Meeting Location:
Meeting is being held via Zoom

Contact us:
Phone (360) 876-5139
Email finance@portorchardwa.gov
www.portorchardwa.gov

Finance Committee
Regular Meeting
Tuesday, September 15, 2026
4:30 PM

Remote Access

Link: https://us02web.zoom.us/j/82364827441
Zoom Meeting ID: 823 6482 7441
Zoom Call-In: 1 253 215 8782

1. Call to Order

2. Discussion Items

1) Finance Department (15 mins) Finance Director, Noah Crocker a. Sales Tax & REET Revenue Report b. Preliminary Treasurers Report – Funds, accounts

A. 1) Finance Department (5 mins) Finance Director, Noah Crocker
a. Sales Tax & REET Revenue Report
b. Preliminary Treasurers Report – Funds, accounts

B. Court Software Presentation (10 mins)

C. Preliminary 2027-2028 Biennial Budget (45 Mins)

3. Adjournment

4. Next Finance Committee Meeting

Sales Tax Collections

Population

Summary of Budget to Actuals	2024	2025	2026	Biennial
Budget	6,895,000	7,600,000	7,665,000	15,265,000
Actual	8,031,757	7,799,987	5,114,160	12,914,146
Over/Under	$ 1,136,757	$ 199,987	$ (2,550,840)	$ (2,350,854)

Percentage of Biennial Budget Received
85%

	Actuals				Actuals		Budget		
	2024	2025	2026	Biennial	Year over Year Change	% Change	2026 estimated based on 5yr avg	Budget vs Actual (Over/Under)	% Over/Under
January	$ 631,079	$ 615,894	$ 580,925	$ 1,196,819	$ (34,969)	-5.68%	$ 589,050	$ (8,125)	-1.4%
February	723,810	720,131	712,963	$ 1,433,093	$ (7,168)	-1.00%	$ 677,576	$ 35,387	5.2%
March	609,403	599,665	547,033	$ 1,146,698	$ (52,631)	-8.78%	$ 547,303	$ (269)	0.0%
April	574,283	555,942	583,226	$ 1,139,168	$ 27,284	4.91%	$ 526,320	$ 56,907	10.8%
May	681,038	662,443	628,521	$ 1,290,964	$ (33,922)	-5.12%	$ 631,360	$ (2,839)	-0.4%
June	685,812	605,926	627,880	$ 1,233,806	$ 21,953	3.62%	$ 638,435	$ (10,555)	-1.7%
July	708,235	654,834	691,505	$ 1,346,338	$ 36,671	5.60%	$ 679,181	$ 12,323	1.8%
August	726,041	719,580	742,107	$ 1,461,687	$ 22,527	3.13%	$ 713,561	$ 28,546	4.0%
September	704,489	705,012		$ 705,012			$ 684,141		#VALUE!
October	685,878	674,137		$ 674,137			$ 661,720		#VALUE!
November	649,457	700,508		$ 700,508			$ 682,167		#VALUE!
December	652,233	585,914		$ 585,914			$ 634,187		#VALUE!
Total	**$ 8,031,757**	**$ 7,799,987**	**$ 5,114,160**	**$ 12,914,146**	**$ (20,256)**	**-0.39%**	**$ 7,665,000**	$ 111,375	**2.23%**

Real Estate Excise Tax (REET) Collections

Summary of Budget to Actuals	2024	2025	2026	Biennial
Budget	$ 1,600,000	$ 1,600,000	$ 1,600,000	**$ 3,200,000**
Actual	2,347,499	1,969,902	1,048,180	**$ 3,018,082**
Over/Under	**$ 747,499**	**$ 369,902**	**$ (551,820)**	**$ (181,918)**

Percentage of Biennial Budget Received
94%

	Actuals				Actuals		Budget		
	2024	2025	2026	Biennial	Year over Year Change	% Change	2025 estimated based on 5yr avg	Budget vs Actual (Over/Under)	% Over/Under
January	$ 107,320	$ 213,733	$ 48,116	$ 261,848	$ (165,617)	-77.49%	$ 67,796	$ (19,680)	-29.0%
February	104,091	161,143	139,856	$ 300,998	$ (21,287)	-13.21%	$ 117,049	$ 22,806	19.5%
March	139,296	211,010	132,927	$ 343,936	$ (78,083)	-37.00%	$ 123,737	$ 9,190	7.4%
April	152,272	157,264	154,626	$ 311,890	$ (2,638)	-1.68%	$ 111,723	$ 42,903	38.4%
May	171,062	238,073	158,879	$ 396,952	$ (79,193)	-33.26%	$ 111,590	$ 47,289	42.4%
June	173,797	188,270	129,735	$ 318,005	$ (58,535)	-31.09%	$ 143,720	$ (13,985)	-9.7%
July	125,930	191,524	165,416	$ 356,940	$ (26,107)	-13.63%	$ 205,086	$ (39,670)	-19.3%
August	255,423	148,785	118,625	$ 267,411	$ (30,160)	-20.27%	$ 139,015	$ (20,389)	-14.7%
September	204,747	108,426		$ 108,426			$ 168,193		#VALUE!
October	125,621	139,484		$ 139,484			$ 118,087		#VALUE!
November	135,707	102,663		$ 102,663			$ 97,079		#VALUE!
December	652,233	109,528		$ 109,528			$ 196,925		#VALUE!
Total	**$ 2,347,499**	**$ 1,969,902**	**$ 1,048,180**	**$ 3,018,082**	**$ (461,620)**	**-31%**	**$ 1,600,000**	$ 28,464	**3%**

Funding Request For New Case Management Software – Port Orchard Municipal Court

What we know:

The current system (JIS) has been in place since 1989 and will become obsolete 12/31/2027.

- **Enterprise Justice (EJ): Three Years After Implementation:**
- Enterprise Justice (EJ) launched in 2022 with **2 pilot courts** with an additional **9 courts onboarded in 2024.**
- As of **June 5, 2026**, **44 courts** are operating on the system.
- Despite statewide expansion, **significant operational issues remain unresolved** after three years of implementation.
- Ongoing system limitations continue to affect court operations, efficiency, and service delivery.
- DMCMA has been working with DMCJA regarding the case-processing backlogs, staff overtime, and stress some courts are experiencing following implementation of Enterprise Justice.
- Through this joint effort, DMCJA coordinated with the Administrative Office of the Courts to identify a short-term option for courts needing dedicated time to address data-entry and case-processing backlogs. Scott Ahlf, AOC Chief Legal Counsel, prepared a sample emergency court closure order for courts to consider. The proposed closures may be for up to five court days.

Operational Impacts of Enterprise Justice

Unresolved system issues create operational challenges and increase risk, including:

Public safety and legal risks

- Failure-to-Appear (FTA) warrants not released promptly – **system not speaking to Department of Licensing, resulting in erroneous arrests**
- Court dispositions not reported timely to the Department of Licensing
- System is not reporting court dispositions correctly to criminal history records

Increased staffing and operating costs

- Time-intensive manual workflows resulting in overtime
- Need for additional clerk staffing
- Increased judicial time required on the bench

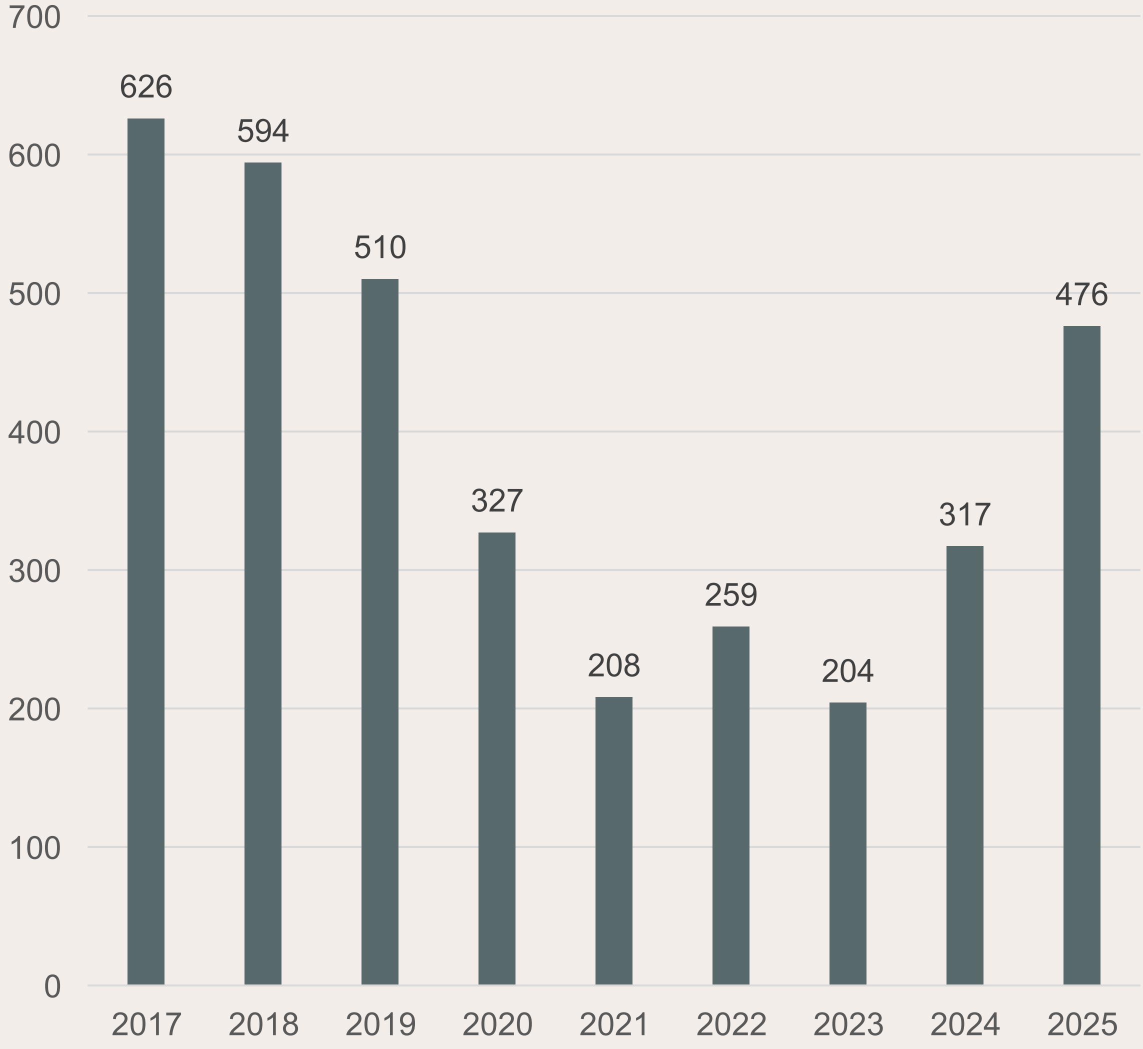
Reduced customer service

- Reduced public counter hours
- Reduced phone availability

EFFICIENCY

TASK(s)	JIS (current system)	JTI (desired system)	EJ (state replacement)
Deferred Finding on Infraction	1 minute	3 minutes	6 minutes
Receipting a Payment	10 seconds	30 seconds	2 minutes
Guilty Disposition on DUI	10 minutes	10 minutes	28 minutes
Daily Deposit	5 minutes	10 minutes	10 minutes

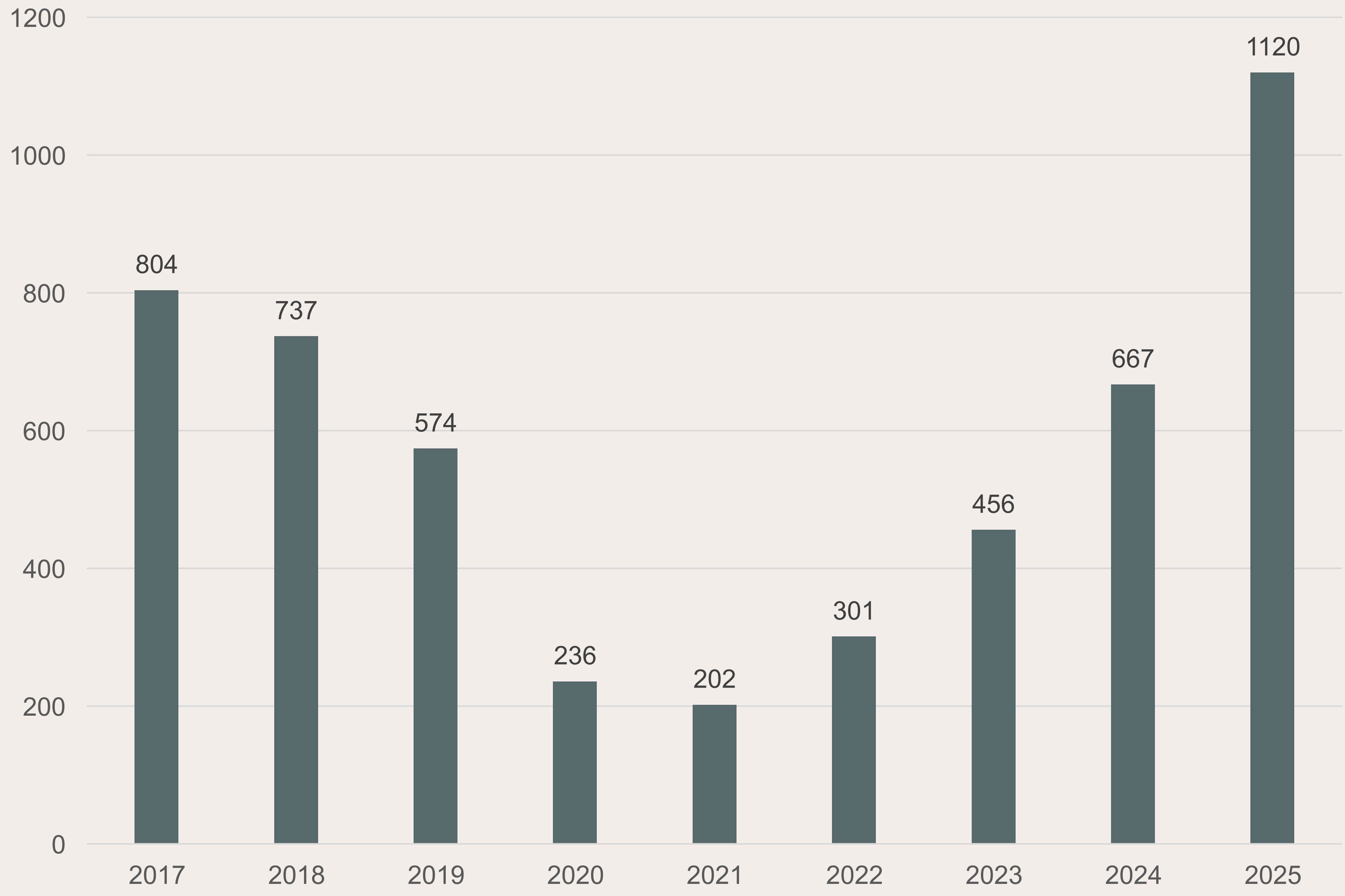
Criminal Cases



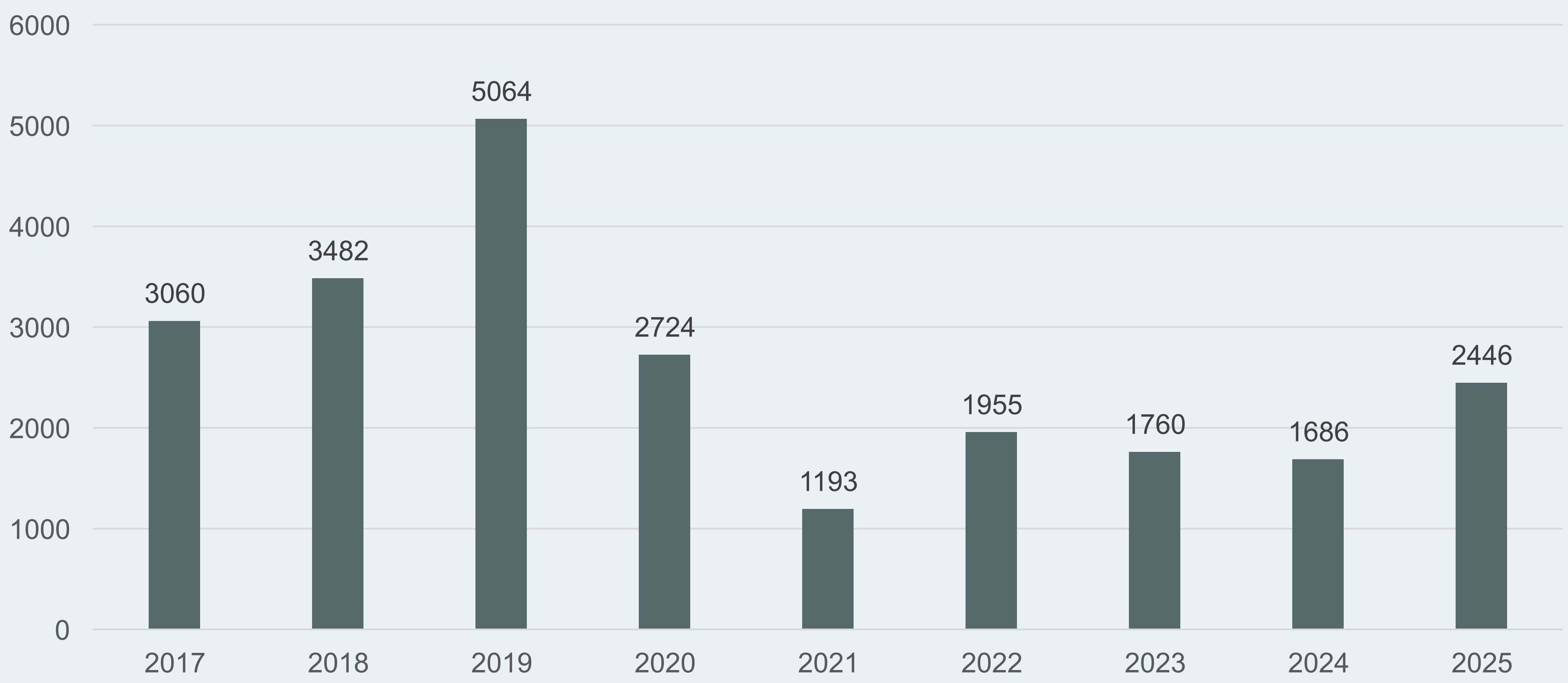
DUI

2017	42
2018	37
2019	24
2020	10
2021	10
2022	15
2023	23
2024	24
2025	38

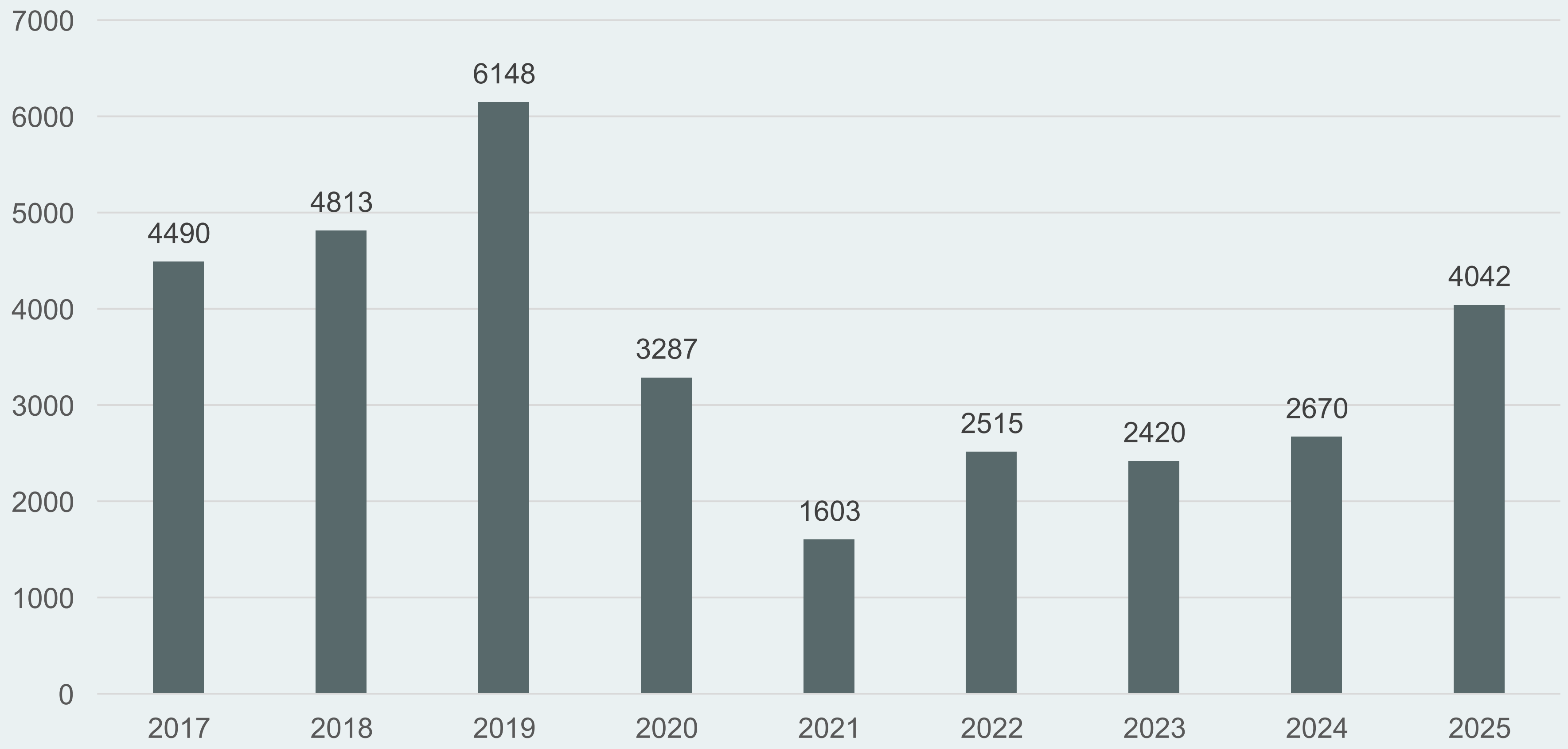
Officer Issued Infractions



Parking Tickets



Total Cases Filed



8

Journal Implementation (2 Courts)

PMC & PO MUNI		TOTAL	PMC TOTAL
IMPLEMENTATION:		$ 150,000.00	**$ 112,500.00**
		$ 75,000.00	
		$ 225,000.00	
CONVERSION:		$ 30,000.00	**$ 24,750.00**
		$ 19,500.00	
		$ 49,500.00	
INTERFACE:	AOC	$ 30,000.00	$ 15,000.00
	DOL	$ 30,000.00	$ 15,000.00
	DYNAMIC	$ 30,000.00	$ 15,000.00
(LAZ)	PASSPORT	$ 30,000.00	$ 15,000.00
	SECTOR	$ 30,000.00	$ 15,000.00
	VERRA	$ 30,000.00	$ 30,000.00
			$ 105,000.00
LICENSING:		$ 35,000.00	**$ 35,000.00**
TOTAL COST:			**$ 277,250.00**
PO	$ 247,250.00	TAX	**$ 25,784.25**
TAX	**$ 22,994.25**	TOTAL:	**$ 303,034.25**
TOTAL:	**$ 270,244.25**		

- One time cost with the exception of Licensing – that will be a yearly cost.
- Journal will host the system in the cloud. They will maintain updates, security and patches.
- Journal will set up the EDR (direct link to share information with AOC)
- Interfaces are implemented to manage the work created by parking and officer issued citations.

Journal Implementation (Multi Court)

- $399,000
- $270,250 (+1 court)
- $233,000 (+2 courts)
- $225,000 (+3 courts)

Municipal Court Staff

- Judge Drury
- Sharon Ells – Court Administrator
- Kelli Thiele – Lead Clerk
- Sarah Purves – Clerk

Thank you

2027-2028 Preliminary Biennial Budget

Office of the Mayor
City Hall | 216 Prospect Street | Port Orchard, WA 98366
rputaansuu@portorchardwa.gov | (360) 895-9029
www.portorchardwa.gov

To: Citizens of Port Orchard
Port Orchard City Council

Mayor's Budget Message and Accomplishments

I am pleased to present the preliminary 2027–2028 biennial budget for the City of Port Orchard. This budget document serves as our comprehensive financial plan for the upcoming two-year period and is designed to provide a clear, transparent, and accountable outline of our anticipated revenues, expenditures, policies, and program priorities. The document identifies how resources are allocated, how departmental budgets align with citywide objectives, and how financial strategies support long-term stability.

This budget is largely status quo, reflecting flat sales tax revenue in 2026 alongside continued increases in operating costs. As a result, the budget does not substantially expand city operations; instead, it focuses on identifying opportunities to reduce spending and better align ongoing expenses with projected revenues.

To help control costs, the budget defunds several vacant positions and uses available cash to balance the General Fund. Throughout this biennium, it will be necessary to carefully evaluate each position vacancy as turnover occurs. The city will also need to closely monitor sales tax performance and departmental expenditures as we work to bend the expense curve and lessen impacts on future budgets.

The budget does include two new positions in the sewer and stormwater utilities and one new project manager position for the community events center capital project. The two utility positions were anticipated in the rate analysis and are fully funded by the utility rates. They are essential to meeting regulatory requirements and maintaining compliance within these utilities. The project manager position is critical to ensure the Community Events Center Project is successfully managed.

Overall, the budget remains focused on moving the City of Port Orchard forward toward realizing its potential and serving the community. The recommended financial policies and programs for the 2027–2028 biennium emphasize maintaining fiscal responsibility, sustaining essential public services, and investing in strategic initiatives that improve community wellbeing. Program priorities reflect our commitment to public safety, transportation improvements, parks and recreation enhancements, and modernizing city operations.

The recommended appropriations directly relate to these policies and programs by allocating funding to departments and initiatives that advance established priorities. Each appropriation supports specific operational requirements or capital needs necessary to carry out the programs endorsed in this biennial plan. The budget aims to ensure that financial resources are used effectively to achieve measurable outcomes for residents.

The 2027-2028 Biennial Budget focuses on adapting to financial uncertainties while ensuring essential services for citizens. Key priorities in the budget include:

1. **Critical Water and Sewer Capital Projects**: Continued investment in ongoing projects to enhance infrastructure.
2. **Pavement Preservation Program**: Continue to preserve and maintain the street surface infrastructure.
3. **Public Safety**: Complete the training of the cities newly hires police officers which will put more officers on our streets and improve safety in our community.
4. **Technology and Innovation**: Investment in technology to streamline processes and make more efficient use of resources.
5. **Sustainable Financial Planning**: Adherence to sound financial policy thresholds while addressing current needs.

This approach emphasizes a balance between investing in long-term infrastructure projects, maintaining essential services, and using innovation to stretch limited resources effectively.

Operating Budget Highlights

The 2027-2028 Biennial Budget outlines key initiatives and investments across various city departments to ensure efficient service delivery, support growth, and maintain critical infrastructure. Here's a breakdown by department:

Administration

- **Management**: Provide oversight of city operations
- **Community Center Development**: Facilitating the construction of the new Community Center and related Master Planned Projects.

Police Department

- **Officer Health & Wellness**: Investments to support the well-being of officers.
- **Training**: Continued focus on professional training and development.

City Clerk's Department

- **Public Records Requests**: Enhancing technology to expedite the fulfillment of public records requests.
- **Support for Mayor's Office**: Assisting in implementing process improvements and public engagement efforts.
- **Contract Management**: Renewing and managing necessary contracts.

Public Works Department

- **Infrastructure Maintenance**: Prioritizing funding for transportation, water, sewer, storm systems, parks, and public facilities.
- **Asset Management**: Investments in planning tools for proactive infrastructure management.
- **Bridge and Road Maintenance**: Funding for essential infrastructure upkeep.
- **Staffing Enhancements**: Providing funding for two full-time Public Works Maintenance Tech II positions (Stormwater and Sewer departments).

Finance Department

- **Process Streamlining**: Continuing to invest in electronic platforms for more user-friendly operations.
- **Financial Transparency**: Maintaining comprehensive financial reporting and capital project accounting.

Information Technology Department

- **Equipment and Software Updates**: Replacing outdated hardware and software.
- **Cybersecurity**: Strengthening efforts to protect the city's digital assets.

Human Resources Department

- **Employee Wellness**: Promoting employee health, safety, wellness, and work-life balance.
- **Employer Branding**: Continuing to enhance the city's reputation as an employer of choice.
- **Diverse Recruitment**: Focusing on attracting a qualified and diverse workforce.
- **Measuring Employee Performance** – Ensuring that our mission, vision and values are adhered to and measured in our employee performance evaluations.

Department of Community Development

- **Building & Development Reviews**: Providing funding to meet the demands for reviews and approvals.
- **Online Permit & Inspection Portal**: Completing the new online permitting software and related process improvement.

- **City Comprehensive Plan**: Implementing the city's Comprehensive Plan to reflect growth and development priorities.

Courts Department

- **Efficient Court Operations**: Investing in a new case system and ensuring the court continues to operate effectively and efficiently.

These strategic investments emphasize improving public services, supporting growth, and maintaining infrastructure while prioritizing transparency, technology, and employee well-being.

Capital Budget Highlights

The **2027-2028 Capital Budget** is centered on strengthening the city's infrastructure and preparing for future growth while preserving essential assets. Major investments include:

Community Projects

- **Community Events Center & Library**: Construction of a new Community Events Center, library, and public plaza and creating a central hub for community engagement and activities.

Water Infrastructure

- **Water Rights**: Complete the necessary agreements and obtain the permits necessary to obtain water rights under the Foster Pilot Program. This key project will address the city's current and future water needs.
- **Old Clifton Intertie** – Complete the design and construct the Old Clifton Intertie. This project will improve the city's ability to manage the water by connecting the city's two water systems to form one water system.

Sewer Capital Projects

- **Bay Street Lift Station** – Complete the design and begin the property acquisition phase to replace this aging sewer lift station downtown.

Transportation Projects

- **SR166/Bay Street Re-Construction** - The SR166/Bay Street Re-Construction project involves rebuilding a key segment of Bay Street. This is essential not only for adapting to the impacts of sea level rise but also to ensure that the infrastructure can support future urban growth and downtown development.
- **Bethel Phase I** - This project is currently 90% designed and has begun the right-of-way acquisition phase. Depending on the pace of property acquisitions this project could go out to bid for construction in late 2028 or early 2029.
- **Bethel/Lincoln Roundabout** - The city continues to work to obtain the environmental approvals necessary to construct this project. Construction could happen in 2028.

- **Anderson Hill Roundabout** – The design of the Anderson Hill Roundabout should be complete in 2027. Construction of this project could happen in 2028 but will require a budget amendment. Funding will be contingent on a grant award and favorable bids on the numerous capital projects beginning in 2027.

- **Street Preservation**: Allocating resources to maintain and extend the life of the existing street network, protecting this critical infrastructure.

The **Capital Budget** was prepared with guidance from the City Council with the following principles:

- To maximize the return on investment and City resources
- The 2027-2028 Biennial Budget funds the projects in our Comprehensive Plans
- Complete the high priority projects that have already been started

Capital Budget Summary:

Capital Projects	Number of Projects	Funded
Parks & Facilities Capital Projects	3	$35,416,000
Transportation Capital Projects	10	$18,063,000
Water Capital Projects	5	$13,789,000
Storm Drainage Capital Projects	3	$5,705,100
Sewer Capital Projects	5	$2,987,000
Total Capital Projects	**26**	**$75,960,100**

Conclusion

I would like to thank the professional staff for their assistance and hard work in writing this budget. I look forward to working with the City's Finance Committee, Councilmembers and Citizens to implement our 2027-2028 biennial budget.

Sincerely,

Robert Putaansuu
Mayor

CITY OFFICIALS

ELECTED OFFICIALS — TERM EXPIRATION

MAYOR

Robert Putaansuu……………………………………………………………………………………..December 31, 2027

COUNCIL MEMBERS

POSITION NO. 1
Mark Trenary…………………………………………………………………………………………December 31, 2027

POSITION NO. 2
John Morrissey……………………………………………………………………………………….December 31, 2029

POSITION NO. 3
Scott Diener……………………………………………………………………………………………..December 31, 2029

POSITION NO. 4
Eric Worden……………………………………………………………………………………………..December 31, 2027

POSITION NO. 5
Tiffiny Mitchell………………………………………………………………………………………..December 31, 2027

POSITION NO. 6
Shirah Dedman………………………………………………………………………………………December 31, 2029

POSITION NO. AT LARGE
Jay Rosapepe…………………………………………………………………………………………December 31, 2027

DEPARTMENT DIRECTORS

Noah Crocker…………………………………………………………………………………………Finance Director

Denis Ryan…………………………………………………………………………………………Public Works Director

Matt Brown……………………………………………………………………………………………..Police Chief

Nicholas Bond………………………………………………………………Community Development Director

Brandy Wallace……………………………………………………………………………………………..City Clerk

Debbie Lund…………………………………………………………………………………Human Resource Director

Timothy A. Drury……………………………………………………………………………Municipal Court Judge

Sharon Ells………………………………………………………………………………………Court Administrator

BUDGET CALENDAR

2026 CALENDAR FOR PREPARATION AND ADOPTION OF 2027-2028 BIENNIAL BUDGET

JUNE-JULY

- Develop Budget Schedule
- Update City Comprehensive Plan
- Review Priorities and Policy direction from Council Biennial Budget Study Session
- Mayor discusses 2027-2028 fiscal year goals with Department Heads
- Personnel Salary and Benefits projections for 2027-2028

AUGUST

- Budget instructions provided to Dept for their proposed 2027-2028 budget
- Finance Director prepare estimates for revenue and ending fund balance
- Finance Director set schedule for Sept meeting with Dept Heads
- Dept Heads submit budget and supplemental requests to the Finance Department
- Finance Department reviews Dept Budget Worksheet Report/Requests
- Mayor and Finance Dept review Budget Worksheet Report/Requests
- Finance Director and Mayor meet with Dept Heads to review budget requests
- Finance Department prepares Preliminary Budget Publication

SEPTEMBER

- Finance Department prepares Preliminary Budget for Publication
- Publication and Notice of the 2027-2028 Preliminary Budget for public review
- Sept. 15- Preliminary Budget delivered to the City Council and available to the public
- Sept. 15- Finance Committee Meeting to Review Preliminary Budget
- Sept. 15- Council Study Session- Preliminary 2027-2028 Budget
- Sept. 22- Council Meeting- Preliminary 2027-2028 Budget (Continued)

OCTOBER

- Public hearing notice for the proposed final budget to be published
- Oct. 13-Council Meeting-Preliminary 2027-2028 Budget (Continued)
- Oct. 20-Finance Committee meeting to review the Proposed Final budget
- Oct. 20-Council Study Session–Presentation on Revenue Sources
- **Oct. 20-Council Study Session-<u>Public Hearing on Revenue Sources including 2027 Property Tax Levy as part of the 2027-2028 Biennial Budget</u>**
- Oct. 20-Council Study Session-Presentation Preliminary 2027-2028 Budget
- **Oct. 20-Council Study Session-<u>Public Hearing on Preliminary 2027-2028 Biennial Budget</u>**
- Oct. 27-Council Meeting: **Adopting an Ordinance for the 2027 Property Tax Levy**
- Oct. 27- Council Meeting: **<u>Public hearing of the Final 2027-2028 Budget Ordinance</u>**
- Oct. 27- **Council meeting Adopting the 2027-2028 final budget**

NOVEMBER

- TBD as needed

Department Descriptions

Administration – City Council

<u>DEPARTMENT DESCRIPTION</u>

The City Council is a body of seven individuals elected by the citizens of City of Port Orchard to establish policy for the City and its citizens. Port Orchard was incorporated as a second-class city in 1890. However, in 2017, the Council changed the classification to a Non-Charter Code City. The City is governed by a Mayor-Council plan of government and elected by its citizens to provide dedicated services to enhance the safety, livability, and prosperity of the community.

Administration - Mayor

<u>DEPARTMENT DESCRIPTION</u>

The City Mayor is elected at large by the citizens of the City of Port Orchard and serves as the chief administrative officer. The mayor is responsible to the City Council and for management of city departments and its employees. The mayor is responsible for preparing the annual budget, submitting it to the Council, and administering it after approval. This includes enacting the Council's policies; providing City Department overview and liaison; and representing the City officially to the public and other governmental agencies.

Administration – Human Resources

<u>DEPARTMENT DESCRIPTION</u>

The department is involved in nearly all aspects of the life cycle of an employee's career with the City, starting with the management of the recruitment and onboarding processes, continuing with employee development, performance and satisfaction consultation, and concluding with the management of the offboarding process. The two-person department develops and revises job descriptions, personnel policies, benefit offerings, and related programs to meet the needs of management while balancing the needs of the employees. In addition, Human Resources staff coordinate with Finance for payroll matters and stive to maintain positive and effective management, employee, and labor relations while creating an equitable and inviting workplace.

Administration – City Clerk

DEPARTMENT DESCRIPTION

The City Clerk is assisted by a Deputy City Clerk and a Communication Specialist. The City Clerk provides support to the Mayor and City Council. This support includes providing public access to City records, the administration, and the policy-making process. The City Clerk oversees the City's records management program and public records access; risk management services for the City; provide contract administration; manage and monitor the Mayor, Council, and City Clerk portions of the budget, process street or alley vacation requests, accept and coordinate Tort Claim and litigation documents with appropriate staff and legal counsel, City Code codification; preservation of the legislative history of the City; serves as the custodian of the City seal and official City documents, and serves as a conduit between the City Council, administration, and the public. The City Clerk coordinates City Council meetings and work study sessions, produces meeting packets, audio-visual record meetings, and provides records of the proceedings; drafts ordinances, resolutions, and contracts; administers programs assigned by the Council such as cabaret licenses, pawnbrokers licenses, peddlers and hawkers licenses, special event applications; and master vendor licenses; and staffs City facility requests, Town Hall meetings, Holiday on the Bay Event, and the Lodging Tax Advisory Committee.

Finance

DEPARTMENT DESCRIPTION

The Department is responsible for accounting, accounts payable, billing, budgeting, business licensing, collections, financial reporting, payroll, purchasing, and revenue accounting. The department consists of nine finance professionals. The City Finance Director is responsible for the Information Technologies (IT) Division, which provides technical and operational support to users, and includes procurement, setup and maintenance of all City computer hardware, and software.

Municipal Court

DEPARTMENT DESCRIPTION

The Municipal Court, as a separate yet equal branch of government, is responsible for adjudicating misdemeanor and gross misdemeanor criminal cases for violations occurring within the City limits including criminal traffic cases (such as DUI's), criminal non-traffic cases (such as Assault 4 Domestic Violence), non-criminal traffic infractions (such as speeding), non-traffic infractions, and parking tickets. In addition, the Municipal Court is responsible for maintaining all court records involving these cases, to efficiently and effectively administer justice, and to serve the public as well as maintain compliance with the law. The Court is committed to a strong justice system based on public awareness and prevention in order to ensure a safe community for all citizens.

Police Department

DEPARTMENT DESCRIPTION

The Chief of Police serves as the department Director with support from two Deputy Chiefs. The Police Department consists of thirty-one employees. The Operations Division contains the Patrol Unit. This division is staffed by five sergeants and nineteen peace officers. The Administrative Services Division contains the General Investigations Unit (GIU) and professional staff who manage records and evidence. GIU is staffed by one sergeant and two detectives; professional staff include one police services coordinator with three full-time and one part-time records/evidence specialists.

The police department is a full-service municipal law enforcement agency. It offers a 24/7 patrol response with additional functions to include marine patrol, emergency management, and UAS programs. The department works collaboratively with its regional partners on major criminal investigations and participates in several multi-jurisdiction task forces.

Community Development

DEPARTMENT DESCRIPTION

The Department of Community Development (DCD) is responsible for the City's planning, building, fire code official, permitting, parking and code enforcement functions. Department staff are responsible for long-range planning, which includes tasks such as reviewing and processing amendments to the City's comprehensive plan, updating the City's land use plans and maps, ensuring consistency between the City's technical infrastructure plans and its land use plans, capital budgeting, staffing for the City Council's Land Use and Economic Development & Tourism committees, and updates to the City's development and environmental regulations. Long-range planning tasks also include public outreach, such as staffing public hearings at the Planning Commission, creating and administering surveys to gather public input, and other innovative methods of facilitating communication between the City, its elected officials, and the public. The Department is also responsible for current planning activities which include tasks such as building permit application review, business license application review, sign permit review, meetings with prospective developers, conducting environmental review, and ensuring that site development permits and land use permits issued through the Permit Center also comply with the City's land use regulations and critical area protection requirements. The Department also coordinates with other local, state and federal agencies on plan development and project review. This includes attending and actively participating in regional planning meetings and providing notice of planning activities and development projects to affected agencies such as Washington Department of Transportation (WSDOT), South Kitsap Fire and Rescue, South Kitsap School District, Kitsap Public Health, Kitsap Transit, the Department of Ecology, the Department of Fish and Wildlife, FEMA, and/or the Department of Natural Resources, and reporting to state and federal agencies as required by law. The Department also manages other special projects as assigned.

Public Works

DEPARTMENT DESCRIPTION

The Public Works Department is responsible for the planning, design, construction, and maintenance of the City's essential infrastructure and public spaces that support the health, safety, mobility, and quality of life for the residents, businesses, and visitors of Port Orchard.

The department encompasses a wide range of critical services, including transportation infrastructure, parks and public spaces, stormwater management, wastewater collection, and potable water distribution. We also provide engineering and inspection services related to capital project delivery, new construction related to development, and long-term infrastructure planning to ensure the City's assets meet the evolving needs of the community.

Preliminary Budget 2027 - Estimated Values			
Elected Officials	**Positions**		**Wages**
Mayor	1	Annual	137,376.50
Council (Seats 1,4,5)	3	Bi-Weekly	500.00
Council (Seats 2,3,6)	3	Bi-Weekly	533.01
Council (At Large)	1	Bi-Weekly	533.01
Total Elected	**8.00**		
Personnel Positions	**FTE**	**Minimum**	**Maximum**
City Clerk	1	55.61	64.47
Community Development Director	1	78.89	91.50
Finance Director	1	80.43	93.28
Human Resources Director	1	67.02	77.72
Chief of Police	1	85.04	98.63
Public Works Director	1	82.12	95.23
Total Mayoral Direct Reports	**6.00**		
Deputy City Clerk	1	41.58	48.21
Communications Specialist	1	41.58	48.21
Human Resources Analyst	1	46.39	53.80
Total Administration	**3.00**		
Deputy Finance Director	1	61.42	71.22
Accounting Assistant III / IT Specialist	1	44.64	51.76
Accounting Assistant III	3	43.13	50.00
Accounting Assistant II	3	35.43	41.09
Accounting Assistant I	1	31.76	36.83
Information Technology Manager	1	64.95	75.32
IT Support Specialist	1	42.11	48.83
Total Finance/IT	**11.00**		
Building Official	1	57.54	66.73
Permit Center Manager	1	43.61	50.58
Permit Technician	2	35.50	41.15
Permit Clerk	2	32.75	38.00
Permit Center Assistant	1	28.86	33.48
Principal Planner	1	60.17	69.79
Senior Planner	1	51.55	59.77
Associate Planner	2	44.52	51.62
Plans Examiner/Building Inspector III	1	52.31	60.66
Plans Examiner/Building Inspector II	1	44.42	51.52
Building Inspector I	1	40.02	46.40
Code Enforcement Officer II	1	43.06	49.93
Code Enforcement Officer I	1	33.97	39.43
Total Community Development	**16.00**		

Preliminary Budget 2027 - Estimated Values			
Personnel Positions	**FTE**	**Minimum**	**Maximum**
Municipal Court Judge	0.50	Annual	116,066.65
Municipal Court Administrator	1	55.62	64.49
Lead Clerk	1	36.49	43.58
Court Clerk	0.7	30.80	36.78
Total Judicial	**3.20**		
Deputy Police Chief	2	77.31	89.66
Police Services Coordinator	1	39.74	47.46
Police Services Specialist	3.70	31.39	37.48
Sergeant	5	60.71	67.22
Police Officer	19	45.19	55.92
Total Police Department	**30.70**		
City Engineer	1	69.65	80.77
Assistant City Engineer	1	62.83	72.86
Operations and Utility Manager	1	60.64	70.34
Operations Supervisor	1	49.06	56.89
Utility Supervisor	1	49.06	56.89
Utilities Compliance Specialist	1	41.40	47.98
Civil Engineer II	1	54.29	62.95
Civil Engineer I	2	51.33	59.55
GIS/Asset Management Coordinator	1	46.45	53.88
Asset Management Technician	1	33.97	39.43
Senior Project Coordinator/Inspector	1	49.06	56.89
Project Coordinator/Inspector	2	45.20	52.43
Project Manager (Limited Term 18-24 months)	1	52.31	60.66
Public Works Procurement Specialist	1	43.18	50.08
Compliance Program Manager	1	43.61	50.58
Office Assistant II	1	32.90	38.15
Office Assistant I	1	28.86	33.48
Parking Enforcement Officer (2 PT)	1.40	32.15	37.28
Lead Mechanic	1	42.78	51.07
Mechanic	1	38.78	46.31
Electrician	1	41.90	50.02
Public Works Lead	5	42.78	51.07
Maintenance Technician II	21	36.90	44.06
Maintenance Technician I	2	28.02	33.45
Total Public Works	**51.40**		
Seasonal Public Works	Hourly	24.31	25.83
Intern	Hourly	22.45	24.95
Temporary Employee	Hourly	22.45	24.95
Grand Totals	**121.30**		
FTE counts are subject to modification pursuant to City Policy No. 3.17			

2027-2028 Preliminary Biennial Budget					
Fund No.	**Fund Name**	**Total Revenue Appropriation**		**Total Expense Appropriation**	
001	Current Expense	$	46,688,300	$	46,688,300
002	City Street	$	13,881,100	$	13,881,100
003	Stabilization	$	3,820,400	$	3,820,400
103	Criminal Justice	$	1,084,900	$	1,084,900
104	Special Investigate Unit	$	110,700	$	110,700
107	Community Events	$	904,000	$	904,000
108	Paths & Trails	$	-	$	-
109	Real Estate Excise Tax	$	9,907,000	$	9,907,000
111	Impact Fee	$	18,459,600	$	18,459,600
206	Bond Redemption Fund	$	3,066,500	$	3,066,500
302	Capital Construction	$	36,547,100	$	36,547,100
304	Street Capital Projects	$	18,364,800	$	18,364,800
411	Water - Operations	$	12,452,200	$	12,452,200
412	Water - Stabilization	$	1,269,000	$	1,269,000
413	Water - Capital	$	25,046,300	$	25,046,300
414	Water - Debt Service	$	5,590,900	$	5,590,900
421	Storm Drainage- Operations	$	11,278,300	$	11,278,300
422	Storm Drainage- Stabilization	$	744,900	$	744,900
423	Storm Drainage- Capital	$	7,469,700	$	7,469,700
424	Storm Drainage- Debt Service	$	812,800	$	812,800
431	Sewer - Operations	$	22,777,900	$	22,777,900
432	Sewer - Stabilization	$	1,844,000	$	1,844,000
433	Sewer - Capital	$	23,154,700	$	23,154,700
434	Sewer - Debt Service	$	4,516,800	$	4,516,800
500	Equipment Rental & Revolving	$	9,715,600	$	9,715,600
632	Wastewater Treatment Facil Fee	$	13,324,000	$	13,324,000
Grand Total		**$**	**292,831,500**	**$**	**292,831,500**

Fund Summary - 3 Year Biennial Comparison		**2023-2024 Biennial Actuals**	**2025-2026 Current Biennial Budget**	**2027-2028 Preliminary Biennial Budget**
Grand Total	**Revenue**	**$ 221,576,161**	**$ 262,731,746**	**$ 292,831,500**
	Expense	**$ 221,551,764**	**$ 262,731,746**	**$ 292,831,500**
Fund: 001 - Current Expense				
	Revenue	$ 49,595,883	$ 50,047,366	$ 46,688,300
	Expense	$ 49,570,953	$ 50,047,366	$ 46,688,300
Fund: 002 - City Street Fund				
	Revenue	$ 9,688,706	$ 12,483,197	$ 13,881,100
	Expense	$ 9,688,706	$ 12,483,197	$ 13,881,100
Fund: 003 - Stabilization Fund				
	Revenue	$ 3,235,385	$ 3,365,385	$ 3,820,400
	Expense	$ 3,235,385	$ 3,365,385	$ 3,820,400
Fund: 103 - Criminal Justice				
	Revenue	$ 1,625,527	$ 1,404,126	$ 1,084,900
	Expense	$ 1,625,527	$ 1,404,126	$ 1,084,900
Fund: 104 - Special Investigative Unit				
	Revenue	$ 105,724	$ 106,096	$ 110,700
	Expense	$ 105,724	$ 106,096	$ 110,700
Fund: 107 - Community Events				
	Revenue	$ 706,661	$ 676,784	$ 904,000
	Expense	$ 706,661	$ 676,784	$ 904,000
Fund: 108 - Paths & Trails				
	Revenue	$ 17,989	$ 19,989	$ -
	Expense	$ 17,989	$ 19,989	$ -
Fund: 109 - Real Estate Excise Tax				
	Revenue	$ 8,974,271	$ 9,724,427	$ 9,907,000
	Expense	$ 8,974,271	$ 9,724,427	$ 9,907,000
Fund: 111 - Impact Mitigation Fee				
	Revenue	$ 15,487,950	$ 17,805,326	$ 18,459,600
	Expense	$ 15,487,950	$ 17,805,326	$ 18,459,600
Fund: 206 - Bond Redemption Fund				
	Revenue	$ 1,811,075	$ 3,037,951	$ 3,066,500
	Expense	$ 1,811,075	$ 3,037,951	$ 3,066,500
Fund: 302 - Capital Construction				
	Revenue	$ 16,483,818	$ 5,963,472	$ 36,547,100
	Expense	$ 16,483,818	$ 5,963,472	$ 36,547,100
Fund: 304 - Street Capital Projects				
	Revenue	$ 6,679,402	$ 26,017,392	$ 18,364,800
	Expense	$ 6,679,402	$ 26,017,392	$ 18,364,800

Fund Summary - 3 Year Biennial Comparison

		2023-2024 Biennial Actuals	2025-2026 Current Biennial Budget	2027-2028 Preliminary Biennial Budget
Fund: 411 - Water Operating				
	Revenue	$ 12,655,977	$ 14,043,494	$ 12,452,200
	Expense	$ 12,655,977	$ 14,043,494	$ 12,452,200
Fund: 412 - Water Stabilization				
	Revenue	$ 1,171,576	$ 1,171,576	$ 1,269,000
	Expense	$ 1,171,576	$ 1,171,576	$ 1,269,000
Fund: 413 - Water Capital				
	Revenue	$ 16,682,885	$ 20,280,339	$ 25,046,300
	Expense	$ 16,682,885	$ 20,280,339	$ 25,046,300
Fund: 414 - Water Debt Service				
	Revenue	$ 2,742,055	$ 4,093,025	$ 5,590,900
	Expense	$ 2,742,055	$ 4,093,025	$ 5,590,900
Fund: 421 - Storm Drainage Utility				
	Revenue	$ 5,935,591	$ 9,322,943	$ 11,278,300
	Expense	$ 5,935,591	$ 9,322,943	$ 11,278,300
Fund: 422 - Storm Drainage Stabilization				
	Revenue	$ 602,048	$ 677,048	$ 744,900
	Expense	$ 602,048	$ 677,048	$ 744,900
Fund: 423 - Storm Drainage Capital Facil				
	Revenue	$ 1,542,546	$ 5,060,777	$ 7,469,700
	Expense	$ 1,542,546	$ 5,060,777	$ 7,469,700
Fund: 424 - Storm Drainage Debt Service				
	Revenue	$ 397,738	$ 759,120	$ 812,800
	Expense	$ 397,738	$ 759,120	$ 812,800
Fund: 431 - Sewer Operating				
	Revenue	$ 19,576,052	$ 22,333,988	$ 22,777,900
	Expense	$ 19,576,585	$ 22,333,988	$ 22,777,900
Fund: 432 - Sewer Stabilization				
	Revenue	$ 1,703,655	$ 1,703,655	$ 1,844,000
	Expense	$ 1,703,655	$ 1,703,655	$ 1,844,000
Fund: 433 - Sewer Capital				
	Revenue	$ 23,798,074	$ 28,751,309	$ 23,154,700
	Expense	$ 23,798,074	$ 28,751,309	$ 23,154,700
Fund: 434 - Sewer Debt Service				
	Revenue	$ 1,627,660	$ 3,804,509	$ 4,516,800
	Expense	$ 1,627,660	$ 3,804,509	$ 4,516,800
Fund: 500 - Equipment Rental and Revolving				
	Revenue	$ 9,673,881	$ 10,149,634	$ 9,715,600
	Expense	$ 9,673,881	$ 10,149,634	$ 9,715,600
Fund: 632 - Wastewater Treatment Facil Fee				
	Revenue	$ 9,054,031	$ 9,928,819	$ 13,324,000
	Expense	$ 9,054,031	$ 9,928,819	$ 13,324,000

Fund Summary - Biennial Comparison			2025-2026 Current Biennial Budget		2027-2028 Preliminary Biennial Budget	% Change
Grand Total	**Beginning Fund Balance**	**$**	**101,222,396**	**$**	**121,186,940**	20%
	Revenue	**$**	**160,350,066**	**$**	**171,644,560**	7%
	Expense	**$**	**185,438,243**	**$**	**199,431,310**	8%
	Ending Fund Balance	**$**	**77,293,503**	**$**	**93,400,190**	21%
Fund: 001 - Current Expense	**Beginning Fund Balance**	$	18,472,108	$	14,326,700	-22%
	Revenue	$	31,575,258	$	32,361,600	2%
	Expense	$	40,813,445	$	42,546,385	4%
	Ending Fund Balance	$	9,233,921	$	4,141,916	-55%
Fund: 002 - City Street Fund	**Beginning Fund Balance**	$	4,448,363	$	7,360,100	65%
	Revenue	$	8,034,834	$	6,521,000	-19%
	Expense	$	10,576,689	$	7,845,639	-26%
	Ending Fund Balance	$	1,906,508	$	6,035,461	217%
Fund: 003 - Stabilization Fund	**Beginning Fund Balance**	$	3,235,385	$	3,630,400	12%
	Revenue	$	130,000	$	190,000	46%
	Expense	$	-	$	-	#DIV/0!
	Ending Fund Balance	$	3,365,385	$	3,820,400	14%
Fund: 103 - Criminal Justice	**Beginning Fund Balance**	$	576,826	$	208,900	-64%
	Revenue	$	827,300	$	876,000	6%
	Expense	$	1,356,340	$	1,074,840	-21%
	Ending Fund Balance	$	47,786	$	10,060	-79%
Fund: 104 - Special Investigative Unit	**Beginning Fund Balance**	$	106,096	$	110,700	4%
	Revenue	$	-	$	-	#DIV/0!
	Expense	$	8,000	$	8,000	0%
	Ending Fund Balance	$	98,096	$	102,700	5%
Fund: 107 - Community Events	**Beginning Fund Balance**	$	472,384	$	600,000	27%
	Revenue	$	204,400	$	304,000	49%
	Expense	$	239,400	$	204,000	-15%
	Ending Fund Balance	$	437,384	$	700,000	60%
Fund: 108 - Paths & Trails	**Beginning Fund Balance**	$	17,989	$	-	-100%
	Revenue	$	2,000	$	-	-100%
	Expense	$	-	$	-	#DIV/0!
	Ending Fund Balance	$	19,989	$	-	-100%
Fund: 109 - Real Estate Excise Tax	**Beginning Fund Balance**	$	6,523,527	$	6,707,000	3%
	Revenue	$	3,200,900	$	3,200,000	0%
	Expense	$	8,276,980	$	7,778,590	-6%
	Ending Fund Balance	$	1,447,447	$	2,128,410	47%

Fund Summary - Biennial Comparison

		2025-2026 Current Biennial Budget	2027-2028 Preliminary Biennial Budget	% Change
Fund: 111 - Impact Mitigation Fee	**Beginning Fund Balance**	$ 11,214,726	$ 13,480,900	20%
	Revenue	$ 6,590,600	$ 4,978,700	-24%
	Expense	$ 10,599,271	$ 13,909,000	31%
	Ending Fund Balance	$ 7,206,055	$ 4,550,600	-37%
Fund: 206 - Bond Redemption Fund	**Beginning Fund Balance**	$ 517,371	$ 1,044,410	102%
	Revenue	$ 2,520,580	$ 2,022,090	-20%
	Expense	$ 2,010,580	$ 2,022,090	1%
	Ending Fund Balance	$ 1,027,371	$ 1,044,410	2%
Fund: 302 - Capital Construction	**Beginning Fund Balance**	$ 1,567,976	$ 1,156,100	-26%
	Revenue	$ 4,395,496	$ 35,391,000	705%
	Expense	$ 5,373,900	$ 35,416,000	559%
	Ending Fund Balance	$ 589,572	$ 1,131,100	92%
Fund: 304 - Street Capital Projects	**Beginning Fund Balance**	$ 952,112	$ 151,800	-84%
	Revenue	$ 25,065,280	$ 18,213,000	-27%
	Expense	$ 25,106,589	$ 18,213,000	-27%
	Ending Fund Balance	$ 910,803	$ 151,800	-83%
Fund: 411 - Water Operating	**Beginning Fund Balance**	$ 2,754,462	$ 2,989,000	9%
	Revenue	$ 11,289,032	$ 9,463,200	-16%
	Expense	$ 11,796,099	$ 10,922,911	-7%
	Ending Fund Balance	$ 2,247,396	$ 1,529,289	-32%
Fund: 412 - Water Stabilization	**Beginning Fund Balance**	$ 1,171,576	$ 1,269,000	8%
	Revenue	$ -	$ -	#DIV/0!
	Expense	$ -	$ -	#DIV/0!
	Ending Fund Balance	$ 1,171,576	$ 1,269,000	8%
Fund: 413 - Water Capital	**Beginning Fund Balance**	$ 8,436,823	$ 13,766,450	63%
	Revenue	$ 11,843,516	$ 11,279,850	-5%
	Expense	$ 10,955,116	$ 16,000,100	46%
	Ending Fund Balance	$ 9,325,223	$ 9,046,200	-3%
Fund: 414 - Water Debt Service	**Beginning Fund Balance**	$ 1,285,005	$ 1,724,000	34%
	Revenue	$ 2,808,020	$ 3,866,900	38%
	Expense	$ 2,750,320	$ 3,366,800	22%
	Ending Fund Balance	$ 1,342,705	$ 2,224,100	66%

Fund Summary - Biennial Comparison		2025-2026 Current Biennial Budget	2027-2028 Preliminary Biennial Budget	% Change
Fund: 421 - Storm Drainage Utility	Beginning Fund Balance	$ 2,328,243	$ 3,126,100	34%
	Revenue	$ 6,994,700	$ 8,152,200	17%
	Expense	$ 7,051,603	$ 7,247,616	3%
	Ending Fund Balance	$ 2,271,340	$ 4,030,684	77%
Fund: 422 - Storm Drainage Stabilization	Beginning Fund Balance	$ 602,048	$ 729,900	21%
	Revenue	$ 75,000	$ 15,000	-80%
	Expense	$ -	$ -	#DIV/0!
	Ending Fund Balance	$ 677,048	$ 744,900	10%
Fund: 423 - Storm Drainage Capital Facil	Beginning Fund Balance	$ 942,392	$ 2,661,600	182%
	Revenue	$ 4,118,385	$ 4,808,100	17%
	Expense	$ 4,115,564	$ 5,737,250	39%
	Ending Fund Balance	$ 945,213	$ 1,732,450	83%
Fund: 424 - Storm Drainage Debt Service	Beginning Fund Balance	$ -	$ 274,200	#DIV/0!
	Revenue	$ 759,120	$ 538,600	-29%
	Expense	$ 487,520	$ 538,600	10%
	Ending Fund Balance	$ 271,600	$ 274,200	1%
Fund: 431 - Sewer Operating	Beginning Fund Balance	$ 8,754,383	$ 9,420,000	8%
	Revenue	$ 13,579,605	$ 13,357,900	-2%
	Expense	$ 17,456,324	$ 16,974,003	-3%
	Ending Fund Balance	$ 4,877,663	$ 5,803,897	19%
Fund: 432 - Sewer Stabilization	Beginning Fund Balance	$ 1,703,655	$ 1,844,000	8%
	Revenue	$ -	$ -	#DIV/0!
	Expense	$ -	$ -	#DIV/0!
	Ending Fund Balance	$ 1,703,655	$ 1,844,000	8%
Fund: 433 - Sewer Capital	Beginning Fund Balance	$ 10,194,669	$ 15,122,300	48%
	Revenue	$ 18,556,640	$ 8,032,400	-57%
	Expense	$ 18,748,619	$ 4,153,300	-78%
	Ending Fund Balance	$ 10,002,690	$ 19,001,400	90%
Fund: 434 - Sewer Debt Service	Beginning Fund Balance	$ 1,526,829	$ 1,966,000	29%
	Revenue	$ 2,277,680	$ 2,550,800	12%
	Expense	$ 2,217,880	$ 2,550,800	15%
	Ending Fund Balance	$ 1,586,629	$ 1,966,000	24%

Fund Summary - Biennial Comparison		2025-2026 Current Biennial Budget	2027-2028 Preliminary Biennial Budget	% Change
Fund: 500 - Equipment Rental and Revolving	Beginning Fund Balance	$ 5,488,629	$ 6,248,230	14%
	Revenue	$ 3,501,720	$ 3,467,370	-1%
	Expense	$ 5,098,005	$ 2,522,387	-51%
	Ending Fund Balance	$ 5,051,629	$ 7,193,213	42%
Fund: 632 - Wastewater Treatment Facil Fee	Beginning Fund Balance	$ 7,928,819	$ 11,269,150	42%
	Revenue	$ 2,000,000	$ 2,054,850	3%
	Expense	$ 400,000	$ 400,000	0%
	Ending Fund Balance	$ 9,528,819	$ 12,924,000	36%

Fund Summary - Fiscal Year Comparison

		2027 2027 2-Preliminary	2028 2028 2-Preliminary	2027-2028 Preliminary Biennial Budget
Grand Total	**Beginning Fund Balance**	$ 121,186,940	$ -	**$ 121,186,940**
	Revenue	$ 113,576,336	$ 58,068,224	**$ 171,644,560**
	Expense	$ 145,363,803	$ 54,067,507	**$ 199,431,310**
	Ending Fund Balance	$ -	$ 93,400,190	**$ 93,400,190**
Fund: 001 - Current Expense	**Beginning Fund Balance**	$ 14,326,700	$ -	$ 14,326,700
	Revenue	$ 15,989,900	$ 16,371,700	$ 32,361,600
	Expense	$ 22,730,978	$ 19,815,407	$ 42,546,385
	Ending Fund Balance	$ -	$ 4,141,916	$ 4,141,916
Fund: 002 - City Street Fund	**Beginning Fund Balance**	$ 7,360,100	$ -	$ 7,360,100
	Revenue	$ 3,503,000	$ 3,018,000	$ 6,521,000
	Expense	$ 4,079,033	$ 3,766,606	$ 7,845,639
	Ending Fund Balance	$ -	$ 6,035,461	$ 6,035,461
Fund: 003 - Stabilization Fund	**Beginning Fund Balance**	$ 3,630,400	$ -	$ 3,630,400
	Revenue	$ 190,000	$ -	$ 190,000
	Expense	$ -	$ -	$ -
	Ending Fund Balance	$ -	$ 3,820,400	$ 3,820,400
Fund: 103 - Criminal Justice	**Beginning Fund Balance**	$ 208,900	$ -	$ 208,900
	Revenue	$ 438,000	$ 438,000	$ 876,000
	Expense	$ 527,720	$ 547,120	$ 1,074,840
	Ending Fund Balance	$ -	$ 10,060	$ 10,060
Fund: 104 - Special Investigative Unit	**Beginning Fund Balance**	$ 110,700	$ -	$ 110,700
	Revenue	$ -	$ -	$ -
	Expense	$ 4,000	$ 4,000	$ 8,000
	Ending Fund Balance	$ -	$ 102,700	$ 102,700
Fund: 107 - Community Events	**Beginning Fund Balance**	$ 600,000	$ -	$ 600,000
	Revenue	$ 152,000	$ 152,000	$ 304,000
	Expense	$ 102,000	$ 102,000	$ 204,000
	Ending Fund Balance	$ -	$ 700,000	$ 700,000
Fund: 108 - Paths & Trails	**Beginning Fund Balance**	$ -	$ -	$ -
	Revenue	$ -	$ -	$ -
	Expense	$ -	$ -	$ -
	Ending Fund Balance	$ -	$ -	$ -
Fund: 109 - Real Estate Excise Tax	**Beginning Fund Balance**	$ 6,707,000	$ -	$ 6,707,000
	Revenue	$ 1,600,000	$ 1,600,000	$ 3,200,000
	Expense	$ 6,766,620	$ 1,011,970	$ 7,778,590
	Ending Fund Balance	$ -	$ 2,128,410	$ 2,128,410

Fund Summary - Fiscal Year Comparison

		2027 2027 2-Preliminary	2028 2028 2-Preliminary	2027-2028 Preliminary Biennial Budget
Fund: 111 - Impact Mitigation Fee	**Beginning Fund Balance**	$ 13,480,900	$ -	$ 13,480,900
	Revenue	$ 1,793,900	$ 3,184,800	$ 4,978,700
	Expense	$ 12,255,000	$ 1,654,000	$ 13,909,000
	Ending Fund Balance	$ -	$ 4,550,600	$ 4,550,600
Fund: 206 - Bond Redemption Fund	**Beginning Fund Balance**	$ 1,044,410	$ -	$ 1,044,410
	Revenue	$ 1,010,120	$ 1,011,970	$ 2,022,090
	Expense	$ 1,010,120	$ 1,011,970	$ 2,022,090
	Ending Fund Balance	$ -	$ 1,044,410	$ 1,044,410
Fund: 302 - Capital Construction	**Beginning Fund Balance**	$ 1,156,100	$ -	$ 1,156,100
	Revenue	$ 35,196,000	$ 195,000	$ 35,391,000
	Expense	$ 35,221,000	$ 195,000	$ 35,416,000
	Ending Fund Balance	$ -	$ 1,131,100	$ 1,131,100
Fund: 304 - Street Capital Projects	**Beginning Fund Balance**	$ 151,800	$ -	$ 151,800
	Revenue	$ 15,118,000	$ 3,095,000	$ 18,213,000
	Expense	$ 15,118,000	$ 3,095,000	$ 18,213,000
	Ending Fund Balance	$ -	$ 151,800	$ 151,800
Fund: 411 - Water Operating	**Beginning Fund Balance**	$ 2,989,000	$ -	$ 2,989,000
	Revenue	$ 4,731,600	$ 4,731,600	$ 9,463,200
	Expense	$ 5,824,519	$ 5,098,392	$ 10,922,911
	Ending Fund Balance	$ -	$ 1,529,289	$ 1,529,289
Fund: 412 - Water Stabilization	**Beginning Fund Balance**	$ 1,269,000	$ -	$ 1,269,000
	Revenue	$ -	$ -	$ -
	Expense	$ -	$ -	$ -
	Ending Fund Balance	$ -	$ 1,269,000	$ 1,269,000
Fund: 413 - Water Capital	**Beginning Fund Balance**	$ 13,766,450	$ -	$ 13,766,450
	Revenue	$ 9,694,700	$ 1,585,150	$ 11,279,850
	Expense	$ 14,871,800	$ 1,128,300	$ 16,000,100
	Ending Fund Balance	$ -	$ 9,046,200	$ 9,046,200
Fund: 414 - Water Debt Service	**Beginning Fund Balance**	$ 1,724,000	$ -	$ 1,724,000
	Revenue	$ 1,917,800	$ 1,949,100	$ 3,866,900
	Expense	$ 1,667,700	$ 1,699,100	$ 3,366,800
	Ending Fund Balance	$ -	$ 2,224,100	$ 2,224,100

Fund Summary - Fiscal Year Comparison

		2027 2027 2-Preliminary	2028 2028 2-Preliminary	2027-2028 Preliminary Biennial Budget
Fund: 421 - Storm Drainage Utility	**Beginning Fund Balance**	$ 3,126,100	$ -	$ 3,126,100
	Revenue	$ 4,016,600	$ 4,135,600	$ 8,152,200
	Expense	$ 3,856,902	$ 3,390,714	$ 7,247,616
	Ending Fund Balance	$ -	$ 4,030,684	$ 4,030,684
Fund: 422 - Storm Drainage Stabilization	**Beginning Fund Balance**	$ 729,900	$ -	$ 729,900
	Revenue	$ 15,000	$ -	$ 15,000
	Expense	$ -	$ -	$ -
	Ending Fund Balance	$ -	$ 744,900	$ 744,900
Fund: 423 - Storm Drainage Capital Facil	**Beginning Fund Balance**	$ 2,661,600	$ -	$ 2,661,600
	Revenue	$ 3,230,700	$ 1,577,400	$ 4,808,100
	Expense	$ 5,364,600	$ 372,650	$ 5,737,250
	Ending Fund Balance	$ -	$ 1,732,450	$ 1,732,450
Fund: 424 - Storm Drainage Debt Service	**Beginning Fund Balance**	$ 274,200	$ -	$ 274,200
	Revenue	$ 268,900	$ 269,700	$ 538,600
	Expense	$ 268,900	$ 269,700	$ 538,600
	Ending Fund Balance	$ -	$ 274,200	$ 274,200
Fund: 431 - Sewer Operating	**Beginning Fund Balance**	$ 9,420,000	$ -	$ 9,420,000
	Revenue	$ 6,653,400	$ 6,704,500	$ 13,357,900
	Expense	$ 9,422,695	$ 7,551,308	$ 16,974,003
	Ending Fund Balance	$ -	$ 5,803,897	$ 5,803,897
Fund: 432 - Sewer Stabilization	**Beginning Fund Balance**	$ 1,844,000	$ -	$ 1,844,000
	Revenue	$ -	$ -	$ -
	Expense	$ -	$ -	$ -
	Ending Fund Balance	$ -	$ 1,844,000	$ 1,844,000
Fund: 433 - Sewer Capital	**Beginning Fund Balance**	$ 15,122,300	$ -	$ 15,122,300
	Revenue	$ 4,442,600	$ 3,589,800	$ 8,032,400
	Expense	$ 3,450,100	$ 703,200	$ 4,153,300
	Ending Fund Balance	$ -	$ 19,001,400	$ 19,001,400
Fund: 434 - Sewer Debt Service	**Beginning Fund Balance**	$ 1,966,000	$ -	$ 1,966,000
	Revenue	$ 1,275,200	$ 1,275,600	$ 2,550,800
	Expense	$ 1,275,200	$ 1,275,600	$ 2,550,800
	Ending Fund Balance	$ -	$ 1,966,000	$ 1,966,000

Fund Summary - Fiscal Year Comparison

		2027 2027 2-Preliminary	2028 2028 2-Preliminary	2027-2028 Preliminary Biennial Budget
Fund: 500 - Equipment Rental and Revolving	**Beginning Fund Balance**	$ 6,248,230	$ -	$ 6,248,230
	Revenue	$ 1,714,516	$ 1,752,854	$ 3,467,370
	Expense	$ 1,346,916	$ 1,175,471	$ 2,522,387
	Ending Fund Balance	$ -	$ 7,193,213	$ 7,193,213
Fund: 632 - Wastewater Treatment Facil Fee	**Beginning Fund Balance**	$ 11,269,150	$ -	$ 11,269,150
	Revenue	$ 624,400	$ 1,430,450	$ 2,054,850
	Expense	$ 200,000	$ 200,000	$ 400,000
	Ending Fund Balance	$ -	$ 12,924,000	$ 12,924,000

2027-2028 Preliminary Biennial Budget Fund Detail

Account Number	Account Name	2027 2027 2-Preliminary	2028 2028 2-Preliminary
Fund: 001 - Current Expense			
Revenue			
Department: 00 - Revenues			
001.00.311.10.00	General Property Taxes	2,806,000.00	2,834,000.00
001.00.313.11.00	Local Retail Sales & Use Tax	7,777,000.00	8,010,000.00
001.00.313.27.00	Affordable & Supportive Housing	40,000.00	40,000.00
001.00.316.41.00	Utility Tax - Electric	1,100,000.00	1,200,000.00
001.00.316.42.00	Utility Tax -Water	319,700.00	319,700.00
001.00.316.43.00	Utility Tax - Gas	400,000.00	400,000.00
001.00.316.44.00	Utility Tax - Sewer	393,300.00	408,200.00
001.00.316.45.00	Utility Tax - Garbage	270,000.00	270,000.00
001.00.316.46.00	Utility Tax - Television Cabl	85,000.00	85,000.00
001.00.316.47.00	Utility Tax - Telephone	207,000.00	207,000.00
001.00.316.48.00	Utility Tax - Storm Drainage	198,400.00	204,300.00
001.00.316.81.00	Punch BoardsAnd Pull Tabs	100,000.00	100,000.00
001.00.317.20.00	Leasehold Excise Taxes	70,000.00	70,000.00
001.00.321.30.00	Police & Protective Svs	1,000.00	1,000.00
001.00.321.70.00	Lic & Permits - Amusements	1,000.00	1,000.00
001.00.321.99.00	Other Business Licenses & Pmt	90,000.00	90,000.00
001.00.321.99.02	Vendor Permits	500.00	500.00
001.00.322.10.00	Lic & Per - Bldgs, Struct,Equ	750,000.00	750,000.00
001.00.322.10.01	Bldg Pmt Technology Fee	10,000.00	10,000.00
001.00.322.90.00	Lic & Permits - Other Non-Bus	2,000.00	2,000.00
001.00.336.00.84	Vessel Registration Fees	7,000.00	7,000.00
001.00.336.06.42	Marijuana Excise Tax Distribut	80,000.00	80,000.00
001.00.336.06.94	Liquor Excise Tax	130,000.00	130,000.00
001.00.336.06.95	Liquor Control Board Profits	135,000.00	135,000.00
001.00.341.33.00	Municipal CourtAdmin Fees	1,500.00	1,500.00
001.00.341.81.00	Other Word Processing & Print	1,000.00	1,000.00
001.00.341.95.00	Legal Services	500.00	500.00
001.00.342.33.00	Adult Probation Service Charg	40,000.00	40,000.00
001.00.342.50.00	Emergency Service Fees	4,000.00	4,000.00
001.00.345.81.00	Zoning & Subdivision Fees	40,000.00	40,000.00
001.00.345.83.00	Plan Checking Fees	350,000.00	350,000.00
001.00.345.85.00	School Impact Fees	417,000.00	417,000.00
001.00.345.89.00	Other Planning&Dev Fees & Chg	10,000.00	10,000.00
001.00.345.89.01	Other Plann Fees Hearing Exam	8,000.00	8,000.00
001.00.353.10.00	Traffic Infraction Penalties	50,000.00	50,000.00
001.00.354.00.00	Civil Parking Infraction Pena	40,000.00	40,000.00
001.00.355.20.03	Criminal Conviction Fee-DUI	1,000.00	1,000.00
001.00.355.80.02	Criminal Conviction Fee-Traffi	6,000.00	6,000.00
001.00.356.50.00	Investigative FundAssessment	500.00	500.00
001.00.357.33.00	Public Defense Cost	2,500.00	2,500.00
001.00.361.11.00	Investment Interest	20,000.00	20,000.00
001.00.361.40.00	Interest On Contracts,Notes,T	1,500.00	1,500.00
001.00.361.40.01	Interest Collected Municipl C	3,500.00	3,500.00
001.00.362.50.00	Space & Facil Leases Long-Ter	20,000.00	20,000.00
	Total Department: 00 - Revenues:	**15,989,900.00**	**16,371,700.00**
Department: 08 - Estimated Beginning Cash			
001.08.308.31.00	Restricted Beginning Cash -Affordable Housing	232,900.00	0.00
001.08.308.31.02	Restricted Beginning -LE & CJ One Time Funding	59,800.00	0.00
001.08.308.31.03	Restricted Beginning- Opiod Settlement	205,000.00	0.00
001.08.308.31.04	Restricted Beginning-Vessel Registration Fees	6,700.00	0.00
001.08.308.31.05	Restricted Beginning-PCB Settlement	18,000.00	0.00
001.08.308.91.00	Unassigned Beginning Cash & Investments	13,804,300.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**14,326,700.00**	**0.00**
	Total Revenue:	**30,316,600.00**	**16,371,700.00**
Expense			
Department: 01 - Finance			
001.01.514.23.10	Salaries - Financial Services	378,789.00	395,946.00
001.01.514.23.12	Overtime - Financial Services	4,800.00	4,800.00

001.01.514.23.20	Benefits - Financial Services	115,125.00	126,257.00
001.01.514.23.30	Supplies - Financial Services	7,000.00	7,000.00
001.01.514.23.40	Services - Financial Services	101,300.00	103,310.00
001.01.518.88.10	Salaries - IT Services	245,900.00	257,400.00
001.01.518.88.12	Overtime - IT Services	4,200.00	4,800.00
001.01.518.88.20	Benefits - IT Services	64,500.00	70,700.00
001.01.518.88.30	Supplies - IT Services	57,800.00	57,100.00
001.01.518.88.40	Services - IT Services	299,550.00	306,835.00
	Total Department: 01 - Finance:	**1,278,964.00**	**1,334,148.00**
Department: 02 - Court			
001.02.512.51.10	Salaries - Court	401,900.00	419,500.00
001.02.512.51.12	Overtime - Court	1,400.00	1,400.00
001.02.512.51.20	Benefits - Court	131,600.00	144,200.00
001.02.512.51.30	Supplies - Court	9,000.00	9,000.00
001.02.512.51.40	Services - Court	58,825.00	59,725.00
001.02.594.12.60	Capital Outlay-Court	270,250.00	40,000.00
	Total Department: 02 - Court:	**872,975.00**	**673,825.00**
Department: 03 - Law Enforcement			
001.03.521.10.10	Salaries - PD Admin	945,400.00	986,200.00
001.03.521.10.12	Overtime - PD Admin	6,000.00	6,000.00
001.03.521.10.20	Benefits - PD Admin	378,980.00	410,480.00
001.03.521.10.30	Supplies - PD Admin	15,000.00	15,000.00
001.03.521.10.40	Services- PD Admin	326,966.00	374,321.00
001.03.521.21.10	Salaries - Investigation	411,600.00	427,000.00
001.03.521.21.12	Overtime - Investigation	21,600.00	21,600.00
001.03.521.21.20	Benefits - Investigation	185,300.00	202,500.00
001.03.521.21.30	Supplies - Investigation	4,500.00	4,500.00
001.03.521.21.40	Services- Investigation	61,100.00	63,585.00
001.03.521.22.10	Salaries - Patrol	2,122,380.00	2,246,168.00
001.03.521.22.12	Overtime - Patrol	108,600.00	108,600.00
001.03.521.22.20	Benefits - Patrol	931,402.00	1,023,818.00
001.03.521.22.30	Supplies - Patrol	29,750.00	37,300.00
001.03.521.22.40	Services -Patrol	520,300.00	544,700.00
001.03.521.23.10	Salaries - Marine Patrol	20,000.00	20,000.00
001.03.521.23.12	Overtime - Marine Patrol	16,200.00	16,200.00
001.03.521.23.20	Benefits - Marine Patrol	6,240.00	6,240.00
001.03.521.23.30	Supplies - Marine Patrol	1,500.00	1,500.00
001.03.521.23.40	Services- Marine Patrol	192,000.00	50,300.00
001.03.521.25.30	Supplies - Gambling	800.00	800.00
001.03.521.25.40	Services- Gambling	13,300.00	14,000.00
001.03.521.30.10	Salaries - Crime Preven.	103,300.00	112,300.00
001.03.521.30.12	Overtime - Crime Preven.	3,600.00	3,600.00
001.03.521.30.20	Benefits - Crime Preven.	55,120.00	61,120.00
001.03.521.30.30	Supplies - Crime Preven.	6,000.00	6,000.00
001.03.521.30.40	Services- Crime Preven.	23,500.00	24,700.00
001.03.521.40.30	Supplies-Training	23,000.00	23,000.00
001.03.521.40.40	Services - Training	73,840.00	59,040.00
001.03.521.50.30	Supplies - PD Facilities	2,000.00	2,000.00
001.03.521.50.40	Services - PD Facilities	55,900.00	56,190.00
001.03.521.70.10	Salaries - Traffic	220,900.00	233,800.00
001.03.521.70.12	Overtime - Traffic	28,200.00	28,200.00
001.03.521.70.20	Benefits - Traffic	96,540.00	105,840.00
001.03.521.70.30	Supplies - Traffic	5,500.00	2,500.00
001.03.521.70.40	Services - Traffic	39,000.00	40,635.00
001.03.521.80.10	Salaries - Property and Evidence Room	57,700.00	59,700.00
001.03.521.80.20	Benefits - Property and Evidence Room	17,100.00	18,600.00
001.03.521.80.30	Supplies - Property and Evidence Room	5,700.00	5,700.00
001.03.521.80.40	Services - Property and Evidence Room	24,750.00	25,675.00
001.03.523.60.30	Supplies - Care/Custody Prison	1,000.00	1,000.00
001.03.523.60.40	Services - Care/Custody Prison	420,000.00	420,000.00
001.03.525.10.40	Services - Disaster Administration	30,000.00	30,000.00
001.03.525.60.30	Supplies - Disaster Preparedness	2,000.00	2,000.00
001.03.525.60.40	Services- Disaster Preparedness	1,000.00	1,000.00
	Total Department: 03 - Law Enforcement:	**7,614,568.00**	**7,903,412.00**

2027-2028 Preliminary Biennial Budget Fund Detail

Department: 04 - Community Development			
001.04.524.60.10	Salaries-Code Enforcement	189,800.00	199,600.00
001.04.524.60.12	Overtime - Code Enforcement	2,000.00	2,000.00
001.04.524.60.20	Benefits-Code Enforcement	69,500.00	76,400.00
001.04.524.60.40	Services-Code Enforcement	7,700.00	8,085.00
001.04.558.50.10	Salaries - Building Permits & Plan Reviews	1,372,938.00	1,440,853.00
001.04.558.50.12	Overtime - Building Permits & Plan Reviews	5,400.00	5,400.00
001.04.558.50.20	Benefits - Building Permits & Plan Reviews	549,127.00	603,375.00
001.04.558.50.30	Supplies - Building Permits & Plan Reviews	11,975.00	9,975.00
001.04.558.50.40	Services - Building Permits & Plan Reviews	532,150.00	560,843.00
001.04.558.60.10	Salaries - Planning	234,834.00	248,246.00
001.04.558.60.12	Overtime - Planning	600.00	600.00
001.04.558.60.20	Benefits - Planning	72,672.00	80,427.00
001.04.558.60.30	Supplies - Planning	3,800.00	3,800.00
001.04.558.60.40	Services - Planning	223,040.00	221,755.00
001.04.559.30.10	Salaries - Property Developmen	20,100.00	21,000.00
001.04.559.30.20	Benefits - Property Developmen	7,200.00	7,800.00
001.04.559.30.30	Supplies - Property Development	1,500.00	1,500.00
001.04.559.30.40	Services - Property Development	105,250.00	105,275.00
001.04.575.50.40	Services - Community Center	525,000.00	26,500.00
	Total Department: 04 - Community Development:	**3,934,586.00**	**3,623,434.00**
Department: 05 - Public Works			
001.05.518.20.10	Salaries - Engineering	139,100.00	145,500.00
001.05.518.20.12	Overtime - Engineering	4,800.00	4,800.00
001.05.518.20.20	Benefits - Engineering	64,000.00	70,200.00
001.05.518.20.30	Supplies - Engineering	2,500.00	1,000.00
001.05.518.20.40	Services- Engineering	161,850.00	179,520.00
001.05.518.30.10	Salaries - Facilities	216,700.00	228,900.00
001.05.518.30.12	Overtime - Facilities	2,900.00	2,900.00
001.05.518.30.20	Benefits - Facilities	93,400.00	102,700.00
001.05.518.30.30	Supplies - Facilities	46,100.00	18,000.00
001.05.518.30.40	Services- Facilities	375,100.00	421,937.00
001.05.521.70.10	Salaries - Parking Enforcement	114,000.00	121,500.00
001.05.521.70.20	Benefits - Parking Enforcement	36,200.00	40,100.00
001.05.521.70.30	Supplies - Parking Enforcement	1,000.00	1,000.00
001.05.521.70.40	Services - Parking Enforcement	18,200.00	19,280.00
001.05.558.50.10	Salaries - Building Permits & Plan Reviews	224,400.00	239,300.00
001.05.558.50.20	Benefits - Building Permits & Plan Reviews	60,000.00	66,500.00
001.05.572.50.10	Salaries - Library	500.00	500.00
001.05.572.50.20	Benefits - Library	100.00	100.00
001.05.572.50.30	Supplies - Library	2,000.00	2,000.00
001.05.572.50.40	Services- Library	29,300.00	29,300.00
001.05.576.80.10	Salaries - Parks	546,500.00	577,500.00
001.05.576.80.12	Overtime - Parks	15,700.00	15,700.00
001.05.576.80.20	Benefits - Parks	199,150.00	219,050.00
001.05.576.80.30	Supplies - Parks	102,450.00	52,500.00
001.05.576.80.40	Services - Parks	396,015.00	437,808.00
	Total Department: 05 - Public Works:	**2,851,965.00**	**2,997,595.00**
Department: 06 - Miscellaneous			
001.06.518.65.40	Impact Fee Distributions to Other Governments	417,000.00	417,000.00
001.06.597.00.00	Transfers Out	2,872,000.00	195,000.00
	Total Department: 06 - Miscellaneous:	**3,289,000.00**	**612,000.00**
Department: 07 - Administration			
001.07.511.30.10	Salaries - Official Pub. Srv	104,900.00	109,600.00
001.07.511.30.12	Overtime - Official Pub. Srv	3,452.00	3,452.00
001.07.511.30.20	Benefits - Official Pub. Srv	35,269.00	38,669.00
001.07.511.30.30	Supplies - Official Pub. Srv	350.00	350.00
001.07.511.30.40	Services- Official Pub. Srv	41,675.00	43,690.00
001.07.511.60.10	Salaries - Legistlative Srv	94,500.00	101,600.00
001.07.511.60.12	Overtime - Legislative Srv	216.00	216.00
001.07.511.60.20	Benefits - Legistlative Srv	14,527.00	16,327.00
001.07.511.60.30	Supplies - Legislative Srv	1,075.00	1,075.00
001.07.511.60.40	Services - Legislative Srv	47,150.00	48,595.00
001.07.511.70.40	Services- Lobbying Activities	60,650.00	64,300.00
001.07.513.10.10	Salaries - ExecAdmin	144,000.00	144,000.00

001.07.513.10.20	Benefits - ExecAdmin	48,500.00	52,200.00
001.07.513.10.30	Supplies - Exec Admin	550.00	550.00
001.07.513.10.40	Services- Exec Admin	12,675.00	13,150.00
001.07.514.20.10	Salaries - City Clerk	213,300.00	223,900.00
001.07.514.20.12	Overtime - City Clerk	4,524.00	4,524.00
001.07.514.20.20	Benefits - City Clerk	63,678.00	69,778.00
001.07.514.20.30	Supplies - City Clerk	1,000.00	1,000.00
001.07.514.20.40	Services - City Clerk	68,800.00	64,260.00
001.07.514.40.40	Services - Election Costs	75,000.00	0.00
001.07.514.90.40	Services - Voter Registration	67,500.00	65,000.00
001.07.515.41.40	External Legal Services-Advice	392,000.00	404,000.00
001.07.515.45.40	External Legal Services-Claims & Litigation	178,200.00	183,600.00
001.07.515.91.40	Services - Legal Indigent Def	335,020.00	346,300.00
001.07.517.90.30	Supplies- Employee Wellness	2,500.00	2,500.00
001.07.517.90.40	Services- Employee Wellness	1,000.00	1,000.00
001.07.518.10.10	Salaries - Personnel Services	163,600.00	171,900.00
001.07.518.10.12	Overtime - Personnel Services	216.00	216.00
001.07.518.10.20	Benefits - Personnel Services	44,527.00	48,927.00
001.07.518.10.30	Supplies - Personnel Services	6,700.00	6,900.00
001.07.518.10.40	Services - Personnel Services	64,825.00	59,105.00
001.07.518.90.40	Services - Other Central Svr	18,300.00	19,767.50
001.07.551.00.40	Services - Public Housing	85,000.00	85,000.00
001.07.553.70.40	Services - Pollution Control	15,500.00	16,200.00
001.07.554.30.40	Services - Animal Control	102,900.00	110,400.00
001.07.558.70.40	Services- Economic Development	55,000.00	30,000.00
001.07.562.00.40	Services - Public Health	270,200.00	68,800.00
001.07.566.00.40	Services - Substance Abuse	6,000.00	6,000.00
001.07.573.90.10	Salaries-Chimes & Lights	20,000.00	20,000.00
001.07.573.90.12	Overtime - Chimes & Lights	4,392.00	4,392.00
001.07.573.90.20	Benefits-Chimes & Lights	3,549.00	3,549.00
001.07.573.90.30	Supplies-Chimes & Lights	7,500.00	7,500.00
001.07.573.90.40	Services-Chimes & Lights	8,700.00	8,700.00
	Total Department: 07 - Administration:	**2,888,920.00**	**2,670,992.50**
Department: 09 - Estimated Ending Cash			
001.09.508.31.00	Restricted Ending Cash -Affordable Housing	0.00	142,900.00
001.09.508.31.02	Restricted Ending -LE & CJ One Time Funding	0.00	59,800.00
001.09.508.31.04	Restricted Ending -Vessel Registration Fees	0.00	6,700.00
001.09.508.31.05	Restricted Ending -PCB Settlement	0.00	18,000.00
001.09.508.91.00	Unassigned Ending Cash & Investments	0.00	3,914,515.50
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**4,141,915.50**
	Total Expense:	**22,730,978.00**	**23,957,322.00**
	Total Fund: 001 - Current Expense:	**7,585,622.00**	**-7,585,622.00**
Fund: 002 - City Street Fund			
Revenue			
Department: 00 - Revenues			
002.00.311.10.00	General Property Taxes	1,511,000.00	1,526,000.00
002.00.313.21.00	Public Transportation Tax	900,000.00	900,000.00
002.00.317.60.00	TBD Vehicle Fees	225,000.00	225,000.00
002.00.322.40.00	StreetAnd Curb Permits	5,000.00	5,000.00
002.00.336.00.71	Multimodal Transportation	24,000.00	24,000.00
002.00.336.00.87	Motor Veh Fuel Tax - Street	330,000.00	330,000.00
002.00.362.50.00	Space & Facil Leases Long-Ter	8,000.00	8,000.00
002.00.397.00.00	Transfers In	500,000.00	0.00
	Total Department: 00 - Revenues:	**3,503,000.00**	**3,018,000.00**
Department: 08 - Estimated Beginning Cash			
002.08.308.31.00	Restricted Beginning Cash & Investments	3,617,400.00	0.00
002.08.308.51.01	Assigned Beginning Cash & Investments	3,742,700.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**7,360,100.00**	**0.00**
	Total Revenue:	**10,863,100.00**	**3,018,000.00**
Expense			
Department: 05 - Public Works			
002.05.542.30.10	Salaries - Roadway	99,300.00	99,300.00
002.05.542.30.12	Overtime - Roadway	2,400.00	2,400.00
002.05.542.30.20	Benefits - Roadway	15,200.00	15,200.00

002.05.542.30.30	Supplies - Roadway	60,000.00	60,000.00
002.05.542.30.40	Services -Roadway	582,000.00	517,000.00
002.05.542.50.10	Salaries - Bridges	500.00	500.00
002.05.542.50.20	Benefits - Bridges	100.00	100.00
002.05.542.50.30	Supplies - Bridges	700.00	700.00
002.05.542.50.40	Services - Bridges	88,000.00	88,000.00
002.05.542.61.10	Salaries - Sidewalks	15,000.00	15,000.00
002.05.542.61.12	Overtime - Sidewalks	1,200.00	1,200.00
002.05.542.61.20	Benefits - Sidewalks	2,450.00	2,450.00
002.05.542.61.30	Supplies - Sidewalks	2,000.00	2,000.00
002.05.542.61.40	Services-Sidewalks	10,000.00	10,000.00
002.05.542.62.10	Salaries - Paths & Trails	7,000.00	7,000.00
002.05.542.62.20	Benefits - Paths & Trails	1,100.00	1,100.00
002.05.542.62.30	Supplies - Paths & Trails	2,500.00	2,500.00
002.05.542.62.40	Services - Paths & Trails	5,000.00	5,000.00
002.05.542.63.10	Salaries -Street Lighting	3,000.00	3,000.00
002.05.542.63.20	Benefits -Street Lighting	500.00	500.00
002.05.542.63.30	Supplies -Street Lighting	1,000.00	1,000.00
002.05.542.63.40	Services- Street Lighting	200,000.00	200,000.00
002.05.542.64.10	Salaries-Traffic Control Device	100,000.00	100,000.00
002.05.542.64.12	Overtime - Traffic Control Device	6,000.00	6,000.00
002.05.542.64.20	Benefits-Traffic Control Device	15,750.00	15,750.00
002.05.542.64.30	Supplies-Traffic Control Device	39,000.00	37,000.00
002.05.542.64.40	Services-Traffic Control Device	261,000.00	256,000.00
002.05.542.65.10	Salaries - Parking Facilities	5,000.00	5,000.00
002.05.542.65.20	Benefits - Parking Facilities	800.00	800.00
002.05.542.65.30	Supplies - Parking Facilities	1,000.00	1,000.00
002.05.542.65.40	Services- Parking Facilities	5,000.00	5,000.00
002.05.542.66.10	Salaries - Snow&Ice Control	55,000.00	55,000.00
002.05.542.66.12	Overtime - Snow&Ice Control	12,000.00	12,000.00
002.05.542.66.20	Benefits - Snow&Ice Control	9,800.00	9,800.00
002.05.542.66.30	Supplies - Snow&Ice Control	45,000.00	45,000.00
002.05.542.66.40	Services - Snow & Ice Control	1,000.00	1,000.00
002.05.542.70.10	Salaries - Roadside	90,000.00	90,000.00
002.05.542.70.12	Overtime - Roadside	2,400.00	2,400.00
002.05.542.70.20	Benefits - Roadside	13,800.00	13,800.00
002.05.542.70.30	Supplies - Roadside	12,000.00	12,000.00
002.05.542.70.40	Services- Roadside	71,000.00	71,000.00
002.05.542.90.40	Services- Maintenance Admin & Overhead	5,500.00	5,500.00
002.05.543.10.10	Salaries -Management	174,700.00	181,700.00
002.05.543.10.20	Benefits -Management	58,800.00	64,300.00
002.05.543.10.40	Services- Management	1,000.00	1,000.00
002.05.543.30.10	Salaries - General Services	665,291.00	714,722.00
002.05.543.30.12	Overtime - General Services	5,700.00	5,700.00
002.05.543.30.20	Benefits - General Services	369,492.00	410,889.00
002.05.543.30.30	Supplies - General Services	9,750.00	9,800.00
002.05.543.30.40	Services-General Services	426,300.00	437,495.00
002.05.543.50.30	Supplies -Facilities	3,000.00	3,000.00
002.05.543.50.40	Services -Facilities	10,000.00	10,000.00
	Total Department: 05 - Public Works:	**3,574,033.00**	**3,616,606.00**
Department: 06 - Miscellaneous			
002.06.597.00.00	Transfers Out	505,000.00	150,000.00
	Total Department: 06 - Miscellaneous:	**505,000.00**	**150,000.00**
Department: 09 - Estimated Ending Cash			
002.09.508.31.00	Restricted Ending Cash & Investments	0.00	4,912,400.00
002.09.508.51.01	Assigned Ending Cash & Investments	0.00	1,123,061.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**6,035,461.00**
	Total Expense:	**4,079,033.00**	**9,802,067.00**
	Total Fund: 002 - City Street Fund:	**6,784,067.00**	**-6,784,067.00**
Fund: 003 - Stabilization Fund			
Revenue			
Department: 00 - Revenues			
003.00.397.00.00	Transfers In	190,000.00	0.00
	Total Department: 00 - Revenues:	**190,000.00**	**0.00**

Department: 08 - Estimated Beginning Cash			
003.08.308.91.00	Unassigned Beginning Cash & Investments	3,630,400.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**3,630,400.00**	**0.00**
	Total Revenue:	**3,820,400.00**	**0.00**
Expense			
Department: 09 - Estimated Ending Cash			
003.09.508.91.00	Unassigned Ending Cash & Investments	0.00	3,820,400.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**3,820,400.00**
	Total Expense:	**0.00**	**3,820,400.00**
	Total Fund: 003 - Stabilization Fund:	**3,820,400.00**	**-3,820,400.00**
Fund: 103 - Criminal Justice			
Revenue			
Department: 00 - Revenues			
103.00.313.71.00	Criminal Justice Funding	400,000.00	400,000.00
103.00.336.06.21	CJ Population	8,000.00	8,000.00
103.00.336.06.26	CJ Special Program	28,500.00	28,500.00
103.00.336.06.51	DUI Cities	1,500.00	1,500.00
	Total Department: 00 - Revenues:	**438,000.00**	**438,000.00**
Department: 08 - Estimated Beginning Cash			
103.08.308.31.00	Restricted Beginning Cash & Invest-Criminal Just	208,900.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**208,900.00**	**0.00**
	Total Revenue:	**646,900.00**	**438,000.00**
Expense			
Department: 03 - Law Enforcement			
103.03.521.10.40	Services -Administration	73,000.00	73,000.00
103.03.521.22.10	Salaries - Operations	115,200.00	130,000.00
103.03.521.22.12	Overtime - Operations	6,600.00	6,600.00
103.03.521.22.20	Benefits - Operations	34,420.00	39,020.00
103.03.521.22.30	Supplies - Operations	15,000.00	15,000.00
103.03.521.22.40	Services- Operations	283,000.00	283,000.00
103.03.562.00.40	Services - SAIVES	500.00	500.00
	Total Department: 03 - Law Enforcement:	**527,720.00**	**547,120.00**
Department: 09 - Estimated Ending Cash			
103.09.508.31.00	Restricted Ending Cash & Investments-CJ	0.00	10,060.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**10,060.00**
	Total Expense:	**527,720.00**	**557,180.00**
	Total Fund: 103 - Criminal Justice:	**119,180.00**	**-119,180.00**
Fund: 104 - Special Investigative Unit			
Revenue			
Department: 08 - Estimated Beginning Cash			
104.08.308.31.00	Restricted Beginning Cash & Investments	110,700.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**110,700.00**	**0.00**
	Total Revenue:	**110,700.00**	**0.00**
Expense			
Department: 03 - Law Enforcement			
104.03.521.21.30	Supplies - SIU Investigation	2,000.00	2,000.00
104.03.521.21.40	Services - SIU	2,000.00	2,000.00
	Total Department: 03 - Law Enforcement:	**4,000.00**	**4,000.00**
Department: 09 - Estimated Ending Cash			
104.09.508.31.00	Restricted Ending Cash & Investments	0.00	102,700.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**102,700.00**
	Total Expense:	**4,000.00**	**106,700.00**
	Total Fund: 104 - Special Investigative Unit:	**106,700.00**	**-106,700.00**
Fund: 107 - Community Events			
Revenue			
Department: 00 - Revenues			
107.00.313.31.00	Hotel/Motel Sales and Use Tax	152,000.00	152,000.00
	Total Department: 00 - Revenues:	**152,000.00**	**152,000.00**
Department: 08 - Estimated Beginning Cash			
107.08.308.31.00	Restricted Beginning Cash & Investments-Tourism	150,000.00	0.00

107.08.308.31.01	Restricted Beginning Cas & Investments-Comm E...	450,000.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**600,000.00**	**0.00**
	Total Revenue:	**752,000.00**	**152,000.00**
Expense			
Department: 07 - Administration			
107.07.557.30.10	Salaries-Administrative	1,500.00	1,500.00
107.07.557.30.20	Benefits-Adminstrative	500.00	500.00
107.07.557.30.40	Services-Tourism-Admin	100,000.00	100,000.00
	Total Department: 07 - Administration:	**102,000.00**	**102,000.00**
Department: 09 - Estimated Ending Cash			
107.09.508.31.00	Restricted Ending Cash & Investments-Tourism	0.00	150,000.00
107.09.508.31.01	Restricted Ending Cash & Investments-Com Even...	0.00	550,000.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**700,000.00**
	Total Expense:	**102,000.00**	**802,000.00**
	Total Fund: 107 - Community Events:	**650,000.00**	**-650,000.00**
Fund: 109 - Real Estate Excise Tax			
Revenue			
Department: 00 - Revenues			
109.00.318.34.00	Real Estate Excise Tax REET 1	800,000.00	800,000.00
109.00.318.35.00	Real Estate Excise Tax REET 2	800,000.00	800,000.00
	Total Department: 00 - Revenues:	**1,600,000.00**	**1,600,000.00**
Department: 08 - Estimated Beginning Cash			
109.08.308.31.01	Restricted Beginning Cash & Inv-REET 1	1,907,000.00	0.00
109.08.308.31.02	Restricted Beginning Cash & Inv-REET 2	4,800,000.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**6,707,000.00**	**0.00**
	Total Revenue:	**8,307,000.00**	**1,600,000.00**
Expense			
Department: 06 - Miscellaneous			
109.06.597.00.01	Transfers Out-REET 1	886,670.00	712,720.00
109.06.597.00.02	Transfers Out-REET 2	5,879,950.00	299,250.00
	Total Department: 06 - Miscellaneous:	**6,766,620.00**	**1,011,970.00**
Department: 09 - Estimated Ending Cash			
109.09.508.31.01	Restricted Ending Cash & Inv-REET 1	0.00	1,907,610.00
109.09.508.31.02	Restricted Ending Cash & Inv-REET 2	0.00	220,800.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**2,128,410.00**
	Total Expense:	**6,766,620.00**	**3,140,380.00**
	Total Fund: 109 - Real Estate Excise Tax:	**1,540,380.00**	**-1,540,380.00**
Fund: 111 - Impact Mitigation Fee			
Revenue			
Department: 00 - Revenues			
111.00.345.85.01	Parks Impact Fees	830,300.00	1,194,000.00
111.00.345.85.02	Transportation Impact Fees	963,600.00	1,990,800.00
	Total Department: 00 - Revenues:	**1,793,900.00**	**3,184,800.00**
Department: 08 - Estimated Beginning Cash			
111.08.308.31.01	Restricted Beginning Cash & Inv-Parks	5,020,000.00	0.00
111.08.308.31.02	Restricted Beginning Cash & Inv-Transport	8,034,000.00	0.00
111.08.308.31.03	Restricted Beginning Cash & Inv-Bayside	15,300.00	0.00
111.08.308.31.04	Restricted Beginning Cash& Inv-Sinclair Ridge M...	411,600.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**13,480,900.00**	**0.00**
	Total Revenue:	**15,274,800.00**	**3,184,800.00**
Expense			
Department: 06 - Miscellaneous			
111.06.544.90.40	Misc - Impact Fees to Developers	209,000.00	209,000.00
111.06.597.01.00	Transfers-Out Parks	5,020,000.00	0.00
111.06.597.03.00	Transfer- Out Bayside SEPA Trans M	15,300.00	0.00
111.06.597.04.00	Transfers Out-Transportation	7,010,700.00	1,445,000.00
	Total Department: 06 - Miscellaneous:	**12,255,000.00**	**1,654,000.00**
Department: 09 - Estimated Ending Cash			
111.09.508.31.01	Restricted Ending Cash & Inv-Parks	0.00	2,024,300.00

111.09.508.31.02	Restricted Ending Cash & Inv-Transport	0.00	2,526,300.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**4,550,600.00**
	Total Expense:	**12,255,000.00**	**6,204,600.00**
	Total Fund: 111 - Impact Mitigation Fee:	**3,019,800.00**	**-3,019,800.00**
Fund: 206 - Bond Redemption Fund			
Revenue			
Department: 00 - Revenues			
206.00.397.00.00	Transfers In	1,010,120.00	1,011,970.00
	Total Department: 00 - Revenues:	**1,010,120.00**	**1,011,970.00**
Department: 08 - Estimated Beginning Cash			
206.08.308.00.00	Beginning Fund Balance	1,044,410.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**1,044,410.00**	**0.00**
	Total Revenue:	**2,054,530.00**	**1,011,970.00**
Expense			
Department: 06 - Miscellaneous			
206.06.591.18.70	Debt Repayment- General Services	294,600.00	310,350.00
206.06.591.76.70	Debt Repayment- Park Facilities	48,600.00	49,800.00
206.06.591.95.70	Debt Repayment- Streets	229,400.00	235,550.00
206.06.592.18.80	Interest & Other DS Cost- General Services	382,270.00	367,460.00
206.06.592.76.80	Interest & Other DS Cost- Park Facilities	6,600.00	5,500.00
206.06.592.95.80	Interest & Other DS Cost- Streets	48,650.00	43,310.00
	Total Department: 06 - Miscellaneous:	**1,010,120.00**	**1,011,970.00**
Department: 09 - Estimated Ending Cash			
206.09.508.00.00	Ending Fund Balance	0.00	1,044,410.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**1,044,410.00**
	Total Expense:	**1,010,120.00**	**2,056,380.00**
	Total Fund: 206 - Bond Redemption Fund:	**1,044,410.00**	**-1,044,410.00**
Fund: 302 - Capital Construction			
Revenue			
Department: 00 - Revenues			
302.00.337.00.00	Local Grants, Entitlements & Other Payments	8,500,000.00	0.00
302.00.367.11.00	Donations	3,579,770.00	0.00
302.00.391.10.00	GO Bonds Issued	16,539,230.00	0.00
302.00.397.00.00	Transfers In	6,577,000.00	195,000.00
	Total Department: 00 - Revenues:	**35,196,000.00**	**195,000.00**
Department: 08 - Estimated Beginning Cash			
302.08.308.51.00	Assigned Beginning Cash & Investments	1,156,100.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**1,156,100.00**	**0.00**
	Total Revenue:	**36,352,100.00**	**195,000.00**
Expense			
Department: 05 - Public Works			
302.05.594.18.10	Salaries & Wages	10,000.00	0.00
302.05.594.18.20	Benefits-ROW	15,000.00	0.00
302.05.594.18.60	Other Improvements-Gen Facilities	150,000.00	0.00
302.05.594.75.10	Salaries-Capital Expense-Culture & Recr Facil	121,600.00	127,700.00
302.05.594.75.20	Benefits-Capital Expense-Culture & Recr Facil	60,400.00	67,300.00
302.05.594.75.60	Capital Expense-Culture & Recreational Facilities	29,439,000.00	0.00
302.05.594.76.10	Salaries-Capital Exp-Park Facilities	1,000.00	0.00
302.05.594.76.20	Benefits-Capital Exp-Par Facilities	1,000.00	0.00
302.05.594.76.60	Capital Expenditures-Park Facilities	5,423,000.00	0.00
	Total Department: 05 - Public Works:	**35,221,000.00**	**195,000.00**
Department: 09 - Estimated Ending Cash			
302.09.508.51.00	Assigned Ending Cash & Investments	0.00	1,131,100.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**1,131,100.00**
	Total Expense:	**35,221,000.00**	**1,326,100.00**
	Total Fund: 302 - Capital Construction:	**1,131,100.00**	**-1,131,100.00**
Fund: 304 - Street Capital Projects			
Revenue			
Department: 00 - Revenues			
304.00.333.20.20	Federal Grant-Indirect Dept. of Transportation	5,554,000.00	1,500,000.00
304.00.334.03.60	State Grant from Dept. of Transportation	583,000.00	0.00

304.00.334.03.80	State Grant from TIB	39,000.00	0.00
304.00.334.04.21	DOC-Bay St Ped Path	970,000.00	0.00
304.00.397.00.00	Transfers In	7,972,000.00	1,595,000.00
	Total Department: 00 - Revenues:	**15,118,000.00**	**3,095,000.00**
Department: 08 - Estimated Beginning Cash			
304.08.308.51.00	Assigned Beginning Cash & Investments	151,800.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**151,800.00**	**0.00**
	Total Revenue:	**15,269,800.00**	**3,095,000.00**
Expense			
Department: 05 - Public Works			
304.05.595.10.10	Salaries-Design/Eng	70,000.00	0.00
304.05.595.10.20	Benefits-Design/Eng	45,000.00	0.00
304.05.595.10.60	Capital Improvements-Design / Engineering	1,148,000.00	100,000.00
304.05.595.20.10	Salaries - ROW	15,000.00	0.00
304.05.595.20.20	Benefits - ROW	10,000.00	0.00
304.05.595.20.60	Capital Outlay-ROW	3,408,000.00	0.00
304.05.595.30.10	Salaries-Construction	57,000.00	15,000.00
304.05.595.30.20	Benefits-Construction	63,000.00	10,000.00
304.05.595.30.60	Other Impr.-Construction	10,302,000.00	2,970,000.00
	Total Department: 05 - Public Works:	**15,118,000.00**	**3,095,000.00**
Department: 09 - Estimated Ending Cash			
304.09.508.51.00	Assigned Ending Cash & Investments	0.00	151,800.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**151,800.00**
	Total Expense:	**15,118,000.00**	**3,246,800.00**
	Total Fund: 304 - Street Capital Projects:	**151,800.00**	**-151,800.00**
Fund: 411 - Water Operating			
Revenue			
Department: 00 - Revenues			
411.00.343.40.00	Water Sales-Residential	3,426,500.00	3,426,500.00
411.00.343.40.01	Water Sales-Commercial	903,400.00	903,400.00
411.00.343.40.02	Water Sales-Irrigation	302,700.00	302,700.00
411.00.343.41.00	Construction Water Sales	10,000.00	10,000.00
411.00.343.42.00	Other Fees & Charges - Connect & Misc	20,000.00	20,000.00
411.00.343.42.01	Water Inspection Fees	5,000.00	5,000.00
411.00.345.83.00	Plan Review Fees	2,000.00	2,000.00
411.00.345.89.00	Other Planning & Development Services	2,000.00	2,000.00
411.00.362.00.00	Rents & Leases	60,000.00	60,000.00
	Total Department: 00 - Revenues:	**4,731,600.00**	**4,731,600.00**
Department: 08 - Estimated Beginning Cash			
411.08.308.51.00	Asssigned Beginning Cash & Investments	2,989,000.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**2,989,000.00**	**0.00**
	Total Revenue:	**7,720,600.00**	**4,731,600.00**
Expense			
Department: 05 - Public Works			
411.05.534.10.10	Salaries-Administration	1,219,505.00	1,281,653.00
411.05.534.10.12	Overtime - Administration	37,300.00	37,300.00
411.05.534.10.20	Benefits-Administration	526,510.00	578,135.00
411.05.534.10.30	Supplies - Administration	31,200.00	31,200.00
411.05.534.10.40	Services - Administration	1,488,199.90	1,502,699.90
411.05.534.20.30	Supplies - Distribution	258,500.00	258,500.00
411.05.534.20.40	Services - Distribution	216,800.00	104,800.00
411.05.534.30.30	Supplies - Source	117,000.00	107,000.00
411.05.534.30.40	Services - Source	335,004.00	285,004.00
411.05.534.40.30	Supplies - Storage	2,000.00	2,000.00
411.05.534.40.40	Services - Storage	6,000.00	56,000.00
	Total Department: 05 - Public Works:	**4,238,018.90**	**4,244,291.90**
Department: 06 - Miscellaneous			
411.06.597.00.02	Transfers Out (413)-Capital	731,500.00	0.00
411.06.597.00.03	Transfers Out (414)-Debt Service	855,000.00	854,100.00
	Total Department: 06 - Miscellaneous:	**1,586,500.00**	**854,100.00**

Department: 09 - Estimated Ending Cash			
411.09.508.51.00	Asssigned Ending Cash & Investments	0.00	1,529,289.20
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**1,529,289.20**
	Total Expense:	**5,824,518.90**	**6,627,681.10**
	Total Fund: 411 - Water Operating:	**1,896,081.10**	**-1,896,081.10**
Fund: 412 - Water Stabilization			
Revenue			
Department: 08 - Estimated Beginning Cash			
412.08.308.51.00	Asssigned Beginning Cash & Investments	1,269,000.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**1,269,000.00**	**0.00**
	Total Revenue:	**1,269,000.00**	**0.00**
Expense			
Department: 09 - Estimated Ending Cash			
412.09.508.51.00	Asssigned Ending Cash & Investments	0.00	1,269,000.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**1,269,000.00**
	Total Expense:	**0.00**	**1,269,000.00**
	Total Fund: 412 - Water Stabilization:	**1,269,000.00**	**-1,269,000.00**
Fund: 413 - Water Capital			
Revenue			
Department: 00 - Revenues			
413.00.334.04.20	State Grant form Dept. of Commerce	1,030,000.00	0.00
413.00.367.00.00	Water Capital Facility Fees	929,700.00	1,585,150.00
413.00.391.80.00	Intergovernmental Loan Proceeds	1,063,000.00	0.00
413.00.397.00.00	Transfers In	5,940,500.00	0.00
413.00.397.00.01	Transfers In (411)	731,500.00	0.00
	Total Department: 00 - Revenues:	**9,694,700.00**	**1,585,150.00**
Department: 08 - Estimated Beginning Cash			
413.08.308.51.00	Asssigned Beginning Cash & Investments	13,766,450.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**13,766,450.00**	**0.00**
	Total Revenue:	**23,461,150.00**	**1,585,150.00**
Expense			
Department: 05 - Public Works			
413.05.534.10.40	Services-Water	20,000.00	33,300.00
413.05.594.34.10	Salaries-Capital Outlay	58,000.00	0.00
413.05.594.34.20	Benefits-Capital Outlay	52,500.00	0.00
413.05.594.34.60	Other Improvements-Water	13,678,500.00	0.00
	Total Department: 05 - Public Works:	**13,809,000.00**	**33,300.00**
Department: 06 - Miscellaneous			
413.06.597.00.00	Transfers Out (414)-Debt Service	1,062,800.00	1,095,000.00
	Total Department: 06 - Miscellaneous:	**1,062,800.00**	**1,095,000.00**
Department: 09 - Estimated Ending Cash			
413.09.508.51.00	Asssigned Ending Cash & Investments	0.00	9,046,200.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**9,046,200.00**
	Total Expense:	**14,871,800.00**	**10,174,500.00**
	Total Fund: 413 - Water Capital:	**8,589,350.00**	**-8,589,350.00**
Fund: 414 - Water Debt Service			
Revenue			
Department: 00 - Revenues			
414.00.397.00.00	Transfers In (411)	855,000.00	854,100.00
414.00.397.00.01	Transfers In (413)	1,062,800.00	1,095,000.00
	Total Department: 00 - Revenues:	**1,917,800.00**	**1,949,100.00**
Department: 08 - Estimated Beginning Cash			
414.08.308.51.00	Assigned Beginning Cash & Investments	1,724,000.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**1,724,000.00**	**0.00**
	Total Revenue:	**3,641,800.00**	**1,949,100.00**
Expense			
Department: 06 - Miscellaneous			
414.06.534.10.40	Other Reimbursement Agreements	134,000.00	170,000.00
414.06.591.34.70	Debt Repayment-Water Utilities	1,248,700.00	1,251,700.00

414.06.592.34.80	Interest & Other DS Cost-Water Utilities	285,000.00	277,400.00
	Total Department: 06 - Miscellaneous:	**1,667,700.00**	**1,699,100.00**
Department: 09 - Estimated Ending Cash			
414.09.508.51.00	Assigned Ending Cash & Investmemts	0.00	2,224,100.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**2,224,100.00**
	Total Expense:	**1,667,700.00**	**3,923,200.00**
	Total Fund: 414 - Water Debt Service:	**1,974,100.00**	**-1,974,100.00**
Fund: 421 - Storm Drainage Utility			
Revenue			
Department: 00 - Revenues			
421.00.322.10.00	Stormwater Permit	20,000.00	20,000.00
421.00.343.10.00	Storm Drainage-Residential	1,829,300.00	1,884,200.00
421.00.343.10.01	Storm Drainage-Commercial	2,137,300.00	2,201,400.00
421.00.343.10.99	Decant Usage Fees	20,000.00	20,000.00
421.00.345.89.00	Stormwater Review	10,000.00	10,000.00
	Total Department: 00 - Revenues:	**4,016,600.00**	**4,135,600.00**
Department: 08 - Estimated Beginning Cash			
421.08.308.51.00	Asssigned Beginning Cash & Investments	3,126,100.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**3,126,100.00**	**0.00**
	Total Revenue:	**7,142,700.00**	**4,135,600.00**
Expense			
Department: 05 - Public Works			
421.05.531.10.10	Salaries-Storm Drain GenAdm	910,999.00	957,451.00
421.05.531.10.12	Overtime - Storm Drain GenAdm	6,500.00	6,500.00
421.05.531.10.20	Benefits-Storm Drain GenAdm	435,853.00	478,953.00
421.05.531.10.30	Supplies-Storm Drain GenAdm	32,900.00	32,900.00
421.05.531.10.40	Services -Storm Drain GenAdm	1,039,500.00	1,069,110.00
421.05.531.20.30	Supplies - Operations	110,150.00	36,000.00
421.05.531.20.40	Services - Operations	42,100.00	40,100.00
421.05.594.31.60	Capital Outlay-Storm Drainage	200,000.00	0.00
	Total Department: 05 - Public Works:	**2,778,002.00**	**2,621,014.00**
Department: 06 - Miscellaneous			
421.06.597.00.00	Transfers Out	795,000.00	500,000.00
421.06.597.00.02	Transfers Out (424)- Debt Service	268,900.00	269,700.00
421.06.597.00.03	Transfers Out (422)-Stabilization	15,000.00	0.00
	Total Department: 06 - Miscellaneous:	**1,078,900.00**	**769,700.00**
Department: 09 - Estimated Ending Cash			
421.09.508.51.00	Asssigned Ending Cash & Investments	0.00	4,030,684.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**4,030,684.00**
	Total Expense:	**3,856,902.00**	**7,421,398.00**
	Total Fund: 421 - Storm Drainage Utility:	**3,285,798.00**	**-3,285,798.00**
Fund: 422 - Storm Drainage Stabilization			
Revenue			
Department: 00 - Revenues			
422.00.397.00.00	Transfers In	15,000.00	0.00
	Total Department: 00 - Revenues:	**15,000.00**	**0.00**
Department: 08 - Estimated Beginning Cash			
422.08.308.51.00	Asssigned Beginning Cash & Investments	729,900.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**729,900.00**	**0.00**
	Total Revenue:	**744,900.00**	**0.00**
Expense			
Department: 09 - Estimated Ending Cash			
422.09.508.51.00	Asssigned Ending Cash & Investments	0.00	744,900.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**744,900.00**
	Total Expense:	**0.00**	**744,900.00**
	Total Fund: 422 - Storm Drainage Stabilization:	**744,900.00**	**-744,900.00**
Fund: 423 - Storm Drainage Capital Facil			
Revenue			
Department: 00 - Revenues			
423.00.334.02.70	State Award from RCO	1,985,000.00	0.00

423.00.343.10.00	Storm Drainage Capital Facility Fee	450,700.00	1,077,400.00
423.00.397.00.00	Transfers In	795,000.00	500,000.00
	Total Department: 00 - Revenues:	**3,230,700.00**	**1,577,400.00**
Department: 08 - Estimated Beginning Cash			
423.08.308.51.00	Asssigned Beginning Cash & Investments	2,661,600.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**2,661,600.00**	**0.00**
	Total Revenue:	**5,892,300.00**	**1,577,400.00**
Expense			
Department: 05 - Public Works			
423.05.531.10.40	Services-Storm Drainage	9,500.00	22,650.00
423.05.594.31.10	Capital-Salaries	30,000.00	0.00
423.05.594.31.20	Capital-Benefits	20,000.00	0.00
423.05.594.31.60	Other Improvements	5,305,100.00	350,000.00
	Total Department: 05 - Public Works:	**5,364,600.00**	**372,650.00**
Department: 09 - Estimated Ending Cash			
423.09.508.51.00	Asssigned Ending Cash & Investments	0.00	1,732,450.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**1,732,450.00**
	Total Expense:	**5,364,600.00**	**2,105,100.00**
	Total Fund: 423 - Storm Drainage Capital Facil:	**527,700.00**	**-527,700.00**
Fund: 424 - Storm Drainage Debt Service			
Revenue			
Department: 00 - Revenues			
424.00.397.00.00	Transfers In (421)	268,900.00	269,700.00
	Total Department: 00 - Revenues:	**268,900.00**	**269,700.00**
Department: 08 - Estimated Beginning Cash			
424.08.308.51.00	Assigned Beginning Cash & Investments	274,200.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**274,200.00**	**0.00**
	Total Revenue:	**543,100.00**	**269,700.00**
Expense			
Department: 06 - Miscellaneous			
424.06.591.31.70	Debt Repayment-Storm Drainage Utilities	179,400.00	185,300.00
424.06.591.31.71	Intergovernmental Loan-DOE-Decant	13,100.00	13,300.00
424.06.592.31.80	Interest & Other DS Cost- Storm Drainage Utilities	72,700.00	67,800.00
424.06.592.31.81	Interest on Lt Debt-DOE Decant	3,700.00	3,300.00
	Total Department: 06 - Miscellaneous:	**268,900.00**	**269,700.00**
Department: 09 - Estimated Ending Cash			
424.09.508.51.00	Assigned Ending Cash & Investments	0.00	274,200.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**274,200.00**
	Total Expense:	**268,900.00**	**543,900.00**
	Total Fund: 424 - Storm Drainage Debt Service:	**274,200.00**	**-274,200.00**
Fund: 431 - Sewer Operating			
Revenue			
Department: 00 - Revenues			
431.00.343.50.00	Sewer Services - Residential	5,486,700.00	5,486,700.00
431.00.343.50.01	Sewer Services - Commercial	1,135,700.00	1,186,800.00
431.00.343.50.02	Other Fees & Charges	15,000.00	15,000.00
431.00.343.50.03	Sewer Inspection Fees	10,000.00	10,000.00
431.00.345.83.00	Plan Review Fees	5,000.00	5,000.00
431.00.345.89.00	Sewer Concurrency	1,000.00	1,000.00
	Total Department: 00 - Revenues:	**6,653,400.00**	**6,704,500.00**
Department: 08 - Estimated Beginning Cash			
431.08.308.51.00	Asssigned Beginning Cash & Investments	9,420,000.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**9,420,000.00**	**0.00**
	Total Revenue:	**16,073,400.00**	**6,704,500.00**
Expense			
Department: 05 - Public Works			
431.05.535.10.10	Salaries - Administration	1,290,008.00	1,353,628.00
431.05.535.10.12	Overtime - Administration	29,600.00	29,600.00
431.05.535.10.20	Benefits - Administration	525,411.00	576,713.00
431.05.535.10.30	Supplies - Administration	13,500.00	13,700.00
431.05.535.10.40	Services - Administration	1,150,079.90	1,182,670.90

431.05.535.20.30	Supplies - Collections	219,500.00	219,500.00
431.05.535.20.40	Services - Collections	2,556,396.00	2,549,396.00
431.05.535.30.30	Supplies - Lift Stations	151,500.00	137,000.00
431.05.535.30.40	Services - Lift Stations	455,500.00	445,500.00
431.05.594.35.60	Capital Outlay-Sewer	350,000.00	0.00
	Total Department: 05 - Public Works:	**6,741,494.90**	**6,507,707.90**
Department: 06 - Miscellaneous			
431.06.597.00.00	Transfer Out (434)-Debt Service	843,200.00	843,600.00
431.06.597.00.03	Transfer Out (433)-Capital	1,838,000.00	200,000.00
	Total Department: 06 - Miscellaneous:	**2,681,200.00**	**1,043,600.00**
Department: 09 - Estimated Ending Cash			
431.09.508.51.00	Asssigned Ending Cash & Investments	0.00	5,803,897.20
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**5,803,897.20**
	Total Expense:	**9,422,694.90**	**13,355,205.10**
	Total Fund: 431 - Sewer Operating:	**6,650,705.10**	**-6,650,705.10**
Fund: 432 - Sewer Stabilization			
Revenue			
Department: 08 - Estimated Beginning Cash			
432.08.308.51.00	Asssigned Beginning Cash & Investments	1,844,000.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**1,844,000.00**	**0.00**
	Total Revenue:	**1,844,000.00**	**0.00**
Expense			
Department: 09 - Estimated Ending Cash			
432.09.508.51.00	Asssigned Ending Cash & Investments	0.00	1,844,000.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**1,844,000.00**
	Total Expense:	**0.00**	**1,844,000.00**
	Total Fund: 432 - Sewer Stabilization:	**1,844,000.00**	**-1,844,000.00**
Fund: 433 - Sewer Capital			
Revenue			
Department: 00 - Revenues			
433.00.334.04.20	State Grant from COM	138,750.00	0.00
433.00.367.00.00	Sewer Capital Facility Fees	1,479,600.00	3,389,800.00
433.00.391.80.00	Intergovernmental Loan Proceeds	986,250.00	0.00
433.00.397.00.00	Transfer In	1,838,000.00	200,000.00
	Total Department: 00 - Revenues:	**4,442,600.00**	**3,589,800.00**
Department: 08 - Estimated Beginning Cash			
433.08.308.51.00	Asssigned Beginning Cash & Investments	15,122,300.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**15,122,300.00**	**0.00**
	Total Revenue:	**19,564,900.00**	**3,589,800.00**
Expense			
Department: 05 - Public Works			
433.05.535.10.40	Services - Sewer	31,100.00	71,200.00
433.05.594.35.10	Salaries-Capital Outlay	40,000.00	0.00
433.05.594.35.20	Benefits-Capital Outlay	25,000.00	0.00
433.05.594.35.60	Other Improvements-Sewer	2,922,000.00	200,000.00
	Total Department: 05 - Public Works:	**3,018,100.00**	**271,200.00**
Department: 06 - Miscellaneous			
433.06.597.00.00	Transfer Out (434) Debt Service	432,000.00	432,000.00
	Total Department: 06 - Miscellaneous:	**432,000.00**	**432,000.00**
Department: 09 - Estimated Ending Cash			
433.09.508.51.00	Asssigned Ending Cash & Investments	0.00	19,001,400.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**19,001,400.00**
	Total Expense:	**3,450,100.00**	**19,704,600.00**
	Total Fund: 433 - Sewer Capital:	**16,114,800.00**	**-16,114,800.00**
Fund: 434 - Sewer Debt Service			
Revenue			
Department: 00 - Revenues			
434.00.397.00.00	Transfer In (431)	843,200.00	843,600.00
434.00.397.00.01	Transfers In (433)	432,000.00	432,000.00
	Total Department: 00 - Revenues:	**1,275,200.00**	**1,275,600.00**

Department: 08 - Estimated Beginning Cash			
434.08.308.51.00	Assigned Beginning Cash & Investments	1,966,000.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**1,966,000.00**	**0.00**
	Total Revenue:	**3,241,200.00**	**1,275,600.00**
Expense			
Department: 06 - Miscellaneous			
434.06.591.35.70	Debt Repayment-Sewer Utilities	848,500.00	859,700.00
434.06.592.35.80	Interest & Other DS Cost- Sewer Utilities	426,700.00	415,900.00
	Total Department: 06 - Miscellaneous:	**1,275,200.00**	**1,275,600.00**
Department: 09 - Estimated Ending Cash			
434.09.508.51.00	Asssigned Ending Cash & Investments	0.00	1,966,000.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**1,966,000.00**
	Total Expense:	**1,275,200.00**	**3,241,600.00**
	Total Fund: 434 - Sewer Debt Service:	**1,966,000.00**	**-1,966,000.00**
Fund: 500 - Equipment Rental and Revolving			
Revenue			
Department: 00 - Revenues			
500.00.348.01.00	Internal Services & Sales- O&M Police	490,516.00	363,571.00
500.00.348.01.02	Internal Services & Sales- O&M Building	23,900.00	25,300.00
500.00.348.01.03	Internal Services & Sales- O&M Engineering	31,900.00	33,800.00
500.00.348.01.04	Internal Services & Sales- O&M Parks	58,500.00	61,700.00
500.00.348.01.05	Internal Services & Sales- O&M Street	118,500.00	125,200.00
500.00.348.01.07	Internal Services & Sales- O&M Water	75,900.00	80,100.00
500.00.348.01.08	Internal Services & Sales- O&M Storm	149,900.00	158,200.00
500.00.348.01.09	Internal Services & Sales- O&M Sewer	91,500.00	96,000.00
500.00.348.01.12	Internal Services & Sales - O&M Facilities	41,800.00	44,000.00
500.00.348.01.13	Internal Services & Sales- O&M Code Enforcement	5,900.00	6,200.00
500.00.348.01.14	Internal Services & Sales- O&M Parking Enforce…	12,600.00	13,400.00
500.00.348.02.02	Internal Services - Replacement DCD	0.00	25,083.00
500.00.348.02.03	Internal Services - Replacement Engineering	0.00	20,500.00
500.00.348.02.04	Internal Services - Replacement Parks	0.00	34,033.00
500.00.348.02.05	Internal Services - Replacement Streets	110,500.00	110,500.00
500.00.348.02.07	Internal Services - Replacement Water	48,800.00	48,800.00
500.00.348.02.08	Internal Services - Replacement Storm	142,000.00	142,000.00
500.00.348.02.09	Internal Services - Replacement Sewer	112,300.00	112,300.00
500.00.348.02.11	Internal Services - Replacement Crim Justice	200,000.00	226,300.00
500.00.348.02.12	Internal Services - Replacement Facilities	0.00	25,867.00
	Total Department: 00 - Revenues:	**1,714,516.00**	**1,752,854.00**
Department: 08 - Estimated Beginning Cash			
500.08.308.51.01	Assigned Beginning Cash & Inv-IT	67,400.00	0.00
500.08.308.51.02	Assigned Beginning Cash & Inv-Admin	37,200.00	0.00
500.08.308.51.03	Assigned Beginning Cash & Inv-Police	1,424,930.00	0.00
500.08.308.51.04	Assigned Beginning Cash & Inv-DCD	254,100.00	0.00
500.08.308.51.05	Assigned Beginning Cash & Inv-PW	480,800.00	0.00
500.08.308.51.06	Assigned Beginning Cash & Inv-Street	1,293,400.00	0.00
500.08.308.51.07	Assigned Beginning Cash & Inv-Water	367,700.00	0.00
500.08.308.51.08	Assigned Beginning Cash & Inv-Storm	993,300.00	0.00
500.08.308.51.09	Assigned Beginning Cash & Inv-Sewer	919,100.00	0.00
500.08.308.51.11	Assigned Beginning Cash & Inv-Police 103	410,300.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**6,248,230.00**	**0.00**
	Total Revenue:	**7,962,746.00**	**1,752,854.00**
Expense			
Department: 09 - Estimated Ending Cash			
500.09.508.51.01	Assigned End Cash & Inv-IT	0.00	49,600.00
500.09.508.51.03	Assigned End Cash & Inv-Police	0.00	1,256,930.00
500.09.508.51.04	Assigned End Cash & Inv-DCD	0.00	179,183.00
500.09.508.51.05	Assigned End Cash & Inv-PW	0.00	394,300.00
500.09.508.51.06	Assigned End Cash & Inv-Street	0.00	1,514,400.00
500.09.508.51.07	Assigned End Cash & Inv-Water	0.00	465,300.00
500.09.508.51.08	Assigned End Cash & Inv-Storm	0.00	1,277,300.00
500.09.508.51.09	Assigned End Cash & Inv-Sewer	0.00	1,143,700.00
500.09.508.51.10	Assigned End Cash & Inv-Court	0.00	75,900.00

500.09.508.51.11	Assigned End Cash & Inv-Police 103	0.00	836,600.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**7,193,213.00**
Department: 10 - ER&R			
500.10.548.30.10	Salaries-ER&R	320,945.00	333,611.00
500.10.548.30.12	Overtime - ER&R	4,100.00	4,100.00
500.10.548.30.20	Benefits-ER&R	122,071.00	133,620.00
500.10.548.30.30	Supplies-ER&R	182,300.00	119,800.00
500.10.548.30.40	Services-ER&R	202,900.00	135,740.00
500.10.548.50.40	Services-Fuel Depot (Charging Stations)	5,200.00	5,200.00
500.10.548.70.30	Fuel-ER&R	206,100.00	212,400.00
500.10.548.70.40	Insurance-ER&R	57,300.00	63,000.00
500.10.594.13.60	Capital Expenditures-Executive/Admin	55,000.00	0.00
500.10.594.18.60	Capital Expenditures-Eng/Centrl Svs, Facilities	91,000.00	0.00
500.10.594.21.60	Capital Expenditures-Law Enforcement	0.00	168,000.00
500.10.594.24.60	Capital Expenditures-Building Inspection	100,000.00	0.00
	Total Department: 10 - ER&R:	**1,346,916.00**	**1,175,471.00**
	Total Expense:	**1,346,916.00**	**8,368,684.00**
	Total Fund: 500 - Equipment Rental and Revolving:	**6,615,830.00**	**-6,615,830.00**
Fund: 632 - Wastewater Treatment Facil Fee			
Revenue			
Department: 00 - Revenues			
632.00.367.00.00	Capital Contri WWTF Fee	624,400.00	1,430,450.00
	Total Department: 00 - Revenues:	**624,400.00**	**1,430,450.00**
Department: 08 - Estimated Beginning Cash			
632.08.308.51.00	Assigned Beginning Cash & Investments	11,269,150.00	0.00
	Total Department: 08 - Estimated Beginning Cash:	**11,269,150.00**	**0.00**
	Total Revenue:	**11,893,550.00**	**1,430,450.00**
Expense			
Department: 05 - Public Works			
632.05.535.20.40	Services-Collections	200,000.00	200,000.00
	Total Department: 05 - Public Works:	**200,000.00**	**200,000.00**
Department: 09 - Estimated Ending Cash			
632.09.508.51.00	Ending Beginning Cash & Investments	0.00	12,924,000.00
	Total Department: 09 - Estimated Ending Cash:	**0.00**	**12,924,000.00**
	Total Expense:	**200,000.00**	**13,124,000.00**
	Total Fund: 632 - Wastewater Treatment Facil Fee:	**11,693,550.00**	**-11,693,550.00**
	Report Total:	**89,399,473.20**	**-89,399,473.20**