\$24,933,445	\$35,191,933	\$60,119,922	\$95,311,854	\$21,189,572	\$57,539,857	\$78,729,429	\$66,008,897	\$36,700,748	\$102,709,644	\$23,980,215	30%
Ending Fund Balance	\$13,228,098	\$17,772,414	\$25,032,359	\$20,446,268	\$20,446,268	\$20,160,778	\$17,533,017	\$17,533,017	\$14,430,476	\$11,620,428	\$11,620,428	(\$5,912,590)	(34%)

Additional information can be found in the Capital Improvement Plan section in this book. This fund balance does not include the additional 0.2% Transportation Benefit District Sales Tax, as it is deposited in Fund 230 and is restricted in its use.

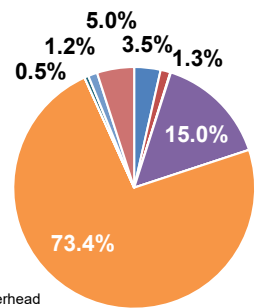
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



Sidewalk Expansion Fund (332) Summary

RCW 36.73.040(3)(a) gives Transportation Benefit Districts the authority to impose a Sales Tax up to 0.2% for a period exceeding ten years if the moneys received are dedicated to the repayment of indebtedness incurred in accordance with the requirements of RCW 36.73. Shoreline City Council passed Resolution No. 430 placing a ballot for a 0.2% Sales Tax dedicated to sidewalk expansion and/or repair, which voters approved. The Sales Tax went into effect in April 2019. This fund is a managerial fund under the Roads Capital Fund used to receive bond proceeds and track expenditures for the purpose specified in the ballot measure. Sales tax revenues and debt service payments are made from Sidewalk LTGO Bond Fund (230).

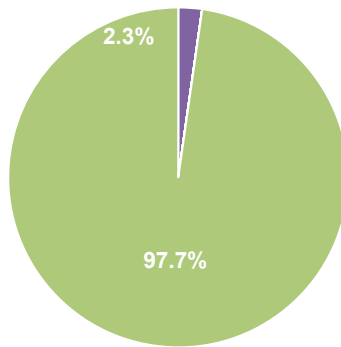
Department: Public Works
Program: Roads Capital Engineering; Roads Capital Projects

	2021	2022	2023	2024	2023-2024	2023	2024	2023-2024	2025	2026	2025 - 2026	2025 - 2026 vs. 2023 - 2024	
	Actual	Actual	Current Budget	Current Budget	Biennial Budget	Actual	Year-End Estimate	Biennial Estimate	Budget	Budget	Biennial Budget	Biennial Estimate	Percentage Change
Beginning Fund Balance	\$11,321,491	\$10,166,452	\$9,550,814	\$9,651,904	\$9,550,814	\$9,550,814	\$7,315,029	\$9,550,814	\$7,051,047	\$7,051,047	\$7,051,047	(\$2,499,767)	(26%)
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$48,910	\$126,479	\$175,389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Taxes	\$5,349	\$20,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	188,927	1,950,087	0	0	0	0	154,431	154,431	330,000	0	330,000	175,569	114%
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	0	0	0	0	0	5,133	0	5,133	0	0	0	(5,133)	(100%)
Investment Earnings	3,774	41,985	0	0	0	380,266	0	380,266	0	0	0	(380,266)	(100%)
Total Revenue (excl. Use of Fund Bal.)	\$198,050	\$2,012,370	\$0	\$0	\$0	\$385,399	\$154,431	\$539,830	\$330,000	\$0	\$330,000	(\$209,830)	(39%)
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	150,000	740,000	890,000	334	740,000	740,334	0	0	0	(740,334)	(100%)
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	0	0	340,000	0	340,000	33,422	0	33,422	0	0	0	(33,422)	(100%)
Other Financing Sources	0	0	4,786,332	8,193,000	12,979,332	0	6,269,263	6,269,263	4,645,843	9,631,499	14,277,342	8,008,079	128%
Total Other Financing Sources	\$0	\$0	\$5,276,332	\$8,933,000	\$14,209,332	\$33,756	\$7,009,263	\$7,043,019	\$4,645,843	\$9,631,499	\$14,277,342	\$7,234,323	103%
Total Revenue and Other Financing Sources	\$198,050	\$2,012,370	\$5,276,332	\$8,933,000	\$14,209,332	\$419,155	\$7,163,694	\$7,582,849	\$4,975,843	\$9,631,499	\$14,607,342	\$7,024,493	93%
Use of Funds													
Salaries & Wages	\$83,033	\$75,168	\$78,095	\$262,977	\$341,072	\$124,810	\$262,977	\$387,787	\$110,009	\$264,437	\$374,446	(\$13,341)	(3%)
Personnel Benefits	27,849	25,653	28,118	95,094	123,211	46,826	95,094	141,920	43,954	102,172	146,126	4,206	3%
Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Services & Charges	674,571	580,944	1,004,762	1,423,408	2,428,170	187,914	2,524,606	2,712,520	1,631,741	2,491,035	4,122,776	1,410,256	52%
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	562,287	1,925,945	4,030,265	6,475,000	10,505,265	2,295,389	4,500,000	6,795,389	3,190,139	6,773,854	9,963,994	3,168,604	47%
Debt Services - Principal	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	0	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$1,347,740	\$2,607,710	\$5,141,240	\$8,256,479	\$13,397,718	\$2,654,940	\$7,382,676	\$10,037,616	\$4,975,843	\$9,631,499	\$14,607,342	\$4,569,726	46%
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	5,349	20,298	34,002	63,000	97,002	0	45,000	45,000	0	0	0	(45,000)	(100%)
Total Other Financing Uses	\$5,349	\$20,298	\$34,002	\$63,000	\$97,002	\$0	\$45,000	\$45,000	\$0	\$0	\$0	(\$45,000)	(100%)
Total Expenditures	\$1,353,089	\$2,628,008	\$5,175,242	\$8,319,479	\$13,494,720	\$2,654,940	\$7,427,676	\$10,082,616	\$4,975,843	\$9,631,499	\$14,607,342	\$4,524,726	45%
Ending Fund Balance	\$10,166,452	\$9,550,814	\$9,651,904	\$10,265,426	\$10,265,426	\$7,315,029	\$7,051,047	\$7,051,047	\$7,051,047	\$7,051,047	\$7,051,047	\$0	0%

Additional information can be found in the Capital Improvement Plan section in this book. This fund balance does not include the additional 0.2% Transportation Benefit District Sales Tax, as it is deposited in Fund 230 and is restricted in its use.

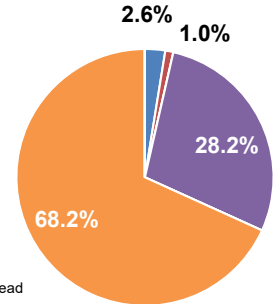
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



Surface Water Utility Fund (401) Summary

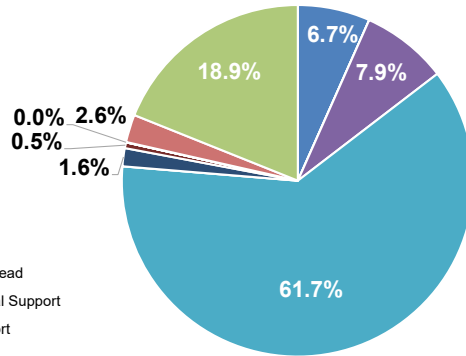
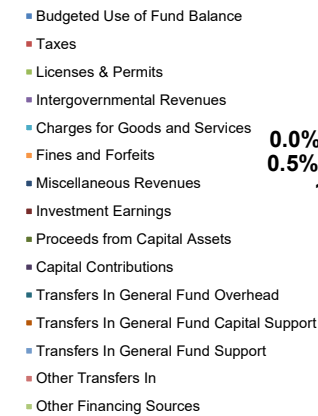
This fund is used to account for all operations and capital improvements related to surface water management and drainage. The City charges property owners an annual surface water fee that is used to fund these activities.

Department: Public Works
Program: Surface Water Management; Surface Water Capital Projects

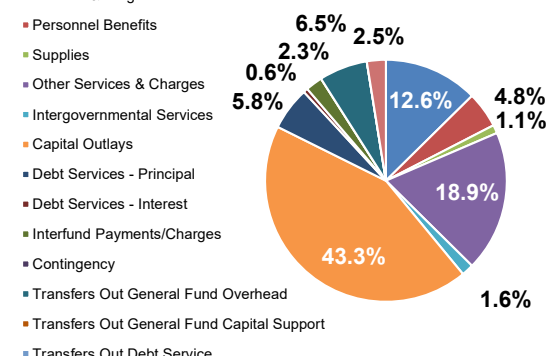
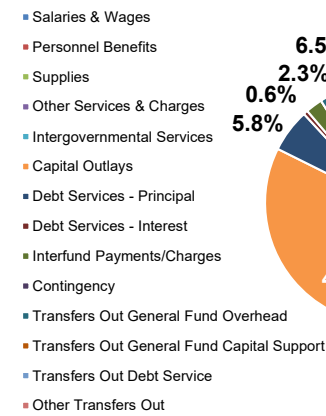
	2021		2022		2023		2024		2023-2024		2025		2026		2025 - 2026	
	Actual	Actual	Current Budget	Current Budget	Biennial Budget	Actual	Year-End Estimate	Biennial Estimate	Budget	Budget	Biennial Budget	Budget	Budget	Biennial Estimate	Percentage Change	
Beginning Fund Balance	\$4,643,109	\$12,127,728	\$9,237,370	\$6,020,658	\$9,237,370	\$9,237,370	\$7,059,812	\$9,237,370	\$6,685,704	\$4,029,512	\$6,685,704	(\$2,551,666)	(28%)			
Resources																
Budgeted Use of Fund Balance	\$0	\$0	\$3,252,255	(\$354,978)	\$2,897,277	\$0	\$0	\$0	\$2,420,328	\$47,293	\$2,467,621	\$2,467,621	0%			
Taxes	\$0	\$0	\$50,000	\$25,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%			
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%			
Intergovernmental Revenues	400,290	1,225,994	852,584	850,585	1,703,169	468,231	290,014	758,245	2,424,082	513,249	2,937,331	2,179,085	287%			
Charges for Goods and Services	8,157,127	8,294,967	8,885,746	9,334,300	18,220,046	8,859,019	9,334,300	18,193,319	10,929,112	11,898,735	22,827,848	4,634,529	25%			
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%			
Miscellaneous Revenues	57,423	48,890	175,500	0	175,500	42,133	11,858	53,991	253,141	355,561	608,702	554,710	1027%			
Investment Earnings	(7,389)	37,484	16,208	49,234	65,442	377,635	49,234	426,869	156,080	45,937	202,017	(224,852)	(53%)			
Total Revenue (excl. Use of Fund Bal.)	\$6,807,450	\$9,607,336	\$9,980,038	\$10,259,119	\$20,239,157	\$9,747,019	\$9,685,406	\$19,432,425	\$13,762,415	\$12,813,482	\$26,575,897	\$7,143,472	37%			
Other Financing Sources																
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%			
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%			
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%			
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%			
Transfers In General Fund Support	0	0	0	10,680	10,680	0	10,680	10,680	1,500	1,500	3,000	(7,680)	(72%)			
Other Transfers In	0	0	25,747	82,700	108,447	0	10,109	928,486	15,463	943,949	933,840	923,840	9238%			
Other Financing Sources	6,822,000	500,122	2,000,000	7,000,000	9,000,000	27,908	0	27,908	7,000,000	0	7,000,000	6,972,092	24982%			
Total Other Financing Sources	\$6,822,000	\$500,122	\$2,025,747	\$7,093,380	\$9,119,127	\$27,908	\$20,789	\$48,697	\$7,929,986	\$16,963	\$7,946,949	\$7,898,252	16219%			
Total Revenue and Other Financing Sources	\$15,429,450	\$10,107,457	\$12,005,785	\$17,352,499	\$29,358,284	\$9,774,927	\$9,706,195	\$19,481,122	\$21,692,401	\$12,830,445	\$34,522,846	\$15,041,725	77%			
Use of Funds																
Salaries & Wages	\$1,195,309	\$1,420,282	\$1,687,634	\$1,861,534	\$3,549,168	\$1,528,483	\$1,861,534	\$3,390,017	\$2,340,597	\$2,252,455	\$4,593,052	\$1,203,035	35%			
Personnel Benefits	554,178	551,465	672,703	744,803	1,417,505	564,918	744,803	1,309,721	883,687	875,649	1,759,336	449,615	34%			
Supplies	65,231	85,485	124,560	124,560	249,120	102,681	124,860	227,541	237,500	155,871	393,371	165,830	73%			
Other Services & Charges	3,029,325	3,145,115	3,939,521	2,332,885	6,272,406	3,688,618	4,321,996	8,010,615	2,766,774	4,121,900	6,888,675	(1,121,940)	(14%)			
Intergovernmental Services	239,311	261,411	275,080	293,572	568,652	197,375	282,992	480,367	290,746	288,726	579,472	99,105	21%			
Capital Outlays	960,251	5,615,577	4,186,360	9,070,000	13,256,360	2,738,249	485,995	3,224,244	14,239,324	1,546,305	15,785,629	12,561,386	390%			
Debt Services - Principal	498,951	414,920	892,453	904,582	1,797,035	426,044	904,582	1,330,626	1,045,201	1,058,094	2,103,296	772,669	58%			
Debt Services - Interest	109,253	149,719	137,926	125,766	263,692	138,125	125,766	263,891	113,229	100,303	213,532	(50,359)	(19%)			
Interfund Payments/Charges	216,718	177,167	229,234	244,816	474,050	229,155	244,816	473,971	413,520	409,558	823,079	349,108	74%			
Contingency	0	0	23,664	28,784	52,448	0	20,784	20,784	0	0	0	(20,784)	(100%)			
Total Expenditures	\$6,868,528	\$11,821,141	\$12,169,135	\$15,731,301	\$27,900,436	\$9,613,649	\$9,118,128	\$18,731,777	\$22,330,579	\$10,808,863	\$33,139,442	\$14,407,665	77%			
Other Financing Uses																
Transfers Out General Fund Overhead	788,734	811,948	937,516	887,964	1,825,480	937,516	887,964	1,825,480	1,157,746	1,211,188	2,368,934	543,454	30%			
Transfers Out General Fund Capital Support	0	51,698	0	0	0	27,908	0	27,908	0	0	0	(27,908)	(100%)			
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%			
Other Transfers Out	287,569	313,029	2,115,846	171,802	2,287,648	1,373,412	74,211	1,447,623	860,268	59,170	919,438	(528,185)	(36%)			
Total Other Financing Uses	\$1,076,303	\$1,176,676	\$3,053,362	\$1,059,766	\$4,113,128	\$2,338,835	\$962,175	\$3,301,011	\$2,018,014	\$1,270,358	\$3,288,372	(\$12,639)	(0%)			
Total Expenditures	\$7,944,831	\$12,997,816	\$15,222,497	\$16,791,067	\$32,013,564	\$11,952,485	\$10,080,303	\$22,032,787	\$24,348,593	\$12,079,221	\$36,427,813	\$14,395,026	65%			
Ending Fund Balance	\$12,127,728	\$9,237,370	\$6,020,658	\$6,582,089	\$6,582,089	\$7,059,812	\$6,685,704	\$6,685,704	\$4,029,512	\$4,780,737	\$4,780,737	(\$1,904,967)	(28%)			

Additional information can be found in the Capital Improvement Plan section in this book. The 2018 Surface Water Master Plan identified several new capital projects as necessary to deliver the Proactive Management Strategy. These projects have been programmed in the Capital Improvement Plan.

2025 - 2026 Funding Sources



2025 - 2026 Use of Funds



Wastewater Utility Fund (405) Summary

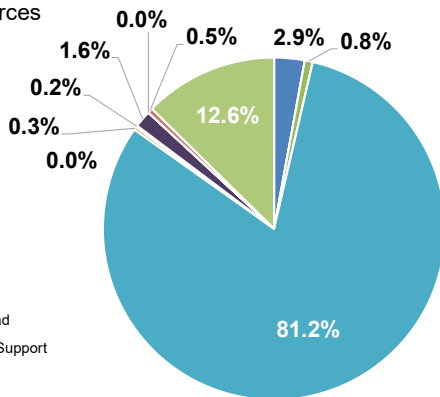
This fund is used to account for all operations related to operation of the Ronald Wastewater District (RWD). The City and Ronald Wastewater District entered into an interlocal agreement that provided for the City's assumption of the RWD by October 23, 2017. An interlocal Operating Service Agreement was entered into in 2017 where the RWD Board serves as the governing body of the Utility and retains ownership of real property and responsibility for the Capital Improvement Plan for RWD, and the operations of the utility will be performed by the City with RWD personnel and equipment transferred to the City in 2017. RWD retains all revenues and interlocal agreement costs. The Operating Service Agreement provides that RWD will reimburse the City based on annual budgeted costs with annual reconciliation of direct costs.

Department: Administrative Services; Public Works
 Program: Wastewater Finance Operations; Wastewater Operations Management; Wastewater Permitting

	2021 Actual	2022 Actual	2023 Current Budget	2024 Current Budget	2023-2024 Biennial Budget	2023 Actual	2024 Year-End Estimate	2023-2024 Biennial Estimate	2025 Budget	2026 Budget	2025 - 2026 Biennial Budget	2025 - 2026 vs. 2023 - 2024 Biennial Estimate	Percentage Change
Beginning Fund Balance	\$5,805,024	\$9,128,057	\$9,691,288	\$3,779,368	\$9,691,288	\$9,691,288	\$15,273,173	\$9,691,288	\$13,248,363	\$13,072,434	\$13,248,363	\$3,557,075	37%
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$5,140,719	\$416,956	\$5,557,675	\$0	\$0	\$0	\$499,986	\$1,328,026	\$1,828,012	\$1,828,012	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	77,734	96,658	243,331	243,331	486,662	175,091	243,331	418,422	238,000	238,000	476,000	57,579	14%
Intergovernmental Revenues	0	0	176,544	0	176,544	176,544	0	176,544	0	0	0	(176,544)	(100%)
Charges for Goods and Services	17,744,265	18,904,685	19,934,507	22,149,967	42,084,474	21,322,170	22,149,967	43,472,137	24,496,814	26,858,627	51,355,441	7,883,303	18%
Fines and Forfeits	40,076	35,091	175,669	175,669	351,338	72,937	95,669	168,606	95,669	95,669	191,338	22,732	13%
Miscellaneous Revenues	10,086	58,616	0	0	0	0	134,886	0	0	0	0	(134,886)	(100%)
Investment Earnings	20,805	27,585	40,472	40,913	81,385	422,070	40,913	462,983	47,340	47,800	95,140	(367,843)	(79%)
Total Revenue (excl. Use of Fund Bal.)	\$17,892,967	\$19,122,635	\$20,570,523	\$22,609,880	\$43,180,403	\$22,303,698	\$22,529,880	\$44,833,578	\$24,877,823	\$27,240,096	\$52,117,919	\$7,284,341	16%
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	9,756	9,756	0	9,726	9,726	3,500	0	3,500	(6,226)	(64%)
Capital Contributions	2,674,802	2,823,768	1,000,000	1,000,000	2,000,000	4,222,334	1,000,000	5,222,334	505,349	508,887	1,014,236	(4,208,098)	(81%)
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	10,900	10,900	0	10,900	10,900	1,400	1,400	2,800	(8,100)	(74%)
Other Transfers In	0	0	42,409	66,592	109,001	0	21,817	21,817	252,486	40,930	293,416	271,599	1245%
Other Financing Sources	1,100,000	61,042	0	6,800,000	6,800,000	3,360	0	3,360	8,000,000	0	8,000,000	7,996,640	238015%
Total Other Financing Sources	\$3,774,802	\$2,884,810	\$1,042,409	\$7,887,248	\$8,929,657	\$4,226,694	\$1,042,443	\$5,268,137	\$8,762,735	\$551,217	\$9,313,952	\$4,045,814	77%
Total Revenue and Other Financing Sources	\$21,667,770	\$22,007,445	\$21,612,932	\$30,497,128	\$52,110,060	\$26,529,392	\$23,572,323	\$50,101,715	\$33,640,558	\$27,791,312	\$61,431,870	\$11,330,155	23%
Use of Funds													
Salaries & Wages	\$1,192,665	\$1,372,681	\$2,025,344	\$2,205,155	\$4,230,499	\$1,666,429	\$2,208,155	\$3,874,584	\$2,330,488	\$2,392,820	\$4,723,308	\$848,724	22%
Personnel Benefits	487,577	521,618	812,304	901,326	1,713,631	624,746	901,326	1,526,073	837,132	882,644	1,719,776	193,704	13%
Supplies	83,470	87,210	155,943	82,070	238,013	173,341	88,912	262,253	93,375	93,569	186,944	(75,308)	(29%)
Other Services & Charges	2,895,302	3,211,314	5,264,329	3,694,239	8,958,568	3,011,349	3,879,542	6,890,892	2,162,991	2,530,019	4,693,011	(2,197,881)	(32%)
Intergovernmental Services	11,804,796	12,519,041	13,125,187	14,162,980	27,288,167	13,128,439	14,162,980	27,291,419	15,435,507	15,804,210	31,238,717	3,948,298	14%
Capital Outlays	1,329,505	2,478,730	4,292,919	6,627,313	10,920,232	795,642	2,257,841	3,053,483	10,396,805	4,692,950	15,089,755	12,036,272	394%
Debt Services - Principal	0	0	0	551,161	551,161	0	551,161	551,161	505,349	551,161	1,056,510	505,349	92%
Debt Services - Interest	0	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	35,350	163,546	179,421	182,631	362,052	180,236	182,631	362,867	255,081	256,419	511,500	148,633	41%
Contingency	0	0	130,117	134,685	264,802	0	113,889	113,889	110,524	110,524	221,048	107,159	94%
Total Expenditures	\$17,828,665	\$20,354,141	\$25,985,565	\$28,541,561	\$54,527,126	\$19,580,182	\$24,346,438	\$43,926,620	\$32,127,252	\$27,314,317	\$59,441,569	\$15,514,949	35%
Other Financing Uses													
Transfers Out General Fund Overhead	516,072	672,760	967,005	1,165,952	2,132,957	967,005	1,165,952	2,132,957	1,398,133	1,462,671	2,860,804	727,847	34%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	23,140	0	0	0	3,360	0	3,360	0	0	0	(3,360)	(100%)
Other Transfers Out	0	394,172	572,282	129,518	701,800	396,961	84,743	481,704	291,102	81,174	372,276	(109,428)	(23%)
Total Other Financing Uses	\$516,072	\$1,090,073	\$1,539,287	\$1,295,470	\$2,834,757	\$1,367,326	\$1,250,695	\$2,618,020	\$1,689,235	\$1,543,845	\$3,233,080	\$615,059	23%
Total Expenditures	\$18,344,737	\$21,444,214	\$27,524,852	\$29,837,030	\$57,361,882	\$20,947,507	\$25,597,133	\$46,544,640	\$33,816,487	\$28,858,162	\$62,674,649	\$16,130,009	35%
Ending Fund Balance	\$9,128,057	\$9,691,288	\$3,779,368	\$4,439,466	\$4,439,466	\$15,273,173	\$13,248,363	\$13,248,363	\$13,072,434	\$12,005,584	\$12,005,584	(\$1,242,779)	(9%)
Expenditures & FTEs Program:													
Wastewater Finance Operations	\$3,541,337	\$4,291,840	\$15,811,600	\$16,920,530	\$32,732,130	\$4,626,195	\$17,757,886	\$22,384,081	\$2,191,898	\$3,457,094	\$5,648,992	(\$2,083,138)	(83%)
Wastewater Operations Management	13,336,294	14,696,841	2,754,093	3,035,817	5,789,911	15,285,492	2,728,669	18,014,161	18,099,591	18,379,101	36,478,692	30,688,781	530%
Wastewater Permitting	654,674	563,678	513,718	541,625	1,055,343	545,446	581,625	1,127,071	559,699	582,574	1,142,273	86,929	8%
Wastewater Capital	812,433	1,891,854	8,445,441	9,339,057	17,784,498	490,375	4,528,952	5,019,327	12,965,300	6,439,393	19,404,693	1,620,195	9%
Total Expenditures	\$18,344,737	\$21,444,214	\$27,524,852	\$29,837,030	\$57,361,882	\$20,947,507	\$25,597,133	\$46,544,640	\$33,816,487	\$28,858,162	\$62,674,649	\$5,312,767	9%

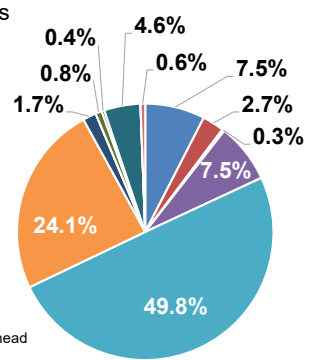
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



Vehicle Operations and Maintenance Fund (501) Summary

The Vehicle Operations and Maintenance Fund is used to account for the costs of operating and maintaining City vehicles and auxiliary equipment. Departments are assessed an annual charge for the estimated cost of the repair and maintenance of their vehicles along with projected fuel costs.

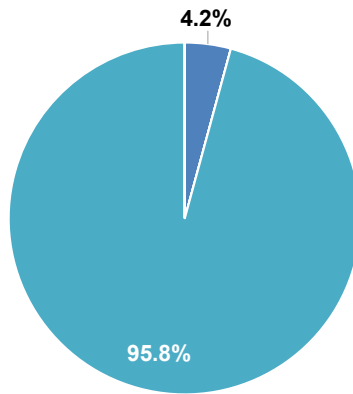
Department: Administrative Services
Program: Vehicle Operations & Maintenance

	2021	2022	2023	2024	2023-2024	2023	2024	2023-2024	2025	2026	2025 - 2026	2025 - 2026 vs. 2023 - 2024	
	Actual	Actual	Current Budget	Current Budget	Biennial Budget	Actual	Year-End Estimate	Biennial Estimate	Budget	Budget	Biennial Budget	Biennial Estimate	Percentage Change
Beginning Fund Balance	\$40,001	\$161,471	\$42,322	\$28,092	\$42,322	\$42,322	\$52,953	\$42,322	\$57,258	\$88,562	\$57,258	\$14,935	35%
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$20,000	\$20,000	\$40,000	\$0	\$0	\$0	\$20,000	\$20,000	\$40,000	\$40,000	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	424,221	126,737	318,366	332,501	650,867	329,526	333,596	663,122	440,914	462,856	903,771	240,648	36%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Investment Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Revenue (excl. Use of Fund Bal.)	\$424,221	\$126,737	\$318,366	\$332,501	\$650,867	\$329,526	\$333,596	\$663,122	\$440,914	\$462,856	\$903,771	\$240,648	36%
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Financing Sources	37,138	40,262	0	0	0	10,631	0	10,631	0	0	0	(10,631)	(100%)
Total Other Financing Sources	\$37,138	\$40,262	\$0	\$0	\$0	\$10,631	\$0	\$10,631	\$0	\$0	\$0	(\$10,631)	(100%)
Total Revenue and Other Financing Sources	\$461,359	\$167,000	\$318,366	\$332,501	\$650,867	\$340,157	\$333,596	\$673,753	\$440,914	\$462,856	\$903,771	\$230,017	34%
Use of Funds													
Salaries & Wages	\$0	\$257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	0	70	0	0	0	0	0	0	0	0	0	0	0%
Supplies	127,807	163,276	155,908	155,908	311,816	176,324	192,231	368,556	189,130	194,804	383,934	15,378	4%
Other Services & Charges	211,929	122,406	156,688	177,688	334,376	153,202	117,060	270,262	200,480	216,679	417,159	146,897	54%
Intergovernmental Services	153	140	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Principal	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	0	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	20,000	20,000	40,000	0	20,000	20,000	20,000	20,000	40,000	20,000	100%
Total Expenditures	\$339,889	\$286,148	\$332,596	\$353,596	\$686,192	\$329,527	\$329,292	\$668,818	\$409,610	\$431,483	\$841,093	\$182,275	28%
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$339,889	\$286,148	\$332,596	\$353,596	\$686,192	\$329,527	\$329,292	\$668,818	\$409,610	\$431,483	\$841,093	\$182,275	28%
Ending Fund Balance	\$161,471	\$42,322	\$28,092	\$6,997	\$6,997	\$52,953	\$57,258	\$57,258	\$88,562	\$119,936	\$119,936	\$62,678	109%

The 2018 budget included transfers of fund balance to the General, Street, Roads Capital and Surface Water Utility funds of that which the fund has no need. The City Manager set-aside the monies transferred to the General and Street funds in reserve for future improvements to a maintenance facility. In 2021-2022 no staff will be charged directly to this fund. Rather the costs will be included with overhead charges. This fund strives to maintain a minimum balance needed to fund a \$40,000 contingency.

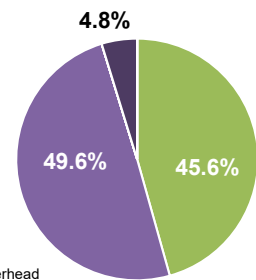
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



Equipment Replacement Fund (503) Summary

This fund is used only for the replacement of vehicles and other non-IT equipment. Based upon the vehicle replacement schedule, departments are assessed an annual charge to cover the anticipated replacement costs for their vehicles. Prior to 2014, this fund included the replacement of vehicles, computers, servers and other related equipment. An annual transfer was made from the General Fund to support the replacement of all computer related equipment. In 2014, the replacement of computers, servers, and other related IT equipment began to occur in the General Fund.

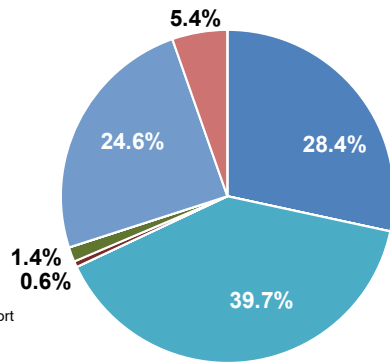
Department: Administrative Services
Program: Operational Equipment Replacement

	2021 Actual	2022 Actual	2023 Current Budget	2024 Current Budget	2023-2024 Biennial Budget	2023 Actual	2024 Year-End Estimate	2023-2024 Biennial Estimate	2025 Budget	2026 Budget	2025 - 2026 Biennial Budget	2025 - 2026 vs. 2023 - 2024 Biennial Estimate	Percentage Change
Beginning Fund Balance	\$5,130,587	\$5,182,848	\$5,623,494	\$5,947,065	\$5,623,494	\$5,623,494	\$6,150,261	\$5,623,494	\$6,714,188	\$6,708,155	\$6,714,188	\$1,090,694	19%
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$46,771	\$763,328	\$810,099	\$0	\$0	\$0	\$600,377	\$205,667	\$806,044	\$806,044	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	3,878	0	3,878	0	0	0	(3,878)	(100%)
Charges for Goods and Services	466,461	401,438	405,740	469,139	874,879	474,770	441,043	915,813	586,344	541,748	1,128,092	212,279	23%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Investment Earnings	828	11,280	8,000	8,000	16,000	218,161	8,000	226,161	8,000	8,000	16,000	(210,161)	(93%)
Total Revenue (excl. Use of Fund Bal.)	\$467,289	\$412,718	\$413,740	\$477,139	\$890,879	\$696,809	\$449,043	\$1,145,852	\$594,344	\$549,748	\$1,144,092	(\$1,760)	(0%)
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	75,095	75,095	0	75,095	75,095	19,502	20,750	40,252	(34,843)	(46%)
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	0	0	34,210	25,017	59,227	0	25,017	25,017	550,941	148,080	699,021	674,004	2694%
Other Transfers In	0	671,374	338,142	129,652	467,794	114,504	129,652	244,156	143,387	9,359	152,746	(91,409)	(37%)
Other Financing Sources	0	10,401	0	0	0	0	28,024	0	28,024	0	0	(28,024)	(100%)
Total Other Financing Sources	\$0	\$681,775	\$372,352	\$229,764	\$602,116	\$142,527	\$229,764	\$372,291	\$713,830	\$178,189	\$892,019	\$519,728	140%
Total Revenue and Other Financing Sources	\$467,289	\$1,094,493	\$786,092	\$706,903	\$1,492,995	\$839,336	\$678,807	\$1,518,143	\$1,308,175	\$727,937	\$2,036,112	\$517,968	34%
Use of Funds													
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Supplies	1,857	0	0	0	0	0	0	0	346,391	148,080	494,471	494,471	0%
Other Services & Charges	21,899	10,262	43,398	43,398	86,796	3,483	43,398	46,881	0	0	0	(46,881)	(100%)
Intergovernmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlays	391,271	345,382	419,123	993,092	1,412,215	309,087	71,482	380,569	967,816	235,776	1,203,592	823,024	216%
Debt Services - Principal	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	0	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$415,028	\$355,644	\$462,521	\$1,036,490	\$1,499,011	\$312,569	\$114,880	\$427,449	\$1,314,207	\$383,856	\$1,698,063	\$1,270,614	297%
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	0	298,203	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$0	\$298,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$415,028	\$653,847	\$462,521	\$1,036,490	\$1,499,011	\$312,569	\$114,880	\$427,449	\$1,314,207	\$383,856	\$1,698,063	\$1,270,614	297%
Ending Fund Balance	\$5,182,848	\$5,623,494	\$5,947,065	\$5,617,478	\$5,617,478	\$6,150,261	\$6,714,188	\$6,714,188	\$6,708,155	\$7,052,236	\$7,052,236	\$338,048	5%

Funds are being accumulated for the future replacement of the City's fleet.

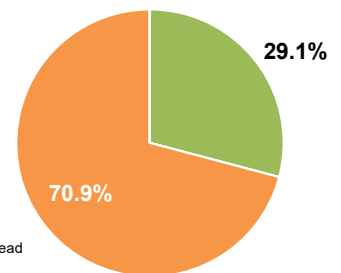
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Forfeits
- Miscellaneous Revenues
- Investment Earnings
- Proceeds from Capital Assets
- Capital Contributions
- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out



Unemployment Fund (505) Summary

An annual allocation is made to the Unemployment Fund in lieu of making contributions to state unemployment insurance. These funds are used to pay unemployment benefits for qualified City employees that leave City employment.

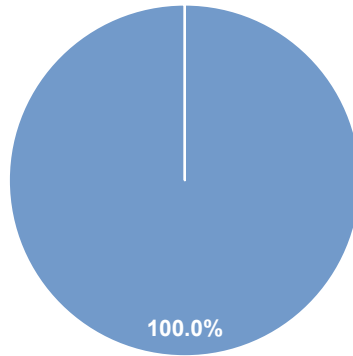
Department: Administrative Services
Program: Unemployment Administration

	2021	2022	2023	2024	2023-2024	2023	2024	2023-2024	2025	2026	2025 - 2026	2025 - 2026 vs. 2023 - 2024	
	Actual	Actual	Current Budget	Current Budget	Biennial Budget	Actual	Year-End Estimate	Biennial Estimate	Budget	Budget	Biennial Budget	Biennial Estimate	Percentage Change
Beginning Fund Balance	\$0	\$0	\$29,924	\$29,924	\$29,924	\$29,924	\$29,924	\$29,924	\$29,924	\$29,924	\$29,924	\$0	0%
Resources													
Budgeted Use of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Charges for Goods and Services	0	0	0	0	0	0	0	0	0	0	0	0	0%
Fines and Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Miscellaneous Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0%
Investment Earnings	(5)	0	0	0	0	0	0	0	0	0	0	0	0%
Total Revenue (excl. Use of Fund Bal.)	(\$5)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Other Financing Sources													
Proceeds from Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0	0%
Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers In General Fund Support	48,337	106,682	77,094	57,906	135,000	77,094	75,000	152,094	75,000	75,000	150,000	(2,094)	(1%)
Other Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Sources	\$48,337	\$106,682	\$77,094	\$57,906	\$135,000	\$77,094	\$75,000	\$152,094	\$75,000	\$75,000	\$150,000	(\$2,094)	(1%)
Total Revenue and Other Financing Sources	\$48,332	\$106,682	\$77,094	\$57,906	\$135,000	\$77,094	\$75,000	\$152,094	\$75,000	\$75,000	\$150,000	(\$2,094)	(1%)
Use of Funds													
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Personnel Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0%
Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Services & Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Intergovernmental Services	48,331	76,758	77,094	57,906	135,000	77,094	75,000	152,094	75,000	75,000	150,000	(2,094)	(1%)
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Principal	0	0	0	0	0	0	0	0	0	0	0	0	0%
Debt Services - Interest	0	0	0	0	0	0	0	0	0	0	0	0	0%
Interfund Payments/Charges	0	0	0	0	0	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$48,331	\$76,758	\$77,094	\$57,906	\$135,000	\$77,094	\$75,000	\$152,094	\$75,000	\$75,000	\$150,000	(\$2,094)	(1%)
Other Financing Uses													
Transfers Out General Fund Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out General Fund Capital Support	0	0	0	0	0	0	0	0	0	0	0	0	0%
Transfers Out Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0%
Other Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$48,331	\$76,758	\$77,094	\$57,906	\$135,000	\$77,094	\$75,000	\$152,094	\$75,000	\$75,000	\$150,000	(\$2,094)	(1%)
Ending Fund Balance	\$0	\$29,924	\$29,924	\$29,924	\$29,924	\$29,924	\$29,924	\$29,924	\$29,924	\$29,924	\$29,924	\$0	0%

Accumulated fund balance will be used for expenditures instead of a transfer from the General Fund as the current fund balance is equal to approximately three years of average expenditures.

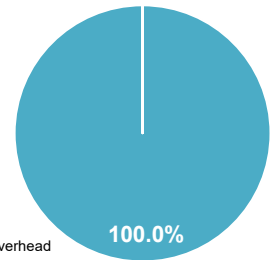
2025 - 2026 Funding Sources

- Budgeted Use of Fund Balance
- Taxes
- Licenses & Permits
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- Transfers In General Fund Overhead
- Transfers In General Fund Capital Support
- Transfers In General Fund Support
- Other Transfers In
- Other Financing Sources



2025 - 2026 Use of Funds

- Salaries & Wages
- Personnel Benefits
- Supplies
- Other Services & Charges
- Intergovernmental Services
- Capital Outlays
- Debt Services - Principal
- Debt Services - Interest
- Interfund Payments/Charges
- Contingency
- Transfers Out General Fund Overhead
- Transfers Out General Fund Capital Support
- Transfers Out Debt Service
- Other Transfers Out





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